

1992



Department of the Treasury
Internal Revenue Service

Instructions for Form 1040C

U.S. Departing Alien Income Tax Return

Privacy Act and Paperwork Reduction Act

Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires that you provide the information pursuant to sections 6001, 6011, 6012(a), 6851, and their regulations. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. Failure to provide this information may result in your being charged penalties and, in certain cases, you may be subject to criminal prosecution.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 2 hr., 5 min.; **Learning about the law or the form**, 44 min.; **Preparing the form**, 2 hr., 19 min.; **Copying, assembling, and sending the form to the IRS**, 1 hr., 13 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0086), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **How To Obtain the Certificate** on page 2.

Tax Law Changes for 1992

Use your 1991 tax return as a guide for figuring your tax liability, but be sure to consider the changes noted in this section.

Caution: *At the time these instructions went to print, several tax provisions, including the self-employed health insurance deduction, were scheduled to expire 12/31/91. Get Pub. 553, Highlights of 1991 Tax Changes, to find out if these provisions were extended and for other changes that may affect your 1992 tax.*

Personal Exemptions.—The amount you may deduct for each exemption has increased to \$2,300. If your adjusted gross income is more than a certain amount based on your filing status, your deduction for exemptions is reduced or eliminated. See the instructions for Schedule D on page 4.

Itemized Deductions.—If your adjusted gross income is more than \$105,250 (\$52,625 if married filing separately), you may not be able to deduct all of your itemized deductions. See the instructions for Schedule C on page 4.

Standard Deduction.—The standard deduction has increased for 1992. See **Standard Deduction** on page 4.

Medicare and Social Security Taxes.—The maximum amount of wages and self-employment income subject to Medicare tax is \$130,200. The maximum amount subject to social security tax is \$55,500.

General Instructions

Purpose of Form

Form 1040C is used by aliens who intend to leave the United States to report income they received or expect to receive for the entire year.

If you are a nonresident alien, use the 1991 instructions for **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also, **Pub. 519**, U.S. Tax Guide for Aliens, and **Pub. 901**, U.S. Tax Treaties, will be helpful in filling out Form 1040C.

If you are a resident alien, the 1991 instructions for **Form 1040**, U.S. Individual Income Tax Return, will help you complete Form 1040C.

You can get copies of tax forms, instructions, and publications from the Internal Revenue Service. If you have a foreign address, send your order to: Eastern Area Distribution Center, P.O. Box 85074, Richmond, VA 23261-5074. Please order by publication or form number.

Item To Note

If you take the position that a treaty of the United States overrides or modifies any provision of the Internal Revenue Code and that position reduces (or potentially reduces) your tax, you must report certain information on a statement attached to your tax return. For more details, see **Pub. 519**.

Final Return Required

A Form 1040C is not a final return. Therefore, you must file a final income tax return after your tax year ends. If you are not a U.S. citizen or resident on the last day of the year, file Form 1040NR. If you are a U.S. citizen or resident on the last day of the year, you should file Form 1040. Any tax you pay with Form 1040C counts as a credit against tax on your final return. Any overpayment shown on Form 1040C will be refunded only if and to the extent your final return for the tax year shows an overpayment.

Alien Status Rules

Specific rules apply for determining residency or nonresidency. Intent is not important in determining your residency status. You are considered a nonresident alien if you are neither a U.S. citizen nor a U.S. resident under either the **green card test** or the **substantial presence test**. You are also considered a nonresident alien if you otherwise meet the substantial presence test but you come under either of two exceptions to that test—the “exempt individual” exception or the “closer connection to a foreign country” exception. These tests and exceptions are discussed in the **Specific Instructions** for Part I.

Certificate of Compliance

If you are an alien, you should not leave the United States or any of its possessions without getting a certificate of compliance from your IRS District Director on Form 1040C or **Form 2063**, U.S. Departing Alien Income Tax Statement.

