Instructions for preparing

1985 1040EZ and 1040A

From the Commissioner

There are two tax forms in this tax package—Form 1040EZ, for certain single taxpayers with no dependents, and Form 1040A. Even if you qualify to use Form 1040EZ or Form 1040A, it might benefit you to use Form 1040 instead. For example, if you own a home, you may want to itemize your deductions; to do so, you must file Form 1040. See pages 4 through 6 to determine which form to use and whether itemizing deductions will help you.

There have been a number of changes to the forms this year because of tax law changes that are effective for 1985. Most importantly, the Tax Table has been adjusted so that inflation will not increase your tax. Similarly, the amount allowed as a deduction for each exemption has been increased to \$1,040 and the zero bracket amounts for all filing statuses have been increased. Other major changes are explained on page 2 under Important tax law changes. I urge you to read these carefully before you begin to prepare your return this year.

Be sure to report all your income. 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. If we must increase your tax liability after you file your return, it can be more costly for you than accurate reporting when you file because of interest and penalties you may be charged.

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page 13.

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.

Finally, last year some of you received your refunds later than usual because of problems that arose from major changes we made to our returns processing system. We regret the difficulties and inconvenience that resulted. The changes were necessary to enable us to keep pace with increased demands on our employees and equipment. We believe that last year's problems have been resolved, and we are continuing to make every effort to improve the level of service to the public.

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Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Important tax law changes

Exemption for children of divorced or separated parents

Generally, for 1985, if you did not have custody of your child, you may claim that child as your dependent only if:

- the parent who had custody of that child waives the right to claim the exemption by completing Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, and you attach that form to your tax return, OR
- a divorce decree or written agreement executed before 1985 states that you are entitled to claim the child's exemption, and you paid at least \$600 for the child's support.

For more details, see Children of divorced or separated parents on page 12.

Deduction for charitable contributions

Generally, for 1985, if you do not itemize deductions, you may deduct one-half of your qualified charitable contributions. If you gave over \$3,000 to any one organization, or if you made any noncash contributions, you CANNOT use Form 1040EZ. See the instructions on page 20 for more details and for other new rules that apply to noncash contributions.

Earned income credit

For 1985, the income limit for the credit has been increased to \$11,000. See the instructions on page 26.

Important reminders

Social security benefits may be taxable

If you received social security benefits in 1985, part of these benefits may be taxable. Be sure to read the IRS Notice 703 that you should get from the Social Security Administration with Form SSA-1099 by January 31, 1986. If part of your benefits are taxable, you MUST use Form 1040. See page 13 for more information.

Do you want more or less income tax withheld in 1986?

If the refund you receive is large, you may want to decrease your withholding for 1986. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount when you file your return. See **Income tax withholding for 1986** on page 30.

Voluntary contributions to reduce the public debt

We often receive inquiries about how people may make voluntary contributions to reduce the public debt. 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 may deduct this contribution on your 1986 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."

Mailing your return

If you received an envelope with your instruction booklet, please use it. Otherwise, see **Where to file** on page 30. You may be filing your return with a different Service Center this year because the Internal Revenue Service has changed the filing locations for several areas.

Telephone service for tax refund information

If it has been at least 10 weeks since you mailed your 1985 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see **How To Use Tele-Tax Information** on page 38.

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 First, be sure you need to file a tax return		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. Use the following chart to see whether you must file a tax return.				
You must file a tax return is Your marital status at the end of 1985 was:	f —	and your filing status is:	and at the end of 1985 you were:	and your gross income was at least:		
Single (including divorced and legally separated)		Single or Head of household	under 65 65 or over	\$3,430 \$4,470		
Married with a dependent child (or a child who is claimed by his or her other parent under the rules for Children of divorced or separated parents) and living apart from your spouse during the last 6 months of 1985		Head of household	under 65 65 or over	\$3,430 \$4,470		
Married and living with your spouse at end of 1985 (or on the		Married, joint return	under 65 (both spouses) 65 or over (one spouse) 65 or over (both spouses	\$5,620 \$6,660) \$7,700		
date your spouse died)		Married, separate return	any age	\$1,040		
Married, not living with spouse at end of 1985		Married, joint or separate return	any age	\$1,040		
Widowed in 1984		Single or Head of household	under 65 65 or over	\$3,430 \$4,470		
or 1983 and not remarried in 1985		Qualifying widow(er) with dependent child	under 65 65 or over	\$4,580 \$5,620		
Widowed before 1983 and not remarried in 1985		Single or Head of household	under 65 65 or over	\$3,430 \$4,470		
Other filing requirements—		(EIC) payments from you	if you received any advance r employer. You must also fil he following applied for 1985	le a tax return using		
Tax Tip: Even if you do not have to file a		you could be claimed as a dependent on your parents' return and you had \$1,040 or more in income that was not earned income—for example, taxable interest and dividends.				
return, you should file one to get a refund of any Federal income		to your employer. you owe uncollected social	, such as social security tax o I security tax or RRTA tax o	•		
tax withheld. You should also file to get a	or		rom self-employment after y	ou deduct your business		
refund of earned income credit if you are eligible to take the	or	expenses. you earned wages of \$100 or more from a church or a church-controlled organization that is exempt from employer social security taxes.				
credit.	or	or you were allowed to exclude income from sources within U.S. possessions and had gross income of \$1,040 or more.				
		S. citizens and resident alier al-status aliens who are mar 35 and who have elected to be are new rules to determine if	more. Sitizens and resident aliens. They also apply to tatus aliens who are married to U.S. citizens or and who have elected to be treated as resident aliens. New rules to determine if you are a resident or eation 519, U.S. Tax Guide for Aliens, for details.			

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 may 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. The following chart (pages 4 and 5) shows the kinds of filing statuses, exemptions, income, deductions, taxes, and credits that can be shown on each of these three forms. Use it to help determine which form to use.

	Filing status	Number of exemptions	Taxable income	Only income from
Form 1040EZ	Single only	Only one personal exemption for yourself	Only taxable income (line 7) of less than \$50,000	Wages, salaries, tips Interest of \$400 or less
Form 1040A	 Single Married filing joint Married filing separate Head of household 	All exemptions that you are entitled to claim	Only taxable income (line 19) of less than \$50,000	Wages, salaries, tips Interest Dividends Unemployment compensation
Form 1040	 Single Married filing joint Married filing separate Head of household Qualifying widow(er) with dependent child 	All exemptions that you are entitled to claim	Any amount of taxable income (line 37)	• Wages, salaries, tips • Interest • Dividends • Taxable social security and tier 1 railroad retirement benefits (see page 13) • Unemployment compensation • Self-employment • Rents and royalties (Schedule E) • Pensions and annuities • Taxable state and local income tax refunds • Capital gains (Schedule D) • Gain from the sale of your home (Form 2119) • Alimony received • All other sources

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 taxable income of less than \$50,000, and
- · have no dividend income, and
- have no unemployment compensation.

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 31-36 to complete line 9 of Form 1040EZ.

Adjustments to income	Itemized deductions	Other taxes	Tax credits
No adjustments to income	No itemized deductions (However, you may deduct one-half of certain cash amounts you gave to charitable organizations)	No other taxes	No tax credits
Only adjustments to income for: The deduction for a married couple when both work (Schedule 1, Part I) The deduction for certain contributions to an IRA	No itemized deductions (However, you may deduct one-half of the amount you gave to charitable organizations)	Only advance earned income credit (EIC) payments	Only tax credits for: Partial political contributions credit Credit for child and dependent care expenses (Schedule 1, Part II) Earned income credit
withdrawal of savings Deduction for contributions to an IRA or Keogh plan Moving expenses (Form 3903 or Form 3903F) Employee business	All itemized deductions (Use Schedule A): State and local income taxes Real estate taxes Sales taxes Interest paid Charitable contributions Medical and dental expenses Casualty and theft losses Miscellaneous deductions	All other taxes: Advance earned income credit (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	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) Credit for the elderly and the permanently and totall disabled (Schedule R) Residential energy credit (Form 5695) Qualified diesel-powered highway vehicles credit (Form 4136) Mortgage interest credit (Form 8396) All other credits

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 \$2,390
- More than \$3,540
- More than \$1,770

Even if it does not benefit you to itemize deductions, you are still allowed to claim adjustments to income for such items as moving expenses or alimony paid. However, you must use Form 1040.

Taxpayers who must use Form 1040

Use the chart on pages 4 and 5 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:
 - Taxable social security or tier 1 railroad retirement benefits (see Social security benefits on page 13 to determine whether any of your benefits are taxable).
 - Unearned income of \$1,040 or more (for example, taxable interest or dividends) and you can be claimed as a dependent on your parents' return.
- Tips not reported to your employer on which you owe social security tax. See page 15.
- 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).
- 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 are considered unmarried under the rules explained on page 9 for Married persons who live apart.)
- 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 1985 and you do not file a joint return. (Note: You may have to file Form 1040NR.)
- · At the end of 1985 you were married to a nonresident alien or dual-status alien who had U.S. source income and who has not elected to be treated as a resident alien. (Note: You may use Form 1040A if you are considered unmarried under the rules explained on page 9 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 4563.)
- 4. You made estimated tax payments in 1985 (or want to apply any part of your refund to your 1986 estimated tax). (Note: If you did not pay enough tax, you may have to pay a penalty. See page 27.)
- 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 1985. See page 25. (Note: You must also file Form 4469.)
- 6. You were a grantor of, or transferor to, a foreign trust that existed in 1985, 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.)
- 7. You were an employee of a church or a church-controlled organization that is exempt from employer social security taxes and you received wages of \$100 or more. (Note: You must also file Schedule SE.)

Third, prepare and

After you have determined which form you can use, 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 on the next page.

Mail your return in the envelope we sent you. If you don't have one or you moved after receiving your tax package, mail the return to the Service Center for your state. See the list on page 30.

File as soon as you can after January 1, 1986, but not later than April 15, 1986. 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 28 for details.

Tax Tip: If your taxable income in 1985 is substantially larger than your average taxable income for the past three years, it may benefit you to "income average." But you must use Form 1040 to do so. Get Schedule G. Income Averaging, for details.

mail your tax return

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

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 nine 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 1985 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 1985, 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

Department of the Treasury - Internal Revenue Service **US Individual Income Tax Return**

1985

OMB No. 1545-0085

Your social security no.

Spouse's social security no.

Use the IRS mailing label. If you don't have one, print or type: .TB 516-04-1492 575-10-1778 S08 3

JON T & LISA BROWN 885 SCOTT ST ANYTOWN, MD 01234

B

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.

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.

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, does not have a social security number and you file a separate return, write "NRA" in the space for your spouse's social security number. If you and your spouse file a joint return, your spouse must get a social security number.

Presidential Election Campaign Fund

Presidential Election Campaign Fund

Do you want \$1 to go to this fund?..... Yes

∐ No ∏ No

If joint return, does your spouse want \$1 to go to this fund?. 🗶 Yes

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 21b.

Step 2 Check your filing status-Boxes 1 through 4

- **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.

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

Tax Tip: If you were widowed in 1983 or 1984 and have a dependent child, see the special rule below for widowed taxpayers.

either you were never married.

Check Box 1 if any one of the following applies as of December 31, 1985:

- or you were legally separated, according to your state law, under a decree of divorce or of separate maintenance,
- you were widowed before January 1, 1985, and did not remarry in 1985.

You may be able to file as head of household if you were married, living apart from your spouse, and you meet the tests explained on page 9 under Married persons who live apart.

Box 2 Married filing a ioint return

Tax Tip: If both you and your spouse

received wages in 1985,

you may be able to take

a special deduction.

details.

See page 20 for more

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:

elther you were married as of December 31, 1985, even if you did not live together at the end of 1985.

or your spouse died in 1985 and you did not remarry in 1985.

Note: If you file a joint return for 1985, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.

Special rule for widowed taxpayers who have a dependent child. If your spouse died in 1983 or 1984 and you did not remarry in 1985, 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.
- This child lived in your home for all of 1985 (except for temporary absences).
- 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 1985, you were a nonresident alien or a dual-status alien and were married to a citizen or resident alien of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, see How To Use Tele-Tax on page 39 or get Publication 519, U.S. Tax Guide for Aliens.

Box 3 Married filing a separate return

Tax Tip: If you were married in 1985, had a child living with you, and you lived apart from your spouse during the last 6 months of the year, see the special rule on page 9 for Married persons who live apart.

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 income 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 will have to include in income more of any unemployment compensation or social security benefits you received in 1985 if you lived with your spouse at any time in 1985 than you would if you filed a joint return with your spouse.
- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to do so.

Special rules for filing a separate return

- Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to taxpayers in community property states. (See list on page 15.) 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.

Note: If you were married in 1985, had a child living with you, and you lived apart from your spouse during the last 6 months of the year, see the special rule for **Married persons who live** apart, below.

You may file as head of household if:

You were unmarried as of December 31, 1985, and

either You provided over half the cost of keeping up a home that was the principal home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home.

- or You provided over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months (except for temporary absences, such as for school):
- 1. Your unmarried child or grandchild. This child does not have to be your dependent. However, your foster child must qualify as your dependent.
- Your married child or grandchild whom you can claim as a dependent. However, if your
 married child's other parent claims him or her as a dependent under the rules for Children
 of divorced or separated parents explained on page 12, your married child does not
 have to be your dependent.
- 3. Any **other relative** whom you can claim as a dependent. For the definition of "relative," see page 11.

Note: You must write the child's name in the space provided on line 4 if the child is not your dependent. To determine whether someone is your "dependent," see the instructions for lines 5c through 5e that begin on page 11.

Your "child" means your son, daughter, stepchild, or adopted child.

Your "grandchild" means a descendant of your son, daughter, or adopted child.

Special rules

- You do not qualify as head of household if your relative described in 2 or 3 above, or your
 foster child 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. You must count these payments as support from someone else.
- Married persons who live apart. Even if you were not divorced or legally separated in 1985, you may be considered unmarried and use the head of household tax rate that is lower than that for married persons filing separate returns. This means that you may be able to claim the credit for child and dependent care expenses and the earned income credit. It also means that if your spouse itemized deductions, you do not have to. If you and your spouse each meet the tests, each of you can be treated as unmarried and use the head of household filing status.

Beginning in 1985, you are considered unmarried if all five of the following apply:

- 1. You file a separate return from your spouse, and
- 2. You lived apart from your spouse during the last 6 months of 1985, and
- 3. You provided over half the cost of keeping up your home for 1985, and
- Your home was the principal home of your child or stepchild for more than 6 months of 1985, and
- 5. You claim this child or stepchild as your dependent.

However, you do not have to claim this child as your dependent if:

either you have signed Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 1985,

or your spouse gave at least \$600 toward the child's support in 1985, and your separate maintenance decree or written agreement was in effect before 1985, and it states that your spouse can claim the child as a dependent. This rule does not apply if your decree or agreement was changed after 1984 to specify that your spouse cannot claim the child's exemption.

For more information, see Children of divorced or separated parents on page 12.

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

Tax Tip: For 1985, the rules for head of household have changed. Generally, your qualifying relative need only have lived with you for more than 6 months instead of the whole year.

