

**WANT YOUR
REFUND FAST?
SEE PAGE 2**

Instructions for Form

1040EZ

1990



Department of the Treasury
Internal Revenue Service

What's inside?

A letter from the Commissioner (page 3)

What's new for 1990 (page 5)

Free tax help (page 6)

How to make a gift to reduce the public debt (page 7)

Tax table (page 14)

How to order forms and publications (page 18)

Index (page 24)

Note:

*This booklet does not
contain any tax forms.*

Table of Contents

Letter from the Commissioner	3
Privacy Act and Paperwork Reduction Act Notice	4
How do I use this booklet?	4
Section 1— Before you fill out Form 1040EZ	5
Should I use Form 1040EZ?	5
What's new for 1990?	5
What free tax help is available?	6
What if a taxpayer died?	7
What are the filing dates and penalties?	7
Can I use substitute tax forms?	7
How do I get copies of my tax returns?	8
Do I have to file?	8
Section 2— Line-by-line instructions for Form 1040EZ	9
Name, address, and social security number	9
Presidential Election Campaign Fund	9
Report your income	9
Figure your tax	12
Refund or amount you owe	13
Sign your return	13
Section 3— Tax table	14-16
Section 4— After you fill out Form 1040EZ	17
Where do I file?	17
What do I need if I write to IRS?	17
What should I do if I move?	17
How long should I keep my tax return?	18
Income tax withholding and estimated tax payments for 1991	18
How do I amend my tax return?	18
How do I get forms and publications?	18
Where do I call to get answers to my Federal tax questions?	21
What is Tele-Tax?	22
Tele-Tax topic numbers and subjects	23
Index	24

Fast refund

Last year over 4 million people filed their tax returns electronically by computer. If you expect a refund for 1990, you may want to file electronically instead of mailing your return to the IRS. Once IRS has accepted your return, your refund will be issued within 3 weeks. If you elect to have your refund deposited directly into your savings or checking account, you could receive your money even faster. For a charge, many professional tax preparers offer electronic filing in addition to their preparation services. Even if you prepare your own return, a preparer or transmitter in your area can file your return electronically for you. For more information on electronic filing, see Tele-Tax (*topic no. 112*) on page 23.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

COMMISSIONER

Dear Taxpayer,

Last year was one of the best filing seasons on record. Thank you for your help in making it a success. Our tax system works because taxpayers are willing to do their part.

At IRS our challenge for the 90's is to make the tax system work better for you. That means making tax forms easier, simplifying our procedures, and modernizing our systems. It means sending you correspondence only when necessary and making sure you can conclude your business with the IRS in a single contact, preferably by telephone.

We're working to improve, and we promise to continue our efforts to give you the quality of service you have a right to demand from your government. Please let us know if you have any ideas that will help us achieve that goal.

A handwritten signature in cursive script that reads "Fred T. Goldberg, Jr.".

Fred T. Goldberg, Jr.

What should I know about the Privacy Act and Paperwork Reduction Act Notice?

The law says that when we ask you for information we must tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive the information and whether your response is voluntary, needed for a benefit, or mandatory under the law.

This notice applies to all papers you file with us, as well as any questions we ask you so we can complete, correct, or process your return; figure your tax; and collect the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to certain cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and you may be subject to criminal prosecution. We may also have to disallow the exemption, credits, or deduction shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The time it takes to prepare your return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	5 min.	Preparing the form	40 min.
Learning about the law or the form	34 min.	Copying, assembling, and sending the form to IRS	40 min.

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0675), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where do I file?** on page 17.

How do I use this booklet?

This booklet is designed to make filing Form 1040EZ as easy as possible.

Section 1 tells what you need to know before you fill out Form 1040EZ.

Section 2 has instructions for most of the lines on Form 1040EZ.

Section 3 has the tax table.

Section 4 tells how to send in your return and get forms and publications.

Your tax return must be completed and postmarked by **April 15, 1991**.

Section 1—Before you fill out Form 1040EZ

Should I use Form 1040EZ?

You can use Form 1040EZ if your filing status is **single**, you do not claim any dependents, and you meet the other requirements listed at the top of page 2 on the form. If you don't meet **all** of these requirements, you must use Form 1040A or Form 1040. See Tele-Tax (*topic no. 152*) on page 23 to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or Form 1040 instead. For example, you can claim the earned income credit and head of household filing status (which usually results in a lower tax than single) only on Form 1040A or Form 1040. See Tele-Tax (*topic nos. 402 and 154*) on page 23. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than \$3,250. See Tele-Tax (*topic no. 301*) on page 23.

Your filing status is single if any of the following was true on December 31, 1990:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1990, and did not remarry in 1990.

What's new for 1990?

Increased exemption deduction and standard deduction. The exemption deduction has increased to \$2,050 and, for most people, the standard deduction has also increased. These deductions are figured on line 4.

Exclusion of interest from series EE U.S. savings bonds. If you cashed series EE U.S. savings bonds during 1990 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 1040A or Form 1040 and Form 8815 to do so. Get Pub. 550 for details.

Increased earned income credit. You may be able to take this credit if you earned less than \$20,264 and a child lived with you. But you must use Form 1040A or Form 1040 to do so. See Tele-Tax (*topic no. 402*) on page 23.

Additional information. If you want more information about these and other tax law changes for 1990, get Pub. 553. You may also find the publications and the Tele-Tax topics listed at the end of this booklet helpful in completing your return.

New IRS toll-free numbers. Our toll-free "800 numbers" for **Tele-Tax** information and telephone assistance have changed. See pages 21 and 22. We also have a new toll-free number for ordering tax forms and publications. See page 18.

What free tax help is available?

Tax forms and publications. Most of your tax questions can be answered by reading the tax form instructions or one of our many free tax publications. See page 18.

Recorded tax information by telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 22 for the numbers to call.

Refund information. Tele-Tax can also tell you the status of your refund. For details, see Tele-Tax beginning on page 22.

Telephone help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure about how to fill out your return, or have a question about a notice you received from us, please call us. Use the toll-free number for your area on page 21.

Send IRS written questions. You may send your written tax questions to your IRS District Director. If you don't have the address, you can get it by calling the number for your area on page 21.

Walk-in help. IRS representatives are available in many IRS offices around the country to help with tax questions that cannot be answered easily by telephone or in our publications. To find the location of the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, and non-English-speaking people fill out their returns. Call the toll-free telephone number for your area on page 21 for details. If you received a Federal income tax package in the mail, take it with you when you go for help.

Videotaped instructions for completing your return are available in either English or Spanish at many libraries.

Telephone service for hearing impaired persons is available. See page 21 for the number to call. **Braille materials for the blind** are available at regional libraries for the blind and disabled.

Unresolved tax problems. The **Problem Resolution Program** is for taxpayers who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. Hearing impaired taxpayers who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

Free Social Security Personal Earnings and Benefit Estimate Statement

The Social Security Administration (SSA) can mail you a statement of your earnings covered by social security and your estimated future benefits. To get this statement, complete a simple form and return it to SSA. You may get a request form by writing to **Consumer Information Center, Department 72, Pueblo, CO 81009.**

Do both the name and social security number on your tax forms agree with your social security card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or social security number, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record.

If the name or number on your social security card is incorrect, call the Social Security Administration toll free at 1-800-234-5772.

What if a taxpayer died?

If a taxpayer died before filing a return for 1990, the taxpayer's personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should write "DECEASED," the deceased's name, and the date of death across the top of the return. If you are a court-appointed representative, attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must attach Form 1310.

For more details, see Tele-Tax (*topic no. 158*) on page 23 or get Pub. 559.

What are the filing dates and penalties?

When is my tax return due? Your tax return must be postmarked by **April 15, 1991**. If you need more time to complete your return, you can get an automatic 4-month extension by filing Form 4868 with the IRS by April 15, 1991. If you later find that you still need more time, Form 2688 may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 15, 1991. If you get an extension, you must file Form 1040A or Form 1040; you can't file Form 1040EZ.

What if I file or pay late? If you file or pay late, the IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions).

If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space provided for your signature.

Gift to reduce the public debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." If you file Form 1040 for 1991 and itemize your deductions, you may be able to deduct this gift.

Can I use substitute tax forms?

You may not use your own version of a tax form unless it meets the requirements explained in Pub. 1167. You can order the publication by writing to the Forms Distribution Center for your state. See page 20 for the address.

How do I get copies of my tax returns?

If you need a copy of your tax return, use Form 4506. There is a charge of \$4.25. If you have questions about your account, call or write your local IRS office. If you would like a printed copy of your account, it will be mailed to you free of charge.