Exceptions.—You do not need a certificate of compliance if:

- You are a representative of a foreign government who holds a diplomatic passport; a member of the representative's household; a servant who accompanies the representative; an employee of an international organization or foreign government whose pay is exempt from U.S. taxes; or a member of the employee's household who was not paid by U.S. sources. (The exception does not apply, and you must get a certificate, if you signed a waiver of nonimmigrants' privileges as a condition of holding both your job and your status as an immigrant.)
- You are a student, industrial trainee, exchange visitor, or the spouse or child of such an individual with an F, H-3, H-4, or J visa. To qualify, you must not have received any income from sources in the United States during your stay under that visa other than (1) allowances covering expenses incident to your study in the United States (including expenses for travel, maintenance, and tuition), (2) the value of any services or accommodations furnished incident to such study, or (3) income from employment authorized by the U.S. immigration laws.
- You are a student or the spouse or child of a student with an M-1 or M-2 visa. To qualify, you must not have received any income from sources in the United States during your stay under that visa other than income from employment authorized by the U.S. immigration laws.
- Any of the following applies, unless the District Director believes you had taxable income during the tax year, up through your departure date, and that your leaving the United States would hinder collecting the tax.
 1. You are on a pleasure trip and have a B-2 visa.
 2. You are on a business trip and have a B-1 visa or a combined B-1 and B-2 visa and do not stay in the United States or any of its possessions for more than 90 days total during the tax year.
 3. You are an alien passing through the United States or any of its possessions on a C-1 visa or under a contract, such as a bond agreement, between a transportation line and the Attorney General.
 4. You are an alien admitted on a border-crossing identification card.
 5. You do not need to carry passports, visas, or border-crossing identification cards because you are visiting for business or pleasure and do not stay in the United States or any of its possessions for more than 90 days total during the tax year.
 6. You are passing through the United States or any of its possessions.
 7. You are a military trainee admitted for instruction under the Department of Defense and you will leave the United States on official military orders.
 8. You are a resident of Canada or Mexico who commutes frequently to the United States

to work, and your wages are subject to income tax withholding.

Form 2063 or Form 1040C

If you do not meet one of the exceptions listed above, you must get a certificate of compliance on either Form 2063 or Form 1040C. You may file the shorter Form 2063 if you filed all U.S. income tax returns you were required to file, you paid any tax due, and **EITHER**:

- You have no taxable income for the year of departure or for the preceding year if the time for filing the earlier year's return has not passed, **OR**

- You are a resident alien with taxable income for the preceding year or for the year of departure, but the District Director has decided that your leaving will not hinder collecting the tax.

How To Obtain the Certificate

To get a compliance certificate, go to your local IRS office at least 2 weeks before you leave the United States. The certificate, however, may not be issued more than 30 days before you leave. If both you and your spouse are aliens and are leaving together, both of you must go to the IRS office. File either Form 2063 or Form 1040C and any other tax returns that have not been filed as required.

Please be prepared to furnish your anticipated date of departure and bring the following records with you if they apply:

1. A valid passport with your alien registration card or visa.
2. Copies of your U.S. income tax returns filed for the past 2 years. (If you were in the United States for less than 2 years, bring copies of the income tax returns you filed in that period.)
3. Receipts for income taxes paid on these returns.
4. Receipts, bank records, cancelled checks, and other documents that prove your deductions, business expenses, and dependents claimed on the returns.
5. A statement from each employer you worked for this year, showing wages paid and tax withheld. If you are self-employed, you must bring a statement of income and expenses up to the date you plan to leave.
6. Proof of any payments of estimated tax for the past year, as well as the current year.
7. Documents showing any gain or loss from the sale of personal property, including capital assets and merchandise.
8. Documents concerning scholarships or fellowship grants such as: (a) verification as to the grantor, source, and purpose of the grant, (b) copies of the application for, and approval of, the grant, (c) statement of the amount paid, and the duties and obligations under the grant, and (d) list of any previous grants.
9. Documents indicating qualification for special tax treaty benefits.

If you are filing Form 1040C, file an original and one copy for the tax year in which you plan to leave. If the District Director has made a termination assessment against you, include on your Form 1040C any income you expect to get through the departure date during the tax year. If you received a termination assessment and you received additional income within the current tax year, the District Director may make additional assessments. If the District Director has not made a termination assessment against you, include on your Form 1040C any income you

have received and expect to receive during the entire tax year of departure.

Generally, a compliance certificate on Form 1040C will be issued without your paying tax or posting bond if you have not received a termination assessment. This certification applies to all your departures during the current tax year, subject to revocation on any later departure if the District Director believes your leaving would hinder collecting the tax.

If you owe income tax and the District Director determines that your departure will jeopardize the collection of the tax, a compliance certificate on Form 1040C will be issued when you pay the tax due or post bond. This certificate applies only to the departure for which it is issued.

