



Instructions for preparing 1987 1040EZ and 1040A

From the Commissioner

Dear Taxpayer:

This year for the first time the Tax Reform Act of 1986 will have a major impact on the preparation of your tax return. This has important consequences for you and for us.

Changes made by the new Act are summarized on the next page. You can learn more about the ones that affect you by getting one of the publications listed near the end of this booklet. Learning about the changes now will make it easier for you to prepare your return when you start working on it.

We encourage you to start preparing your return early. That way, if you need more information, you'll have the time to get it.

We are working hard to be ready to handle your return properly and to improve the quality of our service to you. You can help us in this effort by checking your return carefully before you file it and by using the preprinted name and address label if you received one.

I would like to hear your ideas for improving our forms and instructions. If you would like to make some suggestions, please write to me at the Internal Revenue Service, Mail Stop 1040, 1111 Constitution Avenue, N.W., Washington, DC 20224.

Lawrence B. Gibbs
Commissioner of Internal Revenue

Important tax law changes

Reduced tax rates. Most of the rates have been reduced and the rate structure has been simplified; for 1987, there are only five tax rates ranging from 11% to 38.5%.

Increased exemption amount. For 1987, the deduction allowed for each exemption is \$1,900 (up from \$1,080).

Increased standard deduction. The standard deduction (formerly the zero bracket amount) has increased for most individuals. See the instructions for line 14d on page 22 for details.

Social security numbers for dependents. If you claim any person age 5 or over as a dependent, show that person's social security number on your return. If your dependent does not have a number, see the instructions for line 5c on page 12.

Age 65 or over or blind? The additional personal exemption for individuals who are age 65 or over or blind is no longer allowed. However, if you were 65 or over or blind, your standard deduction is generally more than that allowed to other individuals. See **Standard deduction if 65 or over or blind** on page 23 for details.

New rules for dependents. If you can be claimed as a dependent on another person's return (such as on your parents' return), the following rules apply:

- You may have to file a return if your income is more than \$500. See **Filing requirements for dependents** on page 5.
- You cannot take an exemption for yourself.
- Your standard deduction may be limited. See **Standard deduction if claimed as a dependent** on page 23 for details.

Increased earned income credit. For 1987, the income limit is \$15,432 and the credit can be as much as \$851. See the instructions for line 21b on page 27 for more details.

Repealed tax benefits. The following tax benefits are no longer allowed:

- Dividend exclusion.
- Partial exclusion of unemployment compensation.
- Deduction for a married couple when both work.
- Income averaging method to figure your tax.
- Partial credit for political contributions.
- Charitable contribution deduction for nonitemizers.

Filing requirements. Generally, the amount of income you can have before you are required to file a return has increased. See the chart on page 4 for the new income levels.

Tax on investment income of a child. For 1987, a child under age 14 who has more than \$1,000 of investment income (such as taxable interest and dividends) will generally pay tax on such income at his or her parents' tax rate. The child's other income will be taxed at the child's own rate. See the instructions for line 18 on page 24.

Individual retirement arrangements (IRAs). Generally, if you were not covered by your employer's retirement plan, you may still deduct up to \$2,000 of your IRA contributions but not more than your earned income. However, if you were covered by a retirement plan at work, your IRA deduction may be reduced or eliminated. Nondeductible contributions may now be made to IRAs. For details, see the instructions for lines 11a and 11b that begin on page 18.

Tax-exempt interest income. If you are required to file a return, any tax-exempt interest income you received or exempt-interest dividends you received from a mutual fund must be listed on your return. See **Tax-exempt interest** on page 17 for details.

If you want more information about these and other tax law changes effective for 1987, get **Publication 553**, Highlights of 1987 Tax Changes, and **Publication 920**, Explanation of the Tax Reform Act of 1986 for Individuals.

Important reminders

Estimated tax payments. If you made estimated tax payments for 1987, you **MUST** use Form 1040 to claim the payments you made. You **CANNOT** use Form 1040A or Form 1040EZ for 1987. For information on whether you should make estimated tax payments for 1988, see page 31.

Voluntary contributions to reduce the public debt. You may make voluntary contributions to reduce the public debt. If you wish to contribute, enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Please keep this contribution separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service." Subject to the limitations on charitable contributions, you may deduct this contribution on your 1988 return only if you file Form 1040 and itemize your deductions.

Important reminders
(continued)

Free tax help. IRS offers help in most areas to older, handicapped, and non-English speaking individuals in preparing their tax return. For details, see page 31.

Telephone service for tax refund information. If it has been at least 10 weeks since you mailed your 1987 tax return, you can call to find out the status of your income tax refund. For details, see **Tele-Tax** on page 40.

Unresolved tax problems. The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. Although this office cannot change the tax law or technical decisions, it can assist in resolving problems that resulted from previous contacts.

Where to file

If an addressed envelope came with your return, please use it. 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 39901

Alaska—Ogden, UT 84201

Arizona—Ogden, UT 84201

Arkansas—Memphis, TN 37501

California—*Counties of— Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba—*

Ogden, UT 84201

All other Counties—

Fresno, CA 93888

Colorado—Ogden, UT 84201

Connecticut—Andover, MA 05501

Delaware—Philadelphia, PA 19255

District of Columbia—

Philadelphia, PA 19255

Florida—Atlanta, GA 39901

Georgia—Atlanta, GA 39901

Hawaii—Fresno, CA 93888

Idaho—Ogden, UT 84201

Illinois—Kansas City, MO 64999

Indiana—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 39901

Missouri—Kansas City, MO 64999

Montana—Ogden, UT 84201

Nebraska—Ogden, UT 84201

Nevada—Ogden, UT 84201

New Hampshire—Andover, MA 05501

New Jersey—Holtsville, NY 00501

New Mexico—Austin, TX 73301

New York—*New York City and Counties of Nassau, Rockland, Suffolk, and Westchester—*