Do I have to file?

If your filing status is single and you were under age 65 at the end of 1990, you must file a return if **either 1 or 2** below applies to you:

1. Your **gross income** was at least \$5,300. **Gross income** usually means money, goods, and property you received on which you must pay tax. It does not include nontaxable income.
2. Your parent (or someone else) can claim you as a dependent on his or her return and—

Your taxable interest income was:	AND	the total of that income plus your earned income was:
\$1 or more		more than \$500
\$0		more than \$3,250

In the above chart, earned income includes wages, tips, and taxable scholarships and fellowships.

Note to parents—Exception for children under age 14. *If you are planning to file a tax return for your child who was under age 14 on January 1, 1991, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child will not have to file a return. See Tele-Tax (topic no. 358) on page 23 or get Pub. 929 for details.*

Other situations when you must file. You must also file a return using Form 1040A or Form 1040 if you received any advance earned income credit payments from your employer. You must file a return using Form 1040 if **any** of the following applied for 1990:

- You owe any special taxes, such as social security tax on tips you did not report to your employer, or
- You owe uncollected social security tax or RRTA tax on tips you reported to your employer, or
- You had net earnings from self-employment of at least \$400, or
- You earned wages of \$100 or more from a church or a church-controlled organization that is exempt from employer social security taxes, or
- You owe tax on an individual retirement arrangement (IRA) or a qualified retirement plan.

The rules under **Do I have to file?** apply to all U.S. citizens and resident aliens. Get Pub. 519 to see if you are a resident or nonresident alien.

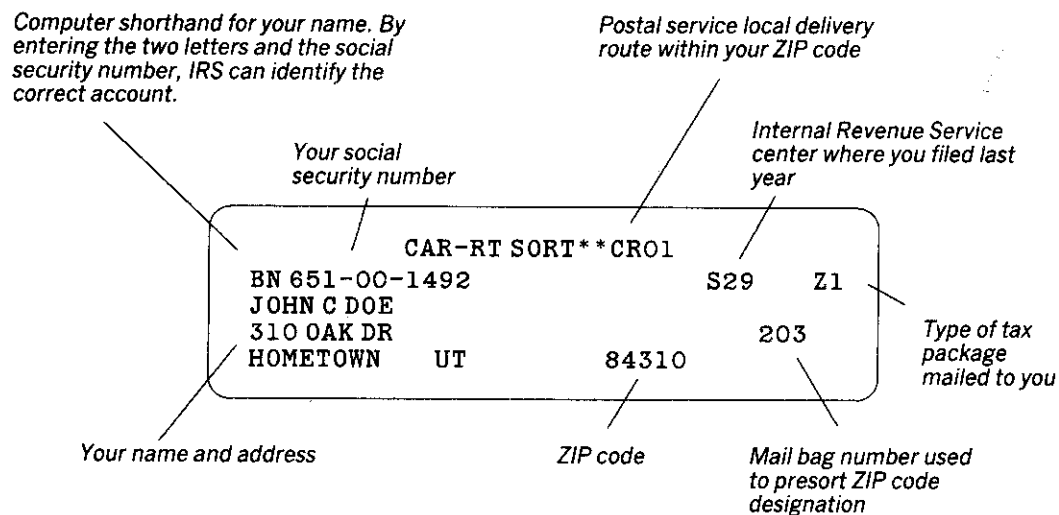
Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld.

Section 2—Line-by-line instructions for Form 1040EZ

Name, address, and social security number

Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information on the label. Add any missing items (such as your apartment number). The diagram below explains what the numbers and letters on the label mean.

Your mailing label—what does it mean?



If you did not receive a label, print the information in the spaces provided.

If you changed your name, be sure to report this to the Social Security Administration. This prevents delays in processing your return and safeguards your future social security benefits.

If you do not have a social security number, get Form SS-5 from your local Social Security Administration (SSA) office. Fill it out and return it to the SSA office. If you do not receive a number by the time your return is due, print "applied for" in the space for the number.

P.O. box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Foreign address. If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election costs. If you want \$1 of your tax to go to this fund, check the "Yes" box. If you check "Yes," your tax or refund will not change.

Report your income— Lines 1–5

Rounding off to whole dollars. You may find it easier to do your return if you round off cents to the nearest whole dollar. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.50 becomes \$236. If you do round off, do so for all amounts. But, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of state or local income taxes. If you received a refund, credit, or offset in 1990 of state or local income taxes you paid in a year when you filed Form 1040EZ or Form 1040A, you **do not** have to report any of it as income for 1990. But if the refund, credit, or offset was for a tax you deducted as an itemized deduction on Form 1040, you may have to report part or all of it as income on Form 1040 for 1990. See Tele-Tax (*topic no. 205*) on page 23 for details.

Social security benefits. Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Use the worksheet below to see if any of your benefits are taxable. If they are, you **MUST** use Form 1040A or Form 1040.

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. By January 31, 1991, you should receive Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 1990 and the amount of any benefits you repaid in 1990. For more details, get Pub. 915.

Worksheet to see if any of your social security and/or equivalent railroad retirement benefits are taxable (keep for your records)

1. Enter the amount from **Box 5** of all your Forms SSA-1099 or Forms RRB-1099. If the amount on line 1 is zero or less, stop here; none of your benefits are taxable. 1. _____
 2. Divide the amount on line 1 above by 2. Enter the result. 2. _____
 3. Enter your total wages, salaries, tips, etc., from Form(s) W-2. 3. _____
 4. Enter your total interest income, including any tax-exempt interest. 4. _____
 5. Add lines 2 through 4 above. Enter the total. 5. _____
-

If the amount on line 5 above is equal to or less than \$25,000, none of your benefits are taxable this year. You can use Form 1040EZ. **DO NOT** list your benefits as income. If the amount on line 5 is more than \$25,000, some of your benefits are taxable this year. You **MUST** use Form 1040A or Form 1040.

Line 1 Show the total of your income from wages, salaries, and tips. This should be shown in Box 10 of your W-2 form from your employer.

If you don't have a W-2 form by January 31, 1991, ask your employer for one. If you don't get it by February 15, call the toll-free number for your area listed on page 21. You will be asked for your employer's name, address, and, if known, identification number. Even if you don't get a W-2 form, you must still report your earnings. If you lose your W-2 form or it is incorrect, ask your employer for a new one.

Tip income. Be sure to report all tip income you actually received, even if it is not included in Box 10 of your W-2 form(s). But you must use Form 1040 and Form 4137 instead of Form 1040EZ if: (1) you received tips of \$20 or more in any month and did not report the full amount to your employer; OR (2) your W-2 form(s) shows allocated tips that you **must** report in income. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a lesser

amount with adequate records. Allocated tips should be shown in Box 7 of your W-2 form(s). They are not included in Box 10 of your W-2 form(s).

Form 4137 is used to figure the social security tax on unreported tips. If you reported the full amount to your employer but the social security tax was not withheld, you must still pay the tax. For more details on tips, get Pub. 531.

Employer-provided vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040 and Form 2106 to do so. The total annual lease value of the vehicle should be shown in Box 16 of your W-2 form, or on a separate statement. For more details, get Pub. 525.

Excess salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Fund) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17 of your W-2. The total amount that may be deferred for 1990 under all plans is generally limited to \$7,979. But if amounts were deferred under a tax-sheltered annuity plan, the limit may be higher than \$7,979. Get Pub. 575 for details. If the total amount deferred exceeds these limits, you must use Form 1040.

Scholarship and fellowship grants. If you received a scholarship or fellowship that was granted **after** August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable. If you were **not** a degree candidate, the full amount of the scholarship or fellowship is taxable.

Add the taxable amount not reported on a W-2 form to any other amounts on line 1.

Employer-provided dependent care benefits. If you received benefits for 1990 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 1040A and Schedule 2 (Form 1040A) or Form 1040 and Form 2441 to do so. (The benefits should be shown in Box 15 of your W-2 form(s).)

Line 2 Interest. Report all of your **taxable interest** income on line 2, even if it is \$400 or less. Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Also include any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. If interest was credited in 1990 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1990 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

You must use Form 1040A or Form 1040 if **either** of the following applies:

- You received interest as a nominee (that is, in your name but the interest actually belongs to someone else), or
- You received a 1990 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1990.

You must use Form 1040 if **any one** of the following applies:

- You are reporting original issue discount (OID) in an amount more or less than the amount shown on Form 1099-OID, or
 - You received or paid accrued interest on securities transferred between payment dates, or
-

- You acquired taxable bonds after 1987 and are electing to reduce the interest income on the bonds by any amortizable bond premium.