Page 10								
Step 3 Figuring your exemptions— Lines 5a through 5f	Always check the exemption box labeled Yourself. Check oth 5a Yourself 65 or over Blind b Spouse 65 or over Blind c First names of your dependent children who lived with you	Write number of boxes checked on 5a and b Sean Write number of children listed on 5c						
	d First names of your dependent children who did not live wit you (see page 11). (If pre-1985 agreement, check here)	Write number of children listed on 5d						
Tax Tip: For 1985, the exemption amount	• Other dependents: 1. Name 2. Relationship 3. Number of months lived in your home. 4. Did dependent have income of \$1,040 or more?	5. Did ynu provide more than one-half of dependent's support?						
has increased to \$1,040.		Write number of other dependents listed on Se						
	f Total number of exemptions claimed. (Also complete line 18	Add numbers entered on lines above						
	An exemption is a tax benefit. For each exemption you t spouse, or someone you claim as a dependent—you redu on which you must pay tax.							
Line 5a. Exemptions for	Please be sure to check the exemption box(es) that appl If you were: You can take:	y to you.						
yourself	 Under 65 and not blind 65 or over and not blind Under 65 and blind Two exemption Two exemption Two exemption Three exemption 	s for yourself s for yourself						
	Age and blindness are determined as of December 31. H on January 1, 1986, you can take the extra age exemptio	Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1986, you can take the extra age exemption for 1985.						
	Blindness. If you were completely blind, attach a staten condition.	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: you can't see better than 20/200 in your better eye with eyeglasses or contact lenses, your field of vision is 20 degrees or less.						
	If you were partially blind, attach a certified statement to condition. If your eye condition is not likely to improve, only once. In later years, just mention that you have alre	you need to attach a statement						
Line 5b. Exemptions for your spouse	The same rules apply for your spouse's exemptions as for return, you can always take the exemptions that apply for							
your spouse	If your spouse was: You can take:							
	• Under 65 and not blind • One exemption	for your spouse						
	65 or over and not blind Two exemption	2 2						
	Under 65 and blind Two exemption							
	• 65 or over and blind • Three exemptio	ns for your spouse						
	If you are filing a separate return, you can take exemptionly if he or she—	ons for your spouse						

is not filing a return, and
 had no taxable income, and

3. was not the dependent of another person.

under an interlocutory (not a final) decree of divorce.

exemption for your former spouse.

If at the end of 1985 you were divorced or legally separated, you cannot take an

Note: You are considered as married for the whole year if, as of the end of 1985, you were separated

Death of your spouse. If your husband or wife died in 1985, and you did not remarry by the end of 1985, 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 29.

Lines 5c, 5d, and 5e. 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 1985. This includes a baby born in 1985 or a person who died in 1985.

On line 5c write the name of each dependent child who lived with you (except for temporary absences, such as for school or vacation).

On line 5d write the name of each dependent child who did not live with you most of the year. If you are claiming the child under the rules for **Children of divorced or separated parents** explained on page 12, you must either check the pre-1985 agreement box on line 5d, or attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents.

On line 5e write the name and other information for other dependents.

Five tests to determine whether you can claim someone as a dependent There are five tests to determine whether someone is your dependent: relationship, married dependent, citizen or resident, income, 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.

death.

- · 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.
 Any relationships that have been established by marriage are not ended by divorce or

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 \$1,040. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

If, in 1985, your dependent was permanently and totally disabled and had gross income from services performed at a sheltered workshop school, do not include this gross income for purposes of the income test if:

- the medical care available at the workshop was the main reason your dependent was at the workshop, and
- the income earned by your dependent at the workshop was from activities that were incident to the medical care.

See Publication 501, Exemptions, for the definition of a sheltered workshop school.

Tax Tip: Your child can take a \$1,040 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.

Exemptions for dependent children and other dependents (continued)

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 1985,

or your child qualifies as a student dependent.

- Your child is a "student dependent" if he or she: was enrolled as a full-time student at a school during any 5 months during 1985, or
- took a full-time, on-farm training course during any 5 months of 1985. (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.

Support. The general rule is that you had to provide over half the dependent's support in 1985. If you file a joint return, support can come from either spouse. For exceptions to the support test, see Children of divorced or separated parents and Dependent supported by two or more taxpayers below.

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.

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. Beginning in 1985, many of the rules for claiming a dependency exemption for a child of divorced or separated parents have changed. In general, the parent who has custody of the child or children for the greater part of the year is treated as having provided over half of the child's support if:

- 1. The child receives over half of his or her support from both of the parents, and
- 2. The child was in the custody of one or both of his or her parents for more than half of the vear.

But there are two exceptions to this general rule, as explained below.

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 the parent having custody signs Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement, agreeing not to claim the child's exemption. You must attach Form 8332, or similar statement, to your return.

or you gave at least \$600 toward each child's support in 1985, and your divorce decree or written separation agreement was in effect before 1985, and it states that you can claim the child's exemption. You must check the pre-1985 agreement box on line 5d. (Note: This rule does not apply if your decree or agreement was changed after 1984 to specify that you cannot claim the child's exemption.)

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 person(s) 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 for 1985.

An "eligible" person is someone who could have claimed another person as a dependent except that he or she did not provide more than half of that person's support.

Tax Tip: If you care for a foster child, see How To Use Tele-Tax on page 39 or Publication 501. Exemptions, for special rules that apply.

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

Step 4 Figuring your total income

6	Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	6	9,080 .00
7	Interest income. (If the total is over \$400, also attach Schedule 1, Part III.)	7	250 .00
8a	Dividends. (If the total is over \$400, also attach Schedule 1, Part IV.) Total. 8a		
	Subtract line 8b from line 8a. Write the result on line 8c.	8c	40.00
	Subtract line 8b from line 8a, Write the result on line 8c. Unemployment compensation (insurance), from Form(s) 1099-G. Total received."Repayment 300.009a 3,000.00	8c	40.00
9a	Unemployment compensation (insurance), from	8c 9b	40.00 0

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 1985, the state or other taxing authority may send you a **Form 1099-G**, Statement for Recipients of Certain Government Payments, showing the amount of this refund, credit, or offset.

You do not have to include this amount in your income for 1985 if you filed—

- Form 1040EZ for 1984, or
- Form 1040A for 1984, or
- Form 1040 for 1984 and you did not itemize deductions on Schedule A of Form 1040.

Note: If you itemized deductions on Form 1040 for 1984, you may have to report part or all of the amount shown on Form 1099-G as income on Form 1040 for 1985. See How To Use Tele-Tax (topic no. 134) on page 39 or Publication 525, Taxable and Nontaxable Income, for details.

Social security benefits (and tier 1 railroad retirement benefits)

If you received social security benefits in 1985, you may have to include some of your benefits in income. If any of the social security benefits you received for 1985 are taxable, you MUST use Form 1040 instead of Form 1040EZ or Form 1040A. Social security benefits for this purpose include any monthly benefit under title II of the Social Security Act or a tier I railroad retirement benefit.

By January 31, 1986, you should receive Form SSA-1099 or Form RRB-1099 showing the total benefits paid to you for 1985 and the total amount of any benefits repaid in 1985.

Use the worksheet on page 14 to see if any of your benefits may be taxable for 1985. Keep the worksheet for your records; DO NOT file it with your return.

For more information, see **Publication 915**, Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits).

Figuring your total income (continued)

W re	orksheet to determine if any of your social security and/or etirement benefits are taxable (keep for your records)	tier 1 railroad
C	heck only one box:	
	 a. Single—write \$25,000 on line M below. b. Married, filing a joint return—write \$32,000 on line M below. c. Married, not filing a joint return and DID NOT live with you time during 1985—write \$25,000 on line M below. d. Married, not filing a joint return and you lived with your spoduring 1985—write -0- on line M below. 	ır spouse at any
	you checked Box b above, include your spouse's amounts on the app nes below.	propriate
A	Write the amount from Box 5 of all your Forms SSA-1099 or Forms RRB-1099. (If a negative amount is shown in Box 5 on any of your forms, subtract that amount from the total of all other amounts in Box 5.) A.	_
be	the amount on line A above is zero or less, stop here; none of your enefits are taxable this year.	
В	Divide the amount on line A above by 2. Write the result.	В.
<u>c</u>	Write your total wages, salaries, tips, etc., from Form(s) W-2.	с.
$\mathbf{\underline{D}}$. Write your total interest income.	D.
\mathbf{E}	. Write your total dividend income. E	_
F	Write the amount, if any, of your dividend exclusion.	_
G	. Subtract line F from line E. Write the result.	G.
H	. Write the taxable amount, if any, of your unemployment compensation.	н.
ī.	income you received in 1985 that is exempt from Federal income tax, such as interest	•
_	from municipal bonds.	I.
	Add lines B, C, D, G, H, and I above. Write the total.	J.
- K	. Write the amount, if any, of your IRA deduction.	К.
$\underline{\mathbf{L}}$	Subtract line K from line J. Write the result.	L.
M	Write: \$25,000 if you checked Box a or c above.	
	\$32,000 if you checked Box b above.	3.5
_	-0- if you checked Box d above.	М.

If the amount on line **M** is equal to or more than the amount on line **L**, none of your benefits are taxable this year. You may use Form 1040EZ or Form 1040A, whichever applies. DO NOT list your benefits as income.

If the amount on line L is more than the amount on line M, some of your benefits are taxable this year. You MUST use Form 1040 instead of Form 1040EZ or Form 1040A.

Note: If your figures show that some of your benefits are taxable this year and you received benefits in 1985 that were for 1984, see Publication 915 for rules on a special election you may want to make that may reduce the amount of your taxable benefits.

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
- You did not transfer community earned income to your spouse before the end of the vear, and
- 4. Your spouse did not transfer community earned income to you before the end of the

Line 6. Total wages. salaries, tips, etc.

Include the total of all income you received from wages, salaries, fringe benefits, 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.

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 form 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.

Tip income. 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 do not include in gross income the full amount of your tip allocation as shown on your W-2 form(s), you must be able to prove the smaller amount reported with adequate books and records. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you generally will have to pay the social security tax on the tip income not included in Box 10 of your W-2 form. To figure this tax, complete and attach Form 4137 to Form 1040. You may not file Form 1040A or Form 1040EZ. For more information on allocated tips, see Publication 531, Reporting Income From Tips.

Fringe benefits. If you used an employer-provided highway motor vehicle for both personal and business purposes and your employer included 100% of the value of the vehicle in your wages, tips, and other compensation box (Box 10) of your W-2 form, you MUST use Form 1040 together with Form 2106, Employee Business Expenses, to claim a deduction for the business use of the vehicle. You CANNOT use Form 1040A or 1040EZ. For more information on fringe benefits, get Publication 525, Taxable and Nontaxable Income.

Interest income

Report on line 7 your total interest income from banks, savings and loan associations, credit unions, savings bonds, 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.

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:

either you received interest as a nominee for someone else.

or you received or paid accrued interest on securities transferred between interest payment dates.

Each paver should send you a Form 1099-INT showing interest you must report. Even if you do not receive a Form 1099-INT, you must report all taxable interest. For more information on interest income, see How To Use Tele-Tax (topic no. 132) on page 39 or **Publication 550**, Investment Income and Expenses.

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

If the amount on line 7 is over \$400, also complete and attach Schedule 1 (Form 1040A), Part III, Interest income.

Line 7.

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

Interest income (continued)

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 (Form 1040A), Part III, 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 III. In the example on page 13, the Browns reported \$250 in taxable interest earned on their

Line 8. Dividends

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

than \$400, they did not have to complete the interest section of Schedule 1.

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

Each payer should send you a Form 1099-DIV. 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 Form 1099-DIV.

deposits in a savings account. Since the amount of interest they received was not more

Be sure each payer of dividends has your correct social security number. Otherwise, the 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 (Form 1040A), Part IV, Dividend income.

Use Form 1040 instead of Form 1040A if any of the following applies:

- 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, 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 13, 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).
- Employee stock ownership plans.

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 1985, you might have to pay tax on some or all of it. Your state will send you a Form 1099-G, Statement for Recipients of Certain Government Payments, showing the amount you were paid. Write this amount on line 9a. Then use the worksheet on page 17 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)	c. Married not filing a write -0- on line H	000 on line H below. nt return—write \$18,000 on line H below a joint return and lived with your spouse a below. a joint return and DID NOT live with you	it any time during tl	he year
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 1985. He was overpaid \$300 and repaid this amount in 1985.	amount on line 9a of Form 104 Write amount of any 1985 une write "repayment" and the am Subtract line B from line A. W Add lines 6, 7, and 8c of Form Add lines C and D. Write the Write the amount, if any, from Subtract line F from line E. W Write: { \$12,000 if you check } \$18,000 if you check -0- if you checked E Subtract line H from line G. It do not complete lines J and K Divide the amount on line I by	employment compensation payments repaid in fount in the space to the left of line 9a entry sp. Vrite the result. 1040A. Write the total. total. In line 11, IRA deduction. Vrite the result. Ked Box a or d above. Ked Box b above. Box c above. F zero or less, write -0- on line 9b of Form 1040.	A. and I.	= 2,700.00 + 9,370.00 = 12,070.00 0 = 12,070.00
	Check only one box: a. Single—write \$1 b. Married filing a c. Married not filing year—write -0-co d. Married not filing	pensation worksheet (keep for you 12,000 on line H below. joint return—write \$18,000 on line H ng a joint return and lived with your s on line H below. ng a joint return and DID NOT live w write \$12,000 on line H below.	I below. spouse at any time	
	1099-G. Also write this	nent compensation from Form(s) amount on line 9a of Form 1040A.	A	·
	payments repaid in 198 amount in the space to Subtract line B from line	f Form 1040A. Write the total.	B. <u>-</u> C. <u>=</u> D. <u>+</u> E. <u>=</u>	
	 Write the amount, if ar deduction. Subtract line F from lin. Write: \$12,000 if you 	ny, from line 11, IRA ne E. Write the result. u checked Box a or d above.		
	l -0- if you che Subtract line H from li line 9b of Form 1040A	u checked Box b above. cked Box c above. ne G. If zero or less, write -0- on and do not complete lines J and K. ine I by 2. Write the result.		
		ne C or line J. Also write this	у К.	

Step 5 Figuring your adjusted gross income

Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. 11

Deduction for a married couple when both work. Complete and attach Schedule 1, Part I. 12 190.00

Add lines 11 and 12. Write the total. These are your total adjustments. 13 140.00

Subtract line 13 from line 10. Write the result. This is your adjusted gross income.

Line 11. Deduction for contributions to an Individual Retirement Arrangement (IRA)

You can deduct contributions to your IRA for 1985 on line 11 of Form 1040A. Use the worksheet on page 19 to figure how much you can deduct.

You should receive a statement showing ALL contributions made to your IRA for 1985. Before you complete the worksheet on page 19, please note the following:

- If you made contributions to your IRA in 1985 that you deducted on your 1984 income tax return, DO NOT include those contributions in the worksheet on page 19 and DO NOT deduct them on your 1985 tax return. You have already deducted those contributions for 1984.
- If you made or will make contributions to your IRA in 1986 by April 15, 1986, that you want to deduct on your 1985 Form 1040A, be sure to include these contributions when you complete the worksheet on page 19.

Note: If you deduct contributions that you have not yet made and you do not make the contributions by April 15, 1986, you should amend your tax return by filing **Form 1040X** to show the actual contributions you made to your IRA.

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

- Your employer made contributions 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" contributions.
- You owe tax on any early distributions from your IRA, any excess contributions made to your IRA, or any excess accumulations in your IRA account.

For more information, see How To Use Tele-Tax (topic no. 218) on page 39 or Publication 590, Individual Retirement Arrangements (IRAs).

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 11 of Form 1040A.

If you made contributions 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 11 of Form 1040A.