If you go to the departure point without a certificate or proof that you do not need one, an employee may then subject you to an income tax examination. You will then have to complete the returns and any other required documents and either pay any income tax due or post bond.

Specific Instructions

If your employer is willing to furnish a letter guaranteeing that the tax will be paid, check the "Yes" box. You need only sign the form and leave the remainder blank. Be sure to attach the letter from your employer to Form 1040C. The letter should state specifically the period and type of tax covered.

Joint Return.—Nonresident aliens may not file a joint return. Resident aliens may file a joint return on Form 1040C only if **both** of the following apply:

- The alien and his or her spouse can reasonably expect to be eligible to file a joint return at the normal close of the tax period for which the return is made.
- If the tax period of the alien is terminated, the tax periods of both spouses are terminated at the same time.

If a joint return is filed on Form 1040C, both spouses should enter their names, social security numbers, and passport or alien registration card numbers in the space provided on page 1 of the form. Also, both spouses should include their income and furnish the information requested in Part I of the form. If necessary, a separate Part I should be completed for each spouse.

Part I—Explanation of Status—Resident or Nonresident Alien

Generally, you are considered a resident alien if you meet either the green card test or the substantial presence test for 1992. You are considered a nonresident alien for the year if you are neither a U.S. citizen nor a U.S. resident under either of these tests.

Green Card Test.—You are a resident for tax purposes if you are a lawful permanent resident of the United States at any time during 1992.

Substantial Presence Test.—You are considered a U.S. resident if you meet the substantial presence test for 1992. Under this test, you must be physically present in the United States for at least: (1) 31 days during 1992, and (2) 183 days during the period 1992, 1991, and 1990, counting all the days of physical presence in 1992 but only $\frac{1}{2}$ the number of days of presence in 1991, and only $\frac{1}{3}$ the number of days in 1990.

Generally, you are treated as present in the United States on any day that you are physically present in the country at any time during the day.

The following are exceptions to the days of presence rules:

1. Exempt individual. You do not count days for which you are an exempt individual. In general, an exempt individual is an individual who is a: (a) foreign government or international organization-related individual, (b) teacher or trainee, (c) student, or (d) professional athlete who is temporarily in the United States to compete in a charitable sports event.

2. Closer connection to a foreign country. Even though you would otherwise meet the substantial presence test, you are not treated as having met that test for 1992 if you: (a) were present in the United States for fewer than 183 days during 1992, and (b) establish that during 1992 you had a tax home in a foreign country and had a closer connection to that country than to the United States. For more information on resident and nonresident status, see Pub. 519.

Dual-Status Tax Year.—Generally, if you leave the United States during the year with no intent to return, you have a dual-status tax year and are subject to dual-status restrictions in completing Form 1040C. A dual-status tax year is one in which you have been both a resident alien and a nonresident alien. In figuring your income tax liability, different U.S. income tax rules apply to each status. See Pub. 519.

Income Effectively Connected With a U.S. Trade or Business—Nonresident Aliens.—If you are a nonresident alien, the tax on your income depends on whether the income is or is not effectively connected with a U.S. trade or business.

Income effectively connected with a U.S. trade or business (including wages earned by an employee) is taxed at the graduated rates that apply to U.S. citizens and resident aliens. Income you receive as a partner in a partnership or as a beneficiary of an estate or trust is considered effectively connected with a U.S. trade or business if the partnership, estate, or trust conducts a U.S. trade or business.

Income from U.S. sources that is not effectively connected with a U.S. trade or business is generally taxed at 30%. Your rate may be lower if the country of which you are a citizen or resident and the United States have a treaty setting lower rates. See Pub. 901 for more information.

For a listing of the kinds of income not considered effectively connected with a U.S. trade or business, see the instructions for Schedules A and B. If you are a nonresident alien in the United States for study or training, see Pub. 519.

Part II—Exemptions

If you are a resident alien, you may claim the same exemptions as on Form 1040.

Nonresident aliens of Canada, Mexico, Japan, the Republic of Korea, or U.S. nationals (American Samoans) engaged in a trade or business in the United States may claim the same number of exemptions they are entitled to on Form 1040NR. All other nonresident aliens engaged in a U.S. trade or business may claim only one exemption. For more information, see Pub. 519 or the Form 1040NR instructions.

If you are a nonresident alien not engaged in a trade or business in the United States, you cannot take any personal exemptions on income that is not effectively connected with a U.S. trade or business.