Each payer should send you a Form 1099-INT or Form 1099-OID showing interest you must report. A copy of the form is also sent to IRS. Even if you did not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest.

Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 20% of the interest income. You may also be subject to penalties.

For more information on interest income, see Tele-Tax (*topic no. 203*) on page 23.

If you had **tax-exempt interest**, such as on municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

**Figure your tax—
Lines 6 and 7**

Line 6 Enter the total amount of **Federal income tax withheld**. This should be shown in Box 9 of your 1990 Form(s) W-2. If you received a 1990 Form 1099-INT showing income tax withheld (backup withholding), include the tax withheld in the total on line 6. To the left of line 6, print "Form 1099."

Excess social security taxes withheld. If you had more than one employer for 1990 and your total wages were over \$51,300, use the worksheet below to see if you had too much social security tax withheld. If you did, you can include the excess amount in the total on line 6. If any one employer withheld more than \$3,924.45 in social security taxes, ask that employer to refund the excess to you. You cannot claim it on your return.

Excess railroad retirement (RRTA) taxes withheld. If any one railroad employer withheld more than \$5,791.35 in RRTA tax for 1990, ask that employer to refund the excess to you. You cannot claim it on your return. **Do not** use the worksheet below if you had any RRTA tax withheld from your pay. Instead, get Pub. 505 to figure the amount of any excess RRTA or social security taxes withheld if: (1) you had more than one railroad employer and you paid more than \$5,791.35 in RRTA tax in 1990, OR (2) you had both RRTA tax and social security tax withheld from your wages in 1990 and the total withheld was more than \$3,924.45.

Excess social security taxes worksheet (keep for your records)

Caution: *If you were a government employee who paid ONLY the 1.45% Medicare (hospital insurance benefits) tax on your government wages, do not include on line 1 below the Medicare tax withheld from your government wages. See **Excess Medicare tax**, below the worksheet.*

- | | |
|---|--------------------|
| 1. Add all the social security tax withheld (but not more than \$3,924.45 for each employer). Enter the total. | 1. _____ |
| 2. Social security tax limit. | 2. <u>3,924.45</u> |
| 3. Subtract line 2 from line 1 and enter the result. Also include this amount in the total on Form 1040EZ, line 6. Print "Excess SST" and show the amount in the space to the left of line 6. | 3. _____ |

Excess Medicare tax. If you were a government employee whose wages in 1990 were subject ONLY to the 1.45% Medicare tax and you also had another job that was subject to social security tax or RRTA tax, you may have paid too much Medicare tax. To get a credit on the excess, your total government wages plus your other wages subject to social security tax or RRTA tax must be more than \$51,300. You must use Form 1040 with Form 4469 attached to it to claim the credit.

Tax figured by IRS. If you want IRS to figure your tax, skip lines 7 through 9. Then sign and date your return. If you paid too much tax, we will send you a refund. If you didn't pay enough tax, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by April 15, 1991, whichever is later. If you want to figure your own tax, complete the rest of your return.

**Refund or
amount you
owe —
Lines 8 and 9**

Follow the instructions on the form for lines 8 and 9 to see if you have a refund or if you owe more tax. You do not have to pay tax owed of less than \$1 and we will refund an amount of less than \$1 only if you request it when you file.

Penalty for not paying enough tax during the year. You may have to pay a penalty if: (1) the amount you owe IRS (line 9) is \$500 or more, AND (2) the amount of your Federal income tax withheld (line 6) is less than 90% of your tax (line 7).

You may choose to have IRS figure the penalty for you. If you owe a penalty, IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or Form 1040 to do so. The penalty may be waived under certain conditions. Get Pub. 505 for details.

Sign your return

Form 1040EZ is not considered a valid return unless you sign it. Be sure to date your return.

Child's return. If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By (your signature), parent for minor child."

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Also, he or she must provide all other required information (in the preparer's own format) at the bottom of the form below the area for your signature. The preparer must sign your return by hand (signature stamps or labels cannot be used) and give you a copy of the return for your records.

Someone who prepares your return for you but does not charge you should not sign your return.

Section 3—1990 Tax Table

For single persons with taxable income of less than \$50,000

Example: Mr. Brown is filing Form 1040EZ. His taxable income on line 5 is \$23,250. He finds the \$23,250–23,300 income line in the tax table. The amount shown for that income line is \$3,989. This is the tax amount he must print on line 7 of Form 1040EZ.

If line 5 is at least—	But less than—	Your tax is—
23,200	23,250	3,975
23,250	23,300	3,989
23,300	23,350	4,003
23,350	23,400	4,017