					1	rage 15
Line 11. Deduction for contributions to an		Worksheet to figure your IRA deduction (keep for your records)		(1) Yo ur IRA		(2) our working oouse's IRA
IRA (continued)	A.	Write IRA contributions you made in 1985 that you are deducting for 1985.				
	Note:	Do not include on line A any amount you contributed in 1985 and deducted on your 1984 income tax return.	A.		A.	
	В.	Write IRA contributions you made or will make in 1986 by April 15, 1986, that you are deducting for 1985.	в.		В.	
	C.	Add amounts on lines A and B. Write the total.	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 contributions to your nonworking spouse's IRA, go on to line G. Otherwise, stop here; add the amounts in columns 1 and 2 (if applicable) from line F, and write the				
		total on Form 1040A, line 11.	F.		F.	
	G.	Write IRA contributions made in 1985 for your nonworking spouse that you are deducting for 1985.				
	Note:	Do not include on line G any amount you contributed in 1985 and deducted on your 1984 income tax return.	G.			
	н.	Write IRA contributions made or that will be made for your nonworking spouse in 1986 by April 15, 1986, that you are deducting for 1985.	н.			
	I.	Add amounts on lines G and H. Write the total.	I.			
	J.	Write the amount from line D (column 1) above.	J.		_	
	к.	Maximum amount.	K.	2,000.00		
	L.	Compare amounts on lines I, J, and K. Write on line L the smallest of the three amounts.	L.			
	М.	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 on line N the smaller of the two amounts. Also write this amount on Form 1040A, line 11.	N.	•		
			_			

Line 12.
Deduction for a
married couple
(filing a joint return)
when both work

Here is a sample worksheet showing how the Browns figure their deduction on Schedule 1, Part I. 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 (Form 1040A), Part I, to figure the deduction. Write the amount from line 6 of Part I on line 12 of Form 1040A.

Note: Do not consider community property laws in figuring this deduction.

In the example on page 18, 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.

SAMPLE

			(a) You	(b) Y	Your spouse
1	Wages, salaries, tips, etc., from Form 1040A, line 6.	1	7,180.00	,	1,900.00
2	IRA deduction, if any, from Form 1040A, line 11.	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, whicheve	er is smalle	er.	4	1,900.00
5	Percentage used to figure the deduction (10%).			5	×.10
6	Multiply the amount on line 4 by the percentage on line 5. Writ your answer here and on Form 1040A, line 12.	e		6 =	190.00
	Subtract line 12 from line 10. This is your adjusted	d groce in	come for 1985		

Line 14. Adjusted gross income

Subtract line 13 from line 10. This is your adjusted gross income for 1985.

If line 14 is less than \$11,000, you might be eligible for the earned income credit. See page 26 of the instructions for more details.

Step 6 Figuring your taxable income

15	Write the amount from line 14.			15	9,180.00
16a	If you made charitable contributions, write your cash contributions. (If \$3,000 or more to any one organization, see page 21.)	1 6 a	60.00		
b	Write your noncash contributions. If over \$500, you must attach Form 8283.	16b	<u> — о — </u>		
C	Add lines 16a and 16b. Write the total.	16c	60.00		
d	Divide the amount on line 16c by 2 and write the r	esult.		16d	30.00
17	Subtract line 16d from line 15. Write the result.			17	9,150 .00
18	Multiply \$1,040 by the total number of exemption See the chart on page 22 of the instructions.	s claimed	l on line 5f.	18	3,120.00
19	Subtract line 18 from line 17. Write the result. This is	s you r ta x	able income. ▶	19	6,030.00

Line 16. Allowable part of your charitable contributions

For 1985, you can deduct **one-half** of what you gave to certain charitable organizations. The amount you can deduct depends on 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.

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 21b 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.

Contributions can be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work. If you drive to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Charitable contributions (continued)

Line 16.

See Publication 526 for information on special rules that apply if:

either you gave cash gifts of more than 30% of your adjusted gross income shown on Form 1040A,

line 15, or on Form 1040EZ, line 3; or you gave gifts of ordinary income property that are more than 30% of your adjusted gross income shown on Form 1040A, line 15;

or you gave gifts of capital gain property to certain organizations that are more than 20% of your adjusted gross income shown on Form 1040A, line 15;

or you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property.

Line 16a. Write on line 16a all of your cash contributions (including out-of-pocket expenses). If you gave cash of \$3,000 or more to any one organization, in the space provided, write the name of the organization and how much you gave.

complete and attach Form 8283, Noncash Charitable Contributions (Rev. October 1985). See Recordkeeping below for special rules on the records you must keep for gifts of property.

Heavy made cash contributions of \$3,000 or more to gay one arganization, or if you made any

Line 16b. Enter your total gifts of property. If the total is more than \$500, you must

Note: If you made cash contributions of \$3,000 or more to any one organization, or if you made any noncash contributions, such as clothing, you CANNOT use Form 1040EZ. You must use Form 1040A.

If you gave used items, such as clothing or furniture, deduct their fair market value at the

when neither has to buy or sell and both are aware of the conditions of the sale. Line 16c. Add the amounts on lines 16a and 16b.

each gift of property that include the following information:

Line 16d. Divide the amount on line 16c by 2. Write the result on line 16d. This is the amount of your deductible charitable contributions.

time you gave them. Fair market value is what a willing buyer would pay a willing seller

Recordkeeping. Beginning in 1985, if you gave gifts of property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of

the gift, and a description of the property. You should also keep reliable written records for

• How you figured the property's value at the time you gave it. (If the value was determined by appraisal, you should also keep a signed copy of the appraisal.)

• The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair maket value.

 How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.

· Any conditions attached to the gift.

Note: If your total gifts of property are over \$500, your records should contain additional information, and you must attach Form 8283 to your return. See Form 8283 and Publication 526 for details.

In the example on page 20, the Browns wrote \$60 on line 16a. These were the total cash contributions they gave to qualified charities in 1985. Since they did not give any noncash contributions, they wrote -0- on line 16b and \$60 on line 16c. They divided \$60 by 2 and wrote \$30 on line 16d. This is the amount of their deduction for charitable contributions.

Line 18. Exemptions

You are entitled to a \$1,040 deduction for each exemption you can take. Multiply \$1,040 by the number of exemptions shown on line 5f, **OR** use the chart below. Write this amount on line 18.

Number of exemptions shown on line 5f-

Write this amount on line 18—

	1	2	3	4	5	6	7	8	9	10	
			-								
1	1,040	2,080	3,120	4,160	5,200	6,240	7,280	8,320	9,360	10,400	

If you are entitled to more than 10 exemptions, figure your deduction as follows. Add the amount shown in the column for 10 exemptions to the amount shown in the column that would total the number of exemptions you are taking. For example, if you are entitled to 12 exemptions, add the amount shown for 10 exemptions (10,400) to the amount shown for 2 exemptions (2,080). Your deduction would be 12,480 (10,400 plus 2,080).

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, 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 within 30 days of the notice date or by the due date for filing your return, whichever is later.

To have IRS figure your tax for you-

- 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 earned income credit (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.
- Complete and attach Schedule 1 of Form 1040A, if required.
- Sign and date your return (both spouses must sign a joint return) and show your occupation.
- 7. Mail your return by April 15, 1986.

Earned income credit. See line 24b instructions on page 26 to see if you can take the earned income credit. If you can take the credit, 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 7 Figuring your tax, credits, and payments

If You Want IRS to Figure Your Tax, See Page 22 of the Instructions.

20	Find the tax on the amount on line 19. Use the ta	ax table, pages	s 31 - 36.	20	276,00
21a	Credit for child and dependent care expenses. Complete and attach Schedule 1, Part II.	21a	90.00		
b	Partial credit for political contributions for which you have receipts. See page 24 of the instructions.	21b	,		
22	Add lines 21a and 21b. Write the total.			22	40.00
23	Subtract line 22 from line 20. Write the result. (I line 20, write -0- on line 23.) This is your total to			23	244.00
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$39,600, see page 25 of the instructions.)	24a	319.00		_
b	Earned income credit, from the worksheet on page 27 of the instructions. See page 26 of the instructions.	24b	223.00	•	
25	Add lines 24a and 24b. Write the total. These are	your total p	ayments. >	25	602.00

Line 20. Figuring your income tax

Find your tax in the tax table on pages 31-36.

has been adjusted so that inflation will not increase your tax.

Note: The tax in the table has been figured to give you the benefit of the zero bracket amount and it

Line 21a. 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 (and 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,
- · Which expenses qualify for the credit, and
- · How to figure the credit.

Who can qualify you for the credit

If you worked or looked for work in 1985, 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 Children of divorced or separated parents, below).
- 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 \$1,040 or more of gross income).

Children of divorced or separated parents. If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1985, your child is a qualifying person if you had custody of the child for a longer time during 1985 than the other parent. The child does not have to be your dependent. If the child is not your dependent, 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 1985, and
- 3. Was under 15, or was disabled and unable to care for himself or herself, and
- 4. Is not your dependent because the child's other parent claims the child's exemption under the rules explained on page 12 for Children of divorced or separated parents.

Who can take the credit

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

- 1. You paid for the care so you (and your spouse if you were married) could work or look for work (but see **Spouse who is a full-time student or is disabled**, on page 24).
- 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 **How To Use Tele-Tax** (topic no. 306) on page 39 or **Publication 503**, Child and Dependent Care Credit, and Employment Taxes for Household Employers, 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 with you in your home more than 6 months in 1985, 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.

Which expenses qualify for the credit

You can count only those expenses that are for the qualifying person's well-being and protection while you work or look for work. 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 or schooling. However, if these items are included as part of the total care, and they are incident to and cannot be separated from the total cost, 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.

divorced or separated and you have a child, the rules that allow you to take the credit have changed for 1985.

Tax Tip: If you are

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.

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

How to figure the credit

We have provided specific instructions below for some of the lines on Schedule 1 (Form 1040A), Part II. 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 1985. Do not include amounts paid or incurred by your employer if those amounts are excluded from your income.

Note: If you had qualified expenses in 1984 that you did not pay until 1985, you may be able to increase the amount of credit you can take in 1985; however, you must complete and attach **Form 2441** to Form 1040. You may not use Form 1040A.

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 1985,

or \$4,800 if you paid for the care of two or more qualifying persons in 1985.

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 1985;

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 1985, 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 worked and earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 1985). 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 1985.

Line 21b.
Partial credit for
political
contributions for
which you have
receipts

You can take a credit for part of what you gave in 1985 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.

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: If you checked "Yes" for the Presidential Election Campaign Fund, do NOT include that \$1 (or \$2) on line 21b as a political contribution.

Line 23. Total tax

Subtract the amount on line 22 from the amount on line 20. Write the result. If the amount on line 22 is more than the amount on line 20, write -0- on line 23.

Advance earned income credit (EIC) payments. If you received advance EIC payments in 1985, 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 during 1985. This should be shown in Box 9 of your 1985 Form(s) W-2.

If you received a Form 1099 showing income tax withheld ("backup withholding") on dividends or interest income for 1985, 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 withheld. If you had more than one employer for 1985 and your total wages were over \$39,600, your employers may have withheld too much social security tax. If so, you can add the excess amount to your income tax withheld. Use the worksheet below to figure any excess social security taxes.

Excess railroad retirement taxes (RRTA) withheld. For 1985 no more than \$3,831.30 in RRTA tax should have been withheld from your pay. If any one railroad employer withheld more than that amount, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Do not use the worksheet below if:

either you had more than one railroad employer and you paid more than \$3,831.30 in RRTA tax in 1985,

or you had both RRTA tax and social security tax withheld from your wages in 1985 and the total withheld was more than \$2,791.80.

If either of the above apply to you, see Publication 505, Tax Withholding and Estimated Tax, to figure the amount of any excess RRTA or social security taxes withheld.

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

Caution: If you were a U.S. Government employee who paid ONLY the 1.35% hospital insurance benefits (Medicare) tax on your government wages, do not include on line A of the worksheet below the Medicare tax withheld from your government wages. See Excess hospital insurance benefits tax, on this page.

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	(Do not e	curity tax withheld enter more than 0 for each employer.)
A	\$	•
	+	
	+	
B. Add amounts withheld	=	
C. Social security tax limit	_	2,791.80
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 the amount in the space to the left of line 24a (line 8 of Form 1040EZ).	=	

Note: If any one employer withheld more than \$2,791.80 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess hospital insurance benefits tax. If you were a U.S. Government employee whose wages in 1985 were subject ONLY to the 1.35% hospital insurance benefits (Medicare) tax and you also had another job that was subject to social security tax or RRTA tax, you may have paid too much Medicare tax. To get a credit on the excess, your total government wages plus your other wages subject to social security tax or RRTA tax must be more than \$39,600. You must use Form 1040 with Form 4469 attached to it to claim the credit.

Line 24b. Earned income credit

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.

This is a special credit that can help some people who have a child and have income under \$11,000. The credit can be as much as \$550.

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

- 1. You had earned income (explained below) in 1985 of less than \$11,000, and
- 2. The amount on line 15 of Form 1040A is less than \$11,000, and
- 3. You have a child who lived with you in your principal home for more than half the year during 1985 (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.

Note: If your child was born, or died, in 1985 and your home was the child's home for the part of 1985 that your child was alive, your child is considered to have lived with you for more than 6

Married filing joint. Your child must be claimed as your dependent on line 5c of Form 1040A. Exception: If your spouse is not your child's parent and the child's other parent claimed him or her as a dependent under the rules for Children of divorced or separated parents explained on page 12, you can take the credit if you meet all of the other conditions listed above. If you can take the credit because of this exception, you must enter your child's name in the space to the left of line 24b entry space. For this purpose, your "child" means:

- Your son or daughter.
- Your stepchild, adopted child, a child placed with you by an authorized placement agency for adoption by you, or a foster child (any other child, such as your grandchild, whom you cared for as your own child for the whole year).

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 on line 5c of Form 1040A. Exception: If this child's other parent claimed him or her as a dependent under the rules for Children of divorced or separated parents explained on page 12, you can take the credit if you meet all of the conditions listed above. If you can take the credit because of this exception, you must enter your child's name in the space to the left of line 24b entry space. For this purpose, your "child" means:

- Your son or daughter.
- Your stepchild, adopted child, or a descendant of your son, daughter, or adopted child.

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.

Earned income includes:

- Wages, salaries, tips, etc.
- 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 and dividends
- Social security and tier 1 railroad retirement benefits
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workmen's compensation
- Unemployment compensation

If you qualify for the credit, use the worksheet on page 27 to figure it. Otherwise, write -0on line 24b and go on to line 25.

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

SAMPLE

A. Write the amount from Form 1040A, line 6. Also include other earned income whether taxable or not. Note: If line 6 is \$11,000 or more, stop here. You cannot take the credit.

9,080,00 A.

9,180.00

В.

D.

- B. Write the amount from Form 1040A, line 15. Note: If line 15 is \$11,000 or more, stop here. You cannot take the credit.
- C. If line B is \$6,500 or less, use line A to find the credit in the table on page 37. Write the amount here and on Form 1040A, line 24b.

D. If line B is more than \$6.500:

- 1. First, use line A to find the credit in the table on page 37. Write the amount here.
- 2. Then, use line B to find the credit in the table. Write that amount here.
- 3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on Form 1040A, line 24b.

235.00 223.00

223.00

could not take it in 1984.

