



Instructions for preparing

1983 1040EZ and 1040A

1983 Form 1040EZ Income Tax Return for Single filers with no dependents

Name and address: [Blank fields]

Social Security number: 1234567890

Prepayment Election Campaign Fund: [Blank]

Federal Income Tax: [Blank]

State Income Tax: [Blank]

Sign your name: [Blank]

File this form: [Blank]

Form 1040EZ

A very short form for most single taxpayers with no dependents.

Schedule 1

1983 Form 1040A US Individual Income Tax Return

Step 1: Name and address: [Blank fields]

Step 2: Filing status: [Blank]

Step 3: Taxable income: [Blank]

Step 4: Subtotal taxes: [Blank]

Form 1040A and Schedule 1

An expanded short form with two new items for 1983:

- Deduction for payments to an IRA.
- Credit for child and dependent care expenses.

From the Commissioner

Two short tax forms for 1983

There are two tax forms in this tax package—**Form 1040EZ**, for many single people, and **Form 1040A**.

Last year we introduced Form 1040EZ for single taxpayers with no dependents. Over 15 million people used it. The 1983 Form 1040EZ is basically the same as last year's. Read the back of the form to see if you can use it.

This year we added items to Form 1040A so that more people will be able to use the simplified form. The new items are—

- The deduction for IRA payments (line 11a), and
- The credit for child and dependent care expenses (line 21b and Schedule I, Part IV).

Form 1040A also includes an attachment, which we call Schedule I, to be used by some taxpayers. Look at the chart on page 4 to make sure you can file Form 1040A instead of Form 1040.

Tax tip

But don't overlook the fact that even if you qualify to use Form 1040EZ or Form 1040A, it might benefit you to use Form 1040. For example, if you own a home, you may want to itemize your deductions; to do so, you must file Form 1040. See page 5 to determine whether itemizing deductions will help you and for other examples that explain when you should use Form 1040.

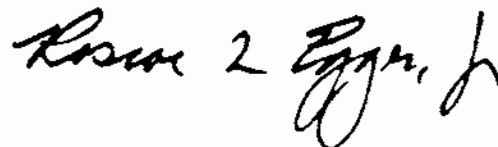
Important reminders

In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. Adjusting your tax liability after filing your return is usually more costly than accurate reporting when you file, because of interest and penalties you may be charged.

If you receive taxable interest and dividends, be sure the payers of this income have your correct social security number. Otherwise, beginning in 1984 payers may withhold 20% of the income. You may also be subject to penalties.

We often receive inquiries about how people may make voluntary contributions to reduce the public debt. In 1983, we received over 3,500 contributions totaling over \$300,000. If you wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you can deduct this contribution on your 1984 tax return. But please be sure to keep your contribution to reduce the public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know. Thank you for your cooperation.



Commissioner of Internal Revenue

How to use this instruction booklet

The instructions are divided into three sections. **Section 1** contains information about who must file a return and how to choose the correct form to use: Form 1040EZ, Form 1040A, or Form 1040. **Section 2** contains step-by-step instructions for Form 1040A. **Section 3** contains general information.

Section 1— Filing information

Your marital status, filing status, age, and gross income determine whether you have to file a tax return. Gross income usually means money, goods, and property you received that you must pay tax on. It does not include nontaxable benefits, such as social security benefits.

First, be sure you need to file a tax return

Use the following chart to see **whether you must file a tax return.**

You must file a tax return if—

Your marital status at the end of 1983 was:	and your filing status is:	and at the end of 1983 you were:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married with a dependent child and living apart from your spouse all year	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Married and living with your spouse at end of 1983 (or on the date your spouse died)	Married, joint return	under 65 (both spouses)	\$5,400
		65 or over (one spouse)	\$6,400
		65 or over (both spouses)	\$7,400
Married, not living with spouse at end of 1983	Married, separate return	any age	\$1,000
	Married, joint return	any age	\$1,000
Married, not living with spouse at end of 1983	Married, separate return	any age	\$1,000
	Married, joint return	any age	\$1,000
Widowed in 1982 or 1981 and not remarried in 1983	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Widowed before 1981 and not remarried in 1983	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300
Widowed before 1981 and not remarried in 1983	Single or Head of household	under 65	\$3,300
		65 or over	\$4,300

Other filing requirements—

- You must also file a tax return if **any one** of the following applied for 1983:
- either** you could be claimed as a dependent on your parents' return and you had \$1,000 or more in gross income that was not earned income—for example, taxable interest and dividends. (You must file Form 1040.)
 - or** you owe any special taxes, such as social security tax on tips you did not report to your employer. (You must file Form 1040.)
 - or** you owe uncollected social security tax or RRTA tax on tips you reported to your employer. (You must file Form 1040.)
 - or** you received any advance earned income credit (EIC) payments from your employer.
 - or** you earned \$400 or more from self-employment after you deduct business expenses. (You must file Form 1040.)
 - or** you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,000 or more. (You must file Form 1040.)

Tax Tip: Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld from your pay. You should also file to get a refund of earned income credit if you are eligible to take the credit.

These rules apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who are married to U.S. citizens or residents at the end of 1983 and who have elected to be treated as resident aliens.

Second, be sure you use the tax form that is right for you

There are three tax forms for individuals—short Form 1040EZ for certain single taxpayers, Form 1040A, and Form 1040. All taxpayers can use Form 1040 if they want to, but you will probably save time if you are able to use one of the shorter forms instead.

Form 1040EZ, Form 1040A, or Form 1040?

The following chart shows the kinds of filing statuses, exemptions, income, deductions, taxes, and credits that can be shown on Forms 1040EZ, 1040A, and 1040. Use it to help determine which form to use.

Form 1040EZ	Form 1040A	Form 1040	
Filing status: Single only	Filing status: Single, married filing joint, married filing separate, or head of household	Filing status: Single, married filing joint, married filing separate, head of household, or qualifying widower; with dependent child	
Number of exemptions: Only one personal exemption for yourself	Number of exemptions: All exemptions that you are entitled to claim	Number of exemptions: All exemptions that you are entitled to claim	
Only taxable income of less than \$50,000	Only taxable income of less than \$50,000	All amounts of taxable income	
Only income from: Wages, salaries, tips Interest (other than All-Savers interest) of \$400 or less	Only income from: Wages, salaries, tips Interest (other than All-Savers interest) Dividends Unemployment compensation	All sources of income: Wages, salaries, tips Interest and dividends Unemployment compensation Self-employment (including farming) (Schedules C or F) Rents and royalties (Schedule E)	Pensions and annuities State and local income tax refunds (if taxable) Capital gains (Schedule D) Gain from the sale of your home (Form 2119) Alimony received All other sources
No itemized deductions	No itemized deductions	All itemized deductions (Use Schedule A):	
You may deduct a part of some amounts you gave to charitable organizations	You may deduct a part of some amounts you gave to charitable organizations	State and local income taxes Real estate taxes Sales taxes Interest expenses	Charitable contributions Medical and dental expenses Casualty and theft losses Miscellaneous deductions
No adjustments to income	Adjustments to income for: The deduction for a married couple when both work (Schedule 1) The deduction for payments to an IRA	All adjustments to income: Alimony paid Penalty for early withdrawal of savings Deduction for payments to an IRA or Keogh plan Moving expenses (Form 3903 or Form 3903F)	Employee business expenses (Form 2106) Disability income exclusion (Form 2440) Deduction for a married couple when both work (Schedule W) Other adjustments
No other taxes	Other taxes: Advance EIC payments	Other taxes: Advance EIC payments Self-employment tax (Schedule SE) Tax on an IRA (Form 5329) Alternative minimum tax (Form 6251)	Social security tax on tips not reported to your employer (Form 4137) Uncollected social security tax on tips shown on your Form W-2 All other income taxes
No tax credits	Only tax credits for: Partial political contributions credit Credit for child and dependent care expenses (Schedule 1) Earned income credit	All tax credits: Partial political contributions credit Earned income credit Credit for child and dependent care expenses (Form 2441) Investment credit (Form 3468) Jobs credit (Form 5884)	Foreign tax credit (Form 1116) Residential energy credit (Form 5695) Credit for the elderly (Schedules R & RP) All other credits

Form 1040EZ for single filers

- Form 1040EZ can be used only by *single* filers who—
- claim only **one** personal exemption, and
 - claim **no dependents**, and
 - have income only from wages, salaries, and tips, and have interest income of \$400 or less, and
 - have no dividend income, and
 - have taxable income of less than \$50,000.

If you use Form 1040EZ, the step-by-step instructions on the back of the form are the only ones you will need for completing most of the items. However, you will have to use the 1040A tax table on pages 29–34 to complete line 9 of Form 1040EZ.

New items on Form 1040A for 1983

This year there are two new items on Form 1040A that before were only on Form 1040—the deduction for payments to an IRA (line 11a) and the credit for child and dependent care expenses (line 21b and Schedule 1). This means that many people who used Form 1040 in the past to claim these items can now save time by using the shorter Form 1040A instead. (Of course, these items are still on Form 1040 as well.)

Can you itemize deductions?

Many people choose to file Form 1040 so they can itemize deductions. Itemizing often benefits you when you have large deductions for items such as real estate taxes, state and local income taxes, mortgage interest, or medical expenses.

It would generally benefit you to itemize deductions if—

Your filing status is:

- Single or Head of household
- Married filing joint or Qualifying widow(er) with dependent child
- Married filing separate

And your itemized deductions are:

- More than \$2,300
- More than \$3,400
- More than \$1,700

Taxpayers who must use Form 1040

Use the chart on page 4 as a guide to see which form you can use. However, even if you can otherwise use Form 1040EZ or 1040A, you **MUST** use Form 1040 instead if any of the following special situations applies to you.

You MUST use Form 1040 if:

1. You received **any** of the following types of income:
 - \$1,000 or more of unearned income (for example, taxable interest or dividends) and you can be claimed as a dependent on your parents' return.
 - Interest from an All-Savers Certificate (ASC).
 - Interest or dividend income received as a nominee (that is, in your name) for someone else.
 - Interest on securities transferred between interest payment dates. (You must also use Form 1040 if you paid, rather than received, the interest.)
 - Capital gain distributions or nontaxable distributions.
 - Bartering income (fair market value of goods or services you received in return for your goods or services).
 - Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.

Taxpayers who must use Form 1040 (continued)

Tax Tip: If your taxable income this year is substantially larger than your average taxable income for the past four years, it may benefit you to "income average." But you must use Form 1040 to do so. Get **Schedule G, Income Averaging**, for details.

2. Your marital and filing status situation is **any one** of the following:
 - You are married filing a separate return and your spouse itemizes. (**Note:** You may be able to file Form 1040A if you had a dependent child living with you in 1983 and you lived apart from your spouse all year. See page 8.)
 - You file as a qualifying widow(er) with dependent child. (See the special rule on page 8 under **Box 2, Married filing a joint return.**)
 - You were a nonresident alien during any part of 1983 and you do not file a joint return. (**Note:** You may have to file **Form 1040NR.**)
 - At the end of 1983 you were married to a resident alien or dual-status alien who had U.S. source income and who has elected not to be treated as a resident alien. (**Note:** You can use Form 1040A if you are considered single under the rules explained on page 8 for **Married persons who live apart.**)
3. You can exclude or deduct **any** of the following sources of income:
 - Qualified reinvested dividends from a qualified public utility. (**Note:** You must also file **Schedule B** to take the exclusion.)
 - Foreign earned income you received as a U.S. citizen or resident alien. (**Note:** You must also file **Form 2555.**)
 - Certain income received from sources in a U.S. possession. (**Note:** You must also file **Form 1563.**)
4. You made estimated tax payments in 1983 (or want to apply any part of your refund to your 1984 estimated tax). (**Note:** If you did not pay enough tax, you may have to pay a penalty. See page 25.)
5. You are a U.S. government employee or railroad employee representative and you can take a credit for excess hospital insurance benefits tax you paid in 1983. (**Note:** You must also file **Form 4169.**) See page 23.
6. You were a grantor of, or transferor to, a foreign trust that existed in 1983, OR you had an interest in, or authority over, a foreign bank account, securities account, or other foreign financial account. (**Note:** You must also file **Schedule B.**)

Third, prepare and mail your tax return

Tax Tip: Be sure to keep a copy of your tax return for your files.