Holtsville, NY 00501

All other Counties—

Andover, MA 05501

North Carolina—Memphis, TN 37501

North Dakota—Ogden, UT 84201

Ohio—Cincinnati, OH 45999

Oklahoma—Austin, TX 73301

Oregon—Ogden, UT 84201

Pennsylvania—Philadelphia, PA 19255

Rhode Island—Andover, MA 05501

South Carolina—Atlanta, GA 39901

South Dakota—Ogden, UT 84201

Tennessee—Memphis, TN 37501

Texas—Austin, TX 73301

Utah—Ogden, UT 84201

Vermont—Andover, MA 05501

Virginia—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*

income under section 933)—

Philadelphia, PA 19255

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

A.P.O. or F.P.O. address of:

Miami—Atlanta, GA 39901

New York—Holtsville, NY 00501

San Francisco—Fresno, CA 93888

Seattle—Ogden, UT 84201

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

Marital status, filing status, age, blindness, 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 charts to see **whether you must file a tax return**.

Note: *DO NOT use the following chart if you can be claimed as a dependent on another person's return (such as on your parents' return). See **Filing requirements for dependents**, on page 5.*

You must file a tax return if—

Your marital status at the end of 1987 was:

and your filing status is:

and at the end of 1987 you were:

and your gross income was at least:

Single (including divorced and legally separated)	Single	under 65 under 65 and blind 65 or over	\$4,440 \$4,900 \$5,650
	Head of household	under 65 under 65 and blind 65 or over	\$4,440 \$6,300 \$7,050
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 1987	Head of household	under 65 under 65 and blind 65 or over	\$4,440 \$6,300 \$7,050
	Married, joint return	under 65 (both spouses) under 65 (both spouses, one blind) 65 or over (one spouse) 65 or over (both spouses)	\$7,560 \$8,800 \$9,400 \$10,000
Married and living with your spouse at end of 1987 (or on the date your spouse died)	Married, separate return	any age	\$1,900
	Married, joint or separate	any age	\$1,900
Widowed before 1987 and not remarried in 1987	Single	under 65 under 65 and blind 65 or over	\$4,440 \$4,900 \$5,650
	Head of household	under 65 under 65 and blind 65 or over	\$4,440 \$6,300 \$7,050
	Qualifying widow(er) with dependent child	under 65 under 65 and blind 65 or over	\$5,660 \$6,900 \$7,500

Filing requirements for dependents—

If you were single, not 65 or over or blind, and you can be claimed as a dependent on another person's return (such as on your parents'), use the following chart to see whether you must file a tax return. If you were married or 65 or over or blind, see **65 or over, blind, or married**, below.

Children and certain other dependents

If you were single and can be claimed as a dependent on another person's return and—

you had taxable interest, dividends, or other unearned income of:	and the total of that income plus your wages, tips, or other earned income was:	must you file a tax return?
\$1 or more	\$500 or less	NO
	more than \$500	YES
\$0	\$2,540 or less	NO
	more than \$2,540	YES

Example. Your parents are entitled to claim you as a dependent on their 1987 return. You earned \$700 working part time at a grocery store and \$70 of interest income on your savings account. You must file a return for 1987 because you had at least \$1 of interest income and the total of your income (\$770) was more than \$500.

65 or over, blind, or married

You must file a tax return if you can be claimed as a dependent on another person's return and you were—

Single (65 or over or blind) and your—

- a. earned income (such as wages) was more than \$3,750; **or**
- b. unearned income (such as taxable interest or dividends) was more than \$1,250 (\$2,000 if 65 or over and blind); **or**
- c. gross income was more than the total of:
 - your earned income (up to \$3,000) or \$500, whichever is larger, **plus**
 - \$750 (\$1,500 if 65 or over and blind).

Married (under 65) and you had—

- a. earned income (such as wages) of more than \$1,880; **or**
- b. any unearned income (such as taxable interest or dividends) and your gross income was more than \$500; **or**
- c. at least \$5 of gross income and your spouse files a separate return on Form 1040 and itemizes deductions.

Married (65 or over or blind) and your—

- a. earned income (such as wages) was more than \$3,100; **or**
- b. unearned income (such as taxable interest or dividends) was more than \$1,100 (\$1,700 if 65 or over and blind); **or**
- c. gross income was more than the total of:
 - your earned income (up to \$2,500) or \$500, whichever is larger, **plus**
 - \$600 (\$1,200 if 65 or over and blind); **or**
- d. gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

Other filing requirements—

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

You must also file a tax return if you received any advance earned income credit (EIC) payments from your employer. You must file a tax return using Form 1040 if **any one** of the following applied for 1987:

- either** you owe any special taxes, such as social security tax on tips you did not report to your employer,
- or** you owe uncollected social security tax or RRTA tax on tips you reported to your employer,
- or** you earned \$400 or more from self-employment after you deduct your business expenses,
- or** you earned wages of \$100 or more from a church or a church-controlled organization that is exempt from employer social security taxes,
- or** you were allowed to exclude income from sources within American Samoa and had gross income of \$1,900 or more.

These rules apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who are married to U.S. citizens or residents at the end of 1987 and who have elected to be treated as resident aliens. Get **Publication 519**, U.S. Tax Guide for Aliens, for rules to determine if you are a resident or nonresident alien.

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. However, some taxpayers **must** use Form 1040, as explained on page 8. The following chart (pages 6 and 7) 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 (and not 65 or over or blind)	No more than one personal exemption for yourself	Only taxable income (line 7) of less than \$50,000	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest of \$400 or less
Form 1040A	<ul style="list-style-type: none"> • Single • Married filing joint • Married filing separate • Head of household 	All exemptions that you are entitled to claim	Only taxable income (line 17) of less than \$50,000	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest • Dividends • Unemployment compensation
Form 1040	<ul style="list-style-type: none"> • 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 36)	<ul style="list-style-type: none"> • Wages, salaries, tips • Interest • Dividends • Taxable social security and railroad retirement benefits • Unemployment compensation • Self-employment • Rents and royalties • Pensions and annuities • Taxable state and local income tax refunds • Capital gains • Gain from the sale of your home • Alimony received • All other sources

Should you use Form 1040?