Part III—Figuring Your Income Tax

See if you fall in Group I, II, or III by reading the descriptions directly below the heading for Part I on the form. If you fall in Group I or II, figure your tax in Part III, lines 1–10. If you fall in Group III, figure your tax in Part III, lines 11 and 12. If you are a nonresident alien and fall in both Groups II and III, figure your tax in both sections (lines 1–12).

Line 2—Adjustments.—If you are a resident alien, you can take the adjustments allowed on Form 1040. The Form 1040 instructions have information on adjustments you may take.

If you are a nonresident alien and have income effectively connected with a U.S. trade or business, you may take the adjustments allowed on Form 1040NR. (See the Form 1040NR instructions.)

If you are a nonresident alien with income not effectively connected with a U.S. trade or business, you cannot take any adjustments.

Line 5—Additional Taxes.—Enter on line 5 any additional taxes from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Tax on Lump-Sum Distributions.

Line 7—Credits.—If you are a resident alien, you may claim the same credits as on Form 1040. If you are a nonresident alien with income effectively connected with a U.S. trade or business, you may generally deduct the same credits as on Form 1040NR.

Line 9—Other Taxes.—Enter on line 9 any other taxes such as those listed below. See the instructions for Forms 1040 or 1040NR, for information on the additional taxes to include on this line.

• **Self-employment tax.**—Use Schedule SE (Form 1040), Form 1040-PR, or Form 1040SS to figure your self-employment tax. This tax applies only to resident aliens. The self-employment tax rate for 1992 is 15.3%. This includes a 2.9% Medicare tax and a 12.4% social security tax. For 1992, the maximum amount of self-employment income subject to Medicare tax is \$130,200. The maximum amount of self-employment income subject to social security tax is \$55,500.

• **Alternative minimum tax.**—Use Form 6251, Alternative Minimum Tax—Individuals, to figure the tax.

• **Tax from recapture of investment credit.**—Use Form 4255 to figure the tax.

• **Tax from recapture of low-income housing credit.**—Use Form 8611 to figure the tax.

• **Tax from recapture of Federal Mortgage subsidy.**—Use Form 8828 to figure the tax.

Line 12—Tax.—Enter 30% of the amount on line 11. If you are entitled to a lower rate because of a treaty between your country and the United States, attach a statement showing your computation.

Line 14—U.S. Income Tax Paid or Withheld at Source.—Enter the amount from page 3, Schedule A, line 4, column (c), or amounts withheld as shown on Forms W-2, W-2G, 8288-A, 1099-R, 1042S, 8805, etc.

Line 16—Other Payments.—Include on line 16 any of the following payments:

• **Earned income credit.**—Enter any earned income credit that is due you.

• **U.S. income tax paid at previous departure during the tax period.**—Enter any tax you paid during the tax period when you previously departed the United States.

• **Excess social security, Medicare, and RRTA taxes withheld.**—If you had two or more employers in 1992 who together paid you more than \$55,500 in wages, too much social security tax and tier 1 railroad retirement (RRTA) tax may have been withheld from your wages. See the instructions for Form 1040 or Form 1040NR. For 1992, the maximum social security tax and tier 1 RRTA tax is \$3,441.00. If two or more employers paid you more than \$130,200, too much Medicare tax may have been withheld. The maximum Medicare tax for 1992 is \$1,887.90.

• **Credit for Federal tax on fuels.**—Enter from Form 4136 any credit for tax on gasoline, diesel fuel, and special fuels used in your business, or for certain diesel-powered cars, vans, and light trucks.

See the instructions for Forms 1040 or 1040NR for information on other payments.

Signature

Your Form 1040C is not considered a valid return unless you sign it. If an agent (including your spouse) signs for you, your authorization of the signature must be filed with the return. You may have an agent in the United States prepare and sign your return if you were sick or otherwise unable to sign. However, you must have IRS approval to use an agent. To obtain approval, file a statement with the IRS office where you file Form 1040C explaining why you cannot sign.

If you fill in your own return, the Paid Preparer's space should remain blank. Generally, anyone you pay to prepare your return must sign it. A preparer who signs 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 (in addition to the copies to be filed with the IRS). Someone who prepares your return but does not charge you should not sign your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

Schedule A—Schedule of Income

Line 1, column (d).—Resident aliens should include income from salaries, wages, interest, dividends, rents, alimony, etc. (income that would be included on Form 1040).

Line 1, column (e).—Enter nonresident alien income effectively connected with a U.S. trade or business.