After you have determined which form you can use (Form 1040EZ or Form 1040A), file only one of these forms as your tax return.

Instructions for Form 1040EZ are on the back of the form. Instructions for completing Form 1040A begin below.

Mail your return in the enclosed envelope. If you don't have one, mail the return to the Service Center for your state. See the list on page 28.

File as soon as you can after January 1, 1984, but not later than **April 16, 1984**. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868**, by the due date of your return. If you file late, you may have to pay penalties and interest. See page 26 for details.

Section 2— Step-by-step instructions for Form 1040A

Use these instructions when you prepare Form 1040A. They correspond to the steps and the entry lines on the form. They also refer you to IRS publications that you might find helpful.

Form 1040A and these instructions are separated into eight main steps. At the beginning of each step of the instructions is a filled-in example of the appropriate section of Form 1040A. You might find it helpful to refer to the examples as you complete your return.

The examples show a Form 1040A filled in for Jon and Lisa Brown. The Browns are filing a joint return for 1983 and have one son, whom they claim as a dependent. Both Jon and Lisa worked. They also had interest and dividend income. Jon, who was unemployed for part of 1983, received unemployment compensation. They contributed to two charities. They also paid a babysitter to care for their son while they worked.

Step 1
Name, address,
and social
security number

Use the IRS mailing label. If you don't have a label, print or type:

Your first name and initial (if joint return, also give spouse's name and initial)		Last name	Your social security no.
Jon T. + Lisa Brown			516-04-1492
Present home address (number and street)		Spouse's social security no.	
885 Scott Street		575-10-1718	
City, town or post office, State, and ZIP code			
Anytown, Maryland		01234	

Please use the mailing label we sent you, but don't attach it until you have completed your return. Mark through and correct any errors on it. Use of the label saves processing time and speeds refunds.

If your post office does not deliver mail to your street address and you have a P.O. box, write your P.O. box number on the line for your present home address instead of your street address.

If you don't have a label, print or type the information in the spaces provided. On a joint return, if you and your spouse use different last names, separate the names with "and"—for example, "Jon Brown and Lisa Smith." Also write your own social security number and, if you are married, your spouse's number. On a joint return, be sure the numbers are in the same order as your first names. If you don't have a social security number, get **Form SS-5** from your local SSA office and file it with them. If you don't receive a number by the time your return is due, write "applied for" in the space for your social security number.

If your spouse is a nonresident alien, has no income, and does not have a social security number, write "NRA" in the space for your spouse's social security number.

Tax Tip: If you changed your name because of marriage, divorce, etc., be sure the Social Security Administration (SSA) has the same name in its records that you have on your tax return. This prevents delays in processing your return.

Presidential Election Campaign Fund

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? Yes No
 If joint return, does your spouse want \$1 to go to this fund? Yes No

Congress established this fund to support public financing of Presidential election campaigns. You may have \$1 go to the fund by checking the YES box. On a joint return, each of you may choose whether to have \$1 go to the fund.

Checking YES does not change the tax or refund shown on your return. This is NOT a political contribution, so you cannot claim this amount as a partial credit for political contributions on line 21a.

Step 2
Check your
filing status
and
figure your
exemptions

- 1 Single (See if you can use Form 1040EZ.)
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security number above and spouse's full name here. _____
- 4 Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here. _____

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Write number of boxes checked on 5a and b	2
b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind		
c First names of your dependent children who lived with you				
Sean				
d Other dependents:			Write number of children listed on 5c	1
1 Name	2 Relationship	3 Number of months lived in your home	4 Did dependent have income of \$1,000 or more?	5 Did you provide more than one-half of dependent's support?
e Total number of exemptions claimed.			Write number of other dependents listed on 5d. Add numbers entered on lines above	3

**Boxes 1 through 4—
Filing status**

Check **only** the filing status box that applies to you. In general, your filing status depends on whether you are considered single or married.

There is a different tax rate for each filing status. The lowest rate is **married filing a joint return** followed by **head of household**. The next higher tax rate is **single**. The highest tax rate is **married filing a separate return**. If more than one filing status applies to you, choose the filing status that will give you the lowest tax.

**Box 1
Single**

Check Box 1 if **any one** of the following applies as of December 31, 1983:

- either** you were never married,
or you were legally separated, according to your State law, under a decree of divorce or of separate maintenance,
or you were widowed before January 1, 1983, and did not remarry in 1983,
or you were married, living apart from your spouse, and you meet **all five** tests below.

Tax Tip: If you were widowed in 1981 or 1982 and have a dependent child, see the special rule below for widowed taxpayers. You might be able to use joint tax rates to lower your tax.

Married persons who live apart. Even if you were not divorced or legally separated in 1983, you may be considered single and use tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. If you and your spouse each meet the tests, each of you can be treated as single.

You are **considered single** if **all five** of the following apply:

1. You file a separate return from your spouse, and
2. You lived apart from your spouse all of 1983, and
3. You provided over half the cost of keeping up your home for 1983, and
4. Your home was the principal home of your child or stepchild for more than 6 months of 1983, and
5. You claim this child or stepchild as your dependent.

Note: If you meet all five tests shown above and, in addition, your dependent child lived in your home ALL year, you can file as head of household instead of single. (See page 9.)

**Box 2
Married filing a
joint return**

A husband and wife may file a joint return even if only one had income or they do not live together all year. However, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. This means, for example, that if one spouse does not pay the tax due on the joint return, the other spouse may have to. You may file a joint return if **any one** of the following applies:

- either** you were married as of December 31, 1983, even if you did not live together at the end of 1983,
or your spouse died in 1983 and you did not remarry in 1983.

Tax Tip: If both you and your spouse worked this year and received "qualified earned income," you can take a special deduction. See page 18 for more details.

Note: If you file a joint return for 1983, you may not, after the due date for filing that return, amend that return to file married filing separately.

Special rule for widowed taxpayers who have a dependent child. If your spouse died in 1981 or 1982 and you did not remarry in 1983, you may be able to file as a **qualifying widow(er) with dependent child** and use joint return tax rates to lower your tax. But you will have to use Form 1040 instead of Form 1040A. You can use this filing status if **all four** of the following apply:

1. You have a child (including stepchild or foster child) whom you claim as a dependent.
2. This child lived in your home for all of 1983 (except for temporary absences).
3. You paid over half the cost of keeping up your home for this child.
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as qualifying widow(er) with dependent child, refer to page 9 to see if you can file as head of household. Otherwise, you must file as single.

Special rule for nonresident aliens and dual-status aliens. You may be able to file a joint return with your spouse if, at the end of 1983, you were a nonresident alien or a dual-status alien and were married to a citizen or resident of the United States. You

Box 2
Married filing a
joint return
(continued)

and your spouse must also agree to be taxed on your combined worldwide income. For more details, see **Tele-Tax Information** on page 37 or get **Publication 519**, U.S. Tax Guide for Aliens.

Box 3
**Married filing a
separate return**

***Tax Tip:** If you were married in 1983 but lived apart from your spouse all year, read the special rule on page 8 under the single filing status to see if you can be considered "single."*

Some married couples file separate tax returns because each wants to be responsible only for his or her own tax.

However, in almost all instances, if you file a separate return, you will pay more Federal tax. This is because the tax rate is higher for married persons filing separately. And in general, you cannot get certain important tax benefits. For example, if you file a separate return:

- You cannot take the deduction for a married couple when both work.
- You cannot take the credit for child and dependent care expenses in most instances.
- You cannot take the earned income credit.
- You must include in income the total amount of any unemployment compensation you received in 1983 if you lived with your spouse at any time in 1983.
- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

Special rules for filing a separate return

1. Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to taxpayers in community property states. For more information, get **Publication 555**, Community Property and the Federal Income Tax.
2. If your spouse itemizes deductions, you must itemize and use Form 1040.
3. Each of you must enter the other's name and social security number in the spaces provided on the form. If your spouse does not file, check the boxes on line 5b that apply if you can claim the exemption(s) for your spouse.

Box 4
Head of household

This filing status is for unmarried individuals who provide a home for certain other persons. **You may file as head of household if:**

- You were unmarried as of December 31, 1983 (this includes some married couples who lived apart all year or who were legally separated), and
- You provided over half the cost of keeping up a home that was the principal home all year for **any one** of the following relatives:

1. Your **unmarried child** or **grandchild** who lived with you in your home all year (except for temporary absences, such as for school). This child does not have to be your dependent.

***Note:** You must write this child's name in the space provided on line 4 if the child is not your dependent.*

2. Your **married child** or **grandchild** whom you can claim as a dependent. This child had to live with you in your home all year (except for temporary absences, such as for school).
3. Your **parent** whom you can claim as a dependent. Your parent did not have to live in your home in 1983.
4. Any **other relative** whom you can claim as a dependent. This relative must have lived with you in your home all year. For the definition of "relative," see page 11.

***Note:** To determine whether someone is your "dependent," see the instructions for lines 5c and 5d that begin on page 10.*

Your "child" includes the following:

- Your son, daughter, stepchild, adopted child; and
- A child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption.

Special rules

- You do not qualify as head of household if your relative described in 2, 3, or 4 above is your dependent under the rules for **Dependent supported by two or more taxpayers** (explained on page 12).
- If you received payments under the program for Aid to Families with Dependent Children (AFDC), and you used them to pay part of the cost of keeping up your home, you cannot count the payments as an amount you paid for keeping up your home.

***Tax Tip:** If you were married in 1983 but lived apart from your spouse all year, see page 8 for the special rule for **Married persons who live apart**. If you meet all the tests under this special rule, you may be able to file as head of household.*

**Lines 5a through 5e
Exemptions**

An exemption is a tax benefit. For each exemption you take — either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,000 the amount of income on which you must pay tax.

**Line 5a.
Exemptions for
yourself**

Please be sure to check the exemption box(es) that apply to you.

If you were:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for yourself
- Two exemptions for yourself
- Two exemptions for yourself
- Three exemptions for yourself

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1984, you can take the extra age exemption for 1983.

Blindness. If you were completely blind, attach a statement to your return describing this condition.

If you were partially blind, you can take the blindness exemption if:
either you can't see better than 20/200 in your better eye with eyeglasses or contact lenses,
or your field of vision is 20 degrees or less.

If you were partially blind, attach a certified statement from your eye doctor describing this condition. If your eye condition is not likely to improve, you need to attach a statement only once. In later years, just mention that you have already filed a statement.

**Line 5b.
Exemptions for
your spouse**

The same rules apply for your spouse's exemptions as for yours. If you are filing a joint return, you can always take the exemptions that apply for your spouse.

If your spouse was:

- Under 65 and not blind
- 65 or over and not blind
- Under 65 and blind
- 65 or over and blind

You can take:

- One exemption for your spouse
- Two exemptions for your spouse
- Two exemptions for your spouse
- Three exemptions for your spouse

If you are filing a separate return, you can take exemptions for your spouse only if he or she—

1. is not filing a return, and
2. had no taxable income, and
3. was not the dependent of another person.

If at the end of 1983 you were divorced or legally separated, you cannot take an exemption for your former spouse.

