# 1040A

Department of the Treasury-Internal Revenue Service **U.S.** Individual

	income tax Return 1988					
Step 1	Your first name and initial (if joint return, also give spouse's name and initial)  Last name	OMB No. 1545-0085  Your social security no.				
<b>Label</b> Use IRS label.	Present home address (number, street, and apt. no.). (If you have a P.O. Box, see page 13 of the instructions.)	Spouse's social security no.				
Otherwise, please print or type.	H E City, town or post office, state, and ZIP code	For Privacy Act and				
or type.	R E	Paperwork Reduction Act Notice, see page 3.				
	Presidential Election Campaign Fund  Do you want \$1 to go to this fund? Yes No If joint return, does your spouse want \$1 to go to this fund? Yes No					
Step 2  1 Single (See if you can use Form 1040EZ.)						
Check your filing status	bove					
(Check only one)	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). (See page 15.) If the qualifying person is your child but not your dependent, enter this child's name here.					
	5 ☐ Qualifying widow(er) with dependent child (year spouse died ► 19	_). (See page 16.)				
Step 3 Figure your exemptions	6a Vourself If someone (such as your parent) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 15b on page 2.  8b Spouse					
(See page 16 of instructions.)	C Dependents:  2. Check 3. If age 5 or older, if under dependent's social security 4. Relationship lived	of months lin your children on 6c e in 1988 who:				
		lived with you				
If more than 7 dependents, see page 19.		didn't live with you due to divorce or separation (see page 19)				
		No. of other dependents				
Attach Copy B of Form(s) W-2 here.	d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ □  e Total number of exemptions claimed.	Add numbers entered on lines above				
Step 4	7 Wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	7				
Figure your total income	our  8a Taxable interest income (see page 22). (If over \$400, also complete					
Attach check or noney order here.	b Tax-exempt interest income (see page 23). (DO NOT include on line 8a.)  8b					
	9 Dividends. (If over \$400, also complete and attach Schedule 1, Part III.) 9					
	10 Unemployment compensation (insurance) from Form(s) 1099-G.	10				
		▶ 11				
Step 5 Figure your adjusted gross income	12a Your IRA deduction from applicable worksheet.  Rules for IRAs begin on page 24.  5 Spouse's IRA deduction from applicable worksheet.					
	Rules for IRAs begin on page 24. 12b					
	c Add lines 12a and 12b. Enter the total. These are your total adjustments.	12c				
	13 Subtract line 12c from line 11. Enter the result. This is your adjusted	<del></del>				

gross income. (If this line is less than \$18,576 and a child lived with you, see "Earned Income Credit" (line 23b) on page 34 of instructions.)

**▶** 13

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Step 6 Figure your standard		Enter the amount from line 13.  Check if: \{ \sum \text{You} \text{ were 65 or older} \sum \text{Blind} \} \text{Enter number of}	14
deduction,		Spouse was 65 or older ☐ Blind ☐ boxes checked ► 15a ☐  If someone (such as your parent) can claim you as a dependent, check here	<b></b> ]_ 1
		Standard deduction. See pages 28–29 for the amount to enter.	16
exemption amount, and	17	Subtract line 16 from line 14. Enter the result. (If line 16 is more than line 14, enter -0)	17
taxable	18 19	Multiply \$1,950 by the total number of exemptions claimed on line 6e.  Subtract line 18 from line 17. Enter the result. (If line 18 is more than line 17,	l l
income	If V	enter -0) This is your taxable income.  ou Want IRS To Figure Your Tax, See Page 29 of the Instructions.	▶ 19
Step 7 Figure your tax,		Caution: If you are under age 14 and have more than \$1,000 of investment income, check here	
credits, and payments	20	Find the tax on the amount on line 19. Check if from:  Tax Table (pages 37-42) or Form 8615	20
(including advance EIC		Credit for child and dependent care expenses. Complete and attach Schedule 1, Part I.	21
payments)	22	Subtract line 21 from line 20. Enter the result. (If line 21 is more than line 20, enter -0) This is your <b>total tax</b> .	▶ 22
		Total Federal income tax withheld—from Box 9 of your W-2 form(s). (If any is from Form(s)  1099, check here ▶ □ .) 23a  Earned income credit, from the worksheet on	
		page 35 of the instructions. Also see page 34. 23b	
	25	Add lines 23a and 23b. Enter the total. These are your <b>total payments</b> . If line 24 is more than line 22, subtract line 22 from line 24. Enter the result.	▶ 24
Step 8	_	This is the amount of your refund.	25
Figure your refund or amount you owe	26	If line 22 is more than line 24, subtract line 24 from line 22. Enter the result. This is the <b>amount you owe</b> . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number, daytime phone number, and "1988 Form 1040A" on it.	26
Step 9	Under and be	penalties of perjury, I declare that I have examined this return and accompanying schedules and statem elief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all	ents, and to the best of my knowledge
Sign your return	any kn	nowledge.  Date	Your occupation
	-	e's signature (if joint return, both must sign)  Date	Spouse's occupation
Paid	X Prepar		Preparer's social security no.
preparer's	signatı X	ure	-
use only	Firm's	name (or if self-employed)	Employer identification no.
	Addres	ss and ZIP code	Check if self-employed