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, charitable contributions, or medical expenses.

Even if it does not benefit you to itemize deductions, you are still allowed to claim adjustments to income for such items as penalty on early withdrawal of savings or alimony paid, or to claim certain credits such as the credit for the elderly or for the permanently and totally disabled. However, you must use Form 1040 to take advantage of these items.

It would generally benefit you to itemize deductions if—

Your filing status is:

Single

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

Head of household

- Under 65 and blind
- 65 or over or blind
- 65 or over and blind

And itemized deductions are more than:

- \$2,540
- \$3,750
- \$4,500

- \$2,540
- \$5,150
- \$5,900

Adjustments to income	Itemized deductions	Other taxes	Tax credits
No adjustments to income	No itemized deductions	No other taxes	No tax credits
Only the deduction for certain contributions to an IRA (including nondeductible contributions to an IRA)	No itemized deductions	Only advance earned income credit (EIC) payments	Only tax credits for: <ul style="list-style-type: none"> • Credit for child and dependent care expenses (Schedule I, Part I) • Earned income credit
All adjustments to income: <ul style="list-style-type: none"> • Alimony paid • Penalty for early withdrawal of savings • Deduction for certain contributions to an IRA or Keogh plan (including nondeductible contributions to an IRA) • Deduction for self-employed health insurance • Reimbursed employee business expenses • Other adjustments 	All itemized deductions (Use Schedule A): <ul style="list-style-type: none"> • State and local income taxes • Real estate taxes • Interest paid • Charitable contributions • Medical and dental expenses • Casualty and theft losses • Moving expenses • Miscellaneous deductions 	All other taxes: <ul style="list-style-type: none"> • Advance earned income credit (EIC) payments • Self-employment tax • Tax on retirement plans • Alternative minimum tax • Social security tax on tips not reported to your employer • Uncollected social security tax on tips shown on your Form W-2 • All other income taxes 	All tax credits: <ul style="list-style-type: none"> • Earned income credit • Credit for child and dependent care expenses • General business credit • Foreign tax credit • Credit for the elderly or for the permanently and totally disabled • Residential energy credit carryforward • Credit for Federal tax on gasoline and special fuels • Mortgage interest credit • All other credits

It would generally benefit you to itemize deductions if—

Your filing status is:

And itemized deductions are more than:

Married filing joint

- Under 65 and not blind (both spouses) • \$3,760
- 65 or over or blind (one spouse) • \$5,600
- 65 or over or blind (both spouses) • \$6,200
- 65 or over and blind (one spouse) • \$6,200
- 65 or over or blind (one spouse) and 65 or over and blind (other spouse) • \$6,800
- 65 or over and blind (both spouses) • \$7,400

Married filing separate *

- Your spouse itemizes deductions • \$0
- Under 65 and not blind • \$1,880
- 65 or over or blind • \$3,100
- 65 or over and blind • \$3,700

* If you can take an exemption for your spouse, see **Standard deduction if 65 or over or blind** on page 23 for the amounts that apply to you.

Taxpayers who must use Form 1040

Use the chart on pages 6 and 7 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 equivalent railroad retirement benefits (see **Social security benefits** on page 15 to determine whether any of your benefits are taxable).
 - Tips not reported to your employer on which you owe social security tax. See page 17.
 - Interest or dividend income as a nominee (that is, in your name but actually belongs to 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.
 - Interest, dividends, or other income received as a beneficiary of an estate or trust.
2. Your marital and filing status situation is **any one** of the following:
 - You file as a qualifying widow(er) with dependent child. (See the special rule on page 10 under **Box 2, Married filing a joint return.**)
 - You were a nonresident alien during any part of 1987 and you do not file a joint return. (**Note:** You may have to file **Form 1040NR.**)
 - At the end of 1987 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 11 for **Married persons who live apart.**)
3. You can exclude or deduct **either** of the following sources of income:
 - 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 American Samoa. (**Note:** You must also file **Form 4563.**)
4. You made estimated tax payments for 1987 (or want to apply any part of your refund to your 1988 estimated tax). (**Note:** If you did not pay enough tax, you may have to pay a penalty. See page 29.)
5. You are a Federal, state, or local government employee or a railroad employee representative and you can take a credit for excess medicare (hospital insurance benefits) tax you paid in 1987. See page 27. (**Note:** You must also file **Form 4469.**)
6. You were a grantor of, or transferor to, a foreign trust that existed in 1987, OR you had an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other 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 mail your tax return

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.

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

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 3.

File as soon as you can after January 1, 1988, but not later than **April 15, 1988**. If you file late, you may have to pay penalties and interest. See page 29 for details. If you need more time to file Form 1040A, you can get an automatic four-month extension by filing **Form 4868** by the due date of your return. Form 4868 does not extend the time to pay your income tax.

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 1987. They have one son who is 6 years old and whom they claim as a dependent. Both Jon and Lisa worked. They also had interest and dividend income. 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

U.S. Individual Income Tax Return 1987

JB 000-00-0000 000-00-0000 S08 3		name	OMB No. 1545-0045
JON T & LISA BROWN		IRS	Your social security no.
885 SCOTT ST			Spouse's social security no.
ANYTOWN, MD 01234			For Privacy Act and Paperwork Reduction Act Notice, see page 31.

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.

If you received a mailing label from us, please use it. 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 didn't receive 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 **Note:** Checking "Yes" will not change your tax or reduce your refund.

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

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

Checking YES does not change the tax or refund shown on your return.