Tax Tip: For 1985,

credit has increased and the new rules

the amount of this

may allow you to

take the credit in

1985, even if you

Line 24b.		Earned income credit worksheet (keep for your records)	_	_
Earned income credit	Note:	If you have not already done so, please read the instructions for line begin on page 26 to see whether you qualify for the credit.	24b that	
(continued)		If you checked filing status Box 1 or 3, you cannot take the complete this worksheet.	e credit. Do	not
		A. Write the amount from Form 1040A, line 6. Also include other earned income whether taxable or not. Note: If line 6 is \$11,000 or more, stop here. You cannot take the credit.	Α.	
		B. Write the amount from Form 1040A, line 15. Note: If line 15 is \$11,000 or more, stop here. You cannot take the credit.	В.	
		C. If line B is \$6,500 or less, use line A to find the credit in the table on page 37. Write the amount here and on Form 1040A, line 24b.	C.	
		D. If line B is more than \$6,500:		
		 First, use line A to find the credit in the table on page 37. Write the amount here. Then, use line B to find the credit in the table. 	→ 1	
		Write that amount here. 3. Compare lines 1 and 2 above. Write the smaller of the two amounts here. Also write this amount on Form 1040A, line 24b.	→ 2 D.	
		Add lines 24a and 24b and write the total on line 25.		
Total payments		Extensions of time to file. If you filed Form 4868 to get an auto file Form 1040A, include in the total on line 25 the amount of a with Form 4868. In the space to the left of line 25 entry space, writhe amount paid. Also include any amount paid with Form 2688 an additional extension.	ny payment te "Form 48	you made 68" and show
Step 8		26 If line 25 is larger than line 23, subtract line 23 from line 25. Write the result		252.00
Figuring your refund or amount you owe		This is the amount of your refund. 27 If line 23 is larger than line 25, subtract line 25 from line 23. Write the resul 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 "1985 Form 1040A" on it.		358.00
		and 1960 Form 1040X off it.		
Line 26. Refund		If you had more tax withheld than you owe, the amount on line 28 amount on line 23. Subtract line 23 from line 25 and write your arthe amount of your refund. If line 26 is less than \$1, we will send to request it when you file the return.	nswer on line	e26—this is
		If your refund is large, see your payroll office about having less ta Ask about filling out a new Form W-4.	x withheld fi	rom your pay.
Line 27. Amount you owe		If you did not have enough tax withheld, the amount on line 23 wi amount on line 25. Subtract line 25 from line 23 and write your ar the amount you still owe IRS. If line 27 is less than \$1, you do not	iswer on line	27—this is
		Pay the full amount by check or money order, payable to the "Into On your payment write your social security number and "1985 Fo the payment to your return.		
		Penalty for not paying enough tax during the year. There is a penalty if:	nalty for no	t paying
	•	The amount you owe IRS (line 27) is \$500 or more, and		
	•	The amount of Federal income tax withheld (line 24a) is less than amount of your total tax (line 23) minus your earned income cred		
		If you owe a penalty, you must file Form 1040 and attach Form 2 Estimated Tax by Individuals, to it. However, you may be able to certain conditions. See Form 2210 and Publication 505, Tax W Tax, for details.	avoid the pe	nalty under

Step 9 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
X Spouse (if joint return, both must sign)	2/15/86 Dail	Clark Spouse's occupation
x Liea Brown	2/15/86	Sales
Paid preparer's signature	Date	Preparer's social security no.
x		
Firm's name (or yours, if self-employed)		Employer identification no.
Address and ZIP code		Check if self-employed

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 15, 1986, 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. We will charge you interest on the penalty from the due date of the return. 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 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 underpayment 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. This includes any alteration or striking out of the preprinted language above the space provided for your signature.

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 fourmonth extension by filing Form 4868. Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, by April 15, 1986. If you make a payment with Form 4868, see line 25 instructions for more information.

Section 3— General Information	on	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	17	You may make voluntary contributions to reduce the public debt. Subject to the limitations on charitable contributions, you can deduct this contribution on your 1986 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 1985, 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" across the top of the return. Also write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space at the top of the return.
		If your spouse died in 1985 and you did not remarry in 1985, or if your spouse died in 1986 before filing a return for 1985, you can file a joint return. A joint return should show your spouse's 1985 income before death and your income for all of 1985. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.
		If you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, 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.
		For more details, see How To Use Tele-Tax (<i>topic no. 128</i>) on page 39 or Publication 559 , Tax Information for Survivors, Executors, and Administrators.
How long to keep your tax records		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.
		For more details, get Publication 552 , Recordkeeping for Individuals and a List of Tax Publications.
How to get copies of your tax returns	•	If you need a copy of your tax return or tax account information, use Form 4506, Request for Copy of Tax Form or Income Tax Account Information. The charge for a copy of a return is \$4.25. The charge for tax account information is \$2.25.
How to amend your tax return		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.
		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 income tax return. Contact your state tax agency for more information.
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)	Note:	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. If you received a Federal Income Tax Forms Package in the mail, be sure to take it with you to the assistance site.

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.

The Problem Resolution Office will take responsibility for your problem and ensure that

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 often clear up misunderstandings that resulted from previous contacts.

You may not use your own version of a tax form unless it meets the requirements explained in **Publication 1167** for acceptable privately designed and printed substitute tax forms. You can order the publication by writing to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23260.

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.

If you go back to work after a period of unemployment, there are methods which could reduce your withholding. For details, see your employer or get **Publication 505**.

Estimated tax
payments

In general, you do not have to make estimated tax payments if you expect that your 1986
tax return will show a tax refund OR a tax balance due IRS of less than \$500. However, if
you make estimated tax payments for 1986, you must use Form 1040 to claim the payments
you made. Please see Publication 505 for more details.

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.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Memphis, TN 37501
California— Counties of—Alpine,
Amador, Butte, Calaveras, Colusa,
Contra Costa, Del Norte, El Dorado,
Glenn, Humboldt, Lake, Lassen,
Marin, Mendocino, Modoc, Napa,
Nevada, Placer, Plumas,
Sacramento, San Joaquin, Shasta,
Sierra, Siskiyou, Solano, Sonoma,
Sutter, Tehama, Trinity, Yolo, and
Yuba—
Ogden, UT 84201

All other Counties—
Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—
Philadelphia, PA 19255

Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Cincinnati, OH 45999
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Andover, MA 05501
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201

Nebraska—Ögden, UT 84201 Nevada—Ogden, UT 84201 New Hampshire—Andover, MA 05501 New Jersey—Holtsville, NY 00501

New Jersey—Holtsville, NY 00501 New Mexico—Austin, TX 73301 New York—New York City and Counties of Nassau, Rockland, Suffolk, and Westchester— Holtsville, NY 00501

All other Counties— Andover, MA 05501 North Carolina—Memphis, TN 37501 North Dakota—Ogden, UT 84201

Ohio—Cincinnati, ÖH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta CA 31101

South Carolina—Atlanta, GA 31101 South Dakota—Ogden, UT 84201 Tennessee—Memphis, TN 37501 Texas—Austin, TX 73301

Utah—Ogden, UT 84201 Vermont—Andover, MA 05501 Virginia—Memphis, TN 37501 Washington—Ogden, UT 84201

West Virginia—Cincinnati, OH 45999 Wisconsin—Kansas City, MO 64999

Wyoming—Ogden, UT 84201 American Samoa—Philadelphia, PA 19255

Guam—Commissioner of Revenue and Taxation, Agana, GU 96910 Puerto Rico (or if excluding

Puerto Rico (or if excluding income under section 933)— Philadelphia, PA 19255 Virgin Islands: Nonpermanent

virgin Islands: Nonpermanent resident— Philadelphia, PA 19255 Virgin Islands: Permanent resident—

V.I. Bureau of Internal Revenue P.O. Box 3186

St. Thomas, VI 00801

Foreign country: U.S. citizens and those filing Form 2555 or Form 4563 (even if you have an A.P.O. or F.P.O. address)—
Philadelphia PA 19255

Philadelphia, PA 19255
A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201

1985 Tax Table

Based on Taxable Income

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

Example: Mr. and Mrs. Green are filing a joint return. Their taxable income on line 19 of Form 1040A is \$23,270. First, they find the \$23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,094. This is the tax amount they must write on line 20 of Form 1040A.

	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold
				Your ta	x is—-	•
>	23,250 23,300	23,250 23,300 23,350 23,400	3,963 3,976 3,989 4,002	3.083 3.094 3,105 3,116	4,885 4,901 4,918 4,934	3,666 3,678 3,690 3,702

If 1040, 19, OR 1040EZ is—			And you	ı are		If 1040A, line 19, OR 1040EZ, line 7 is— And you are—					If 1040 19, OR 1040EZ is—		And you are—				
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house hold
			Your ta	x is—					Your ta	x is	ı				Your ta	x is—	
\$0 1,775	\$1,775 1,800	\$0 0	\$0 0	\$0 2	\$0 0	2,400 2,425 2,450 2,475	2,425 2,450 2,475 2,500	2 5 8 11	0 0 0 0	71 73 76 79	2 5 8 11	3,400 3,450 3,500 3,550	3,450 3,500 3,550 3,600	114 119 125 131	0 0 0 4	188 194 200 206	114 119 125 130
1,800 1,825 1,850 1,875	1,825 1,850 1,875 1,900	0 0 0	0 0 0	5 7 10 13	0 0	2,500 2,525 2,550 2,575	2,525 2,550 2,575 2,600	13 16 19 22	0 0 0 0	82 84 87 90	13 16 19 22	3,600 3,650 3,700 3,750	3,650 3,700 3,750 3,800	137 143 149 155	9 15 20 26	212 218 224 230	136 141 147 152
1,900 1,925	1,925 1,950	0	0	1 6 18	0	2,600 2,625 2,650 2,675	2,625 2,650 2,675 2,700	24 27 30 33	0 0 0 0	93 95 98 101	24 27 30 33	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	161 167 173 179	31 37 42 48	236 242 248 254	158 163 169 174
1,950 1,975	1,975 2,000	Ŏ O	ŏ o	21 24	ŏ	2,700 2,725	2,725 2,750	35 38	0	104 106	35 38	4,0	00	1			
2,0	000	1				2,750 2,775	2,775 2,800	41 44	0	109 112	41 44	4,000 4,050 4,100	4,050 4,100 4,150	185 191 197	53 59 64	261 268 275	180 185 191
2,000 2,025 2,050	2,025 2,050 2,075	0	0 0 0	27 29 32	0 0 0	2,800 2,825 2,850	2,825 2,850 2,875	46 49 52	0 0 0	115 117 120	46 49 52	4,150	4,200 4,250	203	70 75	282 289	196
2,075	2,100	0	Ō	35	Ó	2,875 2,900	2,900 2,925	55 57	ō o	123 126	55 57	4,250 4,300 4,350	4,300 4,350 4,400	215 221 227	81 86 92	296 303 310	207 213 218
2,100 2,125 2,150 2,175	2,125 2,150 2,175 2,200	0 0 0	0 0 0 0	38 40 43 46	0000		2,950 2,975 3,000	60 63 66	0 0 0	129 132 135	60 63 66	4,400 4,450 4,500	4,450 4,500 4,550	233 239 245	97 103 108	317 324 331	224 229 235
2,200 2,225 2,250 2,275	2,225 2,250 2,275 2,300	0 0 0	0 0 0	49 51 54 57	0 0 0	3,000 3,050 3,100 3,150	3,050 3,100 3,150 3,200	70 75 81 86	0 0 0 0	140 146 152 158	70 75 81 86	4,550 4,600 4,650 4,700 4,750	4,600 4,650 4,700 4,750 4,800	251 258 265 272 279	114 119 125 130 136	338 345 352 359 366	246 252 258 264
2,300 2,325 2,350 2,375	2,325 2,350 2,375 2,400	0 0 0	0 0 0	60 62 65 68	0 0 0	3,200 3,250 3,300 3,350	3,250 3,300 3,350 3,400	92 97 103 108	0 0 0	164 170 176 182	92 97 103 108	4,800 4,850 4,900 4,950	4,850 4,900 4,950 5,000	286 293 300 307	141 147 152 158	373 380 387 394	270 276 282 288
						I .		1							Cont	nued on no	ext page

1985 T	Tax Tab	ole <i>—C</i>	ontinue	đ													
ff 1040/ 19, OR 1040EZ is—			And you	ı are—		If 1040 19, OR 1040EZ is—			And you	u are—		If 1040 19, OR 1040E is—			And you	are—	
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house hold
			Your ta	ix is—	`				Your ta	x is—					Your ta	ix is—	<u> </u>
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5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	314 321 328 335	163 169 174 180	401 408 415 422	294 300 306 312	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	746 754 761 769	519 526 533 540	858 866 874 882	687 694	11,000 11,050 11,100 11,150	11,100 11,150	1,234	939 946 953 960	1,412 1,423 1,434 1,445	1,15 ¹ 1,16 1,17 ¹ 1,18
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	342 349 356 363	185 191 196 202	429 436 443 450	318 324 330 336	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	776 784 791 799	547 554 561 568	890 898 906 915	715 722	11,200 11,250 11,300 11,350	11,300 11,350	1,259 1,268	967 974 981 988	1,456 1,467 1,478 1,489	1,19 1,20 1,21 1,21
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	370 377 384 391	207 213 218 224	457 464 471 478	342 348 354 360	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	806 814 821 829	575 582 589 596	924 933 942 951	743 750	11,400 11,450 11,500 11,550	11,500 11,550	1,304	995 1,002 1,009 1,016	1,500 1,511 1,522 1,533	1,22 1,23 1,24 1,25
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	398 405 412 419	229 235 240 246	485 492 499 506	366 372 378 384	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	836 844 851 859	603 610 617 624	960 969 978 987	771 77 8	11,600 11,650 11,700 11,750	11,700 11,750	1,331 1,340	1,023 1,030 1,037 1,044	1,544 1,555 1,566 1,577	1,265 1,265 1,278 1,286
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	426 433 440 447	252 258 264 270	513 520 527 534	390 396 402 408	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	866 874 882 890	631 638 645 652	996 1,005 1,014 1,023	799 806	11,800 11,850 11,900 11,950	11,900 11,950	1,367 1,376	1,051 1,058 1,065 1,072	1,588 1,599 1,610 1,621	1,295 1,303 1,312 1,320
6,0	000					9,0	00					12,	000				
6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	454 461 468 475	276 282 288 294	541 548 555 562	414 420 426 432	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	898 906 914 922	659 666 673 680	1,032 1,041 1,050 1,059	827 836	12,000 12,050 12,100 12,150	12,100 12,150	1,403 1,412	1,079 1,086 1,093 1,100	1,632 1,643 1,654 1,665	1,329 1,337 1,346 1,354
6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	482 489 496 503	300 306 312 318	570 578 586 594	438 444 450 456	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	930 938 946 954	687 694 701 708	1,068 1,077 1,086 1,095	861 870	12,200 12,250 12,300 12,350	12,300 12,350	1,439 1,448	1,107 1,114 1,121 1,128	1,676 1,687 1,698 1,709	1,363 1,371 1,380 1,389
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	510 517 524 531	324 330 336 342	602 610 618 626	462 468 474 480	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	962 970 978 986	715 722 729 736	1,104 1,113 1,122 1,131	895 904	12,450	12,550	1,475 1,484	1,135 1,143 1,151 1,159	1,720 1,731 1,742 1,753	1,398 1,408 1,416 1,428
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	538 545 552 559	348 354 360 366	634 642 650 658	486 492 498 505	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	994 1,002 1,010 1,018	743 750 757 764	1,140 1,149 1,158 1,167	929 938	12,650 12,700	12,650 12,700 12,750 12,800	1,511 1,520		1,764 1,775 1,786 1,797	1,434 1,44 1,45 1,46
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	566 574 581 589	372 378 384 390	666 674 682 690	512 519 526 533		9,850 9,900 9,950 10,000	1,034 1,042	771 778 785 792	1,176 1,185 1,194 1,203	963 972	12,850 12,900	12,850 12,900 12,950 13,000	1,547 1,556	1,199 1,207 1,215 1,223	1,809 1,822 1,834 1,847	1,470 1,479 1,480 1,49
7,0	000					10,0	000	_				13,	000				
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	596 604 611 619	396 402 408 414	698 706 714 722	554	10,000 10,050 10,100 10,150	10,100 10,150	1,066	799 806 813 820	1,212 1,221 1,230 1,239	997 1,006	13,050 13,100	13,050 13,100 13,150 13,200	1,583 1,592	1,231 1,239 1,247 1,255	1,859 1,872 1,884 1,897	1,506 1,515 1,524 1,533
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	626 634 641 649	420 426 432 438	730 738 746 754	575 582	10,200 10,250 10,300 10,350	10,300 10,350	1,106	827 834 841 848	1,248 1,257 1,266 1,275	1,031 1,040	13,250 13,300	13,250 13,300 13,350 13,400	1,619 1,628	1,271	1,909 1,922 1,934 1,947	1,542 1,551 1,560 1,569
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	656 664 671 679	444 450 456 462	762 770 778 786	603	10,400 10,450 10,500 10,550	10,500 10,550	1,130 1,138	855 862 869 876	1,284 1,293 1,302 1,313	1,065 1,074	13,450 13,500	13,450 13,500 13,550 13,600	1,656 1,666	1,295 1,303 1,311 1,319	1,959 1,972 1,984 1,997	1,578 1,587 1,596 1,609
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	686 694 701 709	468 474 480 486	794 802 810 818	631 638	10,600 10,650 10,700 10,750	10,700 10,750	1,162 1,170	883 890 897 904	1,324 1,335 1,346 1,357	1,099 1,108	13,650 13,700	13,650 13,700 13,750 13,800	1,696 1,706	1,327 1,335 1,343 1,351	2,009 2,022 2,034 2,047	1,614 1,623 1,632 1,641
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	716 724 731 739	492 498 505 512	826 834 842 850	659 666	10,800 10,850 10,900 10,950	10,900 10,950	1,194 1,202	911 918 925 932	1,368 1,379 1,390 1,401	1,133 1,142	13,850 13,900	13,850 13,900 13,950 14,000	1,736 1,746		2,059 2,072 2,084 2,097	1,650 1,659 1,668 1,67
		J						I		_					Cont	inued on n	ext