If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—			
\$0	\$5	\$0	1,400	1,425	212	3,000			6,000			9,000			12,000		
5	15	2	1,425	1,450	216	3,000	3,050	454	6,000	6,050	904	9,000	9,050	1,354	12,000	12,050	1,804
15	25	3	1,450	1,475	219	3,050	3,100	461	6,050	6,100	911	9,050	9,100	1,361	12,050	12,100	1,811
			1,475	1,500	223	3,100	3,150	469	6,100	6,150	919	9,100	9,150	1,369	12,100	12,150	1,819
25	50	6	1,500	1,525	227	3,150	3,200	476	6,150	6,200	926	9,150	9,200	1,376	12,150	12,200	1,826
50	75	9	1,525	1,550	231	3,200	3,250	484	6,200	6,250	934	9,200	9,250	1,384	12,200	12,250	1,834
75	100	13	1,550	1,575	234	3,250	3,300	491	6,250	6,300	941	9,250	9,300	1,391	12,250	12,300	1,841
			1,575	1,600	238	3,300	3,350	499	6,300	6,350	949	9,300	9,350	1,399	12,300	12,350	1,849
100	125	17	1,600	1,625	242	3,350	3,400	506	6,350	6,400	956	9,350	9,400	1,406	12,350	12,400	1,856
125	150	21	1,625	1,650	246	3,400	3,450	514	6,400	6,450	964	9,400	9,450	1,414	12,400	12,450	1,864
150	175	24	1,650	1,675	249	3,450	3,500	521	6,450	6,500	971	9,450	9,500	1,421	12,450	12,500	1,871
			1,675	1,700	253	3,500	3,550	529	6,500	6,550	979	9,500	9,550	1,429	12,500	12,550	1,879
175	200	28	1,700	1,725	257	3,550	3,600	536	6,550	6,600	986	9,550	9,600	1,436	12,550	12,600	1,886
200	225	32	1,725	1,750	261	3,600	3,650	544	6,600	6,650	994	9,600	9,650	1,444	12,600	12,650	1,894
225	250	36	1,750	1,775	264	3,650	3,700	551	6,650	6,700	1,001	9,650	9,700	1,451	12,650	12,700	1,901
			1,775	1,800	268	3,700	3,750	559	6,700	6,750	1,009	9,700	9,750	1,459	12,700	12,750	1,909
250	275	39	1,800	1,825	272	3,750	3,800	566	6,750	6,800	1,016	9,750	9,800	1,466	12,750	12,800	1,916
275	300	43	1,825	1,850	276	3,800	3,850	574	6,800	6,850	1,024	9,800	9,850	1,474	12,800	12,850	1,924
300	325	47	1,850	1,875	279	3,850	3,900	581	6,850	6,900	1,031	9,850	9,900	1,481	12,850	12,900	1,931
			1,875	1,900	283	3,900	3,950	589	6,900	6,950	1,039	9,900	9,950	1,489	12,900	12,950	1,939
400	425	62	1,900	1,925	287	3,950	4,000	596	6,950	7,000	1,046	9,950	10,000	1,496	12,950	13,000	1,946
425	450	66	1,925	1,950	291	4,000			7,000			10,000			13,000		
450	475	69	1,950	1,975	294	4,000	4,050	604	7,000	7,050	1,054	10,000	10,050	1,504	13,000	13,050	1,954
			1,975	2,000	298	4,050	4,100	611	7,050	7,100	1,061	10,050	10,100	1,511	13,050	13,100	1,961
475	500	73	2,000			4,100	4,150	619	7,100	7,150	1,069	10,100	10,150	1,519	13,100	13,150	1,969
500	525	77	2,000	2,025	302	4,150	4,200	626	7,150	7,200	1,076	10,150	10,200	1,526	13,150	13,200	1,976
525	550	81	2,025	2,050	306	4,200	4,250	634	7,200	7,250	1,084	10,200	10,250	1,534	13,200	13,250	1,984
			2,050	2,075	309	4,250	4,300	641	7,250	7,300	1,091	10,250	10,300	1,541	13,250	13,300	1,991
550	575	84	2,075	2,100	313	4,300	4,350	649	7,300	7,350	1,099	10,300	10,350	1,549	13,300	13,350	1,999
575	600	88	2,100	2,125	317	4,350	4,400	656	7,350	7,400	1,106	10,350	10,400	1,556	13,350	13,400	2,006
600	625	92	2,125	2,150	321	4,400	4,450	664	7,400	7,450	1,114	10,400	10,450	1,564	13,400	13,450	2,014
			2,150	2,175	324	4,450	4,500	671	7,450	7,500	1,121	10,450	10,500	1,571	13,450	13,500	2,021
625	650	96	2,175	2,200	328	4,500	4,550	679	7,500	7,550	1,129	10,500	10,550	1,579	13,500	13,550	2,029
650	675	99	2,200	2,225	332	4,550	4,600	686	7,550	7,600	1,136	10,550	10,600	1,586	13,550	13,600	2,036
675	700	103	2,225	2,250	336	4,600	4,650	694	7,600	7,650	1,144	10,600	10,650	1,594	13,600	13,650	2,044
			2,250	2,275	339	4,650	4,700	701	7,650	7,700	1,151	10,650	10,700	1,601	13,650	13,700	2,051
700	725	107	2,275	2,300	343	4,700	4,750	709	7,700	7,750	1,159	10,700	10,750	1,609	13,700	13,750	2,059
725	750	111	2,300	2,325	347	4,750	4,800	716	7,750	7,800	1,166	10,750	10,800	1,616	13,750	13,800	2,066
750	775	114	2,325	2,350	351	4,800	4,850	724	7,800	7,850	1,174	10,800	10,850	1,624	13,800	13,850	2,074
			2,350	2,375	354	4,850	4,900	731	7,850	7,900	1,181	10,850	10,900	1,631	13,850	13,900	2,081
775	800	118	2,375	2,400	358	4,900	4,950	739	7,900	7,950	1,189	10,900	10,950	1,639	13,900	13,950	2,089
800	825	122	2,400	2,425	362	4,950	5,000	746	7,950	8,000	1,196	10,950	11,000	1,646	13,950	14,000	2,096
825	850	126	2,425	2,450	366	5,000			8,000			11,000			14,000		
			2,450	2,475	369	5,000	5,050	754	8,000	8,050	1,204	11,000	11,050	1,654	14,000	14,050	2,104
850	875	129	2,475	2,500	373	5,050	5,100	761	8,050	8,100	1,211	11,050	11,100	1,661	14,050	14,100	2,111
875	900	133	2,500	2,525	377	5,100	5,150	769	8,100	8,150	1,219	11,100	11,150	1,669	14,100	14,150	2,119
900	925	137	2,525	2,550	381	5,150	5,200	776	8,150	8,200	1,226	11,150	11,200	1,676	14,150	14,200	2,126
			2,550	2,575	384	5,200	5,250	784	8,200	8,250	1,234	11,200	11,250	1,684	14,200	14,250	2,134
925	950	141	2,575	2,600	388	5,250	5,300	791	8,250	8,300	1,241	11,250	11,300	1,691	14,250	14,300	2,141
950	975	144	2,600	2,625	392	5,300	5,350	799	8,300	8,350	1,249	11,300	11,350	1,699	14,300	14,350	2,149
975	1,000	148	2,625	2,650	396	5,350	5,400	806	8,350	8,400	1,256	11,350	11,400	1,706	14,350	14,400	2,156
			2,650	2,675	403	5,400	5,450	814	8,400	8,450	1,264	11,400	11,450	1,714	14,400	14,450	2,164
1,000	1,025	152	2,675	2,700	407	5,450	5,500	821	8,450	8,500	1,271	11,450	11,500	1,721	14,450	14,500	2,171
1,025	1,050	156	2,700	2,725	411	5,500	5,550	829	8,500	8,550	1,279	11,500	11,550	1,729	14,500	14,550	2,179
1,050	1,075	159	2,725	2,750	414	5,550	5,600	836	8,550	8,600	1,286	11,550	11,600	1,736	14,550	14,600	2,186
1,075	1,100	163	2,750	2,775	418	5,600	5,650	844	8,600	8,650	1,294	11,600	11,650	1,744	14,600	14,650	2,194
			2,775	2,800	422	5,650	5,700	851	8,650	8,700	1,301	11,650	11,700	1,751	14,650	14,700	2,201
1,100	1,125	167	2,800	2,825	426	5,700	5,750	859	8,700	8,750	1,309	11,700	11,750	1,759	14,700	14,750	2,209
1,125	1,150	171	2,825	2,850	429	5,750	5,800	866	8,750	8,800	1,316	11,750	11,800	1,766	14,750	14,800	2,216
1,150	1,175	174	2,850	2,875	433	5,800	5,850	874	8,800	8,850	1,324	11,800	11,850	1,774	14,800	14,850	2,224
1,175	1,200	178	2,875	2,900	437	5,850	5,900	881	8,850	8,900	1,331	11,850					