Step 2 Check your filing status— Boxes 1 through 4

- Single (See if you can use Form 1040EZ.)
- Married filing joint return (even if only one had income)
- Married filing separate return. Enter spouse's social security number above and spouse's full name here. _____
- Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter 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 1985 or 1986 and have a dependent child, see the special rule below for widowed taxpayers.*

- Check Box 1 if **any one** of the following applies as of December 31, 1987:
- either** you were never married,
 - or** you were legally separated, according to your state law, under a decree of divorce or of separate maintenance,
 - or** you were widowed before January 1, 1987, and did not remarry in 1987.
- 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 11 under **Married persons who live apart**.

**Box 2
Married filing a
joint return**

- A husband and wife may file a joint return even if **only one** had income or they do not live together all year. However, both must agree to file jointly, and both must sign the return. On a joint return, each is responsible for the return. This means, for example, that if one spouse does not pay the tax due on the joint return, the other spouse may have to. You may file a joint return if **any one** of the following applies:
- either** you were married as of December 31, 1987, even if you did not live together at the end of 1987,
 - or** your spouse died in 1987 and you did not remarry in 1987.
- Note:** *If you file a joint return for 1987, 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 1985 or 1986 and you did not remarry in 1987, you may be able to file as a **qualifying widow(er) with dependent child** and use joint return tax rates to lower your tax. But you will have to use Form 1040 instead of Form 1040A. You can use this filing status if **all four** of the following apply:

1. You have a child (including stepchild or foster child) whom you claim as a dependent.
2. This child lived in your home for all of 1987 (except for temporary absences).
3. You paid over half the cost of keeping up your home for this child.
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If you can't file as qualifying widow(er) with dependent child, refer to page 11 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 1987, 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 **Tele-Tax** on page 40 or get **Publication 519**, U.S. Tax Guide for Aliens.

**Box 3
Married filing a
separate return**

Tax Tip: *If you were married in 1987, 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 11 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, if you file a separate return, you will generally 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 standard deduction if your spouse itemizes deductions on Schedule A of Form 1040.
- You cannot take the credit for child and dependent care expenses in most instances.
- You cannot take the earned income credit.

Special rules for filing a separate return

1. Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to taxpayers in community property states. (See list on page 15.) For more information, get **Publication 555**, Community Property and the Federal Income Tax.
2. 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 box on line 5b if you can claim the exemption 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 1987, 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, 1987, 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.
 2. 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 14, 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 13.

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 line 5c that begin on page 12.*

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 a parent who does not live with you is your dependent under the rules for **Dependent supported by two or more taxpayers** (explained on page 14).
- 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 1987, 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 can take the standard deduction. 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.

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 1987, and
3. You provided over half the cost of keeping up your home for 1987, and
4. Your home was the principal home of your child or stepchild for more than 6 months of 1987, 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 1987,
- or** your spouse gave at least \$600 toward the child's support in 1987, 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 14.

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

Step 3
Figuring your exemptions—
Lines 5a through 5e

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents' return), do not check box 5a. But be sure to check the box on line 14b on page 2.

5a <input checked="" type="checkbox"/> Yourself		5b <input checked="" type="checkbox"/> Spouse			No. of boxes checked on 5a and 5b	2
c Dependents:	2. Check if under age 5	3. If age 5 or over, dependent's social security number	4. Relationship	5. No. of months lived in your home in 1987	No. of children on 5c who lived with you	1
1. Name (first, initial, and last name)					No. of children on 5c who didn't live with you due to divorce or separation	
Tim J. Brown		000 00 0000	son	12	No. of parents listed on 5c	
					No. of other dependents listed on 5c	
d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here <input type="checkbox"/>					Add numbers entered on lines above	
e Total number of exemptions claimed. (Also complete line 16.)					3	

Tax Tip: For 1987, the exemption amount has increased to \$1,900.

An exemption is a tax benefit. For each exemption you take—either for yourself, your spouse, or someone you claim as a dependent—you reduce by \$1,900 the amount of income on which you must pay tax.

Lines 5a and 5b. Exemptions for yourself and for your spouse

Generally, you can always take an exemption for yourself. **Caution:** Beginning in 1987, if you can be claimed as dependent on another person's return (such as on your parents' return), you CANNOT take an exemption for yourself.

If you are filing a joint return, you can take an exemption for your spouse.

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

1. is not filing a return, and
2. has no income, and
3. cannot be claimed as a dependent on another person's return.

If at the end of 1987 you were divorced or legally separated, you cannot take an exemption for your former spouse.

Note: You are considered as married for the whole year if, as of the end of 1987, you were separated by a divorce that is not final (interlocutory decree).

Death of your spouse. If your husband or wife died in 1987, and you did not remarry by the end of 1987, check the box for the exemption for your spouse if you could have taken it on the date of death. For other filing instructions, see **Death of taxpayer** on page 30.

Line 5c. 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 1987. This includes a baby born in 1987 or a person who died in 1987.

Column 1. Write the full name and other information shown on line 5c for each of your dependent children and other dependents. If you have more than seven dependents, attach a statement to your return showing the required information in columns 1 through 5 for each of the additional dependents. Be sure to include these dependents in your totals on the lines to the right of line 5c.

Column 2. If your dependent listed in column 1 was under age 5 on December 31, 1987, put a check mark in column 2. Otherwise, leave it blank.

Column 3. Beginning in 1987, any person age 5 or over whom you claim as a dependent must have a social security number and that number must be shown on your return. If you do not show this number or if the number is not correct, you may have to pay a penalty.

If your dependent does not have a social security number, he or she may get one by filing **Form SS-5** with a local Social Security Administration (SSA) office. If your dependent does not have a number by the time you are ready to file your return, apply for one and write "Applied for" in column 3.