f 1040/ 19, OR	Tax Tab A, line					If 1040 19, OR			And was	1 270		If 1040 19, OR			And you	376	
1040EZ \$—	, line 7		And you	are—		1040E2 is—	Z, line 7		And you	ı are—		1040E2 is—	Z, line 7		And you	are—	_
At east	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house-hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house hold
			Your ta	x is—	1				Your ta	x is—	1				Your ta	x is—-	<u>'</u>
14,	000					17,6	000	1				20,	000	ı			
14,050 14,100	14,050 14,100 14,150 14,200	1,766 1,776 1,786 1,796	1,391 1,399 1,407 1,415	2,109 2,122 2,134 2,147	1,686 1,695 1,704 1,713	17,000 17,050 17,100 17,150	17,100 17,150	2,408 2,420 2,431 2,443	1,879 1,888 1,897 1,906	2,903 2,917 2,931 2,945	2,265 2,275	20,000 20,050 20,100 20,150	20,100 20,150	3,131 3,144 3,157 3,170	2,419 2,428 2,437 2,4 46	3,829 3,845 3,862 3,878	2,898 2,910 2,923 2,934
14,250 14,300	14,250 14,300 14,350 14,400	1,806 1,816 1,826 1,836	1,423 1,431 1,439 1,447	2,159 2,172 2,184 2,197	1,722 1,731 1,740 1,749	17,200 17,250 17,300 17,350	17,300 17,350	2,454 2,466 2,477 2,489	1,915 1,924 1,933 1,942	2,959 2,973 2,987 3,001	2,305 2,315	20,200 20,250 20,300 20,350	20,300 20,350	3,183 3,196 3,209 3,222	2,455 2,464 2,473 2,482	3,895 3,911 3,928 3,944	2,94 2,95 2,97 2,98
14,450 14,500	14,450 14,500 14,550 14,600	1,846 1,856 1,866 1,876	1,455 1,463 1,471 1,479	2,209 2,222 2,234 2,247	1,758 1,767 1,776 1,785	17,400 17,450 17,500 17,550	17,500 17,550	2,500 2,512 2,523 2,535		3,015 3,029 3,043 3,057	2,335 2,345 2,355 2,365	20,450		3,235 3,248 3,261 3,274	2,491 2,500 2,509 2,518	3,961 3,977 3,994 4,010	2,99 3,00 3,01 3,03
14,650 14,700	14,650 14,700 14,750 14,800	1,886 1,896 1,906 1,916	1,487 1,495 1,503 1,511	2,259 2,272 2,284 2,297	1,794 1,803 1,812 1,821	17,650	17,750	2,546 2,558 2,569 2,581	1,987 1,996 2,005 2,014	3,071 3,085 3,099 3,113		20,600 20,650 20,700 20,750	20,700 20,750	3,287 3,300 3,313 3,326	2,527 2,536 2,545 2,554	4,027 4,043 4,060 4,076	3,04 3,05 3,06 3,07
14,850 14,900	14,850 14,900 14,950 15,000	1,926 1,936 1,946 1,956	1,519 1,527 1,535 1,543	2,309 2,322 2,334 2,347	1,830 1,839 1,848 1,857	17,800 17,850 17,900 17,950	17,900	2,592 2,604 2,615 2,627	2,023 2,032 2,041 2,050	3,127 3,141 3,155 3,169	2,415 2,425 2,435 2,445	20,900	20,900	3,339 3,352 3,365 3,378	2,563 2,572 2,581 2,590	4,093 4,109 4,126 4,142	3,09 3,10 3,11 3,12
15,	000					18,	000					21,	000				
15,050 15,100	15,050 15,100 15,150 15,200	1,966 1,976 1,986 1,996	1,551 1,559 1,567 1,575	2,359 2,372 2,384 2,397	1,866 1,875 1,884 1,893	18,050 18,100	18,050 18,100 18,150 18,200	2,650 2,661	2,077	3,183 3,197 3,211 3,225	2,465 2,475	21,000 21,050 21,100 21,150	21,100 21,150	3,404	2,599 2,610 2,621 2,632	4,159 4,175 4,192 4,208	3,136 3,156 3,166 3,17
15,250 15,300	15,250 15,300 15,350 15,400		1,583 1,591 1,599 1,607	2,409 2,422 2,434 2,447	1,902 1,911 1,920 1,929	18,250	18,350	2,684 2,696 2,707 2,719	2,104 2,113	3,239 3,253 3,268 3,284	2,515	21,200 21,250 21,300 21,350	21,300 21,350		2,643 2,654 2,665 2,676	4,225 4,241 4,258 4,274	3,189 3,199 3,210 3,220
15,450 15,500	15,450 15,500 15,550 15,600	2,046 2,056 2,066 2,076	1,615 1,623 1,631 1,639	2,459 2,472 2,484 2,497	1,938 1,947 1,956 1,965	18,450 18,500	18,450 18,500 18,550 18,600	2,730 2,742 2,753 2,765	2,140 2,149	3,301 3,317 3,334 3,350	2,545 2,555	21,400 21,450 21,500 21,550	21,500 21,550	3,508 3,521	2,687 2,698 2,709 2,720	4,291 4,307 4,324 4,340	3,23 3,24 3,25 3,27
15,650 15,700	15,650 15,700 15,750 15,800	2,086 2,098 2,109 2,121		2,511 2,525 2,539 2,553	1,975 1,985 1,995 2,005	18,600 18,650 18,700 18,750	18,750	2,776 2,788 2,799 2,811		3,367 3,383 3,400 3,416	2,595	21,600 21,650 21,700 21,750	21,700 21,750	3,560 3,573	2,731 2,742 2,753 2,764	4,357 4,373 4,390 4,406	3,28 3,29 3,30 3,31
15,850 15,900	15,850 15,900 15,950 16,000	2,144 2,155	1,679 1,687 1,695 1,703	2,595	2,015 2,025 2,035 2,045	18,850	18,850 18,900 18,950 19,000	2,834 2,845	2,203 2,212 2,221 2,230	3,449 3,466	2,625 2,635	21,800 21,850 21,900 21,950	21,900 21,950	3,612 3,625		4,423 4,439 4,456 4,472	3,33 3,34 3,35 3,36
16,	,000					19,	000					22,	000				
16,050 16,100	16,050 16,100 16,150 16,200	2,190	1,711 1,719 1,727 1,735	2,623 2,637 2,651 2,665	2,075	19,000 19,050 19,100 19,150	19,150	2,884 2,897	2,239 2,248 2,257 2,266	3,499 3,515 3,532 3,548	2,682	22,000 22,050 22,100 22,150	22,100 22,150	3,664 3,677	2,819 2,830 2,841 2,852	4,489 4,505 4,522 4,538	3,376 3,396 3,406 3,416
16,250 16,300	16,250 16,300 16,350 16,400	2,236 2,247	1,743 1,751 1,759 1,767		2,095 2,105 2,115 2,125	19,250 19,300	19,250 19,300 19,350 19,400	2,936 2,949	2,275 2,284 2,293 2,302	3,565 3,581 3,598 3,614	2,718 2,730	22,200 22,250 22,300 22,350	22,300 22,350	3,716 3,729		4,555 4,571 4,588 4,604	3,42 3,43 3,45 3,46
16,450 16,500	16,450 16,500 16,550 16,600	2,293	1,783	2,735 2,749 2,763 2,777	2,135 2,145 2,155 2,165	19,450	19,450 19,500 19,550 19,600	2,988 3,001	2,311 2,320 2,329 2,338	3,631 3,647 3,664 3,680	2,766 2,778	22,400 22,450 22,500 22,550	22,500 22,550	3,768 3,781	2,907 2,918 2,929 2,940	4,621 4,637 4,654 4,670	3,47 3,48 3,49 3,51
16,650 16,700	16,650 16,700 16,750 16,800	2,328 2,339	1,807 1,816 1,825 1,834	2,791 2,805 2,819 2,833	2,175 2,185 2,195 2,205	19,650	19,650 19,700 19,750 19,800	3,040 3,053	2,347 2,356 2,365 2,374	3,697 3,713 3,730 3,746	2,814 2,826	22,600 22,650 22,700 22,750	22,700 22,750	3,820 3,833		4,687 4,703 4,720 4,736	3,52: 3,53: 3,54: 3,55:
16,850 16,900	16,850 16,900 16,950 17,000	2,374 2,385	1,843 1,852 1,861 1,870	2,847 2,861 2,875 2,889	2,215 2,225 2,235 2,245	19,850 19,900	19,850 19,900 19,950 20,000	3,092 3,105	2,383 2,392 2,401 2,410	3,763 3,779 3,796	2,862 2,874	22,800 22,850 22,900 22,950	22,900	3,872 3,885	3,017	4,753 4,769 4,786 4,802	3,576 3,58 3,59 3,60

4.1040	A lina					If 1040	A lina					If 1040	A iline				
f 1040/ 19, OR 1040EZ s—			And you	ı are—		If 1040 19, OR 1040E			And you	ı are		19, OR 19, OR 1040EZ is—	,		And you	are—	
At east	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a hous hold
			Yourta	x is—	•				Your ta	x is—	'				Your ta	x is—	
23,	,000					26,	000					29,0	000				
23,050 23,100	23,050 23,100 23,150 23,200	3,911 3,924 3,937 3,950	3,039 3,050 3,061 3,072	4,819 4,835 4,852 4,868	3,618 3,630 3,642 3,654	26,050 26,100	26,050 26,100 26,150 26,200	4,753 4,768 4,783 4,798	3,712 3,724 3,737 3,749	5,918 5,937 5,956 5,975	4,401 4,415 4,429 4,443	29,050	29,150	5,653 5,668 5,683 5,698	4,487	7,058 7,077 7,096 7,115	5,2 5,2 5,2 5,2
23,250 23,300	23,250 23,300 23,350 23,400	3,963 3,976 3,989 4,002	3,083 3,094 3,105 3,116	4,885 4,901 4,918 4,934	3,666 3,678 3,690 3,702	26,250 26,300	26,250 26,300 26,350 26,400	4,813 4,828 4,843 4,858	3,774 3,787	5,994 6,013 6,032 6,051	4,457 4,471 4,485 4,499	29,250 29,300	29,250 29,300 29,350 29,400	5,713 5,728 5,743 5,758	4,512 4,524 4,537 4,549	7,134 7,153 7,172 7,191	5,2 5,3 5,3
23,450 23,500	23,450 23,500 23,550 23,600	4,015 4,028 4,041 4,054	3,127 3,138 3,149 3,160	4,951 4,967 4,984 5,000	3,714 3,726 3,738 3,750	26,450 26,500	26,450 26,500 26,550 26,600	4,873 4,888 4,903 4,918	3,824	6,070 6,089 6,108 6,127	4,513 4,527 4,541 4,555	29,450 29,500	29,450 29,500 29,550 29,600	5,773 5,788 5,803 5,818	4,562 4,574 4,587 4,599	7,210 7,229 7,248 7,267	5,3 5,3 5,3 5,3
23,650 23,700	23,650 23,700 23,750 23,800	4,067 4,080 4,093 4,106	3,171 3,182 3,193 3,204	5,017 5,033 5,050 5,066	3,762 3,774 3,786 3,798	26,650 26,700	26,650 26,700 26,750 26,800	4,933 4,948 4,963 4,978	3,874 3,887	6,146 6,165 6,184 6,203	4,569 4,583 4,597 4,611	29,650	29,650 29,700 29,750 29,800	5,833 5,848 5,863 5,878	4,612 4,624 4,637 4,649	7,286 7,305 7,324 7,343	5,4 5,4 5,4 5,4
23,850 23,900	23,850 23,900 23,950 24,000	4,119 4,132 4,145 4,158	3,215 3,226 3,237 3,248	5,083 5,101 5,120 5,139	3,810 3,822 3,834 3,846	26,850 26,900	26,850 26,900 26,950 27,000	4,993 5,008 5,023 5,038	3,912 3,924 3,937 3,949	6,222 6,241 6,260 6,279				5,908 5,923	4,662 4,674 4,687 4,699	7,362 7,381 7,400 7,419	5,4 5,4 5,4 5,5
24,	,000					27,	000					30,	000	•			
24,050 24,100 24,150 24,200 24,250 24,300	24,050 24,100 24,150 24,200 24,250 24,250 24,300 24,350	4,236 4,249	3,281 3,292 3,303 3,314 3,325	5,158 5,177 5,196 5,215 5,234 5,253 5,272	3,858 3,870 3,882 3,894 3,906 3,918 3,930	27,050 27,100 27,150 27,200 27,250 27,300	27,050 27,100 27,150 27,200 27,250 27,300 27,350	5,068 5,083 5,098 5,113 5,128 5,143	3,974 3,987 3,999 4,012 4,024 4,037	6,298 6,317 6,336 6,355 6,374 6,393 6,412	4,695 4,709 4,723 4,737 4,751 4,765	30,100 30,150 30,200 30,250 30,300	30,100 30,150 30,200 30,250 30,300 30,350	5,972 5,989 6,006 6,023 6,040 6,057	4,724 4,737 4,749 4,762 4,774 4,787	7,438 7,457 7,476 7,495 7,514 7,533 7,552	5,5,5,5 5,5,5 5,6,6
24,400 24,450 24,500	24,400 24,450 24,500 24,550 24,600	4,288 4,303	3,347 3,358 3,369	5,291 5,310 5,329 5,348 5,367	3,942 3,954 3,967 3,981 3,995	27,400 27,450 27,500	27,400 27,450 27,500 27,550 27,600	5,158 5,173 5,188 5,203 5,218	4,062 4,074 4,087	6,431 6,450 6,469 6,488 6,507	4,779 4,793 4,807 4,821 4,835	30,400 30,450 30,500	30,400 30,450 30,500 30,550 30,600	6,091 6,108 6,125		7,571 7,590 7,609 7,628 7,647	5,6 5,6 5,6 5,6
24,600 24,650 24,700	24,650 24,700 24,750 24,800	4,333 4,348 4,363	3,391 3,402 3,413 3,424	5,386 5,405 5,424	4,009 4,023 4,037	27,600 27,650	27,650 27,700 27,750	5,233 5,248 5,263	4.112 4.124 4.137 4,149	6,526 6,545 6,564	4,849 4,863 4,877	30,600 30,650 30,700 30,750	30,650 30,700 30,750	6,159 6,176 6,193	4,862	7,666 7,685 7,704 7,723	5,7 5,7
24,850 24,900	24,850 24,900 24,950 25,000	4,408 4,423	3,435 3,446 3,457 3,468	5,481 5,500				5,308 5,323	4,162 4,174 4,187 4,199	6,621 6,640	4,919 4,933	30,800 30,850 30,900 30,950	30,900 30,950	6,244 6,261	4,912 4,924 4,937 4,949	7,742 7,761 7,780 7,799	5,7 5,7 5,8 5,8
25	,000					28,	000	_				31,	000				
25,050 25,100	25,050 25,100 25,150 25,200	4,468 4,483	3,479 3,490 3,501 3,512	5,557 5,576	4,135 4,149	28,000 28,050 28,100 28,150	28,100 28,150	5,368 5,383	4,212 4,224 4,237 4,249	6,697	4,975 4,989	31,000 31,050 31,100 31,150	31,100 31,150	6,312 6,329	4,962 4,974 4,987 5,001	7,818 7,837 7,856 7,875	5,8 5,8 5,8
25,250 25,300	25,250 25,300 25,350 25,400	4,528 4,543	3,523 3,534 3,545 3,556	5,652	4,205	28,250	28,350	5,428 5,443	4,262 4,274 4,287 4,299	6,754 6,773 6,792 6,811	5,031 5,045	31,250 31,300	31,250 31,300 31,350 31,400	6,380 6,397	5,015 5,029 5,043 5,057	7,894 7,915 7,936 7,957	
25,450 25,500	25,450 25,500 25,550 25,600	4,588 4,603	3,567 3,578 3,589 3,600	5,728	4,247 4,261			5,488 5,503	4,312 4,324 4,337 4,349	6,830 6,849 6,868 6,887	5,087 5,101	31,400 31,450 31,500 31,550	31,550	6,448 6,465	5,085 5,099	7,978 7,999 8,020 8,041	5,0 6,0 6,0
25,650 25,700	25,650 25,700 25,750 25,800	4,648 4,663	3,612 3,624 3,637 3,649	5,804	4,303 4,317	28,600 28,650 28,700 28,750	28,750	5,548 5,563	4,362 4,374 4,387 4,399		5,143 5,157	31,600 31,650 31,700 31,750	31,700 31,750	6,516 6,533	5,127 5,141 5,155 5,169	8,062 8,083 8,104 8,125	6,0 6,0 6,0
25,850 25,900	25,850 25,900 25,950 25,950 26,000	4,708 4,723	3,662 3,674 3,687 3,699	5,861 5,880	4,359	28,800 28,850 28,900 28,950	28,900	5,608 5,623	4,412 4,424 4,437 4,449	7,020	5,199 5,213	31,800 31,850 31,900 31,950	31,950	6,584 6,601	5,197	8,146 8,167 8,188 8,209	6,0 6,1 6,1