Note: *You are considered as married for the whole year if, as of the end of 1983, you were separated under an interlocutory (not a final) decree of divorce.*

Death of your spouse. If your husband or wife died in 1983, and you did not remarry by the end of 1983, check the boxes for the exemptions you could have taken for your spouse on the date of death. For other filing instructions, see **Death of taxpayer** on page 26.

**Lines 5c and 5d.
Exemptions for
dependent children
and other
dependents**

You can claim an exemption for each of your dependents. Each person you claim as a dependent must have been alive during some part of 1983. This includes a baby born in 1983 or a person who died in 1983.

On line 5c write the name of each dependent child who lived with you.
On line 5d write the name and other information for other dependents, including your dependent children who did not live with you.

Five tests to determine whether you can claim someone as a dependent

There are five tests to determine whether someone is your dependent: the *relationship test*, *married dependent test*, *citizen or resident test*, *income test*, and *support test*.

Each dependent must meet **all five** of the following tests:

- Test 1—Relationship.** Your dependent must be **either** your relative, **or** someone who lived in your home as a member of your household **all year**; the relationship must not violate local law.

The following are considered your *relatives*:

- Your child. Your child includes your son, daughter, stepchild, adopted child; a child who lived in your home as a family member, if placed with you by an authorized placement agency for legal adoption; and a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild.
- Your son-in-law, daughter-in-law.
- Your parent, grandparent, stepparent, parent-in-law.
- Your brother, sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

- Test 2—Married dependent.** Your married dependent cannot file a joint return.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other four tests are met.

- Test 3—Citizen or resident.** The dependent must be

- either** a U.S. citizen or resident alien, **or** a resident of Canada or Mexico, **or** your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

- Test 4—Income.** Generally, the dependent's gross income must be less than \$1,000. Gross income does not include nontaxable benefits such as social security or welfare benefits.

Tax Tip: Your child can take a \$1,000 personal exemption on his or her own tax return if he or she files one. This is true even if you can also claim this child as a dependent on your own return.

Special rules for your dependent child. Your dependent who is your child does not have to meet this income test if:

- either** your child was under 19 at the end of 1983, **or** your child qualifies as a **student dependent**.

Your child is a "student dependent" if he or she:

- meets tests 1, 2, and 3 (above) and test 5 (below), and
- was enrolled as a full-time student at a school during any 5 months during 1983, or
- took a full-time, on-farm training course during any 5 months of 1983. (The course had to be given by a school or a state, county, or local government agency.)

To be a full-time student, the child must be enrolled in school for the number of hours or classes that the school considers to be full-time.

School includes elementary, junior and senior high schools; colleges, universities; and technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

- Test 5—Support.** The general rule is that you had to provide over half the dependent's support in 1983. If you file a joint return, support can come from either spouse. For exceptions to the support test, see page 12 **Children of divorced or separated parents and Dependent supported by two or more taxpayers.**

Support includes food, a place to live, clothing, medical and dental care, and education. Support also includes such items as a car and furniture, but only if they are given to the dependent, or if the dependent buys them, solely for his or her own use or benefit. In figuring support, use the actual cost of these items. However, you should figure the cost of a place to live at its fair rental value.

Exemptions for dependent children and other dependents (continued)

Tax Tip: If you care for a foster child, see *Tele-Tax Information* on page 37 or *Publication 501, Exemptions*, for special rules that apply.

Tax Tip: To figure the amount of support provided, a parent who has remarried and has custody may count the support furnished by the new spouse.

In figuring support, you must include money used by the dependent for his or her own support, even if this money was not taxable. Examples are social security and welfare benefits, gifts, and savings.

Support does **not** include such items as income and social security taxes, life insurance premiums, or funeral expenses for your deceased dependent. If your dependent is a student, do not include his or her scholarships.

Children of divorced or separated parents. When both parents together give over half of the child's support, the general rule is that the parent who had custody for most of the year can take the child's exemption. But there are two exceptions.

Parent who does not have custody. If you do not have custody (or you have custody for the shorter time), you can still claim the exemption for your child or children if: **either** you gave at least \$600 toward each child's support in 1983 and your divorce decree or separation agreement states that you can claim the child as a dependent, **or** you gave at least \$1,200 toward each child's support in 1983 and the other parent cannot prove that he or she gave more than you did.

Dependent supported by two or more taxpayers. Even if you did not provide more than half of another person's support, you might still be able to claim the person as a dependent if ALL of the following apply:

1. You and one or more other eligible persons together provided over half of another person's support, and
2. You provided more than 10% of that person's support, and
3. No one alone provided over half of that person's support, and
4. Tests 1 through 4 on page 11 are met, and
5. You attach **Form 2120, Multiple Support Declaration**, to your return. Each eligible person who paid over 10% of support must complete Form 2120 so you can attach these forms to your return. The form states that you alone will claim the person as a dependent in 1983.

Step 3
Figuring your total income

6	Wages, salaries, tips, etc. (Attach Form(s) W-2.)	6	9,080.00
7	Interest income. (If line 7 is over \$400, also complete Schedule 1, Part I.)	7	250.00
8a	Dividends. (If line 8a is over \$400, also complete Schedule 1, Part II.)	8a	240.00
b	Exclusion. See the instructions on page 14.	8b	200.00
c	Subtract line 8b from line 8a. Write the result.	8c	40.00
9a	Unemployment compensation (insurance), from Form(s) 1099-G. "Repayment" \$300.00	9a	3,000.00
b	Taxable amount, if any, from the worksheet on page 15 of the instructions.	9b	-0-
10	Add lines 6, 7, 8c, and 9b. Write the total. This is your total income.	10	9,370.00

Rounding off to whole dollars

You may find calculations easier if you round off cents to the nearest whole dollar. But if you do round off, do so for all amounts. 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, \$235.67 becomes \$236.

Refunds of state or local income taxes

If you received a refund, credit, or offset of state or local income taxes in 1983, the state or other taxing authority may send you a **Form 1099-G** showing the amount of this refund, credit, or offset. You do not have to include this amount in your income for 1983 if you filed—

- Form 1040EZ for 1982, or
- Form 1040A for 1982, or
- Form 1040 for 1982 and you did not itemize deductions on Schedule A of Form 1040.

Note: If you itemized deductions on Form 1040 for 1982, you may have to report part or all of the amount shown on Form 1099-G as income on Form 1040 for 1983. See *Tele-Tax Information* on page 37 or *Publication 525, Taxable and Nontaxable Income*, for details.

Figuring your
total income
(continued)

Special rules for taxpayers in community property states

Married couples living in community property states must follow state law to determine what is community property and what is individual property. Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

Be sure to get **Publication 555**, Community Property and the Federal Income Tax. It explains the rules for couples living in community property states. In general, the special rules for reporting only your own income apply if:

1. You and your spouse lived apart all year, and
2. You do not file a joint return, and
3. You did not transfer community earned income to your spouse before the end of the year, and
4. Your spouse did not transfer community earned income to you before the end of the year.

Line 6.
Wages, salaries,
tips, etc.

Include the total of all income you received from wages, salaries, and tips. This should be shown in Box 10 of the W-2 form that each employer is required to give you. For a joint return, also be sure to include your spouse's income on line 6.

Be sure to report income from tips you actually received, even if the income is not included in Box 10 of your W-2. If you had any social security tax due on tips you did not report to your employer, you must use Form 1040 to pay this tax. For details on allocated tips, see **Publication 531**, Reporting Income From Tips.

If you don't have a W-2 form by January 31, ask your employer for one. If you don't get one from your employer by February 15, contact your local IRS office. You must still report your earnings even if you don't get a W-2 from your employer. If you lose your W-2 form or the one that you have is incorrect, ask your employer for a new one.

Line 7.
Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, tax refunds, seller-financed mortgages, etc. Include any interest that you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook.

Tax Tip: If you redeemed a time savings deposit early, your interest statement may show a penalty for early withdrawal. You can deduct this penalty, but you must use **Form 1040** to take the deduction.

Note: Generally, amounts you received from money market funds are not interest income. Instead, you should report these amounts as dividends.

Use Form 1040 instead of Form 1040A if **any** of the following apply:

- You received any interest from an All-Savers Certificate (ASC).
- You received interest as a nominee for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.

Each payer will usually send you **Form 1099-INT** or a similar statement showing interest you must report. Even if you do not receive a statement, you must report all taxable interest. For more information on interest income, see **Tele-Tax Information** on page 37 or **Publication 550**, Investment Income and Expenses.

Note: Be sure each payer of interest has your correct social security number. Otherwise, beginning in 1984 each payer may withhold 20% of the interest income. You may also be subject to penalties. For more information, see **Publication 550**.

If the amount on line 7 is over \$400, also complete and attach Schedule 1, Part I, Interest income.

Tax-exempt interest. If you received a Form 1099-INT for tax-exempt interest, such as from municipal bonds, do not include this income on line 7. If you are completing Schedule 1, Part I, include in line 1 the tax-exempt interest as shown on Form 1099-INT. Several lines above line 2, put a subtotal of all interest income. Below this subtotal, write "Tax-Exempt Interest" and show the amount of this interest. Subtract this amount from the subtotal and write the result on line 2 of Part I.

In the example on page 12, the Browns reported \$250 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400, they did not have to complete the interest section of Schedule 1.

**Line 8.
Dividends**

Use line 8 to report dividend income. There are three parts to this line:

Line 8a. Report your total dividends on line 8a.

Each payer will usually send you **Form 1099-DIV**, or a similar statement. It will show you whether your dividend qualifies for the dividend exclusion. If you are unsure, contact the corporation. Report all taxable dividends even if you did not receive a statement.

*Note: Be sure each payer of dividends has your correct social security number. Otherwise, beginning in 1984 each payer may withhold 20% of the dividend income. You may also be subject to penalties. For more information, see **Publication 550, Investment Income and Expenses.***

If the amount on line 8a is over \$400, also complete and attach Schedule 1, Part II, Dividend income.

Use Form 1040 instead of Form 1040A if **any** of the following apply:

- You had capital gain distributions or nontaxable distributions.
- You received dividends as a nominee for someone else.
- You exclude qualified reinvested dividends from a qualified public utility.

Note: Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends. But they are really interest and should be reported on line 7.

Line 8b, Dividend exclusion. You can exclude (subtract) up to \$100 of qualifying dividend income. (You can exclude up to \$200 on a joint return regardless of which spouse owns the stock.) On line 8b show the amount of your exclusion.

In the example on page 12, Jon Brown had \$190 in dividends on stock he owned separately. Jon and Lisa also received \$50 in dividends on stock they owned jointly. Since they are filing a joint return, they can claim a \$200 dividend exclusion. If they had filed separate returns, Jon could have claimed a \$100 dividend exclusion. However, Lisa could have claimed only a \$25 dividend exclusion. This is because she is treated as having received one-half of the jointly-owned dividends.

Qualifying dividends. Only dividends from **domestic** corporations qualify for the dividend exclusion.

Nonqualifying dividends. Dividends from the following do **not** qualify for the exclusion:

- Money market funds, unless the corporation has told you how much of the dividend you can exclude.
- Foreign corporations.
- Real estate investment trusts (REITS).
- Exempt corporations (such as charitable organizations and farmers' cooperative associations).

For more details on the dividend exclusion, get Publication 550.

Line 8c. Subtract line 8b from line 8a. Write your answer on line 8c. If it's less than zero, write -0-.

**Line 9.
Unemployment
compensation**

If you received unemployment compensation in 1983, you might have to pay tax on some or all of it. Your state will send you a **Form 1099-G**, showing the amount you were paid. Write this amount on line 9a. Then use the worksheet on page 15 to see if any of it is taxable.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on line 6. If you pay back these supplemental unemployment benefits in a later year because you receive payments under the Trade Act of 1974, you can deduct the repayment. However, you must use Form 1040 to do so. For more details, get **Publication 525, Taxable and Nontaxable Income.**

Line 9.
Unemployment
compensation
(continued)

Unemployment compensation worksheet

SAMPLE

Check only one box:

- a. Single—write \$12,000 on line H below.
- b. Married filing a joint return—write \$18,000 on line H below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—write -0- on line H below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—write \$12,000 on line H below.