Column 5. If your dependent lived with you in 1987 (except for temporary absences, such as for school or vacation), write "12" in column 5. Otherwise, write the number of months that your dependent lived with you during 1987.

After you have entered the required information in the columns for line 5c, write the totals of dependents claimed on the appropriate lines shown to the right of line 5c.

Children who didn't live with you. If you are claiming a child under the rules explained on page 14 under **Children of divorced or separated parents**, enter the total number of children who did not live with you or who lived with their other parent for the greater part of the year on the line to the right of line 5c labeled "No. of children on 5c who didn't live with you due to divorce or separation."

Tax Tip: Beginning in 1987, you can no longer take the additional exemptions for age and blindness. However, you may be entitled to a higher standard deduction if you were 65 or over, or blind, or both. See pages 22 and 23.

Exemptions for dependent children and other dependents (continued)

Other dependent children. Enter on the line labeled "No. of other dependents listed on 5c" the number of other children who did not live with you other than due to divorce or separation.

Note: *If you are claiming the child under the rules for **Children of divorced or separated parents** explained on page 14, you must either check the box on line 5d for pre-1985 agreements if you have such an agreement that states you are entitled to claim the child as a dependent, or attach **Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents.***

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.
- 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 treated as ended by divorce or death.

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 \$1,900. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

If, in 1987, your dependent was permanently and totally disabled and had income from services performed at a sheltered workshop school, that income is generally not included for purposes of the income test. Get **Publication 501, Exemptions and Standard Deduction**, for details.

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 1987,
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 1987, or
 - took a full-time, on-farm training course during any 5 months of 1987. (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.

Exemptions for dependent children and other dependents (continued)

Test 5— Support. The general rule is that you had to provide over half the dependent's support in 1987. 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.

Tax Tip: If you care for a foster child, see **Tele-Tax** on page 40 or **Publication 501, Exemptions and Standard Deduction**, for special rules that apply.

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.

Children of divorced or separated parents. The parent who has custody of a child for most of the year (the custodial parent) can generally take the exemption for that child if one or both of the child's parents paid more than half of the child's support. This general rule also applies to parents who did not live together at any time during the last 6 months of the year.

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:

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

- 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 1987, 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 13 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 1987.

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.

Step 4 Figuring your total income— Lines 6 through 10

6	Wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	6	13,770 00
7a	Taxable interest income (see page 17). (If over \$400, also complete and attach Schedule 1, Part II.)	7a	250 00
b	Tax-exempt interest income (see page 17). (DO NOT include on line 7a.)	7b	
8	Dividends. (If over \$400, also complete and attach Schedule 1, Part III.)	8	200 00
9	Unemployment compensation (insurance) from Form(s) 1099-G.	9	
10	Add lines 6, 7a, 8, and 9. Enter the total. This is your total income.	▶ 10	14,220 00

Figuring your
total income
(continued)

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, \$235.50 becomes \$236.

If you do round off, do so for all amounts. However, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040A, line 6, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28) instead of \$13,771 (\$5,010 + \$8,761).

Refunds of state or local income taxes

If you received a refund, credit, or offset of state or local income taxes in 1987, 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 1987 if you filed—

- Form 1040EZ for 1986, or
- Form 1040A for 1986, or
- Form 1040 for 1986 and you **did not itemize** deductions on Schedule A of Form 1040.

Note: *If you itemized deductions on Form 1040 for 1986, you may have to report part or all of the amount shown on Form 1099-G as income on Form 1040 for 1987. See **Tele-Tax** (topic no. 205) on page 41 or get **Publication 525, Taxable and Nontaxable Income**, for details.*

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, Washington, and Wisconsin.

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

1. You and your spouse lived apart all year, and
2. You do not file a joint return, and
3. No part of the community income you earn is transferred to your spouse.

Social security benefits (and equivalent railroad retirement benefits)

If you received social security benefits in 1987, you may have to include some of your benefits in income. If any of the social security benefits you received for 1987 are taxable, you **MUST** use Form 1040 instead of Form 1040EZ or Form 1040A. Social security benefits for this purpose include the part of tier 1 railroad retirement benefits treated as social security.

By February 1, 1988, you should receive **Form SSA-1099** or **Form RRB-1099** showing the total benefits paid to you for 1987 and the total amount of any benefits repaid in 1987.

Use the worksheet on page 16 to see if any of your benefits may be taxable for 1987. Keep the worksheet for your records; **DO NOT** file it with your return.

For more information, get **Publication 915, Social Security Benefits and Equivalent Railroad Retirement Benefits**.

Figuring your total income (continued)

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

Check only one box:

- a. Single—write \$25,000 on line 10 below.
- b. Married, filing a joint return—write \$32,000 on line 10 below.
- c. Married, not filing a joint return and DID NOT live with your spouse at any time during 1987—write \$25,000 on line 10 below.
- d. Married, not filing a joint return and you lived with your spouse at any time during 1987—write -0- on line 10 below.

Note: If you checked Box **b** above, include your spouse's amounts on the appropriate lines below.

1. 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.) **1.**

Note: If the amount on line 1 above is zero or less, stop here; none of your benefits are taxable this year.

- | | |
|---|------------|
| 2. Divide the amount on line 1 above by 2.
Write the result. | 2. |
| 3. Write your total wages, salaries, tips, etc.,
from Form(s) W-2. | 3. |
| 4. Write your total interest income,
including any tax-exempt interest. | 4. |
| 5. Write your total dividend income. | 5. |
| 6. Write your total unemployment
compensation. | 6. |
| 7. Add lines 2 through 6 above. Write the total. | 7. |
| 8. Write the amount, if any, of your IRA
deduction. | 8. |
| 9. Subtract line 8 from line 7. Write the result. | 9. |
| 10. Write: { \$25,000 if you checked Box a or c above.
{ \$32,000 if you checked Box b above.
{ -0- if you checked Box d above. } | 10. |

If the amount on line **10** is equal to or more than the amount on line **9**, 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 **9** is more than the amount on line **10**, 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 1987 that were for 1984, 1985, or 1986, see Publication 915 for rules on a special election you may want to make that may reduce the amount of your taxable benefits.