1990 1040EZ Tax Table—Continued

If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—
15,000			18,000			21,000			24,000			27,000			30,000		
15,000	15,050	2,254	18,000	18,050	2,704	21,000	21,050	3,359	24,000	24,050	4,199	27,000	27,050	5,039	30,000	30,050	5,879
15,050	15,100	2,261	18,050	18,100	2,711	21,050	21,100	3,373	24,050	24,100	4,213	27,050	27,100	5,053	30,050	30,100	5,893
15,100	15,150	2,269	18,100	18,150	2,719	21,100	21,150	3,387	24,100	24,150	4,227	27,100	27,150	5,067	30,100	30,150	5,907
15,150	15,200	2,276	18,150	18,200	2,726	21,150	21,200	3,401	24,150	24,200	4,241	27,150	27,200	5,081	30,150	30,200	5,921
15,200	15,250	2,284	18,200	18,250	2,734	21,200	21,250	3,415	24,200	24,250	4,255	27,200	27,250	5,095	30,200	30,250	5,935
15,250	15,300	2,291	18,250	18,300	2,741	21,250	21,300	3,429	24,250	24,300	4,269	27,250	27,300	5,109	30,250	30,300	5,949
15,300	15,350	2,299	18,300	18,350	2,749	21,300	21,350	3,443	24,300	24,350	4,283	27,300	27,350	5,123	30,300	30,350	5,963
15,350	15,400	2,306	18,350	18,400	2,756	21,350	21,400	3,457	24,350	24,400	4,297	27,350	27,400	5,137	30,350	30,400	5,977
15,400	15,450	2,314	18,400	18,450	2,764	21,400	21,450	3,471	24,400	24,450	4,311	27,400	27,450	5,151	30,400	30,450	5,991
15,450	15,500	2,321	18,450	18,500	2,771	21,450	21,500	3,485	24,450	24,500	4,325	27,450	27,500	5,165	30,450	30,500	6,005
15,500	15,550	2,329	18,500	18,550	2,779	21,500	21,550	3,499	24,500	24,550	4,339	27,500	27,550	5,179	30,500	30,550	6,019
15,550	15,600	2,336	18,550	18,600	2,786	21,550	21,600	3,513	24,550	24,600	4,353	27,550	27,600	5,193	30,550	30,600	6,033
15,600	15,650	2,344	18,600	18,650	2,794	21,600	21,650	3,527	24,600	24,650	4,367	27,600	27,650	5,207	30,600	30,650	6,047
15,650	15,700	2,351	18,650	18,700	2,801	21,650	21,700	3,541	24,650	24,700	4,381	27,650	27,700	5,221	30,650	30,700	6,061
15,700	15,750	2,359	18,700	18,750	2,809	21,700	21,750	3,555	24,700	24,750	4,395	27,700	27,750	5,235	30,700	30,750	6,075
15,750	15,800	2,366	18,750	18,800	2,816	21,750	21,800	3,569	24,750	24,800	4,409	27,750	27,800	5,249	30,750	30,800	6,089
15,800	15,850	2,374	18,800	18,850	2,824	21,800	21,850	3,583	24,800	24,850	4,423	27,800	27,850	5,263	30,800	30,850	6,103
15,850	15,900	2,381	18,850	18,900	2,831	21,850	21,900	3,597	24,850	24,900	4,437	27,850	27,900	5,277	30,850	30,900	6,117
15,900	15,950	2,389	18,900	18,950	2,839	21,900	21,950	3,611	24,900	24,950	4,451	27,900	27,950	5,291	30,900	30,950	6,131
15,950	16,000	2,396	18,950	19,000	2,846	21,950	22,000	3,625	24,950	25,000	4,465	27,950	28,000	5,305	30,950	31,000	6,145
16,000			19,000			22,000			25,000			28,000			31,000		
16,000	16,050	2,404	19,000	19,050	2,854	22,000	22,050	3,639	25,000	25,050	4,479	28,000	28,050	5,319	31,000	31,050	6,159
16,050	16,100	2,411	19,050	19,100	2,861	22,050	22,100	3,653	25,050	25,100	4,493	28,050	28,100	5,333	31,050	31,100	6,173
16,100	16,150	2,419	19,100	19,150	2,869	22,100	22,150	3,667	25,100	25,150	4,507	28,100	28,150	5,347	31,100	31,150	6,187
16,150	16,200	2,426	19,150	19,200	2,876	22,150	22,200	3,681	25,150	25,200	4,521	28,150	28,200	5,361	31,150	31,200	6,201
16,200	16,250	2,434	19,200	19,250	2,884	22,200	22,250	3,695	25,200	25,250	4,535	28,200	28,250	5,375	31,200	31,250	6,215
16,250	16,300	2,441	19,250	19,300	2,891	22,250	22,300	3,709	25,250	25,300	4,549	28,250	28,300	5,389	31,250	31,300	6,229
16,300	16,350	2,449	19,300	19,350	2,899	22,300	22,350	3,723	25,300	25,350	4,563	28,300	28,350	5,403	31,300	31,350	6,243
16,350	16,400	2,456	19,350	19,400	2,906	22,350	22,400	3,737	25,350	25,400	4,577	28,350	28,400	5,417	31,350	31,400	6,257
16,400	16,450	2,464	19,400	19,450	2,914	22,400	22,450	3,751	25,400	25,450	4,591	28,400	28,450	5,431	31,400	31,450	6,271
16,450	16,500	2,471	19,450	19,500	2,925	22,450	22,500	3,765	25,450	25,500	4,605	28,450	28,500	5,445	31,450	31,500	6,285
16,500	16,550	2,479	19,500	19,550	2,939	22,500	22,550	3,779	25,500	25,550	4,619	28,500	28,550	5,459	31,500	31,550	6,299
16,550	16,600	2,486	19,550	19,600	2,953	22,550	22,600	3,793	25,550	25,600	4,633	28,550	28,600	5,473	31,550	31,600	6,313
16,600	16,650	2,494	19,600	19,650	2,967	22,600	22,650	3,807	25,600	25,650	4,647	28,600	28,650	5,487	31,600	31,650	6,327
16,650	16,700	2,501	19,650	19,700	2,981	22,650	22,700	3,821	25,650	25,700	4,661	28,650	28,700	5,501	31,650	31,700	6,341
16,700	16,750	2,509	19,700	19,750	2,995	22,700	22,750	3,835	25,700	25,750	4,675	28,700	28,750	5,515	31,700	31,750	6,355
16,750	16,800	2,516	19,750	19,800	3,009	22,750	22,800	3,849	25,750	25,800	4,689	28,750	28,800	5,529	31,750	31,800	6,369
16,800	16,850	2,524	19,800	19,850	3,023	22,800	22,850	3,863	25,800	25,850	4,703	28,800	28,850	5,543	31,800	31,850	6,383
16,850	16,900	2,531	19,850	19,900	3,037	22,850	22,900	3,877	25,850	25,900	4,717	28,850	28,900	5,557	31,850	31,900	6,397
16,900	16,950	2,539	19,900	19,950	3,051	22,900	22,950	3,891	25,900	25,950	4,731	28,900	28,950	5,571	31,900	31,950	6,411
16,950	17,000	2,546	19,950	20,000	3,065	22,950	23,000	3,905	25,950	26,000	4,745	28,950	29,000	5,585	31,950	32,000	6,425
17,000			20,000			23,000			26,000			29,000			32,000		
17,000	17,050	2,554	20,000	20,050	3,079	23,000	23,050	3,919	26,000	26,050	4,759	29,000	29,050	5,599	32,000	32,050	6,439
17,050	17,100	2,561	20,050	20,100	3,093	23,050	23,100	3,933	26,050	26,100	4,773	29,050	29,100	5,613	32,050	32,100	6,453
17,100	17,150	2,569	20,100	20,150	3,107	23,100	23,150	3,947	26,100	26,150	4,787	29,100	29,150	5,627	32,100	32,150	6,467
17,150	17,200	2,576	20,150	20,200	3,121	23,150	23,200	3,961	26,150	26,200	4,801	29,150	29,200	5,641	32,150	32,200	6,481
17,200	17,250	2,584	20,200	20,250	3,135	23,200	23,250	3,975	26,200	26,250	4,815	29,200	29,250	5,655	32,200	32,250	6,495
17,250	17,300	2,591	20,250	20,300	3,149	23,250	23,300	3,989	26,250	26,300	4,829	29,250	29,300	5,669	32,250	32,300	6,509
17,300	17,350	2,599	20,300	20,350	3,163	23,300	23,350	4,003	26,300	26,350	4,843	29,300	29,350	5,683	32,300	32,350	6,523
17,350	17,400	2,606	20,350	20,400	3,177	23,350	23,400	4,017	26,350	26,400	4,857	29,350	29,400	5,697	32,350	32,400	6,537
17,400	17,450	2,614	20,400	20,450	3,191	23,400	23,450	4,031	26,400	26,450	4,871	29,400	29,450	5,711	32,400	32,450	6,551
17,450	17,500	2,621	20,450	20,500	3,205	23,450	23,500	4,045	26,450	26,500	4,885	29,450	29,500	5,725	32,450	32,500	6,565
17,500	17,550	2,629	20,500	20,550	3,219	23,500	23,550	4,059	26,500	26,550	4,899	29,500	29,550	5,739	32,500	32,550	6,579
17,550	17,600	2,636	20,550	20,600	3,233	23,550	23,600	4,073	26,550	26,600	4,913	29,550	29,600	5,753	32,550	32,600	6,593
17,600	17,650	2,644	20,600	20,650	3,247	23,600	23,650	4,087	26,600	26,650	4,927	29,600	29,650	5,767	32,600	32,650	6,607
17,650	17,700	2,651	20,650	20,700	3,261	23,650	23,700	4,101	26,650	26,700	4,941	29,650	29,700	5,781	32,650	32,700	6,621
17,700	17,750	2,659	20,700	20,750	3,275	23,700	23,750	4,115	26,700	26,750	4,955	29,700	29,750	5,795	32,700	32,750	6,635
17,750	17,800	2,666	20,750	20,800	3,289	23,750	23,800	4,129	26,750	26,800	4,969	29,750	29,800	5,809	32,750	32,800	6,649
17,800	17,850	2,674	20,800	20,850	3,303	23,800	23,850	4,143	26,800	26,850	4,983	29,800	29,850	5,823	32,800	32,850	6,663