Here is a sample worksheet showing how the Browns figure how much, if any, of their unemployment compensation is taxable. Jon Brown received unemployment compensation of \$3,000 in 1983. He was overpaid \$300 and repaid this amount in 1983.

A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.	A. <u> \$3,000.00</u>
B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.	B. <u> 300.00</u>
C. Subtract line B from line A. Write the result.	C. <u> 2,700.00</u>
D. Add lines 6, 7, and 8c of Form 1040A. Write the total.	D. <u> 9,370.00</u>
E. Add lines C and D. Write the total.	E. <u> 12,070.00</u>
F. Write the amount, if any, from line 11a, IRA deduction.	F. <u> -0-</u>
G. Subtract line F from line E. Write the result.	G. <u> 12,070.00</u>
H. Write: $\left\{ \begin{array}{l} \$12,000 \text{ if you checked Box a or d above.} \\ \$18,000 \text{ if you checked Box b above.} \\ -0- \text{ if you checked Box c above.} \end{array} \right\}$	H. <u> 18,000.00</u>
I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of Form 1040A.	I. <u> -0-</u>
J. Divide the amount on line I by 2. Write the result.	J. <u> </u>
K. Write the smaller of line C or line J. Also write this amount on line 9b of Form 1040A.	K. <u> </u>

Unemployment compensation worksheet (keep for your records)

Check only one box:

- a. Single—write \$12,000 on line H below.
- b. Married filing a joint return—write \$18,000 on line H below.
- c. Married not filing a joint return and lived with your spouse at any time during the year—write -0- on line H below.
- d. Married not filing a joint return and DID NOT live with your spouse at any time during the year—write \$12,000 on line H below.

A. Write total unemployment compensation from Form(s) 1099-G. Also write this amount on line 9a of Form 1040A.	A. <u> </u>
B. Write amount of any 1983 unemployment compensation payments repaid in 1983. Also write "repayment" and the amount in the space to the left of line 9a.	B. <u> </u>
C. Subtract line B from line A. Write the result.	C. <u> </u>
D. Add lines 6, 7, and 8c of Form 1040A. Write the total.	D. <u> </u>
E. Add lines C and D. Write the total.	E. <u> </u>
F. Write the amount, if any, from line 11a, IRA deduction.	F. <u> </u>
G. Subtract line F from line E. Write the result.	G. <u> </u>
H. Write: $\left\{ \begin{array}{l} \$12,000 \text{ if you checked Box a or d above.} \\ \$18,000 \text{ if you checked Box b above.} \\ -0- \text{ if you checked Box c above.} \end{array} \right\}$	H. <u> </u>
I. Subtract line H from line G. If zero or less, stop here and write -0- on line 9b of Form 1040A.	I. <u> </u>
J. Divide the amount on line I by 2. Write the result.	J. <u> </u>
K. Write the smaller of line C or line J. Also write this amount on line 9b of Form 1040A.	K. <u> </u>

Step 4**Adjusted gross income**

11a IRA deduction, from the worksheet on page 17.	11a	
b Write IRA payments made in 1984 that you included on line 11a: (\$		
12 Deduction for a married couple when both work. Complete Schedule 1, Part III.	12	190.00
13 Add lines 11a and 12. Write the total. These are your total adjustments.	13	190.00
14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income.	14	9,180.00

Line 11.
Payments to an Individual Retirement Arrangement (IRA)
New item on 1040A for 1983!

You can deduct payments made to your IRA for 1983 on line 11a of Form 1040A. Use the worksheet on page 17 of the instructions to figure how much you can deduct.

You should receive **Form 5498** or a similar statement, showing ALL payments made to your IRA during 1983. Use this amount when you complete the worksheet on page 17, BUT please note the following:

- If you made payments to your IRA in 1983 that you deducted on your 1982 Form 1040, DO NOT include these payments in the worksheet on page 17 and DO NOT deduct them on your 1983 tax return. You have already deducted these payments for 1982.
- If you made payments to your IRA in 1984 by the due date of your tax return, including extensions, that you want to deduct on your 1983 Form 1040A, be sure to include these payments when you complete the worksheet on page 17. Also write this amount on line 11b of Form 1040A.

If any of the following apply, you must use Form 1040 instead of Form 1040A:

- Your employer made payments to your IRA under a Simplified Employee Pension (SEP) plan.
- You made deductible employee contributions (DECs) to your employer's qualified plan.
- You received any taxable distribution from your IRA.
- You received amounts from one IRA and transferred them to another IRA or you received amounts from one qualified pension or profit-sharing plan and transferred them to an IRA. The amounts you received and transferred are called "rollover" payments.
- You owe tax on any early distributions from your IRA, any excess payments made to your IRA, or any excess accumulations in your IRA account.

For more information, see **Tele-Tax Information** on page 37 or **Publication 590**, Individual Retirement Arrangements (IRA's).

Married taxpayers. If both you and your spouse worked and you both have IRAs, figure each spouse's deduction separately using columns 1 and 2 of lines A through F of the worksheet. Then add the separate deductions and write the total amount on line 11a of Form 1040A.

If you made payments to your nonworking spouse's IRA, complete lines A through N (column 1) of the worksheet and write the amount from line N on line 11a of Form 1040A.

Note: If you are divorced, and a nonworking spouse's IRA was set up for your benefit before the divorce, special rules regarding the deductions for payments to this IRA may apply. See Publication 590 for details.

Line 11.
Payments to an IRA
(continued)

Worksheet to figure your IRA deduction
(keep for your records)

	(1) Your IRA	(2) Your working spouse's IRA
A. Write IRA payments you made in 1983 (from Form 5498 or a similar statement) that you are deducting for 1983. <i>Note: However, do not include on line A any amount you paid in 1983 and deducted on your 1982 Form 1040.</i>	A. .	A. .
B. Write IRA payments you made, if any, in 1984 by the due date of your return, including extensions, that you are deducting for 1983.	B. .	B. .
C. Add amounts on lines A and B.	C. .	C. .
D. Write your wages, salaries, and tips.	D. .	D. .
E. Maximum amount.	E. \$2,000.00	E. \$2,000.00
F. Compare amounts on lines C, D, and E. Write the smallest of the three amounts on line F. If you are married and made payments to your nonworking spouse's IRA, go on to line G. Otherwise, stop here and add the amounts in columns 1 and 2 (if applicable) from line F, and write the total on Form 1040A, line 11a.	F. .	F. .

Complete lines G through N only if you made payments to your nonworking spouse's IRA and you file a joint return for 1983.

G. Write IRA payments made in 1983 for your nonworking spouse (from Form 5498 or a similar statement) that you are deducting for 1983. <i>Note: However, do not include on line G any amount you paid in 1983 and deducted on your 1982 Form 1040.</i>	G. .	
H. Write IRA payments made for your nonworking spouse, if any, in 1984 by the due date of your return, including extensions, that you are deducting for 1983.	H. .	
I. Add amounts on lines G and H.	I. .	
J. Write the amount from line D (column 1) above.	J. .	
K. Maximum amount.	K. \$2,000.00	
L. Compare amounts on lines I, J, and K. Write the smallest of the three amounts on line L.	L. .	
M. Add amounts on line F (column 1) and line L. Write the total, but not more than \$2,250.	M. .	
N. Compare amounts on lines J and M. Write the smaller of the two amounts on line N. Also write this amount on Form 1040A, line 11a.	N. .	

Note: If your deduction on line 11a of Form 1040A includes payments you made to your IRA through the due date of your return, including extensions, you must also write the amount of these payments on line 11b of Form 1040A.

**Line 12.
Deduction for a
married couple
when both work**

If you are married and you and your spouse both work and file a joint return, you may be able to take a deduction that will reduce your income.

Complete and attach Schedule 1, Part III, to figure the deduction. Write the amount from line 6 of Part III on line 12 of Form 1040A.

Note: Do not consider community property laws in figuring your earned income.

In the example on page 12, the Browns deducted \$190 on line 12 of their return because they both worked and they filed a joint return. Jon's wages were \$7,180 and Lisa's wages were \$1,900. Since Lisa's wages were the smaller of the two, they figured their deduction on her wages.

Here is a sample worksheet showing how the Browns figure their deduction on Schedule 1, Part III.

		(a) You	(b) Your spouse
1 Wages, salaries, tips, etc., from line 6 of Form 1040A.	1	7,180.00	1,900.00
2 IRA deduction, from line 11a of Form 1040A.	2 -	-0-	-0-
3 Subtract line 2 from line 1. Write the result.	3 =	7,180.00	= 1,900.00
4 Write the amount from line 3, column (a) or (b) above, whichever is smaller.			4 1,900.00
5 Multiply the amount on line 4 by 10% (.10).			5 × .10
6 Write your answer here and on line 12 of Form 1040A.			6 = 190.00

**Line 14.
Adjusted gross
income**

Subtract line 13 from line 10. This is your adjusted gross income for 1983.

If line 14 is less than \$10,000, you might be eligible for the earned income credit. See page 23 of the instructions for more details.

**Step 5
Figuring your
taxable income**

15 Write the amount from line 14.	15	9,180.00
16 Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions.	16	15.00
17 Subtract line 16 from line 15. Write the result.	17	9,165.00
18 Multiply \$1,000 by the total number of exemptions claimed on line 5e.	18	3,000.00
19 Subtract line 18 from line 17. Write the result. This is your taxable income.	19	6,165.00

**Line 16.
Allowable part of
your charitable
contributions**

You can deduct part of what you gave to certain charitable organizations when you use Form 1040EZ or Form 1040A. The amount you can deduct depends on your filing status and how much you actually contributed to qualified organizations. Qualified organizations are religious, charitable, educational, scientific, or literary in purpose, or are those that work to prevent cruelty to children or animals.

Also use these instructions when completing line 4 of Form 1040EZ.

Contributions can be in the form of cash (including checks and money orders, etc.), property, or out-of-pocket expenses you paid to do volunteer work.

Tax Tip: For more details on what qualifies as a charitable contribution, get *Publication 526, Charitable Contributions.*

Examples of contributions you CAN deduct:

- Gifts to churches, temples, synagogues, Salvation Army, Red Cross, Scouts, United Way, etc.
- Gifts to nonprofit schools and hospitals.
- Gifts to veterans' and certain cultural groups.

Examples of contributions you CANNOT deduct:

- Political contributions (but see line 21a instructions).
- Gifts to individuals, foreign organizations, and civic leagues.
- The value of your time or services.
- The cost of raffle, bingo, or lottery tickets.
- Value of blood given to a blood bank.

Charitable
contributions
(continued)

SAMPLE

A. Cash contributions (including checks, money orders, etc.)	A.	60.00
B. Contributions of property	B. +	.00
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =	60.00
D. Multiply the amount on line C by 25% (.25).	D. ×	.25
E. Write your answer here and on line 16 of Form 1040A (or on line 4 of Form 1040EZ).	E. =	15.00

Here is a sample worksheet showing how the Browns figure their deduction. They gave \$60 to qualified charities.

Had the Browns given more than \$100, their deduction on line 16 would have been limited to \$25. This is because the deduction cannot be more than \$25.

Worksheet to figure your charitable contributions deduction

(keep for your records)

A. Cash contributions (including checks, money orders, etc.)	A.	.
B. Contributions of property	B. +	.
C. Add lines A and B. Do not write more than \$100 (\$50 if married filing separately).	C. =	.
D. Multiply the amount on line C by 25% (.25).	D. ×	.25
E. Write your answer here and on line 16 of Form 1040A (or on line 4 of Form 1040EZ).	E. =	.