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If 1040A 19, OR 1040EZ is—	, line	And you are— Single (and filing 1040EZ filers) Married filing separately Your tax is—				If 1040 19, OR 1040E2 is—	•		And you	ı are—		If 1040 19, OR 1040E	A, line Z, line 7		And you	are—	
At least	But less than	(and 1040EZ	filing	filing sepa-	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	x is				,	Your ta	x is—	'				Your ta	x is—	
32,	000					35,0		1				38,					
32,050 32,100	32,050 32,100 32,150 32,200	6,635 6,652 6,669 6,686	5,253 5,267	8,251 8,272	6,179 6,195	35,000 35,050 35,100 35,150	35,100 35,150	7,672 7,689	6,093 6,107	9,511 9,532	7,139 7,155	38,000 38,050 38,100 38,150	38,100 38,150	8,796 8,815	7,005 7,022	10,750 10,771 10,792 10,813	8,176 8,194
32,250 32,300	32,250 32,300 32,350 32,400	6,703 6,720 6,737 6,754	5,309 5,323	8,335 8,356	6,227 6,243 6,259 6,275	35,200 35,250 35,300 35,350	35,300 35,350	7,740 7,757	6,149 6,163	9,595 9,616	7,203 7,219	38,200 38,250 38,300 38,350	38,300 38,350	8,872 8,891	7,071 7,088	10,834 10,855 10,876 10,897	8,246 8,264
32,450 32,500	32,450 32,500 32,550 32,600	6,771 6,788 6,805 6,822	5,379	8,419 8,440	6,307 6,323	35,400 35,450 35,500 35,550	35,500 35,550	7,808 7,827	6,205 6,219	9,679 9,700	7,267 7,284	38,400 38,450 38,500 38,550	38,500 38,550	8,948 8,967	7,137 7,154	10,918 10,939 10,960 10,981	8,316 8,334
32,650 32,700	32,650 32,700 32,750 32,800	6,839 6,856 6,873 6,890	5,421 5,435	8,503 8,524	6,355 6,371 6,387 6,403	35,600 35,650 35,700 35,750	35,700 35,750	7,884 7,903	6,261 6,275	9,763 9,784	7,336 7,354	38,600 38,650 38,700 38,750	38,700 38,750	9,024 9,043	7,187 7,203 7,220	11,002 11,023 11,044 11,065	8,369 8,386 8,404
32,850 32,900	32,850 32,900 32,950 33,000	6,907 6,924 6,941 6,958	5,463 5,477 5,491 5,505	8,587 8,608	6.451	35,800 35,850 35,900 35,950	35,900 35,950	7,960 7,979	6,317 6,331	9,847 9,868	7,406 7,424	38,800 38,850 38,900 38,950	38,900 38,950	9,100 9,119	7,269 7,286	11,086 11,107 11,128 11,149	8,456 8,474
33,	000					36,0	000						000				
33,050 33,100	33,050 33,100 33,150 33,200	6,975 6,992 7,009 7,026	5,533 5,547	8,571 8,692	6,483 6,499 6,515 6,531	36,000 36,050 36,100 36,150	36,100 36,150	8,036 8,055	6,373 6,387	9,931 9,952	7,476 7,494	39,000 39,050 39,100 39,150	39,100 39,150	9,176 9,195	7,335 7,352	11,170 11,191 11,212 11,233	8,526 8,544
33,200 33,250 33,300	33,250 33,300 33,350 33,400	7,043 7,060 7,077 7,094	5,575 5,589 5,603	8,734 8,755 8,776	6,547 6,563 6,579 6,595	36,200 36,250 36,300 36,350	36,250 36,300 36,350	8,093 8,112 8,131	6,415 6,429 6,443	9,994 10,015 10,036	7,529 7,546 7,564	39,200	39,250 39,300 39,350	9,233 9,252	7,385 7,401 7,418	11,254 11,275 11,296 11,317	8,579 8,596 8,614
33,450 33,500	33,450 33,500 33,550 33,600	7,111 7,128 7,145 7,162	5,659	8,839 8,860	6,611 6,627 6,643 6,659	36,400 36,450 36,500 36,550	36,500 36,550	8,188 8,207	6,485 6,499	10,078 10,099 10,120	7,599 7,616 7,634	39,400	39,450 39,500 39,550	9,309 9,328 9,347	7,451 7,467 7,484	11,338 11,359 11,380 11,401	8,649 8,666 8,684
33,650 33,700	33,650 33,700 33,750 33,800	7,179 7,196 7,213 7,230	5,701 5,715	8,923 8,944	6,691 6,707	36,600 36,650 36,700 36,750	36,700 36,750	8,264 8,283	6,543 6,560	10,162 10,183 10,204 10,225	7,686 7,704	39,650 39,700	39,700 39,750	9,404 9,423	7,533 7,550	11,422 11,443 11,464 11,485	8,736 8,754
33,850 33,900	33,850 33,900 33,950 34,000	7,247 7,264 7,281 7,298	5,757 5,771	9,007 9,028	6,755 6,771	36,800 36,850 36,900 36,950	36,900 36,950	8,340 8,359	6,609 6,626	10,246 10,267 10,288 10,309	7,756 7,774	39,850 39,900	39,900 39,950	9,480 9,499	7,599 7,6 16	11,506 11,527 11,548 11,569	8.806 8,824
34,	000					37,0	000					40,	000				
34,050 34,100	34,050 34,100 34,150 34,200	7,315 7,332 7,349 7,366	5,813 5,827	9,091 9,112	6,819 6,835	37,000 37,050 37,100 37,150	37,100 37,150	8,416 8,435	6,675 6,692	10,330 10,351 10,372 10,393	7,826 7,844	40,050 40,100	40,100 40,150	9,556 9,575	7,665 7,682	11,590 11,611 11,632 11,653	8,876 8,894
34,250 34,300	34,250 34,300 34,350 34,400	7,383 7,400 7,417 7,434	5,869 5,883	9,175 9,196	6,899	37,200 37,250 37,300 37,350	37,300 37,350	8,492 8,511	6,741 6,758	10,414 10,435 10,456 10,477	7,896 7,914	40,250 40,300	40,300 40,350	9,613 9,632 9,651	7,715 7,731 7,748	11,674 11,695 11,716 11,737	8,929 8,946 8,964
34,450 34,500	34,450 34,500 34,550 34,600	7,451 7,468 7,485 7,502	5,939	9,259 9,280	6,947 6,963	37,400 37,450 37,500 37,550	37,500 37,550	8,568 8,587	6,807 6,824	10,498 10,519 10,540 10,561	7,966 7,984	40,450 40,500	40,500 40,550	9,708 9,727	7,797 7,814	11,758 11,779 11,800 11,821	9,016 9,034
34,650 34,700	34,650 34,700 34,750 34,800	7,519 7,536 7,553 7,570	5,981 5,995	9,343 9,364	7,011 7,027	37,600 37,650 37,700 37,750	37,700 37,750	8,644 8,663	6,873 6,890	10,582 10,603 10,624 10,645	8,036 8,054	40,650 40,700	40,700 40,750	9,784 9,803	7,863 7,880	11,842 11,863 11,884 11,905	9,086 9,104
34,850 34,900	34,850 34,900 34,950 35,000	7,587 7,604 7,621 7,638	6,037 6,051	9,427 9,448	7,075 7,091	37,800 37,850 37,900 37,950	37,900 37,950	8,720 8,739	6,939 6,956	10,666 10,687 10,708 10,729	8,106 8,124	40,850 40,900	40,900 40,950	9,860 9,879	7,929 7,946	11,926 11,947 11,968 11,989	9,156 9,174
						-									Conti	nued on n	ext page

1985	ა ა Tax Tab	leC	ontinue	d											_		
If 1040# 19, OR 1040EZ is—	A, line		And you		_	If 1040 19, OR 1040E	A, line Z, line 7		And you	ı are—		If 1040 19, OR 1040E2 is	-		And you	are—	
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing sepa- rately	Head of a house- hold
	_		Your ta	x iş—					Your ta	x is—					Your ta	ix is—	<u> </u>
41,	000					44,	000_					47,0	000				
41,050 41,100	41,050 41,100 41,150 41,200	9,955	7,995 8,012	12,010 12,031 12,052 12,073	9,226 9,244	44,000 44,050 44,100 44,150	44,100 44,150	11,111 11,132	8,985 9,002	13,291 13,312	10,276 10,294	47,000 47,050 47,100 47,150	47,100 47,150	12,371 12,392	9,975 9,992	14,604 14,627 14,649 14,672	11,365 11,386
41,250 41,300	41,250 41,300 41,350 41,400	10,012 10,031	8,061 8,078	12,094 12,115 12,136 12,157	9,296 9,314	44,200 44,250 44,300 44,350	44,300 44,350	11,195 11,216	9,051 9,068 9,084	13,375 13,396 13,417	10,346 10,364 10,381	47,200 47,250 47,300 47,350	47,300 47,350 47,400	12,455 12,476 12,497	10,041 10,058 10,074	14,717 14,739 14,762	11,449 11,470 11,491
41,450 41,500	41,450 41,500 41,550 41,600	10,088 10,107	8,127 8,144	12,178 12,199 12,220 12,241	9,366 9,384	44,400 44,450 44,500 44,550	44,500 44,550	11,279 11,300	9,117 9,134	13,459 13,480	10,416 10,434	47,400 47,450 47,500 47,550	47,500 47,550	12,539 12,560	10,107 10,124	14,807 14,829	11,533 11,554
41,650 41,700 41,750	41,650 41,700 41,750 41,800	10,164 10,183 10,202	8,193 8,210 8,226	12,262 12,283 12,304 12,325	9,436 9,454 9,471	44,600 44,650 44,700 44,750	44,700 44,750 44,800	11,363 11,384 11,405	9,183 9,200 9,216	13,547 13,569 13,592	10,486 10,504 10,521	47,600 47,650 47,700 47,750	47,700 47,750 47,800	12,623 12,644 12,665	10,174 10,193 10,212	14,897 14,919 14,942	11,617 11,638 11,659
41,850 41,900	41,850 41,900 41,950 42,000	10,240 10,259	8,259 8,276	12,346 12,367 12,388 12,409	9,506 9,524	44,800 44,850 44,900 44,950	44,900 44,950	11,447 11,468	9,249 9,266	13,637 13,659	10,556 10,574	47,800 47,850 47,900 47,950	47,900 47,950	12,707 12,728	10,250 10,269	14,987 15,009	11,701 11,722
42,	000					45,	000					48,	000	,			
42,050 42,100	42,050 42,100 42,150 42,200	10,316 10,335	8,325 8,342	12,430 12,451 12,472 12,493	9,576 9,594	45,000 45,050 45,100 45,150	45,100 45,150	11,531 11,552	9,315 9,332	13,727 13,749	10,626 10,644	48,000 48,050 48,100 48,150	48,100 48,150	12,791 12,812	10,326 10,345	15,077 15,099	11,785 11,806
42,250 42,300	42,250 42,300 42,350 42,400	10,392 10,411	8,391 8,408	12,514 12,535 12,556 12,577	9,646 9,664	45,200 45,250 45,300 45,350	45,300 45,350	11,615 11,636	9,381 9,398	13,817 13,839	10,696 10,714	48,200 48,250 48,300 48,350	48,300 48,350	12,875 12,896	10,402 10,421	15,167 15,189	11,869 11,890
42,450 42,500	42,450 42,500 42,550 42,600	10,468 10,487	8,457 8,474	12,598 12,619 12,640 12,661	9,716 9,734 9,751	45,400 45,450 45,500 45,550	45,500 45,550 45,600	11,699 11,720 11,741	9,447 9,464 9,480	13,907 13,929 13,952	10,766 10,784 10,801	48,400 48,450 48,500 48,550	48,500 48,550 48,600	12,959 12,980 13,001	10,478 10,497 10,516	15,257 15,279 15,302	11,953 11,974 11,995
42,650 42,700	42,650 42,700 42,750 42,800	10,544 10,563	8,523 8,540	12,682 12,703 12,724 12,745	9,786 9,804 9,821	45,600 45,650 45,700 45,750	45,700 45,750 45,800	11,783 11,804 11,825	9,513 9,530 9,546	13,997 14,019	10,836 10,854	48,600 48,650 48,700 48,750	48,700 48,750	13,043 13,064	10,554 10,573	15,347 15,369	12,037 12,058
42,850 42,900 42,950	42,850 42,900 42,950 43,000	10,620 10,639	8,589 8,606		9,856 9,874	45,800 45,850 45,900 45,950	45,900 45,950	11,867 11,888	9,579 9,596	14,087 14,109	10,906 10,924	48,800 48,850 48,900 48,950	48,900 48,950	13,127 13,148	10,630 10,649	15,437 15,459	12,121 12,142
43,	,000	<u> </u>	<u>-</u>			46,	000					49,					
43,050 43,100	43,050 43,100 43,150 43,200	10,696 10,715	8,655 8,672	12,892	9,926 9,944	46,000 46,050 46,100 46,150	46,100 46,150	11,951 11,972	9,645 9,662	14,177 14,199	10,976 10,994	49,000 49,050 49,100 49,150	49,100 49,150	13,211 13,232	10,706 10,725	15,527 15,549	12,205 12,226
43,250 43,300	43,250 43,300 43,350 43,400	10,775 10,796	8,721 8,738	12,955 12,976	9,996 10,014	46,200 46,250 46,300 46,350	46,300 46,350	12,035 12,056	9,711 9,728	14,267 14,289	11,046 11,064	49,200 49,250 49,300 49,350	49,300 49,350	13,295 13,316	10,782 10,801	15,617 15,639	12,289 12,310
43,450 43,500	43,450 43,500 43,550 43,600	10,859 10,880	8,787 8,804	13,039 13,060	10,066 10,084	46,400 46,450 46,500 46,550	46,500 46,550	12,119 12,140	9,777 9,794	14,357 14,379	11,116 11,134	49,400 49,450 49,500 49,550	49,500 49,550	13,379 13,400	10,858 10,877	15,707 15,729	12,373 12,394
43,650 43,700	43,650 43,700 43,750 43,800	10,943 10,964	8,853 8,870	13,123 13,144	10,136 10,154	46,600 46,650 46,700 46,750	46,700 46,750	12,203 12,224	9,843 9,860	14,447 14,469	11,197 11,218	49,600 49,650 49,700 49,750	49,700 49,750	13,463 13,484	10,934 10,953	15,797 15,819	12,457 12,478
43,850 43,900	43,850 43,900 43,950 44,000	11,027 11,048	8,919 8,936	13,207 13,228	10,206 10,224	46,800 46,850 46,900 46,950	46,900 46,950	12,287 12,308	9,909 9,926	14,537 14,559	11,281 11,302	49,800 49,850 49,900 49,950	49,900 49,950	13,547 13,568	11,010 11.029	15,887 15,909	12,541 12,562
														50,000	or over	use For	m 1040