1990 1040EZ Tax Table—Continued

If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—
33,000			36,000			39,000			42,000			45,000			48,000		
33,000	33,050	6,719	36,000	36,050	7,559	39,000	39,050	8,399	42,000	42,050	9,239	45,000	45,050	10,079	48,000	48,050	10,967
33,050	33,100	6,733	36,050	36,100	7,573	39,050	39,100	8,413	42,050	42,100	9,253	45,050	45,100	10,093	48,050	48,100	10,984
33,100	33,150	6,747	36,100	36,150	7,587	39,100	39,150	8,427	42,100	42,150	9,267	45,100	45,150	10,107	48,100	48,150	11,000
33,150	33,200	6,761	36,150	36,200	7,601	39,150	39,200	8,441	42,150	42,200	9,281	45,150	45,200	10,121	48,150	48,200	11,017
33,200	33,250	6,775	36,200	36,250	7,615	39,200	39,250	8,455	42,200	42,250	9,295	45,200	45,250	10,135	48,200	48,250	11,033
33,250	33,300	6,789	36,250	36,300	7,629	39,250	39,300	8,469	42,250	42,300	9,309	45,250	45,300	10,149	48,250	48,300	11,050
33,300	33,350	6,803	36,300	36,350	7,643	39,300	39,350	8,483	42,300	42,350	9,323	45,300	45,350	10,163	48,300	48,350	11,066
33,350	33,400	6,817	36,350	36,400	7,657	39,350	39,400	8,497	42,350	42,400	9,337	45,350	45,400	10,177	48,350	48,400	11,083
33,400	33,450	6,831	36,400	36,450	7,671	39,400	39,450	8,511	42,400	42,450	9,351	45,400	45,450	10,191	48,400	48,450	11,099
33,450	33,500	6,845	36,450	36,500	7,685	39,450	39,500	8,525	42,450	42,500	9,365	45,450	45,500	10,205	48,450	48,500	11,116
33,500	33,550	6,859	36,500	36,550	7,699	39,500	39,550	8,539	42,500	42,550	9,379	45,500	45,550	10,219	48,500	48,550	11,132
33,550	33,600	6,873	36,550	36,600	7,713	39,550	39,600	8,553	42,550	42,600	9,393	45,550	45,600	10,233	48,550	48,600	11,149
33,600	33,650	6,887	36,600	36,650	7,727	39,600	39,650	8,567	42,600	42,650	9,407	45,600	45,650	10,247	48,600	48,650	11,165
33,650	33,700	6,901	36,650	36,700	7,741	39,650	39,700	8,581	42,650	42,700	9,421	45,650	45,700	10,261	48,650	48,700	11,182
33,700	33,750	6,915	36,700	36,750	7,755	39,700	39,750	8,595	42,700	42,750	9,435	45,700	45,750	10,275	48,700	48,750	11,198
33,750	33,800	6,929	36,750	36,800	7,769	39,750	39,800	8,609	42,750	42,800	9,449	45,750	45,800	10,289	48,750	48,800	11,215
33,800	33,850	6,943	36,800	36,850	7,783	39,800	39,850	8,623	42,800	42,850	9,463	45,800	45,850	10,303	48,800	48,850	11,231
33,850	33,900	6,957	36,850	36,900	7,797	39,850	39,900	8,637	42,850	42,900	9,477	45,850	45,900	10,317	48,850	48,900	11,248
33,900	33,950	6,971	36,900	36,950	7,811	39,900	39,950	8,651	42,900	42,950	9,491	45,900	45,950	10,331	48,900	48,950	11,264
33,950	34,000	6,985	36,950	37,000	7,825	39,950	40,000	8,665	42,950	43,000	9,505	45,950	46,000	10,345	48,950	49,000	11,281
34,000			37,000			40,000			43,000			46,000			49,000		
34,000	34,050	6,999	37,000	37,050	7,839	40,000	40,050	8,679	43,000	43,050	9,519	46,000	46,050	10,359	49,000	49,050	11,297
34,050	34,100	7,013	37,050	37,100	7,853	40,050	40,100	8,693	43,050	43,100	9,533	46,050	46,100	10,373	49,050	49,100	11,314
34,100	34,150	7,027	37,100	37,150	7,867	40,100	40,150	8,707	43,100	43,150	9,547	46,100	46,150	10,387	49,100	49,150	11,330
34,150	34,200	7,041	37,150	37,200	7,881	40,150	40,200	8,721	43,150	43,200	9,561	46,150	46,200	10,401	49,150	49,200	11,347
34,200	34,250	7,055	37,200	37,250	7,895	40,200	40,250	8,735	43,200	43,250	9,575	46,200	46,250	10,415	49,200	49,250	11,363
34,250	34,300	7,069	37,250	37,300	7,909	40,250	40,300	8,749	43,250	43,300	9,589	46,250	46,300	10,429	49,250	49,300	11,380
34,300	34,350	7,083	37,300	37,350	7,923	40,300	40,350	8,763	43,300	43,350	9,603	46,300	46,350	10,443	49,300	49,350	11,396
34,350	34,400	7,097	37,350	37,400	7,937	40,350	40,400	8,777	43,350	43,400	9,617	46,350	46,400	10,457	49,350	49,400	11,413
34,400	34,450	7,111	37,400	37,450	7,951	40,400	40,450	8,791	43,400	43,450	9,631	46,400	46,450	10,471	49,400	49,450	11,429
34,450	34,500	7,125	37,450	37,500	7,965	40,450	40,500	8,805	43,450	43,500	9,645	46,450	46,500	10,485	49,450	49,500	11,446
34,500	34,550	7,139	37,500	37,550	7,979	40,500	40,550	8,819	43,500	43,550	9,659	46,500	46,550	10,499	49,500	49,550	11,462
34,550	34,600	7,153	37,550	37,600	7,993	40,550	40,600	8,833	43,550	43,600	9,673	46,550	46,600	10,513	49,550	49,600	11,479
34,600	34,650	7,167	37,600	37,650	8,007	40,600	40,650	8,847	43,600	43,650	9,687	46,600	46,650	10,527	49,600	49,650	11,495
34,650	34,700	7,181	37,650	37,700	8,021	40,650	40,700	8,861	43,650	43,700	9,701	46,650	46,700	10,541	49,650	49,700	11,512
34,700	34,750	7,195	37,700	37,750	8,035	40,700	40,750	8,875	43,700	43,750	9,715	46,700	46,750	10,555	49,700	49,750	11,528
34,750	34,800	7,209	37,750	37,800	8,049	40,750	40,800	8,889	43,750	43,800	9,729	46,750	46,800	10,569	49,750	49,800	11,545
34,800	34,850	7,223	37,800	37,850	8,063	40,800	40,850	8,903	43,800	43,850	9,743	46,800	46,850	10,583	49,800	49,850	11,561
34,850	34,900	7,237	37,850	37,900	8,077	40,850	40,900	8,917	43,850	43,900	9,757	46,850	46,900	10,597	49,850	49,900	11,578
34,900	34,950	7,251	37,900	37,950	8,091	40,900	40,950	8,931	43,900	43,950	9,771	46,900	46,950	10,611	49,900	49,950	11,594
34,950	35,000	7,265	37,950	38,000	8,105	40,950	41,000	8,945	43,950	44,000	9,785	46,950	47,000	10,625	49,950	50,000	11,611
35,000			38,000			41,000			44,000			47,000			\$50,000 or over— use Form 1040		
35,000	35,050	7,279	38,000	38,050	8,119	41,000	41,050	8,959	44,000	44,050	9,799	47,000	47,050	10,639			
35,050	35,100	7,293	38,050	38,100	8,133	41,050	41,100	8,973	44,050	44,100	9,813	47,050	47,100	10,654			
35,100	35,150	7,307	38,100	38,150	8,147	41,100	41,150	8,987	44,100	44,150	9,827	47,100	47,150	10,670			
35,150	35,200	7,321	38,150	38,200	8,161	41,150	41,200	9,001	44,150	44,200	9,841	47,150	47,200	10,687			
35,200	35,250	7,335	38,200	38,250	8,175	41,200	41,250	9,015	44,200	44,250	9,855	47,200	47,250	10,703			
35,250	35,300	7,349	38,250	38,300	8,189	41,250	41,300	9,029	44,250	44,300	9,869	47,250	47,300	10,720			
35,300	35,350	7,363	38,300	38,350	8,203	41,300	41,350	9,043	44,300	44,350	9,883	47,300	47,350	10,736			
35,350	35,400	7,377	38,350	38,400	8,217	41,350	41,400	9,057	44,350	44,400	9,897	47,350	47,400	10,753			
35,400	35,450	7,391	38,400	38,450	8,231	41,400	41,450	9,071	44,400	44,450	9,911	47,400	47,450	10,769			
35,450	35,500	7,405	38,450	38,500	8,245	41,450	41,500	9,085	44,450	44,500	9,925	47,450	47,500	10,786			
35,500	35,550	7,419	38,500	38,550	8,259	41,500	41,550	9,099	44,500	44,550	9,939	47,500	47,550	10,802			
35,550	35,600	7,433	38,550	38,600	8,273	41,550	41,600	9,113	44,550	44,600	9,953	47,550	47,600	10,819			
35,600	35,650	7,447	38,600	38,650	8,287	41,600	41,650	9,127	44,600	44,650	9,967	47,600	47,650	10,835			
35,650	35,700	7,461	38,650	38,700	8,301	41,650	41,700	9,141	44,650	44,700	9,981	47,650	47,700	10,852			
35,700	35,750	7,475	38,700	38,750	8,315	41,700	41,750	9,155	44,700	44,750	9,995	47,700	47,750	10,868			
35,750	35,800	7,489	38,750	38,800	8,329	41,750	41,800	9,169	44,750	44,800	10,009	47,750	47,800	10,885			
35,800	35,850	7,503	38,800	38,850	8,343	41,800	41,850	9,183	44,800	44,850	10,023	47,800	47,850	10,901			
35,850	35,900	7,517	38,850	38,900	8,357	41,850	41,900	9,197	44,850	44,900	10,037	47,850	47,900	10,918			
35,900	35,950	7,531	38,900	38,950	8,371	41,900	41,950	9,211	44,900	44,950	10,051	47,900	47,950	10,934			
35,950	36,000	7,545	38,950	39,000	8,385												

Section 4—After you fill out Form 1040EZ

Where do I file?