**Line 18.
Exemptions**

You are entitled to a \$1,000 deduction for each exemption you can take. Multiply \$1,000 by the number of exemptions shown on line 5e. Write this amount on line 18.

**Line 19.
Taxable income**

Subtract line 18 from line 17. This is your taxable income. Your tax is figured on this amount.

IRS will figure your tax and your earned income credit for you

If you want us to, we will figure your tax for you. If it turns out that you have paid too much tax, we will send you a refund. If you did not pay enough tax, we'll send you a bill. We won't charge you interest or a late payment penalty if you pay the bill within 30 days of the notice date or by the due date for your return, whichever is later.

To have IRS figure your tax for you—

1. Fill in the parts of the return through line 19 that apply to you.
2. If you file a joint return, use the space in the margin to the left of line 19 to show your own taxable income and that of your spouse.
3. Complete lines 21a, 21b, and 24a if they apply to you. If you received any advance EIC payments, in the space to the left of line 23 entry space, write "AEIC" and show the amount of the payment. Your Form(s) W-2 will show these payments.
4. Attach the first copy or Copy B of all your W-2 forms.
5. Complete and attach Schedule 1 of Form 1040A if required.
6. Sign and date your return (both spouses must sign a joint return).
7. Mail your return by April 16, 1984.

If you can take the earned income credit (see line 24b instructions), we can figure it for you too. If you don't have to file a return, but are filing only to take the earned income credit, follow all of the above instructions.

Step 6**Figuring your tax, credits, and payments****If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.**

20	Find the tax on the amount on line 19. Use the tax table, pages 29-34.	20	319.00
21a	Partial credit for political contributions. See page 20 of the instructions.	21a	
b	Credit for child and dependent care expenses. Complete Schedule 1, Part IV.	21b	90.00
22	Add lines 21a and 21b. Write the total. These are your total credits.	22	90.00
	"AEIC" 58.00		
23	Subtract line 22 from line 20. Write the result. This is your total tax.	23	287.00
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 forms. (If line 6 is more than \$35,700, see page 23 of the instructions.)	24a	485.00
b	Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions.	24b	103.00
25	Add lines 24a and 24b. Write the total. These are your total payments.	25	588.00

**Line 20.
Figuring your income tax**

Find your tax in the tax table on pages 29-34.

*Note: The tax in the table has been figured so that it already includes the zero bracket amount and the reduced tax rates.***Line 21a.
Partial credit for political contributions**

You can take a credit for part of what you gave in 1983 to help pay the campaign expenses of candidates for public office and to political committees and newsletter funds of candidates and elected public officials.

*Note: You cannot deduct political contributions as a charitable contribution on line 16 of Form 1040A.**Tax Tip: If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 21a as a political contribution.***Married couples filing a joint return:**

- If you gave \$200 or more, you can take a credit for \$100.
- If you gave less than \$200, you can take a credit for one-half of what you gave.

All other filing statuses:

- If you gave \$100 or more, you can take a credit for \$50.
- If you gave less than \$100, you can take a credit for one-half of what you gave.

*Note: The credit you claim on line 21a cannot be more than the amount of the tax shown on line 20.***Line 21b.
Credit for child and dependent care expenses**

You may be able to take a credit against your tax if you paid someone to care for your child, or disabled spouse, or disabled dependent so that you (or your spouse if you were married) could work or look for work. The instructions that begin below explain:

- Who can qualify you for the credit,
- Who can take the credit,
- What qualified child and dependent care expenses are, and
- How to figure the credit.

New item on Form 1040A for 1983!**Who can qualify you for the credit**If you worked or looked for work in 1983, you may be able to take a tax credit for expenses you paid for the care of **any one** of the following **qualifying persons**:

- Any person under age 15 whom you can claim as a dependent (but see, **Child of divorced or separated parents**, on page 21).
- Your disabled spouse who is not able to care for himself or herself.
- Any disabled person not able to care for himself or herself whom you can claim as a dependent (or could claim as a dependent except that the person had \$1,000 or more of gross income).

Line 21b.
Credit for child
and dependent
care expenses
(continued)

Child of divorced or separated parents. If you were divorced, legally separated, or separated under a written agreement, your child is a qualifying person if you had custody of the child for the longer period during 1983. The child does not have to be your dependent. However, he or she must meet **all** of the following tests:

The child—

1. Received over half of his or her support from both parents, and
2. Was in the custody of one or both parents for more than half of 1983, and
3. Was under 15, or was disabled and unable to care for himself or herself.

Who can take the credit

To be eligible to take the credit, **all** of the following must apply:

1. You (and your spouse if you were married) paid for the care so you could work or look for work.
2. The qualifying person lived in your home.
3. You (and your spouse if you were married) paid more than half the cost of keeping up your home. (See **Tele-Tax Information** on page 37 or **Publication 503**, Child and Disabled Dependent Care, for an explanation of what costs are included.)
4. You must file a joint return if you were married unless—

either you were legally separated,

or you lived apart from your spouse during the last 6 months of the year. If this situation applied, the qualifying person must have lived in your home more than 6 months in 1983, and you must have provided more than half the cost of keeping up your home.

5. You paid someone, other than your spouse or a person whom you can claim as a dependent, to care for the qualifying person.

Note: If the person you paid to provide the care is your child, he or she must be at least age 19 by the end of the year.

What qualified child and dependent care expenses are

You can count only those expenses that are for the qualifying person's well-being and protection. These include:

- Household services needed for the care of the qualifying person as well as to run the home, and
- Expenses for the care of the qualifying person.

Generally, you cannot include amounts paid for food, clothing, or schooling. However, if these costs cannot be separated from the total cost of care, you can include the total cost. You may not include any part of the cost of schooling for a child in the first grade or above.

Note: Generally, if you paid cash wages of \$50 or more in a calendar quarter for household services performed in your home, you must file an employment tax return. Get Form 942, for details.

Care provided outside the home. You can include the cost of care provided outside your home for—

either your dependent who is under age 15,

or any other qualifying person who regularly spends at least 8 hours each day in your household.

If the care of the qualifying person is provided by a dependent care center, the center must meet all applicable state and local regulations. See Publication 503 for the definition of a "dependent care center."

Tax Tip: Some disabled spouse and dependent care expenses may qualify as medical expenses if you itemize deductions. However, you must use Form 1040 to claim these expenses as itemized deductions. See Publication 503 for details.

How to figure the credit

We have provided specific instructions below for some of the lines on Schedule 1, Part IV. Those lines that do not appear below are self-explanatory.

Line 2. Write on line 2 the amount of qualified expenses you incurred and actually paid in 1983.

Note: If you had qualified expenses in 1982 that you did not pay until 1983, you may be able to increase the amount of credit you can take in 1983; however, you must use Form 1040 instead of Form 1040A.

Line 21b.
Credit for child
and dependent
care expenses
(continued)

The amount of your qualified expenses on line 2 **cannot** be more than—
either \$2,400 if you paid for the care of one qualifying person in 1983,
or \$4,800 if you paid for the care of two or more qualifying persons in 1983.

Line 3. Use line 3 to figure your earned income. The amount you use to figure the credit **cannot** be more than—
either your earned income if you were unmarried at the end of 1983;
or if you are married filing a joint return, the **smaller** of:
1. your earned income, or
2. your spouse's earned income.

Earned income for this purpose generally means wages, salaries, tips, and other employee compensation. See Publication 503 for more details.

Spouse who is a full-time student or is disabled. If your spouse was a full-time student or was disabled in 1983, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 1983). For any month that your spouse was not disabled or a full-time student, use actual earned income if your spouse worked during the month.

Note: To be a full-time student, you must be enrolled in school for the number of hours or classes that the school considers full-time. You must also have been enrolled for at least 5 months in 1983.

Line 7. The amount of your credit **cannot** be more than the amount of tax shown on line 20 minus any partial credit for political contributions you claimed on line 21a.

Line 23.
Total tax

Subtract the amount on line 22 from the amount on line 20. Write the result.

Advance EIC payments. If you received advance EIC payments in 1983, include these payments, as shown on Form(s) W-2, in the total on line 23. In the space to the left of this total, write "AEIC" and show the amount of the payment.

Line 24a.
Total Federal income
tax withheld

On line 24a write the total amount of **Federal income tax withheld** on your 1983 Form(s) W-2. This should be shown in Box 9 of your W-2.

If you got a Form 1099 showing income tax withheld on dividends or interest income for 1983, include the amount withheld in the total on line 24a. In the space to the left of this total, write "Form 1099."

Excess social security taxes and railroad retirement taxes (RRTA) withheld. If you had more than one employer for 1983 and your total wages were over \$35,700, your employers may have withheld too much social security tax or railroad retirement tax (RRTA). If so, you can add the excess amount to your income tax withheld. Use the worksheet on page 23 to figure any excess social security taxes.

Note: If any one employer withheld more than \$2,391.90 in social security tax, or more than \$2,925.90 in RRTA tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Line 24a.
Total Federal
income tax
withheld
(continued)

Worksheet to figure excess social security taxes (keep for your records)

Caution: If you were a U.S. Government employee whose wages were subject only to the 1.3% hospital insurance benefits tax, and you had other wages subject to social security or RRTA taxes that when combined with your U.S. Government wages totaled more than \$35,700, you must use Form 1040 to take a credit for any excess social security taxes or RRTA taxes withheld, or any excess hospital insurance benefits tax.

Note: If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

Employer	Social security tax withheld
A.	\$
	-
	-
	-
B. Add amounts withheld	-
C. Social security tax limit	- 2,391.90
D. Subtract line C from line B, and write the result here. Also add this amount to the Federal income tax withheld on line 24a (line 8 of Form 1040EZ). Write "Excess SST" and show amount in the space to the left of line 24a (line 8 of Form 1040EZ).	-

Note: If you had more than one railroad employer and you paid more RRTA tax than you should have, contact your employer to see how to figure excess RRTA tax. Do not use the worksheet.

Excess hospital insurance benefits tax. Beginning in 1983, most U.S. Government employees began paying the 1.3% hospital insurance benefits tax through withholding on their wages. If you were a government employee who also had another job that was subject to social security tax or RRTA tax, you may have paid too much hospital insurance benefits tax. To get a credit on the excess, your total government wages and other wages subject to social security tax or RRTA tax must be more than \$35,700. You must use Form 1040 with **Form 4469** attached to it to claim the credit.

Line 24b.
Earned income
credit

This is a special credit that can help some people who have a child and have income under \$10,000. The credit can be as much as \$500.

To qualify for the credit, all of the following must apply:

1. You had earned income in 1983, and
2. The amount on line 15 of Form 1040A is less than \$10,000, and
3. You have a child who lived with you in your principal home all of 1983 (this home must have been in the United States), and
4. Your filing status is **either** married filing joint **or** head of household. In addition, special rules apply to each of these two filing statuses:
 - **Married filing joint.** Your child must be claimed as your dependent.
 - **Head of household.** If your child is **unmarried**, this child does not have to be your dependent. But you must write that child's name on line 4 of your return if the child is not your dependent. If your child is **married**, this child must be claimed as your dependent.

Note: You **MUST** file a return if you get advance EIC payments. You must include the amount of these payments in the total on line 23. See line 23 instructions for more details.

Tax Tip: If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay.

Line 24b.
Earned income credit
(continued)

Earned income includes:

- Wages, salaries, tips
- Anything else of value (money, goods, services) that you get from your employer for your services even if it is not taxable (such as housing allowance (or rental value of a parsonage) for clergy members and meals and lodging for employees)

Earned income does not include:

- Interest, dividends
- Social security payments
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workmen's compensation
- Unemployment compensation (insurance)

Tax Tip: If you expect to be able to take the credit for 1984 and want to get advance payments of the credit, file Form W-5 with your employer.