								Pa	age 37
1985 Earned Income Credit Table	If line A o the works	iheet is—	Your earned income	If line A o	sheet is—	Your earned income	If line A o the works	heet is—	Your earned income
(Caution—This is not	Over	But not over	çredit is—	Over	But not over	credit is—	Over	But not over	credit is—
a tax table)	\$0	\$50	\$3	3,250	3,300	360	7,950	8,000	
Read down the column	50	100	8	3,300	3,350	366	8,000	8,050	364
titled "If line A or B of	100 150	150 200	14 19	3,350 3,400	3,400 3,450	371 377	8,050 8,100	8,100 8,150	
the worksheet is—" and find the	200	250	25	3,450	3,500	382	8,150	8,200	345
appropriate amount	250	300	30	3,500	3,550	388	8,200	8,250	339
from the Earned	300	350	36	3,550	3,600	393	8,250	8,300	333
Income Credit	350 400	400 450	41 47	3,600 3,650	3,650 3,700	399 404	8,300 8,350	8,350 8,400	
Worksheet on page 27.	450	500	52	3,700	3,750	410	8,400	8,450	
Read across to the	500	550	58	3,750	3,800	415	8,450	8,500	309
right and find the	550	600	63	3,800	3,850	421	8,500	8,550	303
amount of your earned income credit. Enter	600 650	650 700	69 74	3,850 3,900	3,900 3,950	426 432	8,550 8,600	8,600 8,650	
that amount on line C	700	750	80	3,950	4,000	437	8,650	8,700	
or D of the worksheet,	750	800	85	4,000	4.050	443	8,700	8,750	278
whichever applies.	800	850	91	4,050	4,100	448	8,750	8,800	272
	850 900	900 950	96 102	4,100 4,150	4,150 4,200	454 459	8,800 8,850	8,850 8,900	
	950	1,000	107	4,200	4,250	465	8,900	8,950	
	1,000	1,050	113	4,250	4,300	470	8,950	9,000	
	1,050	1,100	118	4,300	4,350	476	9,000	9,050	241
	1,100	1,150	124 129	4,350	4,400	481 487	9,050	9,100	235
	1,150 1,200	1,200 1,250	135	4,400 4,450	4,450 4,500	492	9,100 9,150	9,150 9,200	
	1,250	1,300	140	4,500	4,550	498	9,200	9,250	
	1,300	1,350	146	4,550	4,600	503	9,250	9,300	
	1,350	1,400	151	4,600	4,650	509	9,300	9,350	205
	1,400 1,450	1,450 1,500	157 162	4, 6 50 4,700	4,700 4,750	514 520	9,350 9,400	9,400 9,450	
	1,500	1,550	168	4,750	4,800	525	9,450	9,500	
	1,550	1,600	173	4,800	4,850	531	9,500	9,550	180
	1, 6 00	1,650	179	4,850	4,900	536	9,550	9,600	174
	1,650 1,700	1,700 1,750	184 190	4,900 4,950	4,950 5,000	542 547	9,600 9,650	9,650 9,700	
	1,750	1,800	195	5,000	6,500	550	9,700	9.750	
	1,800	1,850	201	6,500	6,550	547	9,750	9,800	150
	1,850	1,900	206	6,550	6,600	541	9,800	9,850	144
	1,900 1,950	1,950 2,000	212 217	6,600 6,650	6,650 6,700	535 529	9,850 9,900	9,900 9,950	
	2,000	2,050	223	6,700	6,750	523	9,950	10,000	
	2,050	2,100	228	6,750	6,800	516	10,000	10,050	119
	2,100	2,150	234	6,800	6,850	510	10,050	10,100	113
	2,150 2,200	2,200 2,250	239 245	6,850 6,900	6,900 6,950	504 498	10,100 10,150	10,150 10,200	
	2,250	2,300	250	6,950	7,000	492	10,200	10,250	
	2,300	2,350	256	7,000	7,050	486	10,250	10,300	
	2,350	2,400	261	7,050	7,100	480	10,300	10,350	83
	2,400 2,450	2,450 2,500	267 272	7,100 7,150	7,150 7,200	474 468	10,350 10,400	10,400 10,450	
	2,500	2,550	278	7,200	7,250	461	10,450	10,500	
	2,550	2,600	283	7,250	7,230	455	10,430	10,550	
	2,600	2,650	289	7,300	7,350	449	10,550	10,600	52
	2,650 2,700	2,700 2,750	294 300	7,350 7,400	7,400 7,450	443 437	10,600 10,650	10,650 10,700	46 40
	2,750	2,800	305	7,450	7,500	431			
	2,800	2,850	311	7,500	7,500 7,550	431 425	10,700 1 0 ,750	10,750 10,800	
	2,850	2,900	316	7,550	7,600	419	10,800	10,850	21
	2,900 2,950	2,950 3,000	322 327	7,600 7,650	7,650 7,700	413 406	10,850 10,900	10,900 10,950	
		3,050	333						
	3,000 3,050	3,050	338	7,700 7,750	7,750 7,800	400 394	10,950	10,999	3
	3,100	3,150	344	7,800	7,850	388		0 or mor	
	3,150 3,200	3,200 3,250	349 355	7,850 7,900	7,900 7,950	382 376	you can credit	not take	the
	4,244	3,230	000	7,500	,,550	0/0	crean		

Tele-Tax

How To Use Tele-Tax Information

Recorded Tax Information. IRS has recorded about 150 topics of tax information that answer many Federal tax questions. You can hear up to three topics on each call you make. Automated Refund Information is available at selected locations after March 15. If it has been ten weeks since you mailed your 1985 tax return, we will be able to check the status of your refund.

Tele-Tax is not a toll-free call. Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. A complete list of these topics and instructions on how to use Tele-Tax are on the next page.

1 Orlando, 422-0592

2 Orlando, 843-0762

1 Tampa, 229-0815

1 Albany, 435-1415

3 Atlanta, 331-6572

1 Augusta, 722-9068

1 Macon, 745-2890

1 Columbus, 327-0298

1 Savannah, 355-9632

1 Honolulu, 546-7162

3 Honolulu, 946-4100

1 Boise, 383-0034

3 Boise, 344-8628

1 Aurora, 851-2718

3 Chicago, 886-9614

1 Ottawa, 433-1568

1 Peoría, 637-9305

1 Bloomington, 828-6116

1 East St. Louis, 875-4050

1 Champaign, 398-1779

1 Quad Cities, 326-1720

1 Springfield, 789-0489

3 Springfield, 753-0316

1 Evansville, 422-1026

1 Gary, 884-4465

Inwa

1 Fort Wayne, 484-3065

3 Indianapolis, 634-1550

1 South Bend, 232-5459

1 Cedar Rapids, 399-2210

1 Des Moines, 284-4271

3 Des Moines, 284-4050

1 Waterloo, 234-0817

Quad Cities, 326-1720

1 Rockford, 987-4280

Georgia

Idaho

Illinois

1 St. Petersburg, 578-0424 1 Tallahassee, 222-0807

Note: Cities with a 1 or 2 before them only have recorded tax information. Cities with a 1 before them can be called only if you have a push-button (tone signalling) phone. Cities with a 2 before them can be called if you have a rotary (dial) or push-button (pulse dial) phone. Cities with a 3 before them have recorded tax information and automated refund information and can be called by using any type of phone.

Alabama

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

Alaska

1 Anchorage, 562-1848 3 Anchorage, 561-7417

Arizona

3 Phoenix, 252-4909 1 Tucson, 624-9042

Arkansas

1 Little Rock, 372-3891 3 Little Rock, 374-3117

California

- 1 Bakersfield, 861-4105 1 Carson, 632-3555
- 1 El Monte, 571-6902 1 Fresno, 268-5395
- 3 Laguna Niguel, 643-4246 3 Los Angeles, 617-3177
- 3 Oakland, 839-4245
- 1 Oxnard, 485-7236 Riverside, 351-6769
- Sacramento, 448-4367 3 Sacramento, 448-4556
- 1 San Diego, 293-5020 1 San Francisco, 863-4039
- 1 San Jose, 293-5606 3 San Jose, 279-0576
- 1 Santa Ana, 836-2974
- 1 Santa Maria, 928-7503 1 Santa Rosa, 528-6233
- 1 Stockton, 463-6005
- 1 Van Nuys, 904-6393 1 Visalia, 733-8194

Colorado

- 1 Colorado Springs, 597-6344
- 3 Denver, 592-1118
- 1 Ft. Collins, 221-0658

Connecticut

- 1 Bridgeport, 335-0070 1 Hartford, 547-0015
- 2 Hartford, 247-5500
- 1 New Haven, 777-4594 1 Waterbury, 754-4235

Delaware

1 Dover, 674-1118 1 Wilmington, 652-0272 3 Wilmington, 571-1097

District of Columbia

3 Call, 628-2929

Florida

- 1 Daytona Beach, 253-0669 1 Ft. Lauderdale, 523-3100
- 3 Jacksonville, 353-9579 1 Miami, 374-5144 2 Miami, 372-0397

1 Wichita, 264-3147 3 Wichita, 262-4454

Kentucky

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

Louisiana

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

Maine

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

Maryland

- 3 Baltimore, 244-7306 1 Cumberland, 722-5331 1 Frederick, 663-5798 1 Hagerstown, 733-6815 1 West Palm Beach, 655-1996
 - 1 Salisbury, 742-9458

Massachusetts 3 Boston, 523-8602 1 Springfield, 739-6624

Michigan

1 Ann Arbor, 665-4544 3 Detroit, 961-4282 1 Flint, 238-4599 1 Grand Rapids, 451-2034 1 Kalamazoo, 343-0255 1 Lansing, 372-2454

1 Mt. Clemens, 463-9550 1 Pontiac, 858-2336 1 Saginaw, 753-9911

Minnesota

1 Duluth, 722-5494 1 Rochester, 288-5595 3 St. Paul, 224-4288

Mississippi

1 Gulfport, 863-3302 1 Jackson, 960-4168 3 Jackson, 960-4808

Missouri

1 Jefferson City, 636-8312 1 Kansas City, 421-3741 1 Springfield, 883-3419 3 St. Louis, 241-4700

Montana

1 Billings, 656-1422 1 Great Falls, 727-4902 1 Helena, 443-7034 3 Helena, 443-0600

Nebraska

I Lincoln, 471-5450 1 Omaha, 221-3324 3 Omaha, 345-8224

1 Las Vegas, 385-1778 3 Las Vegas, 388-6925

New Hampshire

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

New Jersey

1 Atlantic City, 348-2636 1 Camden, 966-3412 1 Hackensack, 487-1817 3 Newark, 624-1223 1 Paterson, 278-5442 1 Trenton, 599-2150

New Mexico

1 Albuquerque, 766-1102 3 Albuquerque, 243-4557

New York

1 Albany, 465-8318 2 Albany, 465-3566 1 Binghamton, 722-8426

3 Brooklyn, 858-4461 3 Buffalo, 856-9320 3 Manhattan, 406-4080

1 Mineola, 248-6790 1 Poughkeepsie, 452-1877 Rochester, 454-3330 1 Smithtown, 979-0720

Syracuse, 471-1630 1 White Plains, 683-0134

North Carolina

1 Asheville, 254-3044 1 Charlotte, 567-9885 1 Durham, 541-5283 1 Fayetteville, 483-0735 1 Greensboro, 378-1572 2 Greensboro, 379-1168 1 Raleigh, 755-1498 1 Winston-Salem, 725-3013

North Dakota

1 Akron, 253-1170

1 Canton, 455-6061

1 Bismarck, 258-8210 1 Fargo, 232-9360 3 Fargo, 232-1070 1 Grand Forks, 746-0324 1 Minot, 838-1234

3 Cincinnati, 421-0329 3 Cleveland, 522-3037 1 Columbus, 469-2266 1 Dayton, 225-7237 1 Lima, 224-0341 1 Mansfield, 525-3474 1 Toledo, 255-3743

1 Youngstown, 744-4200 Oklahoma

1 Oklahoma City, 235-3434 3 Oklahoma City, 235-4907 1 Tulsa, 599-0555

1 Eugene, 687-6737 3 Portland, 294-5363 1 Salem, 399-5784

Pennsylvania 1 Bethlehem, 861-0325 1 Erie, 459-7419 1 Harrisburg, 236-1356 1 Jenkintown, 887-1261 1 Lancaster, 392-0980 1 Norristown, 275-0242 3 Philadelphia, 592-8946 1 Pittsburgh, 281-3120 2 Pittsburgh, 281-3138 1 Reading, 373-4568

1 Williamsport, 323-4242 Puerto Rico

1 & 2 Call, 753-4055

1 Scranton, 961-0325

1 Wilkes-Barre, 823-9552

Rhode Island

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

South Carolina

1 Charleston, 722-0369 1 Columbia, 254-4749 3 Columbia, 799-8169 1 Greenville, 235-8093

South Dakota

3 Aberdeen, 229-6856 1 Brookings, 692-4507 1 Rapid City, 348-3454 1 Sioux Falls, 335-7081 1 Watertown, 882-4979

Tennessee

1 Chattanooga, 892-5577 1 Jackson, 664-1858 1 Johnson City, 282-1917 1 Knoxville, 521-7478 1 Memphis, 525-2611 3 Nashville, 242-1541