If an addressed envelope came with your return, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Memphis, TN 37501
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Memphis, TN 37501
California—*Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba*—Ogden, UT 84201
All other counties—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 39901
Georgia—Atlanta, GA 39901
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Cincinnati, OH 45999
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Cincinnati, OH 45999
Louisiana—Memphis, TN 37501
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Kansas City, MO 64999
Mississippi—Memphis, TN 37501
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk, and Westchester*—Holtsville, NY 00501
All other counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 39901
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Philadelphia, PA 19255
Washington—Ogden, UT 84201
West Virginia—Cincinnati, OH 45999
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation
 855 West Marine Dr.
 Agana, GU 96910
Puerto Rico—Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue
 Lockharts Garden No. 1A
 Charlotte Amalie
 St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563—Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses—Philadelphia, PA 19255

What do I need if I write to IRS?

If you write to IRS about your return after you file it, include your social security number on your correspondence. If you don't include it, it may take us longer to reply.

What should I do if I move?

If you move, always notify, in writing, the Internal Revenue Service center where you filed your last return or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822 to notify us of your new address. If you move after you file your return and you are expecting a refund, you should also notify the post office serving your old address. This will help forward your check to your new address.

How long should I keep my tax return?

Keep a copy of your tax return and records of all items appearing on it until the statute of limitations runs out. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552.

Income tax withholding and estimated tax payments for 1991

If the amount you owe IRS (line 9) or the refund IRS owes you (line 8) is large, you may want to file a new Form W-4 with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1991 tax return will show a tax refund OR a tax balance due IRS of less than \$500.

See Pub. 505 for more details.

How do I amend my tax return?

Use Form 1040X to change the return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. If your return is changed for any reason, it may affect your state income tax return. Contact your state tax agency for more information.

How do I get forms and publications?

Generally, we mail forms to you based on what you filed last year. Forms, schedules, and publications you may need are listed below and on page 19.

If you don't have any tax questions and you only need copies of tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A&B, Schedules 1&2, and their related instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the handy order blank on page 19. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are **8:00 A.M. to 5:00 P.M. (weekdays)** and **9:00 A.M. to 3:00 P.M. (Saturdays)**. For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should receive your order within 7 to 10 work days after you call.

The following forms, schedules, and instructions may be obtained at many participating banks, post offices, or libraries.

Form 1040
Instructions for Form 1040 & Schedules
Schedule A for itemized deductions
Schedule B for interest and dividend income if more than \$400; and for answering the foreign accounts or foreign trusts questions

Form 1040A
Instructions for Form 1040A & Schedules
Schedule 1 for Form 1040A filers to report interest and dividend income
Schedule 2 for Form 1040A filers to report child and dependent care expenses
Form 1040EZ
Instructions for Form 1040EZ

Many participating libraries may also carry a variety of forms, schedules, instructions, and publications, which may be photocopied, or you can order them from the Forms Distribution Center for your state. See page 20 for the address.

- Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers
- Schedule C, Profit or Loss From Business
- Schedule D, Capital Gains and Losses
- Schedule E, Supplemental Income and Loss
- Schedule F, Farm Income and Expenses
- Schedule R, Credit for the Elderly or the Disabled
- Schedule SE, Social Security Self-Employment Tax
- Form 1040-ES, Estimated Tax for Individuals
- Form 1040X, Amended U.S. Individual Income Tax Return
- Form 2106, Employee Business Expenses
- Form 2119, Sale of Your Home
- Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries
- Form 2441, Child and Dependent Care Expenses
- Form 3468, Investment Credit
- Form 3903, Moving Expenses
- Form 4562, Depreciation and Amortization
- Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
- Form 8283, Noncash Charitable Contributions
- Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents
- Form 8582, Passive Activity Loss Limitations
- Form 8606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions
- Form 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000
- Form 8822, Change of Address
- Pub. 1, Your Rights as a Taxpayer
- Pub. 17, Your Federal Income Tax
- Pub. 334, Tax Guide for Small Business
- Pub. 463, Travel, Entertainment, and Gift Expenses
- Pub. 501, Exemptions, Standard Deduction, and Filing Information
- Pub. 502, Medical and Dental Expenses
- Pub. 504, Tax Information for Divorced or Separated Individuals
- Pub. 505, Tax Withholding and Estimated Tax
- Pub. 508, Educational Expenses
- Pub. 521, Moving Expenses
- Pub. 523, Tax Information on Selling Your Home
- Pub. 524, Credit for the Elderly or the Disabled
- Pub. 525, Taxable and Nontaxable Income
- Pub. 527, Residential Rental Property (Including Rental of Vacation Houses)
- Pub. 529, Miscellaneous Deductions
- Pub. 545, Interest Expense
- Pub. 553, Highlights of 1990 Tax Changes
- Pub. 554, Tax Information for Older Americans
- Pub. 590, Individual Retirement Arrangements (IRAs)
- Pub. 910, Guide to Free Tax Services (includes a list of publications)
- Pub. 917, Business Use of a Car
- Pub. 929, Tax Rules for Children and Dependents

How do I use the order blank?

1. Cut the order blank on the dotted line and **be sure to print or type your name accurately on the other side.** This will be the label used to send material to you.
2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, please order only the items you think you will need to prepare your return. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you circle.
3. Enclose the order blank in your own envelope and send it to the IRS address shown on page 20 for your state. Do not use the envelope we furnished you in your tax package because this envelope may be used only for filing your income tax return. Be sure to allow 2 weeks to receive your order.

Order blank

Circle desired forms, instructions, and publications

1040	1040EZ	Schedule R (1040) & Instructions	2441 & Instructions	8582 & Instructions	Pub. 508	Pub. 553	
Instructions for 1040 & Schedules	Instructions for 1040EZ	Schedule SE (1040)	3468 & Instructions	8822	Pub. 521	Pub. 590	
1040A	Schedules A&B (1040)	1040-ES (1991)	3903 & Instructions	Pub. 1	Pub. 523	Pub. 910	
Instructions for 1040A & Sch. 1 & 2	Schedule C (1040)	1040X & Instructions	4562 & Instructions	Pub. 17	Pub. 525	Pub. 917	
Schedule 1 (1040A)	Schedule D (1040)	2106 & Instructions	4868	Pub. 334	Pub. 527	Pub. 929	
Schedule 2 (1040A)	Schedule E (1040)	2119 & Instructions	8283 & Instructions	Pub. 463	Pub. 529		
Schedule 3 (1040A) & Instructions	Schedule F (1040)	2210 & Instructions	8332	Pub. 505	Pub. 545		

Where do I send my order for free forms and publications?

If you live in:

Send your order blank to:

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Virgin Islands—V.I. Bureau of Internal Revenue, Lockharts Garden, No. 1A, Charlotte Amalie, St. Thomas, VI 00802

Detach At This Line

Name

Number, street, and apt. number

City, town or post office, state, and ZIP code

Where do I call to get answers to my Federal tax questions?

Call IRS with your tax question. If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL-FREE. "Toll-free" is a telephone call for which you pay only local charges.

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before you call—Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
3. The name of any IRS publication or other source of information that you used to look for the answer.