For purposes of this credit, "child" means:

- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child did not live with you the whole year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half the child's support for 1983.

If you qualify for the credit, use the worksheet below to figure it. Otherwise, write "No" on line 24b and go on to line 25.

SAMPLE

A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not.	A. 9,080.00
B. Write the amount from line 15, Form 1040A. <i>Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit.</i>	B. 9,180.00
C. If line B is \$6,000 or less , use line A to find the credit in the table on page 35. Write the amount here and on Form 1040A, line 24b.	C.
D. If line B is more than \$6,000 :	
1. First, use line A to find the credit in the table on page 35. Write the amount here.	1. 116.00
2. Then, use line B to find the credit in the table. Write that amount here.	2. 103.00
3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 24b of Form 1040A.	D. 103.00

Here is a sample worksheet showing how the Browns figure their credit.

Earned income credit worksheet (keep for your records)

Note: If you have not already done so, please read the instructions for line 24b that begin on page 23 to see whether you qualify for the credit.

A. Write the amount from line 6, Form 1040A. Also include other earned income whether taxable or not.	A.
B. Write the amount from line 15, Form 1040A. <i>Note: If line 15 is \$10,000 or more, stop here. You cannot take the credit.</i>	B.
C. If line B is \$6,000 or less , use line A to find the credit in the table on page 35. Write the amount here and on Form 1040A, line 24b.	C.
D. If line B is more than \$6,000 :	
1. First, use line A to find the credit in the table on page 35. Write the amount here.	1.
2. Then, use line B to find the credit in the table. Write that amount here.	2.
3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on line 24b of Form 1040A.	D.

Line 25.
Total payments

Add lines 24a and 24b and write the total on line 25.

Extensions of time to file. If you filed Form 4868 to get an extension of time to file Form 1040A, include in the total on line 25 the amount of any payment you made with Form 4868. In the space to the left of line 25 entry space, write "Form 4868" and show the amount. Also include any amounts paid with Form 2688.

Step 7**Figuring your refund or amount you owe**

26	If line 25 is larger than line 23 subtract line 23 from line 25. Write the result. This is the amount of your refund.	26	301.00
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040A" on it.	27	

**Line 26.
Refund**

If you had too much tax withheld, the amount on line 25 will be larger than that on line 23. Subtract line 23 from line 25 and write your answer on line 26—this is the amount of your refund. If line 26 is less than \$1, we will send the refund only if you request it when you file the return.

If your refund is large, see your payroll office about having less tax withheld from your pay. Ask about filling out a new **Form W-4**.

**Line 27.
Amount you owe**

If you did not have enough tax withheld, the amount on line 23 will be larger than that on line 25. Subtract line 25 from line 23 and write your answer on line 27—this is the amount you still owe IRS. If line 27 is less than \$1, you do not have to pay it.

Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number and "1983 Form 1040A," and attach the payment to your return.

Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. If the amount you owe IRS (line 27) is \$300 or more, you may have to pay a penalty if:

- The amount of Federal income tax withheld (line 24a) is less than 80% of—
- The amount of tax (line 20) minus the total of lines 22 and 24b.

If you owe a penalty, you must file Form 1040 and attach **Form 2210**, Underpayment of Estimated Tax by Individuals, to it. However, you may be able to avoid the penalty if you meet one of the exceptions explained in Form 2210.

Step 8**Sign your return**

Reminder: Be sure to attach the first copy or Copy B of your W-2 form(s) to 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
<input checked="" type="checkbox"/> <u>Jan L. Brown</u>	<u>2/15/84</u>	<u>clerk</u>
Spouse's signature (if joint return both must sign)	Date	Spouse's occupation
<input checked="" type="checkbox"/> <u>Lisa Brown</u>	<u>2/15/84</u>	<u>Sales</u>
Paid preparer's signature	Date	Preparer's social security no.
<input checked="" type="checkbox"/>		
Firm's name (or yours, if self-employed)	Employer identification no.	
Address and Zip code	Check if self-employed <input type="checkbox"/>	

For **Privacy Act and Paperwork Reduction Act Notice**, see page 38.

Form 1040A or Form 1040EZ is not considered a return unless you sign it. Your spouse must also sign if you are filing a joint return on Form 1040A. Be sure to date your return and show your occupation in the space provided.

Tax return preparers

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Someone who prepares it for you but does not charge you should not sign. A preparer who must sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used), and give you a copy of the return for your records. Paid preparers of Form 1040EZ must sign the return and provide all other required information (in their own format) at the bottom of the form below the area for the taxpayer's signature.

Note: Tax return preparers should see **Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns**, for details on their responsibilities as paid tax return preparers.

**Filing dates,
penalties,
and interest**

If you do not file your return by **April 16, 1984**, you may have to pay a penalty.

Filing late. You can avoid penalties for late filing by sending in your return by the due date. The penalty for filing late is 5% of the amount due, for each month or part of a month the return is late. The penalty cannot be more than 25% of your tax due. If you have a reasonable explanation for filing late, you might not have to pay the penalty, but you must attach the explanation to your return.

Minimum penalty for extended failure to file. If you fail to file your return within 60 days of the due date (with extensions), the penalty will not be less than \$100 or the amount of any additional tax you owe, whichever is smaller.

Paying tax late. The penalty is $\frac{1}{2}$ 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. The penalty applies to any unpaid tax on the return and also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Other penalties. There are also other penalties that can be imposed for negligence, substantial understatement of tax, filing a frivolous return, failure to give your social security number to certain payers, and fraud. See **Publication 17** for details.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one which 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.

Interest. We will charge you interest on taxes not paid by their due date.

Extension of time to file. If you need more time to file, you can get an automatic four-month extension by filing **Form 4868**, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 16, 1984. If you make a payment with Form 4868, see line 25 instructions for more information.

**Section 3—
General information**

This section contains general information about items such as how to file a return for a deceased taxpayer, how long to keep your tax records, and how to file an amended return if you need to change your return.

**Corresponding
with IRS**

Be sure to include your social security number in any correspondence with the IRS.

Address change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS service center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible.

**Voluntary
contributions to
reduce the public
debt**

You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on your 1984 tax return. If you wish to contribute, enclose a **separate** check in your tax return envelope made payable to "Bureau of the Public Debt." Please keep this contribution **separate** from any amount payable on your tax return.

Note: If you owe an amount on your tax return, make a separate check for the amount you owe payable to "Internal Revenue Service."

Death of taxpayer

If the taxpayer died before filing a return for 1983, the taxpayer's spouse or 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" after the deceased taxpayer's name and show the date of death in the name and address space of the return.

If your spouse died in 1983 and you did not remarry in 1983, or if your spouse died in 1984 before filing a return for 1983, you can file a joint return. A joint return should show your spouse's 1983 income before death and your income for all of 1983. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is

Death of taxpayer (continued)	<p>the personal representative, he or she must also sign.</p> <p>If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the instructions on page 26, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a deceased taxpayer must file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.</p> <p>For more details, see Tele-Tax Information on page 37 or Publication 559, Tax Information for Survivors, Executors, and Administrators.</p>
How long to keep your tax records	<p>Keep records of all items appearing on your tax return until the statute of limitations runs out for the return. 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. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.</p> <p>For more details, get Publication 552, Recordkeeping for Individuals and a List of Tax Publications.</p>
How to get copies of your tax returns	<p>If you need a copy of your tax return or tax account information, use Form 4506, Request for Copy of Tax Form. The charge for a copy of a return is \$5.00. The charge for tax account information is \$2.50.</p>
How to amend your tax return	<p>If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed.</p> <p>If your return is changed for any reason (for example, as a result of an audit of your return by IRS), it may affect your State tax return. Contact your State tax agency for more information.</p>
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)	<p>Free help is available in most communities to lower-income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.</p> <p><i>Note: If you received a Federal Income Tax Forms Package in the mail, be sure to take it with you to the assistance site.</i></p>
Unresolved tax problems	<p>IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance.</p> <p>The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.</p>
Income tax withholding for 1984	<p>If the amount due IRS on line 27 or the refund IRS owes you on line 26 is large, see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your pay. For example, working married couples and persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.</p> <p>If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get Publication 505, Tax Withholding and Estimated Tax.</p>

Estimated tax payments	In general, you do not have to make estimated tax payments if you expect that your 1984 tax return will show a tax refund OR a tax balance due IRS of less than \$400. However, if you make estimated tax payments for 1984, you must use Form 1040 to claim the payments you made. Please see Publication 505 for more details.
Where to file	<p>Please use the addressed envelope that came with your return. If you do not have an addressed envelope, 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.</p> <p>Alabama—Chamblee, GA 26901 Alaska—Ogden, UT 84801 Arizona—Ogden, UT 84801 Arkansas—Austin, TX 73201 California—Fresno, CA 94201 Colorado—Ogden, UT 84801 Connecticut—Andover, MA 00201 Delaware—Philadelphia, PA 21301 District of Columbia—Philadelphia, PA 21301 Florida—Chamblee, GA 26901 Georgia—Chamblee, GA 26901 Hawaii—Fresno, CA 94201 Idaho—Ogden, UT 84801 Illinois—Kansas City, MO 64201 Indiana—Memphis, TN 39801 Iowa—Kansas City, MO 64201 Kansas—Austin, TX 73201 Kentucky—Memphis, TN 39801 Louisiana—Austin, TX 73201 Maine—Andover, MA 00201 Maryland—Philadelphia, PA 21301 Massachusetts—Andover, MA 00201 Michigan—Covington, KY 41901 Minnesota—Ogden, UT 84801 Mississippi—Chamblee, GA 26901 Missouri—Kansas City, MO 64201 Montana—Ogden, UT 84801 Nebraska—Ogden, UT 84801 Nevada—Ogden, UT 84801 New Hampshire—Andover, MA 00201 New Jersey—Holtsville, NY 09901 New Mexico—Austin, TX 73201 New York—<i>New York City and Counties of Nassau, Rockland, Suffolk, and Westchester</i>—Holtsville, NY 09901 <i>All other Counties</i>—Andover, MA 00201 North Carolina—Memphis, TN 39801 North Dakota—Ogden, UT 84801 Ohio—Covington, KY 41901 Oklahoma—Austin, TX 73201 Oregon—Ogden, UT 84801 Pennsylvania—Philadelphia, PA 21301 Rhode Island—Andover, MA 00201 South Carolina—Chamblee, GA 26901 South Dakota—Ogden, UT 84801 Tennessee—Memphis, TN 39801 Texas—Austin, TX 73201 Utah—Ogden, UT 84801 Vermont—Andover, MA 00201 Virginia—Memphis, TN 39801 Washington—Ogden, UT 84801 West Virginia—Memphis, TN 39801 Wisconsin—Kansas City, MO 64201 Wyoming—Ogden, UT 84801 American Samoa—Philadelphia, PA 21301 Guam—Commissioner of Revenue and Taxation, Agana, GU 96910 Puerto Rico (<i>or if excluding income under section 933</i>)—Philadelphia, PA 21301 Virgin Islands: Non-permanent resident—Philadelphia, PA 21301 Virgin Islands: Permanent resident—Bureau of Internal Revenue, Tax Division, Charlotte Amalie, St. Thomas, VI 00801 A.P.O. or F.P.O. address of: Miami—Chamblee, GA 26901 New York—Holtsville, NY 09901 San Francisco—Fresno, CA 94201 Seattle—Ogden, UT 84801 Foreign country: <i>U.S. citizens and those excluding income under section 911 or 931, or claiming the housing deduction under section 911</i>—Philadelphia, PA 21301</p>

1983 Earned Income Credit Table

(Caution—This is not a tax table)

Read down the column titled "If line A or B of the worksheet is—"

and find the appropriate amount from the Earned Income Credit Worksheet on page 24.