1 Austin, 479-0391 3 Austin, 478-6422 3 Dallas, 767-1792 1 El Paso, 778-9907 1 Ft. Worth, 334-3888 3 Houston, 850-8801 1 San Antonio, 680-9591

1 Salt Lake City, 355-9328 3 Salt Lake City, 359-9218

Vermont

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

Virginia

3 Bailey's Crossroads, 557-0034 1 Bristol, 669-0565

1 Danville, 797-2223 1 Norfolk, 441-3623

1 Richmond, 771-2369 2 Richmond, 771-2165 1 Roanoke, 982-6062

Washington

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

West Virginia

1 Charleston, 343-3597 1 Huntington, 523-0104 3 Parkersburg, 422-4011

Wisconsin

1 Eau Claire, 834-6121 1 Green Bay, 433-3884 1 Madison, 264-5349 3 Milwaukee, 291-1783 1 Racine, 886-1615

Wyoming

1 Chevenne, 634-1198 3 Cheyenne, 638-6109

How To Use Tele-Tax Recorded Tax Information

- I. Select, by number, the topic you want to hear.
- Have paper and pencil handy to take notes.
- Call the appropriate phone number listed on page 38.
- 4. If you have a push-button (tone signalling) phone, follow the recorded instructions, or
 - If you have a rotary (dial) or push-button (pulse dial) phone, ask the IRS operator for the topic number you want to hear.
- 5. Push-button (tone signalling) service is available 24 hours a day, 7 days a week.
 - Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Automated Refund Information

- 1. Have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the exact amount of your refund.
- 2. Call the appropriate phone number listed on page 38.
- 3. Follow the recorded instructions.
- Push-button (tone signalling) service is available Monday through Friday from 6:30 A.M. to 7:00 P.M. (Hours may vary in your area.)
 - Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Tele-Tax	Topic	Numbers
and Subj	ects	

Topic

Subject

IRS Procedures and Services

- 100 IRS help available-Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
- Tax assistance for handicapped individuals and the deaf
- 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
- Examination procedures and how to prepare for an audit
- The collection process
- 107 Tax fraud-How to report
- Special enrollment examination to practice before IRS
- Organizations-How to apply for exempt status

Filing Requirements, Filing Status, Exemptions

- 110 Who must file?
- Which form-1040, 1040A, or 1040EZ?
- When, where, and how to file 113
- Filing requirements for a dependent child 114 Filing as single
- 115 Filing joint or separate
- Filing as head of household

- Topic No. Subject 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
- Dependent-Items to include in determining support
- 126 Estimated tax
- 127 Amended returns
- 128 Decedents

Types of Income

- 130Wages and salaries 131 Tips
- 132 Interest received
- Dividends and 133 dividend exclusion
- 134 Refund of state and local taxes
- 135 Alimony received 136 Business income
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To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area Call 1-800-424-1040

Caution: "Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number or taxpayer identifying number when you write.

The IRS has a telephone service called Tele-Tax. It provides automated refund information and recorded tax information on about 150 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button (tone signalling) telephones, and Monday through Friday, during office hours, to taxpayers using push-button (pulse dial) or rotary (dial) phones. See Tele-Tax Information on pages 38 and 39 for the telephone numbers, available topics, and instructions describing how to use this service.

ALABAMA

Call 1-800-424-1040

ALASKA

Anchorage, 561-7484 Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA

Phoenix, 257-1233

ARKANSAS

Call 1-800-424-1040

CALIFORNIA

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO

Denver, 825-7041

CONNECTICUT Call 1-800-424-1040

DELAWARE

Wilmington, 573-6400

DISTRICT of COLUMBIA

Call 488-3100

FLORIDA

Jacksonville, 354-1760

GEORGIA

Atlanta, 522-0050

HAWAII

Oahu, 546-8660 All other islands, 1-800-232-2511

IDAHO

Call 1-800-424-1040

ILLINOIS

Chicago, 435-1040

INDIANA

Indianapolis, 269-5477

IOWA Des Moines, 283-0523

KANSAS

Call 1-800-424-1040

KENTUCKY

Call 1-800-424-1040

LOUISIANA

Call 1-800-424-1040

MAINE

Call 1-800-424-1040

NEW MEXICO

NEW YORK

Bronx, 732-0100 Brooklyn, 596-3770 Buffalo, 855-3955 Manhattan, 732-0100 Nassau, 222-1131 Queens, 596-3770 Rockland County, 997-1510 Staten Island, 732-0100 Suffolk, 724-5000 Westchester County, 997-1510

NORTH CAROLINA

Greensboro, 274-3711

NORTH DAKOTA

Call 1-800-424-1040 OHO

Cincinnati, 621-6281 Cleveland, 522-3000

OKLAHOMA

Call 1-800-424-1040

OREGON

Eugene, 485-8286 Portland, 221-3960 Salem, 581-8721

PENNSYLVANIA

Philadelphia, 574-9900 Pittsburgh, 281-0112

PUERTO RICO

San Juan Metro Area, 753-4040 Isla DDD, 753-4549

RHODE ISLAND

Call 1-800-424-1040

SOUTH CAROLINA

Call 1-800-424-1040

SOUTH DAKOTA

Call 1-800-424-1040

TENNESSEE

Nashville, 259-4601

TEXAS

Austin, 472-1974 Corpus Christi, 888-9431 Dallas, 742-2440 El Paso, 532-6116 Ft. Worth, 263-9229 Houston, 965-0440 San Antonio, 229-1700

UTAH

Call 1-800-424-1040

VERMONT

Cali 1-800-424-1040

VIRGINIA

Bailey's Crossroads, 557-9230 Richmond, 649-2361

WASHINGTON

Seattle, 442-1040

WEST VIRGINIA

Call 1-800-424-1040

WISCONSIN

Milwaukee, 271-3780

WYOMING

Call 1-800-424-1040

Note: If there is no number listed for your specific area, please call 1-800-424-1040.

Telephone Assistance Services for Deaf Taxpayers Who Have Access to TV / Telephone—TTY Equipment.

Hours of Operation

8:00 A.M. to 6:45 P.M. EST (Filing Season)

8:00 A.M. to 4:30 P.M. EST (Nonfiling Season)

Indiana residents, 1-800-382-4059

Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-428-4732

Toll-Free "Forms Only" Telephone Numbers

If you only need to order tax forms and publications and do not have any tax questions, please call the number listed below for your area.

ALASKA

Anchorage, 563-5313 Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA

Phoenix, 257-9722 Tucson, 882-0730

CALIFORNIA

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO

Denver, 825-7041

GEORGIA

Atlanta, 331-6023

HAWAII

Honolulu, 546-7300 All other islands, 1-800-232-2511

ILLINOIS

Chicago, 435-1040

Indianapolis, 269-5477

IOWA

Des Moines, 283-0523

MICHIGAN

MARYLAND

488-3100

488-3100

MICHIGAN

Boston, 523-1040

Detroit, 237-0800

St. Paul, 291-1422

Call 1-800-424-1040

St. Louis, 342-1040

Call 1-800-424-1040

MISSISSIPPI

MISSOURI

MONTANA

NEBRASKA

NEVADA

Omaha, 422-1500

Call 1-800-424-1040

Call 1-800-424-1040

NEW JERSEY

Newark, 622-0600

NEW HAMPSHIRE

Minneapolis, 291-1422

MINNESOTA

Baltimore, 962-2590

Montgomery County,

Prince George's County,

MASSACHUSETTS

Detroit, 237-0794

MINNESOTA

St. Paul, 224-7461

MISSOURI

Kansas City, 421-2330 St. Louis, 231-6505

NEBRASKA

Omaha, 221-3321

Cincinnati, 621-6281 Cleveland, 522-3000

OREGON

Eugene, 485-8286 Portland, 221-3933 Salem, 581-8721

PUERTO RICO

San Juan Metro Area, 753-4040 Isla DDD, 753-4549

TEXAS

Austin, 472-1974 Corpus Christi, 888-9431 Dallas, 742-2440 El Paso, 532-6116 Ft. Worth, 263-9229 Houston, 965-0440 San Antonio, 229-1700

VIRGINIA

Richmond, 329-1052

WASHINGTON

Seattle, 442-5100

WISCONSIN

Milwaukee, 291-3244

Note: If there is no number listed for your state or specific area, please call 1-800-424-FORM (3676).

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:

- Our legal right to ask for the information.
- What major purposes we have in asking for the information, and how it will be used.
- What could happen if we do not receive the information.
- 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—
- 1. Complete, correct, or process your return.
- 2. Figure your tax.
- 3. 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 call the "Forms Only" telephone numbers listed on page 40 OR you can order them from IRS by following the instructions at the bottom of page 43. Please allow 10 days to receive your order.

How to get forms

To save time, you can get the following items at many participating 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; 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 Trusts Questions

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 participating public libraries or order them from IRS:

Schedule C, Profit or (Loss) From Business or Profession

Schedule D, Capital Gains and Losses and Reconciliation of Forms 1099-B

Schedule E, Supplemental Income Schedule

Schedule F, Farm Income and Expenses

Schedule G, Income Averaging

Schedule R, Credit for the Elderly and the Permanently and Totally Disabled

Schedule SE, Computation of Social Security Self-Employment Tax

Form 1040-ES, Estimated Tax for Individuals

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 and Special Fuels

Form 4562, Depreciation and Amortization

Form 4684, Casualties and Thefts

Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions

Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form 5695, Residential Energy Credit

Form 8283, Noncash Charitable Contributions

Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents

How to get publications

You can read or photocopy the following publications at many participating 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 Dependent Care Credit, and Employment Taxes for Household Employers
- 504 Tax Information for Divorced or Separated Individuals
- 505 Tax Withholding and Estimated Tax
- 506 Income Averaging
- 508 Educational Expenses
- 521 Moving Expenses
- 523 Tax Information on Selling Your Home
- 524 Credit for the Elderly and the Permanently and Totally Disabled

- 525 Taxable and Nontaxable Income
- 526 Charitable Contributions
- 527 Rental Property
- 529 Miscellaneous Deductions
- 530 Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments
- 531 Reporting Income From Tips
- 533 Self-Employment Tax
- 545 Interest Expense
- 547 Nonbusiness Disasters, Casualties, and Thefts
- 550 Investment Income and Expenses
- 552 Recordkeeping for Individuals and a List of Tax Publications
- 553 Highlights of 1985 Tax Changes
- 554 Tax Information for Older Americans
- 575 Pension and Annuity Income
- 583 Information for Business Taxpayers
- 587 Business Use of Your Home
- 590 Individual Retirement Arrangements (IRAs)
- 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
- 915 Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

Other publications and forms referred to in the instructions are also available without cost from the "Forms Distribution Center" for your state.

Where To Send Your Order for Free Forms and Publications

Please send your order to the "Forms Distribution Center" for your state. If there is more than one Center for your state, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30370

Alaska-P.O. Box 12626, Fresno, CA 93778

Arlzona—P.O. Box 2924, Austin, TX 78769

Arkansas—P.O. Box 6900, Florence, KY 41042

California-P.O. Box 12626, Fresno, CA 93778

Colorado—P.O. Box 2924, Austin, TX 78769

Connecticut—P.O. Box 25866, Richmond, VA 23260

Delaware—P.O. Box 25866, Richmond, VA 23260

District of Columbia—P.O. Box 25866, Richmond, VA 23260

Florida—Caller No. 848, Atlanta, GA 30370

Georgia-Caller No. 848, Atlanta, GA 30370

Hawaii—P.O. Box 12626, Fresno, CA 93778

Idaho-P.O. Box 12626, Fresno, CA 93778

Illinois—P.O. Box 338, Kansas City, MO 64141

Indiana—P.O. Box 6900, Florence, KY 41042

lowa-P.O. Box 338, Kansas City, MO 64141

Kansas-P.O. Box 2924, Austin, TX 78769

Kentucky-P.O. Box 6900, Florence, KY 41042

Louisiana—P.O. Box 6900, Florence, KY 41042

Malne—P.O. Box 25866, Richmond, VA 23260

Maryland—P.O. Box 25866, Richmond, VA 23260

Massachusetts—P.O. Box 25866, Richmond, VA 23260

Michigan—P.O. Box 6900, Florence, KY 41042

Minnesota—P.O. Box 338, Kansas City, MO 64141

Mississippi—Caller No. 848, Atlanta, GA 30370

Missouri—P.O. Box 338, Kansas City, MO 64141

Montana—P.O. Box 338, Kansas City, MO 64141

Nebraska—P.O. Box 338, Kansas City, MO 64141

Nevada—P.O. Box 12626, Fresno, CA 93778

New Hampshire-P.O. Box 25866, Richmond, VA 23260

New Jersey—P.O. Box 25866, Richmond, VA 23260

New Mexico-P.O. Box 2924, Austin, TX 78769

New York -- P.O. Box 25866, Richmond, VA 23260

North Carolina -- Caller No. 848, Atlanta, GA 30370

North Dakota-P.O. Box 338, Kansas City, MO 64141

Ohlo-P.O. Box 6900, Florence, KY 41042

Oklahoma—P.O. Box 2924, Austin, TX 78769

Oregon-P.O. Box 12626, Fresno, CA 93778

Pennsylvania—P.O. Box 25866, Richmond, VA 23260

Rhode Island—P.O. Box 25866, Richmond, VA 23260

South Carolina—Caller No. 848, Atlanta, GA 30370

South Dakota—P.O. Box 338, Kansas City, MO 64141

Tennessee—Caller No. 848, Atlanta, GA 30370

Texas—P.O. Box 2924, Austin, TX 78769

Utah-P.O. Box 2924, Austin, TX 78769

Vermont-P.O. Box 25866, Richmond, VA 23260

Virginia-P.O. Box 25866, Richmond, VA 23260

Washington-P.O. Box 12626, Fresno, CA 93778

West Virginia—P.O. Box 6900, Florence, KY 41042

Wisconsin—P.O. Box 338, Kansas City, MO 64141

Wyoming-P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, Caller No. 848, Atlanta, GA 30370 or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Richmond Distribution Center, P.O. Box 25866, Richmond, VA 23260.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—V.I. Bureau of Internal Revenue, P.O. Box 3186, St. Thomas, VI 00801

Order blank-The forms and publications listed here are available at no cost. Cut the order blank on the dotted line and mail it in your own envelope to the address shown above for your state. Be sure to print your name and address on the other side. Attach a separate sheet of paper listing any additional forms and publications you need that are not listed on the order blank. We will send you 2 copies of each form and 1 copy of each set of instructions or publication you ask for. To help reduce waste, order only what you need. Be sure to allow 10 days to receive your order.

Circle Desired Forms and Publications		Schedule G (1040)	2119	4562	5695	Pub. 521	Pub. 545
		Schedule R (1040)	2210	4562 Instructions	Pub. 463	Pub. 523	Pub. 552
1040	Schedules A&B (1040)	Instructions for Sch. R	2441	4684	Pub. 501	Pub. 524	Pub. 553
Instructions for 1040 & Schedules	Schedule C (1040)	Schedule SE (1040)	3468	4684 Instructions	Pub. 502	Pub. 526	Pub. 554
1040A	Schedule D (1040)	Schedule W (1040)	3468 Instructions	4797	Pub. 503	Pub. 527	Pub. 903
1040EZ	Schedule E (1040)	1040-ES (1986)	3903	4797 Instructions	Pub. 504	Pub. 529	
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Order blank

Use your own envelope. Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Print or type your name and address on this label. It will be used to speed your order for forms to you.

Detach	Αt	This	Line
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Number and street

City or town, state, and ZIP code