Before you hang up—If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take the additional time required to be sure we have answered your question fully and in the manner which is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Alabama 1-800-829-1040	Idaho 1-800-829-1040	Mississippi 1-800-829-1040	Ohio Cincinnati, 621-6281 Cleveland, 522-3000 Elsewhere, 1-800-829-1040	Vermont 1-800-829-1040
Alaska Anchorage, 561-7484 Elsewhere, 1-800-829-1040	Illinois Chicago, 435-1040 In area code 708, 1-312-435-1040 Elsewhere, 1-800-829-1040	Missouri St. Louis, 342-1040 Elsewhere, 1-800-829-1040	Oklahoma 1-800-829-1040	Virginia Richmond, 649-2361 Elsewhere, 1-800-829-1040
Arizona Phoenix, 257-1233 Elsewhere, 1-800-829-1040	Indiana Indianapolis, 226-5477 Elsewhere, 1-800-829-1040	Montana 1-800-829-1040	Oregon Portland, 221-3960 Elsewhere, 1-800-829-1040	Washington Seattle, 442-1040 Elsewhere, 1-800-829-1040
Arkansas 1-800-829-1040	Iowa Des Moines, 283-0523 Elsewhere, 1-800-829-1040	Nebraska Omaha, 422-1500 Elsewhere, 1-800-829-1040	Pennsylvania Philadelphia, 574-9900 Pittsburgh, 281-0112 Elsewhere, 1-800-829-1040	West Virginia 1-800-829-1040
California Oakland, 839-1040 San Francisco, 839-1040 Elsewhere, 1-800-829-1040	Kansas 1-800-829-1040	Nevada 1-800-829-1040	Puerto Rico San Juan Metro Area, 766-5040 Isla, 766-5549	Wisconsin Milwaukee, 271-3780 Elsewhere, 1-800-829-1040
Colorado Denver, 825-7041 Elsewhere, 1-800-829-1040	Kentucky 1-800-829-1040	New Hampshire 1-800-829-1040	Rhode Island 1-800-829-1040	Wyoming 1-800-829-1040
Connecticut 1-800-829-1040	Louisiana 1-800-829-1040	New Jersey 1-800-829-1040	South Carolina 1-800-829-1040	Telephone Assistance Services for Hearing Impaired Taxpayers Who Have Access to TDD Equipment.
Delaware 1-800-829-1040	Maine 1-800-829-1040	New Mexico 1-800-829-1040	South Dakota 1-800-829-1040	Hours of Operation 8:00 A.M. to 6:45 P.M. EST (Jan. 1–April 15) 8:00 A.M. to 4:30 P.M. EST (April 16–Dec. 31)
District of Columbia 1-800-829-1040	Maryland Baltimore, 962-2590 Elsewhere, 1-800-829-1040	New York Bronx, 732-0100 Brooklyn, 596-3770 Buffalo, 855-3955 Manhattan, 732-0100 Nassau, 222-1131 Queens, 596-3770 Staten Island, 596-3770 Suffolk, 724-5000 Elsewhere, 1-800-829-1040	Tennessee Nashville, 259-4601 Elsewhere, 1-800-829-1040	All locations in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-829-4059
Florida Jacksonville, 354-1760 Elsewhere, 1-800-829-1040	Massachusetts Boston, 523-1040 Elsewhere, 1-800-829-1040	North Carolina 1-800-829-1040	Texas Dallas, 742-2440 Houston, 965-0440 Elsewhere, 1-800-829-1040	
Georgia Atlanta, 522-0050 Elsewhere, 1-800-829-1040	Michigan Detroit, 237-0800 Elsewhere, 1-800-829-1040	North Dakota 1-800-829-1040	Utah 1-800-829-1040	
Hawaii Oahu, 541-1040 Elsewhere, 1-800-829-1040	Minnesota Minneapolis, 644-7515 St. Paul, 644-7515 Elsewhere, 1-800-829-1040			

What is Tele-Tax?

Recorded Tax Information has about 140 topics of tax information that answer many Federal tax questions. You can hear up to three topics on each call you make. A complete list of these topics is on the next page.

Automated Refund Information is available so you can check the status of your refund.

How do I use Tele-Tax?**To Call Tele-Tax Toll-Free, Use Only The Numbers Listed Below For Your Area**

Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. **Do not dial "1-800" when using a local number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Recorded Tax Information

Topic numbers are effective January 1, 1991.

Push-button (tone signaling) service is available 24 hours a day, 7 days a week.

Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Select, by number, the topic you want to hear. For the directory of topics, listen to topic no. 323.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

- If you have a push-button (tone signaling) phone, immediately follow the recorded instructions, or
- If you have a rotary (dial) or push-button (pulse dial) phone, wait for further recorded instructions.

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know your social security number and the **exact** amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

- Push-button (tone signaling) service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)
- Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Alabama 1-800-829-4477	Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614	Montana 1-800-829-4477	Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477
Alaska 1-800-829-4477	Springfield, 789-0489 Elsewhere, 1-800-829-4477	Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477	Puerto Rico 1-800-829-4477
Arizona Phoenix, 252-4909 Elsewhere, 1-800-829-4477	Indiana Indianapolis, 631-1010 Elsewhere, 1-800-829-4477	Nevada 1-800-829-4477	Rhode Island 1-800-829-4477
Arkansas 1-800-829-4477	Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477	New Hampshire 1-800-829-4477	South Carolina 1-800-829-4477
California <i>Counties of Amador, Calaveras, Contra Costa, Marin, and San Joaquin,</i> 1-800-829-4032 Los Angeles, 617-3177 Oakland, 839-4245 Elsewhere, 1-800-829-4477	Kansas 1-800-829-4477	New Jersey 1-800-829-4477	South Dakota 1-800-829-4477
Colorado Denver, 592-1118 Elsewhere, 1-800-829-4477	Kentucky 1-800-829-4477	New Mexico 1-800-829-4477	Tennessee Nashville, 242-1541 Elsewhere, 1-800-829-4477
Connecticut 1-800-829-4477	Louisiana 1-800-829-4477	New York Bronx, 406-4080 Brooklyn, 858-4461 Buffalo, 856-9320 Manhattan, 406-4080 Queens, 858-4461 Staten Island, 858-4461 Elsewhere, 1-800-829-4477	Texas Dallas, 767-1792 Houston, 850-8801 Elsewhere, 1-800-829-4477
Delaware 1-800-829-4477	Maine 1-800-829-4477	North Carolina 1-800-829-4477	Utah 1-800-829-4477
District of Columbia 882-1040	Maryland Baltimore, 466-1040 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477	Vermont 1-800-829-4477
Florida 1-800-829-4477	Massachusetts Boston, 523-8602 Elsewhere, 1-800-829-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-829-4477	Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477
Georgia Atlanta, 331-6572 Elsewhere, 1-800-829-4477	Michigan Detroit, 961-4282 Elsewhere, 1-800-829-4477	Oklahoma 1-800-829-4477	Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477
Hawaii 1-800-829-4477	Minnesota St. Paul, 644-7748 Elsewhere, 1-800-829-4477	Oregon Portland, 294-5363 Elsewhere, 1-800-829-4477	West Virginia 1-800-829-4477
Idaho 1-800-829-4477	Mississippi 1-800-829-4477		Wisconsin Milwaukee, 273-8100 Elsewhere, 1-800-829-4477
	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477		Wyoming 1-800-829-4477

**Index to
Instructions**

- A**
 Address Change 17
 Addresses of Internal Revenue Service Centers 17
 Allocated Tip Income 10
 Amended Return 18
 Amount You Owe IRS 13
- C**
 Corresponding With IRS 17
- D**
 Death of Taxpayer 7
- E**
 Earned Income Credit 5
 Employer-Provided Dependent Care Benefits 11
 Employer-Provided Vehicle 11
 Excess Medicare Tax 12
 Excess Salary Deferrals 11
 Excess Social Security and RRTA Taxes Withheld 12
 Extensions of Time To File 7
- F**
 Fast Refund 2
 Figure Your Tax 12
 Filing Information 5, 8
 Filing Instructions—
 When To File 7
 Where To File 17
 Filing Status, Single Form W-2 5
 Forms, How To Get 18-20
 Forms Order Blank 19
- H**
 Help (free) 6, 21-23
- I**
 Income Tax Withheld (Federal) 12
 Interest Income—
 Taxable 11
 Tax-Exempt 12
 Interest—Late Payment of Tax 7
- L**
 Line-by-Line Instructions 9-13
- N**
 Name, Address, and Social Security Number 9
- O**
 Order Blank 19
- P**
 Paperwork Reduction Act Notice 4
 Penalty—
 Late Filing 7
 Late Payment 7
 Underpayment of Tax 13
 Preparer, Tax Return 13
 Presidential Election—
 \$1 Check-off 9
 Privacy Act Notice 4
 Problems, Unresolved Tax 6
 Public Debt, Gift To Reduce the 7
 Publications, How To Get 18-20
- R**
 Railroad Retirement Benefits Treated as Social Security 10
 Recordkeeping 18
 Refund of Tax 13
 Refunds of State and Local Income Taxes 10
 Rounding Off to Whole Dollars 9
- S**
 Salaries 10
 Scholarships and Fellowships 11
 Sign Your Return 13
 Single Person 5
 Social Security Benefits 10
 Social Security Number 6, 9
 State and Local Income Taxes, Refunds of 10
 Substitute Tax Forms 7
- T**
 Tax Assistance 6, 21-23
 Tax Figured by IRS 13
 Tax Table 14-16
 Telephone Assistance—
 Federal Tax Information 21-23
 Tele-Tax 22-23
 Tip Income 10
- W**
 Wages 10
 When To File 7
 Where To File 17
 Who Can Use Form 1040EZ 5
 Who Must File 8
 Who Should File 8
 Withholding and Estimated Tax Payments for 1991 18