Read across to the right and find the amount of your earned income credit. Enter that amount on line C or D of the worksheet, whichever applies.

	If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—	If line A or B of the worksheet is—		Your earned income credit is—
	Over	But not over		Over	But not over		Over	But not over	
	\$0	\$50	\$3	3,000	3,050	303	6,950	7,000	378
	50	100	8	3,050	3,100	308	7,000	7,050	372
	100	150	13	3,100	3,150	313	7,050	7,100	366
	150	200	18	3,150	3,200	318	7,100	7,150	359
	200	250	23	3,200	3,250	323	7,150	7,200	353
	250	300	28	3,250	3,300	328	7,200	7,250	347
	300	350	33	3,300	3,350	333	7,250	7,300	341
	350	400	38	3,350	3,400	338	7,300	7,350	334
	400	450	43	3,400	3,450	343	7,350	7,400	328
	450	500	48	3,450	3,500	348	7,400	7,450	322
	500	550	53	3,500	3,550	353	7,450	7,500	316
	550	600	58	3,550	3,600	358	7,500	7,550	309
	600	650	63	3,600	3,650	363	7,550	7,600	303
	650	700	68	3,650	3,700	368	7,600	7,650	297
	700	750	73	3,700	3,750	373	7,650	7,700	291
	750	800	78	3,750	3,800	378	7,700	7,750	284
	800	850	83	3,800	3,850	383	7,750	7,800	278
	850	900	88	3,850	3,900	388	7,800	7,850	272
	900	950	93	3,900	3,950	393	7,850	7,900	266
	950	1,000	98	3,950	4,000	398	7,900	7,950	259
	1,000	1,050	103	4,000	4,050	403	7,950	8,000	253
	1,050	1,100	108	4,050	4,100	408	8,000	8,050	247
	1,100	1,150	113	4,100	4,150	413	8,050	8,100	241
	1,150	1,200	118	4,150	4,200	418	8,100	8,150	234
	1,200	1,250	123	4,200	4,250	423	8,150	8,200	228
	1,250	1,300	128	4,250	4,300	428	8,200	8,250	222
	1,300	1,350	133	4,300	4,350	433	8,250	8,300	216
	1,350	1,400	138	4,350	4,400	438	8,300	8,350	209
	1,400	1,450	143	4,400	4,450	443	8,350	8,400	203
	1,450	1,500	148	4,450	4,500	448	8,400	8,450	197
	1,500	1,550	153	4,500	4,550	453	8,450	8,500	191
	1,550	1,600	158	4,550	4,600	458	8,500	8,550	184
	1,600	1,650	163	4,600	4,650	463	8,550	8,600	178
	1,650	1,700	168	4,650	4,700	468	8,600	8,650	172
	1,700	1,750	173	4,700	4,750	473	8,650	8,700	166
	1,750	1,800	178	4,750	4,800	478	8,700	8,750	159
	1,800	1,850	183	4,800	4,850	483	8,750	8,800	153
	1,850	1,900	188	4,850	4,900	488	8,800	8,850	147
	1,900	1,950	193	4,900	4,950	493	8,850	8,900	141
	1,950	2,000	198	4,950	5,000	498	8,900	8,950	134
	2,000	2,050	203	5,000	6,000	500	8,950	9,000	128
	2,050	2,100	208	6,000	6,050	497	9,000	9,050	122
	2,100	2,150	213	6,050	6,100	491	9,050	9,100	116
	2,150	2,200	218	6,100	6,150	484	9,100	9,150	109
	2,200	2,250	223	6,150	6,200	478	9,150	9,200	103
	2,250	2,300	228	6,200	6,250	472	9,200	9,250	97
	2,300	2,350	233	6,250	6,300	466	9,250	9,300	91
	2,350	2,400	238	6,300	6,350	459	9,300	9,350	84
	2,400	2,450	243	6,350	6,400	453	9,350	9,400	78
	2,450	2,500	248	6,400	6,450	447	9,400	9,450	72
	2,500	2,550	253	6,450	6,500	441	9,450	9,500	66
	2,550	2,600	258	6,500	6,550	434	9,500	9,550	59
	2,600	2,650	263	6,550	6,600	428	9,550	9,600	53
	2,650	2,700	268	6,600	6,650	422	9,600	9,650	47
	2,700	2,750	273	6,650	6,700	416	9,650	9,700	41
	2,750	2,800	278	6,700	6,750	409	9,700	9,750	34
	2,800	2,850	283	6,750	6,800	403	9,750	9,800	28
	2,850	2,900	288	6,800	6,850	397	9,800	9,850	22
	2,900	2,950	293	6,850	6,900	391	9,850	9,900	16
	2,950	3,000	298	6,900	6,950	384	9,900	9,950	9
							9,950	9,999	3

\$10,000 or more—you cannot take the credit

Tele-Tax

For use by taxpayers using push-button and rotary (dial) telephones

How To Use Tele-Tax Information

IRS has recorded about 140 tapes of tax information that answer many Federal tax questions. You can ask to hear up to three tapes on each call you make. Tele-Tax is for push-button phones and rotary (dial) phones. Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. A partial list of these tapes and instructions on how to use Tele-Tax are on the next page.

Note: Cities with a 1 before them can be called only if you have a push-button phone. Cities with a 2 before them can be called if you have a rotary (dial) phone.

Alabama

¹Birmingham, 251-9454
²Birmingham, 251-3881
¹Huntsville, 534-5203
¹Mobile, 433-6993
¹Montgomery, 262-8304

Alaska

¹Anchorage, 279-0653
²Anchorage, 279-8689

Arizona

¹Phoenix, 261-3560
²Phoenix, 261-4312
¹Tucson, 624-9042

Arkansas

¹Little Rock, 372-3891
²Little Rock, 374-3117

California

¹Bakersfield, 861-4105
¹Carson, 632-3555
¹El Monte, 571-6902
¹Fresno, 268-5395
²Laguna Niguel, 831-4246
¹Los Angeles, 617-3177
²Los Angeles, 617-3372
¹Oakland, 839-4245
²Oakland, 839-4249
¹Oxnard, 485-7236
¹Riverside, 351-6769
¹Sacramento, 448-4367
²Sacramento, 448-4556
¹San Diego, 293-5020
¹San Francisco, 863-4039
¹San Jose, 293-5606
²San Jose, 287-4631
¹Santa Ana, 836-2974
¹Santa Maria, 928-7503
¹Santa Rosa, 528-6233
¹Stockton, 463-6005
¹Van Nuys, 997-3293
¹Visalia, 733-8194

Colorado

¹Denver, 296-0462
²Denver, 592-1119

Connecticut

¹Bridgeport, 335-0070
¹Hartford, 547-0015
²Hartford, 247-5500

Delaware

¹Wilmington, 652-0272
²Wilmington, 571-1097

District of Columbia

¹Call, 628-2929
²Call, 393-8471

Florida

¹Ft. Lauderdale, 523-3100
¹Jacksonville, 353-9579
¹Miami, 374-5144
¹Orlando, 422-0592
¹Tallahassee, 222-0807
¹Tampa, 229-9255
²Tampa, 273-9030
¹West Palm Beach, 655-1996

Georgia

¹Albany, 435-1415
¹Atlanta, 221-6572
²Atlanta, 221-3285
¹Augusta, 722-9068
¹Columbus, 327-0298
¹Macon, 745-2890
¹Savannah, 355-9632

Hawaii

¹Honolulu, 546-7162
²Honolulu, 546-3700

Idaho

¹Boise, 383-0034
²Boise, 344-8628

Illinois

¹Bloomington, 828-6116
¹Champaign, 398-1779
¹Chicago, 886-9614
²Chicago, 886-6512
¹Peoria, 637-9305
¹Quad Cities, 326-1720
¹Rockford, 987-4280
¹Springfield, 789-0489
²Springfield, 753-0316

Indiana

¹Evansville, 422-1026
¹Gary, 884-4465
¹Indianapolis, 634-1550
²Indianapolis, 637-4125

Iowa

¹Des Moines, 284-6117
²Des Moines, 284-4050
¹Quad Cities, 326-1720
¹Waterloo, 234-0817

Kansas

¹Wichita, 264-3147
²Wichita, 262-4454

Kentucky

¹Erlanger, 727-3338
¹Lexington, 233-2889
¹Louisville, 582-5599
²Louisville, 582-6372

Louisiana

¹New Orleans, 529-2854
²New Orleans, 589-4620

Maine

²Augusta, 623-3854
¹Portland, 775-0465

Maryland

¹Baltimore, 244-7306
²Baltimore, 576-8854

Massachusetts

¹Boston, 523-8602
²Boston, 227-1137
¹Springfield, 739-6624

Michigan

¹Ann Arbor, 665-4544
¹Detroit, 961-4282
²Detroit, 961-2968
¹Flint, 238-4599
¹Grand Rapids, 451-2034
¹Kalamazoo, 343-0255
¹Lansing, 372-2454
¹Mt. Clemens, 463-9550
¹Pontiac, 858-2336
¹Saginaw, 753-9911

Minnesota

¹St. Paul, 224-4288
²St. Paul, 224-5271

Mississippi

¹Gulfport, 863-3302
¹Jackson, 960-4168
²Jackson, 960-4808

Missouri

¹Kansas City, 421-3741
¹St. Louis, 241-4700
²St. Louis, 241-7900

Montana

¹Billings, 656-1422
¹Helena, 443-7034
²Helena, 443-0600

Nebraska

¹Omaha, 221-3324
²Omaha, 221-3326

Nevada

¹Las Vegas, 385-1778
²Las Vegas, 382-1189

New Hampshire

¹Manchester, 623-5778
²Portsmouth, 431-0780

New Jersey

¹Atlantic City, 348-2636
¹Camden, 966-3412
¹Newark, 624-1223
²Newark, 623-5400
¹Trenton, 599-2150

New Mexico

¹Albuquerque, 766-1102
²Albuquerque, 243-4557

New York

¹Albany, 465-8318
²Albany, 465-3566
¹Brooklyn, 858-4461
²Brooklyn, 855-9446
¹Buffalo, 856-9320
²Buffalo, 845-5690
¹Manhattan, 406-4080
²Manhattan, 406-9080
¹Mineola, 248-6790
¹Poughkeepsie, 452-1877
¹Rochester, 454-3330
¹Smithtown, 979-0720
¹Syracuse, 471-1630
¹White Plains, 683-0134

North Carolina

¹Asheville, 254-3044
¹Charlotte, 371-6352
¹Durham, 541-5283
¹Fayetteville, 483-0735
¹Greensboro, 378-1572
²Greensboro, 379-1168
¹Raleigh, 755-1498
¹Winston-Salem, 725-3013

North Dakota

¹Bismarck, 258-8210
¹Fargo, 232-9360
²Fargo, 232-1070
¹Grand Forks, 746-0324

Ohio

¹Akron, 253-1170
¹Cincinnati, 421-8050
²Cincinnati, 684-3163
¹Cleveland, 522-3037
²Cleveland, 522-3036
¹Columbus, 463-1898
¹Dayton, 461-9755
¹Toledo, 255-3743

Oklahoma

¹Oklahoma City, 235-3434
²Oklahoma City, 235-4907
¹Tulsa, 599-0555

Oregon

¹Eugene, 687-6737
¹Portland, 294-5363
²Portland, 294-5547
¹Salem, 399-5784

Pennsylvania

¹Bethlehem, 861-0325
¹Erie, 459-7419
¹Harrisburg, 236-1356
¹Philadelphia, 592-8946
²Philadelphia, 238-1326
¹Pittsburgh, 281-3120
²Pittsburgh, 281-3138
¹Scranton, 961-0325
¹Wilkes-Barre, 823-9552