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 February 1, 1988, ask your employer for one. If you don't get one from your employer by February 15, call the toll-free telephone number for your area listed on page 42. You will be asked to give your employer's name, address, and, if known, identification number. 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.

Line 6.
Total wages, salaries,
tips, etc. (continued)

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 form. Any tip allocation amount shown on Form W-2 may be added to your gross income unless you are able to prove a lesser amount with adequate 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 unreported tips. If you reported the full amount to your employer but your employer did not withhold the social security tax, you are still required to pay the tax. 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, get **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 fair rental 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. (The total fair rental value of the vehicle should also be shown in the fringe benefits box (Box 16a) of your W-2 form, or on a separate statement.) You **CANNOT** use Form 1040A or 1040EZ. For more information on fringe benefits, get **Publication 525, Taxable and Nontaxable Income.**

Excess salary deferrals. Beginning in 1987, if you choose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k), or the Federal Thrift Savings Fund) instead of having it paid to you, the Form W-2 you get from that employer should have the "Deferred compensation" box in Box 5 checked. The amount deferred should be shown in Box 16, not in Box 10. The total amount that may be deferred each year under all plans is generally limited to \$7,000. Any amount deferred in excess of \$7,000 must be included on Form 1040A, line 6. Amounts deferred under a tax-sheltered annuity plan may have a higher limit apply. Get Publication 525 for details.

Lines 7a and 7b.
Interest income

Taxable interest. Report on line 7a your total taxable interest income from banks, savings and loan associations, money market certificates, 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. Interest that was credited in 1987 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1987 income. For details, get **Publication 550, Investment Income and Expenses.**

Use Form 1040 instead of Form 1040A if:

- either** you received interest as a nominee (that is, in your name but that actually belongs to someone else) or you are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID,
- or** you received or paid accrued interest on securities transferred between interest payment dates.

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

Each payer should send you a **Form 1099-INT** or **Form 1099-OID** showing interest you must report. However, if you receive for 1987 a Form 1099-INT for U.S. Savings Bond interest which includes amounts you reported before 1987, see Publication 550. Even if you do not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest. For more information on interest income, see **Tele-Tax (topic no. 203)** on page 41 or see Publication 550.

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 7a is over \$400, also complete and attach Schedule 1 (Form 1040A), Part II, Interest income. In Part II, list the name of each payer and the amount. If you receive a Form 1099-INT or Form 1099-OID from a brokerage firm, be sure to write the name of the brokerage firm as the payer of the interest income.

Tax-exempt interest. If you received any tax-exempt interest, such as from municipal bonds, **DO NOT** include this income on line 7a. Instead, enter your tax-exempt interest on line 7b. Also include on line 7b any exempt-interest dividends received from a mutual fund.

If you are completing Schedule 1 (Form 1040A), Part II, include on line 1 the tax-exempt interest only if you received a Form 1099-INT for it. 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 II, and on line 7a. Be sure to also include the tax-exempt interest on line 7b.

Note: Interest earned on your IRA account is **not** tax-exempt interest. **DO NOT** report those earnings on Form 1040A, line 7b.

In the filled-in example on page 14, the Browns reported \$250 in taxable interest earned on their deposits in a savings account. Since the amount of interest they received was not more than \$400, they did not have to complete Part II of Schedule 1.

**Line 8.
Dividends**

Tax Tip: 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, get **Publication 550, Investment Income and Expenses.**

Report on line 8 your total dividends. Dividends are distributions of money, stock, or other property that corporations pay to stockholders.

Note: The dividend exclusion is no longer allowed.

Each payer should send you a **Form 1099-DIV**. Report all taxable dividends even if you did not receive a Form 1099-DIV.

If the amount on line 8 is over \$400, also complete and attach Schedule 1 (Form 1040A), Part III, Dividend income. In Part III, list the name of each payer and the amount. If you receive a Form 1099-DIV from a brokerage firm, be sure to write the name of the brokerage firm as the payer of the dividend income.

Use Form 1040 instead of Form 1040A if:

- either** you had capital gain distributions or nontaxable distributions,
- or** you received dividends as a nominee (that is, in your name but that actually belong to someone else).

In the example on page 14, the Browns reported \$200 in dividends on stock they owned. Since the amount of their dividends was not more than \$400, they did not have to complete Part III of Schedule 1.

**Line 9.
Unemployment compensation**

Beginning in 1987, unemployment compensation (insurance) is fully taxable. By February 1, 1988, you should receive **Form 1099-G**, Statement for Recipients of Certain Government Payments, showing the total unemployment compensation paid to you during 1987.

Use line 9 to report the unemployment compensation you received. If you received an overpayment of unemployment compensation in 1987 and you repaid any part of it, subtract the amount you repaid in 1987 from the total and enter the result on line 9. Write "repayment" and the amount of the repayment in the space to the left of the line 9 entry space.

Do not include on line 9 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.**

**Step 5
Figuring your
adjusted gross
income—Lines
11 and 12**

11a Your IRA deduction from applicable Worksheet. New rules for IRAs begin on page 18.	11a	
b Spouse's IRA deduction from applicable Worksheet. New rules for IRAs begin on page 18.	11b	
c Add lines 11a and 11b. Enter the total. These are your total adjustments.		11c
12 Subtract line 11c from line 10. Enter the result. This is your adjusted gross income. (If this line is less than \$15,432 and a child lived with you, see "Earned Income Credit" (line 21b) on page 27 of instructions.)	▶ 12	14,220.00

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

You can deduct contributions to your IRA on Form 1040A, line 11a, and contributions to your spouse's IRA (if you file a joint return) on line 11b. Generally, the IRA deduction limits under prior rules still apply. However, beginning in 1987, your IRA deduction may be further reduced or eliminated if you are covered by your employer's retirement plan (qualified pension, profit-sharing, annuity, SEP, etc.). But you may now make nondeductible contributions to your IRA whether or not you are covered by your employer's plan (see the **Tax Tip** to the left and page 19).