Line 1, column (f).—Enter nonresident alien income not effectively connected with a U.S. trade or business, including:

• Interest, dividends, rents, salaries, wages, premiums, annuities, compensation, remuneration, and other fixed or determinable annual or periodic gains, profits, and income.

• Prizes, awards, and certain gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings. You cannot offset losses against winnings and report the difference.

• One-half of the U.S. social security benefits you receive are taxable. This amount is treated as U.S. source income not effectively connected with a U.S. trade or business and is subject to the 30% tax rate, unless exempt or taxed at a reduced rate under a U.S. tax treaty. Social security benefits include any monthly benefit under title II of the Social Security Act or part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits

do not include any Supplemental Security Income (SSI) payments.

Exempt Income for Nonresident Aliens.—The following income received by a nonresident alien is exempt from U.S. tax:

1. Interest on bank deposits or withdrawable accounts with savings and loan associations or credit unions that are chartered and supervised under Federal or state law, or amounts held by an insurance company under an agreement to pay interest on them, if the income is not effectively connected with a U.S. trade or business. Also, certain portfolio interest on obligations issued after July 18, 1984.

2. Your personal service income if you:

a. Were in the United States 90 days or less during the tax year;

b. Received \$3,000 or less for your services; and

c. Performed the services as an employee of or under contract with a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in a U.S. trade or business; or for a foreign office of a U.S. partnership, corporation, citizen, or resident.

3. Capital gains not effectively connected with a U.S. trade or business if you were in the United States less than 183 days total during the tax year. However, the gain or loss on the disposition of a U.S. real property interest is not exempt.

4. U.S. bond income. Your income from series E, EE, H, or HH U.S. Saving Bonds that you bought while a resident of the Ryukyu Islands (including Okinawa) or the Trust Territory of the Pacific Islands (Caroline and Marshall Islands).

5. Qualifying annuities. Annuities you received from qualifying annuity plans or trusts under both the following conditions:

a. The work done that entitles you to the annuity was done either in the United States for a foreign employer or outside the United States, and

b. When the first amount was paid as an annuity, at least 90% of the employees covered by the plan (or plans that included the trust) were U.S. citizens or residents.

Certain items of income may be exempt from Federal tax by a tax treaty. For more information, see Pub. 901.

Schedule B—Gains and Losses From Sales or Exchanges of Nonresidents' Property Not Effectively Connected With a U.S. Trade or Business

If you are a nonresident alien, use Schedule B to figure your gain or loss from the sale or exchange of property not effectively connected with a U.S. trade or business. Include the following:

Income Other Than Capital Gains.—Gains on the applicable portion of lump-sum distributions from employees' tax-exempt trusts or annuity plans and on the disposal of timber, coal, or U.S. iron ore with a retained economic interest.

Gain from the sale or exchange of an original issue discount obligation, not in excess of the original issue discount accruing while such obligation was held by you and not previously included in income.

Gains, other than capital gains, from the sale or exchange of patents, copyrights, secret processes and formulas, goodwill, trademarks, trade brands, franchises, and other like property,

or of any interest in any such property. The gains must result from payments for the productivity, use, or disposition of the property or interest.

Capital Gains.—Capital gains in excess of capital losses if you were in the United States at least 183 days during the year. However, the gain or loss on the disposition of a U.S. real property interest is considered effectively connected and should be shown in Schedule A.

For more information on these kinds of income, see Pub. 519 and the Instructions for Form 1040NR.

Schedule C—Itemized Deductions

If you are a resident alien, you can take the deductions allowed on Schedule A of Form 1040. (See the Schedule A (Form 1040) instructions.)

If you are a nonresident alien and have income effectively connected with a U.S. trade or business, you can deduct charitable contributions and casualty and theft losses of property you had in the United States. These deductions do not need to be related to income effectively connected with your trade or business. You may also take deductions allowed on Schedule A of Form 1040NR. (See the Form 1040NR instructions.)

If you are a nonresident alien with income not effectively connected with a U.S. trade or business, you cannot take any deductions.

Line 2.—If your adjusted gross income is more than \$105,250 (\$52,625 if married filing separately), you may not be able to deduct all of your itemized deductions. Use the worksheet below to figure the amount you may deduct.