Puerto Rico

¹& ² Call, 753-4055

Rhode Island

¹Providence, 861-5220
²Providence, 521-6440

South Carolina

¹Charleston, 722-0369
¹Columbia, 254-4749
²Columbia, 799-8169
¹Greenville, 235-8093

South Dakota

²Aberdeen, 229-6856
¹Rapid City, 348-3454
¹Sioux Falls, 335-7081
¹Watertown, 882-4979

Tennessee

¹Chattanooga, 892-5577
¹Knoxville, 521-7478
¹Memphis, 525-2611
¹Nashville, 242-1541
²Nashville, 254-0585

Texas

¹Austin, 479-0391
²Austin, 478-6422
¹Dallas, 767-1792
²Dallas, 767-6110
¹Houston, 850-8801
²Houston, 782-5536
¹San Antonio, 680-9591

Utah

¹Salt Lake City, 355-9328
²Salt Lake City, 359-9218

Vermont

¹Burlington, 658-0007
²Burlington, 658-1149

Virginia

¹Bailey's Crossroads, 557-0034
¹Norfolk, 441-3623
¹Richmond, 771-2369
²Richmond, 771-2165
¹Roanoke, 982-6062

Washington

¹Seattle, 343-7221
²Seattle, 343-7962
¹Spokane, 455-9213
¹Tacoma, 383-4668

West Virginia

¹Charleston, 343-3597
¹Huntington, 523-0104
²Parkersburg, 422-4011

Wisconsin

¹Green Bay, 433-3884
¹Madison, 264-5349
¹Milwaukee, 291-1783
²Milwaukee, 291-1787
¹Racine, 886-1615

Wyoming

¹Cheyenne, 634-1198
²Cheyenne, 638-6109

How to use Tele-Tax

Tapes

1. Select by number the tape you wish to hear.
2. Have paper and pencil handy to take notes.
3. Call the appropriate phone number.
4. • If you have a push-button phone, follow the recorded information, or
 - If you have a rotary (dial) phone, ask the IRS operator for the tape number you want to hear.
5. Available service:
 - Push-button service is available 24 hours a day, 7 days a week.
 - Rotary (dial) service is available Monday through Friday during regular office hours.

Note: If you need additional information, you can contact the IRS by using Toll-Free telephone numbers that are available in your area. Please refer to your telephone directory or contact directory assistance.

Tele-Tax Tape Numbers and Subjects

IRS Procedures and Services

Tape Number	Subject
100	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
101	Telephone help available for the deaf/hearing impaired
102	Small business tax workshops—Tax help for the new business person
103	Problem resolution program—Special help for problem situations
104	Public libraries—Tax information tapes and reproducible tax forms
105	Examination procedures and how to prepare for an audit
106	The collection process
107	Tax fraud—How to report
108	Special enrollment examination to practice before IRS

Filing Requirements, Filing Status, Exemptions

Tape Number	Subject
110	Who must file?
111	Which form—1040, 1040A, or 1040EZ?
112	When, where, and how to file

113	Filing requirements for a dependent
114	Filing as single
115	Filing joint or separate
116	Filing as head of household
117	Filing as qualifying widow/widower
118	Filing status for separated individuals
119	Exemptions for age and blindness
120	Dependent—Who can be claimed?
121	Dependent child—Divorced or separated parents
122	Dependent—Items to include in determining support
127	Amended returns
128	Decedents

Types of Income

Tape Number	Subject
130	Wages and salaries
131	Tips
132	Interest received
133	Dividends—1099-DIV and dividend exclusion
134	Refund of state and local taxes
135	Alimony received
139	Pensions and annuities
140	Pensions—The general rule
206	Bartering income
207	Scholarships, fellowships, and grants
209	Social security taxability

Adjustments to Income

Tape Number	Subject
211	Charitable contributions deduction for those who do not itemize
212	Deduction for married couples when both work
213	Moving expenses—Do I qualify?
218	Individual retirement accounts (IRAs)

Itemized Deductions

Tape Number	Subject
227	Should I itemize my deductions?
228	Medical and dental expenses
229	Medical insurance
230	Medicines and drugs
231	Taxes
232	Sales tax
233	Interest expense
234	Contributions
235	Casualty losses
236	Miscellaneous expenses

Tax Computation

Tape Number	Subject
240	Tax table—Who should use?
241	Tax rate schedules—Who should use?
243	Tax and credits figured by IRS
244	Income averaging—Who can use?

Tax Credits

Tape Number	Subject	
306	Child care credit—Do I qualify?	436
307	Earned income credit	437
309	Credit for the elderly	438
310	Tax credit for contributions to candidates for public office	439

General Information

Tape Number	Subject	
315	Highlights of 1983 tax changes	440
316	Refunds—How long they should take	441
317	Copy of your tax return—How to get one	442
318	Forms: Publications—How to order	
320	Extensions for time to file your tax return	
325	Form W-2—What to do if not received	
326	Penalty and interest charges	
327	IRS notices and bills—How to pay	
328	Tax benefits for low income Americans	
329	Penalty for underpayment of estimated tax—Form 2210	
331	How to choose a tax preparer	
332	Audit appeal rights	
333	Failure to pay child/spousal support	
334	Highlights of tax changes that will begin in 1984	
335	Withholding on interest and dividends	
337	Checklist/Common errors when preparing your tax return	
338	Withholding on pensions and annuities	

Tax Information for Aliens and U.S. Citizens Living Abroad

Tape Number	Subject
420	Resident and nonresident aliens
425	Dual status alien
426	Alien tax clearance

Las siguientes cintas magnetofónicas están disponibles en español:

Numero de la Cinta	Tema
433	¿Quién debe presentar la declaración de impuestos?
434	¿Qué formulario se debe usar?
435	Estado civil para la declaración: Soltero(a), casados que presentan la declaración conjunta o casados que presentan la declaración separada.

436	Estado civil para la declaración: Cabeza de familia y viudota(a) calificado.
437	Crédito por ingreso del trabajo.
438	Modificaciones importantes a la ley para 1983.
439	Formularios y Publicaciones—¿Cómo solicitarlos?
440	Autorización para viajar el extranjero.
441	Reembolsos—¿Cuánto tiempo deben tomar?
442	Ayuda obtenible del IRS: Programas de asistencia voluntaria, servicio telefónico gratis y asistencia en las oficinas del IRS.

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you: **a.** Our legal right to ask for the information. **b.** What major purposes we have in asking for it, and how it will be used. **c.** What could happen if we do not receive it. **d.** Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include: • Tax returns and any papers filed with them. • Any questions we need to ask you so we can: **a.** Complete, correct, or process your return. **b.** Figure your tax. **c.** Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

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 States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the 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.

How to get forms and publications

Generally, we mail forms directly to you based on what seems to be right for you. But if you need other forms or publications, you can order them from IRS by following the instructions at the bottom of page 39. Please allow two weeks to receive your order.

To save time, you can get the following items at many banks, post offices, and public libraries or order them from IRS:

Form 1040, U.S. Individual Income Tax Return

Instructions for Form 1040

Form 1040A

Instructions for Form 1040A

Form 1040EZ

Instructions for Form 1040EZ

Schedule A for itemized deductions

Schedule B for interest income if more than \$400 or if from All-Savers

Certificates for dividends and other distributions on stock if more than \$400, or for qualified reinvested dividends from qualified public utilities; and for answering the Foreign Accounts or Foreign Trusts Questions

Schedule G for income averaging

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many public libraries or order them from IRS:

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedules R&RP for credit for the elderly

Schedule SE for reporting net earnings from self-employment

Form 1040-ES to make estimated tax payments

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

How to get forms and publications (continued)

Form 4562, Depreciation and Amortization
Form 4684, Casualties and Thefts
Form 4797, Supplemental Schedule of Gains and Losses
Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
Form 5695, Residential Energy Credit

You can read or photocopy the following publications at many public libraries or order them from IRS:

17 Your Federal Income Tax
 54 Tax Guide for U.S. Citizens and Resident Aliens Abroad
 334 Tax Guide for Small Business
 463 Travel, Entertainment, and Gift Expenses
 501 Exemptions
 502 Medical and Dental Expenses

503 Child and Disabled Dependent Care
 504 Tax Information for Divorced or Separated Individuals
 505 Tax Withholding and Estimated Tax
 506 Income Averaging
 508 Educational Expenses
 521 Moving Expenses
 522 Disability Payments
 523 Tax Information on Selling Your Home
 524 Credit for the Elderly
 525 Taxable and Nontaxable Income
 526 Charitable Contributions
 527 Rental Property
 529 Miscellaneous Deductions
 530 Tax Information for Homeowners
 531 Reporting Income From Tips
 533 Self-Employment Tax
 545 Interest Expense
 547 Tax Information on Disasters, Casualties, and Thefts

550 Investment Income and Expenses
 552 Recordkeeping for Individuals and a List of Tax Publications
 553 Highlights of 1983 Tax Changes
 554 Tax Benefits for Older Americans
 575 Pension and Annuity Income
 583 Information for Business Taxpayers
 587 Business Use of Your Home
 590 Individual Retirement Arrangements (IRA's)
 596 Earned Income Credit
 903 Energy Credits for Individuals
 905 Tax Information on Unemployment Compensation
 907 Tax Information for Handicapped and Disabled Individuals
 910 Taxpayer's Guide to IRS Information, Assistance, and Publications

Unable to use short Forms 1040EZ or 1040A?

***Tax Tip:** Many public libraries have IRS tax forms you can copy and also have reference sets of Tax Information Publications. Also, many banks, post offices, and public libraries stock Forms 1040, 1040A, 1040EZ, their instructions, and Schedules A&B, G, and W.*

If you cannot file either Form 1040EZ or Form 1040A because you want to itemize deductions, income average, claim moving expenses, or claim employee business expenses, check the box beside "Form 1040 Kit" located below. Follow the instructions, and send the order to:
 IRS, P.O. Box 106, Ben Franklin P.O., Washington, DC 20044.

We will send you a "Form 1040 Kit" containing the following:

- Form 1040 (U.S. Individual Income Tax Return)
- Instructions for Form 1040
- Schedules A & B, Form 1040 (Itemized Deductions & Interest and Dividend Income)
- Schedule G, Form 1040 (Income Averaging)
- Publication 506 (Income Averaging)
- Schedule W, Form 1040 (Deduction for a Married Couple When Both Work)
- Form 2106 (Employee Business Expenses)
- Form 2441 (Credit for Child and Dependent Care Expenses)
- Publication 503 (Child and Disabled Dependent Care)
- Form 3903 (Moving Expense Adjustment)
- Publication 521 (Moving Expenses)
- Publication 529 (Miscellaneous Deductions)

Form 1040 Kit

If you check this box, we will send you a "KIT" containing the forms, instructions, and publications listed above. Be sure to print your name and address on the other side of this page. Cut the order form on the dotted line and mail it in your own envelope to the address shown above.

If you need other forms or publications and wish to order them from IRS, attach a separate sheet of paper listing them. Please list forms and publications separately and in numerical order. Also, please list them by form or publication number, not title. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for.

This will help us fill your order quicker. To help reduce waste, order only what you need, and be sure to allow two weeks to receive your order.

Internal Revenue ServiceP.O. Box 6900
Florence, KY 41042**Official Business**

Penalty for Private Use: \$300

Peel off the label and place it in the address area of the Form 1040A or 1040EZ you file. If someone prepares your return, please give the preparer the pre-addressed label and the envelope and ask the preparer to use them. Make necessary corrections on the label.

Bulk Rate

Postage and Fees Paid
Internal Revenue Service
Permit No. G-48

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