Not covered by your employer's retirement plan. If you (and your spouse if you file a joint return) were not covered by a retirement plan at work in 1987, you can continue to take a **full IRA deduction.** Use Worksheet 1 to figure your deduction. If you are married filing a separate return and you were not covered by a retirement plan at work but your spouse was, you are not considered to be covered by a retirement plan. **Caution:** Pending legislation would treat both such married taxpayers filing separate returns as covered by a retirement plan if they lived together at any time during the year.

Covered by your employer's retirement plan. Your Form W-2 should have the "Pension Plan" box in Box 5 checked if you are covered by your employer's plan. You are usually considered covered even if you are not vested in the plan. Get **Publication 590, Individual Retirement Arrangements (IRAs)**, if you need more details on who is considered covered by an employer's retirement plan. If you (or your spouse if you file a joint return) were covered by an employer's retirement plan, use the chart on page 19 to see if you can take an IRA deduction for 1987 and, if you can, which worksheet you should use to figure the amount you may deduct.

Tax Tip: Earnings on both deductible and nondeductible contributions to your IRA are not subject to tax until they are distributed to you.

Line 11.
Deduction for
contributions to an
IRA
(continued)

IF YOU (or your spouse if you file a joint return) WERE COVERED BY A RETIREMENT PLAN and:

Your filing status is:	And Form 1040A, line 10, is:	You:
Single or head of household	\$25,000 or less	Can take a full IRA deduction (use Worksheet 1)
	Over \$25,000 but less than \$35,000	Can take a partial IRA deduction (use Worksheet 2)
	\$35,000 or more	Cannot take an IRA deduction (see Tax Tip at left)
Married filing joint	\$40,000 or less	Can take a full IRA deduction (use Worksheet 1)
	Over \$40,000 but less than \$50,000	Can take a partial IRA deduction (use Worksheet 2)
	\$50,000 or more	Cannot take an IRA deduction (see Tax Tip at left)
Married filing separate	Over -0- but less than \$10,000	Can take a partial IRA deduction (use Worksheet 2)
	\$10,000 or more	Cannot take an IRA deduction (see Tax Tip at left)

Tax Tip: Even if you cannot take an IRA deduction, you may wish to make a nondeductible contribution. See **Nondeductible Contributions**, on this page.

Tax Tip: If you made IRA contributions for 1987, but do not deduct them on Form 1040A nor treat them as nondeductible on Form 8606, see Publication 590 for special rules.

Nondeductible contributions. You may choose to make nondeductible contributions to your IRA regardless of whether you are allowed to deduct all, part, or none of your IRA contributions for 1987. Your nondeductible contribution is the difference between your total IRA contributions (up to the maximum amount) and the amount you are allowed to and actually deduct on your 1987 return.

Example. You file as single. You made a \$2,000 IRA contribution for 1987. You cannot take an IRA deduction because you were covered by your employer's retirement plan, and the amount on Form 1040A, line 10, is over \$35,000 (all wages). You can, however, treat up to \$2,000 as a nondeductible contribution.

If you make nondeductible contributions, you must complete and attach **Form 8606**, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions. Use that form to figure the basis (nontaxable part) of your IRA. If you have a basis in your IRA, that form is also used to figure how much of any distribution from your IRA is taxed and how much is not taxed. If you and your spouse each make a nondeductible IRA contribution, each of you must complete and attach a separate Form 8606.

You should receive a statement by May 31, 1988, showing all contributions made to your IRA for 1987. Before completing the worksheet that applies to you, note that:

- If you made contributions to your IRA in 1987 that you deducted for 1986, DO NOT include those contributions in the worksheet you use.
- If you make contributions to your IRA (or, if applicable, your spouse's IRA) in 1988 by April 15 that you want to treat as contributions for 1987, include these when completing the applicable worksheet.

Note: If you deduct contributions you have not made and do not make them by April 15, 1988, you must amend your return by filing **Form 1040X** to show the actual deductible contributions made for 1987.

- On a joint return, if both spouses worked and both have IRAs, figure each spouse's deduction separately using columns (a) and (b) of the applicable worksheet. Then enter the separate deductions on lines 11a and 11b of Form 1040A.
- If you were married, you must file a joint return to deduct contributions to a nonworking spouse's IRA for 1987. A "nonworking" spouse is one who had no wages or other earned income in 1987, or a working spouse who chooses to be treated as having no earned income for purposes of the deduction.

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

- You received any taxable distributions 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 details, see **Tele-Tax** (topic no. 252) on page 41 or get Publication 590.

IRA Worksheet 1 →

IRA Worksheet 1 (keep for your records). **Caution:** Use this worksheet **ONLY** if:
 (1) you (and your spouse if you file a joint return) were not covered by a retirement plan at work; **OR**
 (2) you (or your spouse if you file a joint return) were covered by a retirement plan at work and the amount on Form 1040A, line 10, is:

- \$25,000 or less, and your filing status is single or head of household; or
- \$40,000 or less, and your filing status is married filing a joint return.

Note: If you use Worksheet 1 to figure your deductible IRA, you may choose to treat all or part of the amount shown on line 3 of the worksheet (or line 8, if applicable) as a nondeductible contribution instead of taking a deduction for that amount. If you do, also include that amount on Form 8606, line 3.