Name(s) as shown on Form 1040A

1988

Your social security number

1

3b

3c

4

6 =

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### You MUST complete and attach Schedule 1 to Form 1040A only if you:

- Claim the credit for child and dependent care expenses (complete Part I)
- Have over \$400 of taxable interest income (complete Part II)
- Have over \$400 of dividend income (complete Part III)

## Part I Credit for child and dependent care expenses (see page 30 of the instructions)

Complete this part to figure the amount of credit you can take on Form 1040A, line 21. Attach Schedule 1 to Form 1040A.

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

- Enter the number of qualifying persons who were cared for in 1988. You must have shared the same home with any person you claim. (See the instructions for the definition of a qualifying person.)
- 2 Enter the amount of qualified expenses you incurred and actually paid in 1988 for the care of the qualifying person. (See the instructions to find out which expenses qualify.) DO NOT enter more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).
- **3 a** You must enter your earned income on line 3a (see page 32).
  - **b** If you are married, filing a joint return for 1988, you must enter your spouse's earned income on line 3b. (If spouse is a full-time student or is disabled, see the instructions for the amount to enter on this line.)
  - c If you are married, compare the amounts on lines 3a and 3b, and enter the smaller of the two amounts on line 3c.
- 4 If you were unmarried at the end of 1988, compare the amounts on lines 2 and 3a, and enter the smaller of the two amounts on line 4.
  - If you are married, filing a joint return for 1988, compare the amounts on lines 2 and 3c, and enter the **smaller** of the two amounts on line 4.
- 5 Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 14.

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If line 14 is:	amount is:		amount is:
But not Over— over—		But not Over— over—	
\$0-10,000	.30	\$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000-28,000	.21
16,000—18,000	.26	28,000	.20
18,000—20,000	.25		

6 Multiply the amount on line 4 by the decimal amount on line 5. Enter the result here and on Form 1040A, line 21.

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Name(s) as shown on Form 1040A. (Do not complete if shown on other side.)

Your social security number

#### Part II

### **Interest income** (see page 22 of the instructions)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in taxable interest. Even if you are not required to complete this part, you must report all interest on Form 1040A.

**Note:** If you received a Form 1099–INT or Form 1099–OID from a brokerage firm, enter the firm's name and the total interest shown on that form.

1 List name of payer	Amount	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

2 Add amounts on line 1. Enter the total here and on Form 1040A, line 8a.

2

#### Part III

# **Dividend income** (see page 23 of the instructions)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in dividends. Even if you are not required to complete this part, you must report all taxable dividends on Form 1040A.

Note: If you received a Form 1099-DIV from a brokerage firm, enter the firm's name and the total dividends shown on that form.

1 List name of payer	Amount
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$