Itemized Deductions Worksheet (keep for your records)

1. Add the amounts in columns (b) and (d) of Schedule C, line 1
2. Enter the total amount included on line 1 above for medical and dental expenses, investment interest expense, casualty or theft losses of personal use property, and gambling losses
3. Subtract line 2 from line 1. (If zero, stop here; enter the amount from line 1 above on Schedule C, line 2.)
4. Enter your adjusted gross income (from Form 1040C, page 2, Part III, line 3)
5. Enter \$105,250 (\$52,625 if married filing separately)
6. Subtract line 5 from line 4. (If zero or less, stop here; enter the amount from line 1 above on Schedule C, line 2.)
7. Multiply line 6 above by .03
8. Multiply line 3 above by .80
9. Enter the smaller of line 7 or line 8
10. Subtract line 9 from line 1. Enter the result here and on Schedule C, line 2

Schedule D—Tax Computation

Lines 4 and 10—Exemptions.—If your adjusted gross income is more than the amount shown on line 3 of the exemption worksheet on this page for your filing status, your deduction may be reduced or eliminated. If the amount you entered on Schedule D, line 1 or line 7, is more than the amount shown for your filing status, use the exemption worksheet to figure the amount, if any, you may deduct.

Standard Deduction (Group I only)

If you do not itemize your deductions, you may take the 1992 standard deduction listed below:

Filing Status	Standard Deduction
Married filing jointly or Qualifying widow(er)	\$6,000*
Head of household	5,250*
Single	3,600*
Married filing separately	3,000*

*To these amounts, add the additional amount below.

Additional Amount for the Elderly or the Blind.—An additional standard deduction amount of \$700 is allowed for a married

individual (whether filing jointly or separately) or a qualifying widow(er) who is age 65 or older or blind (\$1,400 if the individual is both age 65 or older and blind, \$2,800 if both spouses are age 65 or older and blind). An additional standard deduction amount of \$900 is allowed for an unmarried individual (single or head of household) who is age 65 or older or blind (\$1,800 if the individual is both age 65 or older and blind).

Limited Standard Deduction for Dependents.—If you can be claimed as a dependent on another person's 1992 return, your standard deduction is the greater of \$600 or your earned income, up to the standard deduction amount. To this amount add any additional amount for the elderly or the blind discussed above.

Exemption Worksheet (keep for your records)

1. Multiply \$2,300 by the total number of exemptions claimed on Form 1040C, page 2, Part II, line 1e 1. _____
2. Enter the amount from Schedule D, line 1 or line 7 2. _____
3. If your filing status is:

}	Married filing jointly or Qualifying widow(er), enter \$157,900	3. _____
	Single, enter \$105,250	
	Head of household, enter \$131,550	
	Married filing separately, enter \$78,950	
4. Subtract line 3 from line 2. (If zero or less, stop here; enter the amount from line 1 above on Schedule D, line 4 or line 10) 4. _____
5. Divide line 4 above by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round to the next higher whole number 5. _____
6. Multiply line 5 above by .02. Enter the result as a decimal, but not more than "1.00" 6. _____
7. Multiply line 1 above by line 6 7. _____
8. Subtract line 7 from line 1. Enter the result here and on Schedule D, line 4 or line 10, whichever applies 8. _____

1992 Tax Rate Schedules (Groups I and II)

Caution: Do not use these Tax Rate Schedules to figure your 1991 taxes. Use only to figure your 1992 taxes.

Schedule X—Single Taxpayers (Groups I and II)
If the amount on Schedule D, line 5 or 11, is:

Over—	but not over—	of the amount over—
\$0	\$21,450	15%
21,450	51,900	\$3,217.50 + 28%
51,900		11,743.50 + 31%

Schedule Z—Head of Household (Group I only)
If the amount on Schedule D, line 5, is:

Over—	but not over—	of the amount over—
\$0	\$28,750	15%
28,750	74,150	\$4,312.50 + 28%
74,150		17,024.50 + 31%

Schedule Y—Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns (Group I only) and Qualifying Widows and Widowers (Groups I and II)
If the amount on Schedule D, line 5 or 11, is:

Over—	but not over—	of the amount over—
\$0	\$35,800	15%
35,800	86,500	\$5,370.00 + 28%
86,500		19,566.00 + 31%

Married Filing Separate Returns (Groups I and II)
If the amount on Schedule D, line 5 or 11, is:

Over—	but not over—	of the amount over—
\$0	\$17,900	15%
17,900	43,250	\$2,685.00 + 28%
43,250		9,783.00 + 31%