	(a) Your IRA	(b) Your working spouse's IRA
1. Enter IRA contributions you made for 1987, but do not enter more than \$2,000 in either column.	1.	1.
2. Enter wages, salaries, and tips for each, from Form 1040A, line 6.	2.	2.
3. Compare the amounts on lines 1 and 2, and enter the smaller of the two amounts on line 3. Enter on Form 1040A, line 11a, the amount from line 3, column (a). If applicable, enter on Form 1040A, line 11b, the amount from line 3, column (b). If you are married and made contributions to an IRA for your nonworking spouse, go on to line 4.	3.	3.
Complete lines 4 through 8 only if contributions were made to an IRA for your nonworking spouse (as defined on page 19) and you file a joint return.		
4. Compare the amount on line 2, column (a) to \$2,250 and enter the smaller amount.	4.	
5. Enter the amount from line 3, column (a).	5.	
6. Subtract amount on line 5 from amount on line 4.	6.	
7. Enter IRA contributions made for 1987 for your nonworking spouse, but not more than \$2,000.	7.	
8. Compare the amounts on lines 2, 6, and 7, and enter the smallest of the three amounts on line 8. Also enter this amount on Form 1040A, line 11b.	8.	

IRA Worksheet 2 →

IRA Worksheet 2 (keep for your records). **Caution:** Use this worksheet **ONLY** if you (or your working spouse if you file a joint return) were covered by a retirement plan at work and the amount on Form 1040A, line 10, is:

Over—	But not over—	And your filing status is—
\$25,000	\$35,000	Single or head of household
\$40,000	\$50,000	Married filing a joint return
\$-0-	\$10,000	Married filing a separate return

1. Enter: \$35,000 if your filing status is single or head of household; or \$50,000 if your filing status is married filing a joint return; or \$10,000 if your filing status is married filing a separate return. 1.
| --- | | |
2. Enter the amount from Form 1040A, line 10. If this amount is equal to or larger than the amount on line 1, none of your IRA contributions are deductible. Stop here; see Form 8606 if you want to make a nondeductible IRA contribution. 2.
| --- | | |
3. Subtract the amount on line 2 from the amount on line 1. Enter the result. **If the result is \$10,000 or more, stop here; complete Worksheet 1.** 3.
| --- | | |
4. Multiply the amount on line 3 by 20% (.20). Enter the result. If it is not a multiple of \$10, round it up to the next multiple of \$10 (for example, round \$490.30 to \$500). However, if the result is less than \$200, enter \$200 on line 4. Go on to line 5. 4.

IRA Worksheet 2
 (continued)

Note: If you use Worksheet 2 to figure your deductible IRA, figure any nondeductible IRA contributions on line 8 of the worksheet (also on line 18, if applicable). You may also choose to make all or part of deductible contributions on line 7 (or line 17, if applicable) as nondeductible. If you do, also include that amount on Form 8606, line 3.

	(a) Your IRA	(b) Your working spouse's IRA
Deductible IRA contributions		
5. Enter wages, salaries, and tips for each, from Form 1040A, line 6.	5.	5.
6. Enter IRA contributions you made for 1987, but do not enter more than \$2,000 in either column.	6.	6.
7. Compare the amounts on lines 4, 5, and 6, and enter the smallest of the three amounts on line 7. Enter on Form 1040A, line 11a, the amount from line 7, column (a), that you choose to deduct. If applicable, enter on Form 1040A, line 11b, the amount from line 7, column (b), that you choose to deduct. (If the amount on line 6 is more than the amount on line 7, go on to line 8.)	7.	7.
Nondeductible IRA contributions		
8. Subtract line 7 from line 5 or line 6, whichever is smaller , and enter the result. Enter on your Form 8606, line 3, the amount from line 8 that you choose to make nondeductible. Complete a separate Form 8606 for each spouse.	8.	8.

If contributions were made to an IRA for your nonworking spouse (as defined on page 19) and you file a joint return, complete lines 9 through 18.

Deductible IRA contributions for nonworking spouse

9. Compare the amount on line 5, column (a) to \$2,250 and enter the smaller amount.	9.	
10. Add the amount on line 7 plus the part of line 8, column (a), that you choose to make nondeductible. Enter the result.	10.	
11. Subtract the amount on line 10 from the amount on line 9. Enter the result. If zero or less, stop here; you cannot make deductible or nondeductible IRA contributions for your nonworking spouse.	11.	
12. Enter the smallest of: (a) IRA contributions you made for 1987 that are for your nonworking spouse; (b) \$2,000; or (c) the amount on line 11.		12.
13. Multiply the amount on line 3 by 22.5% (.225). Enter the result. If it is not a multiple of \$10, round it up to the next multiple of \$10. However, if the result is less than \$200, enter \$200 on line 13.	13.	
14. Enter the amount from line 7, column (a).	14.	
15. Subtract line 14 from line 13. Enter the result.	15.	
16. Compare the amounts on lines 12 and 15, and enter the smaller amount on line 16.	16.	
17. Compare the amounts on lines 4, 5, and 16, and enter the smallest of the three amounts on line 17. Also enter on Form 1040A, line 11b, the amount from line 17 that you choose to deduct. If the amount on line 12 is more than the amount on line 17, go on to line 18.		17.

Nondeductible IRA contributions for nonworking spouse

18. Subtract line 17 from line 12 and enter the result. Enter on your spouse's Form 8606, line 3, the amount from line 18 that you choose to make nondeductible.		18.
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**Line 12.
Adjusted gross
income**

Subtract line 11c from line 10. This is your adjusted gross income for 1987. If line 12 is less than \$15,432, you might be eligible for the earned income credit. See page 27 for details.

Step 6

**Figuring your taxable income—
Lines 13 through 17**

13 Enter the amount from line 12.	13 <u>14,220.00</u>					
14a Check if: <input type="checkbox"/> You were 65 or over <input type="checkbox"/> Blind } Enter number of boxes checked ▶ 14a <input style="width: 50px;" type="text"/>						
<input type="checkbox"/> Spouse was 65 or over <input type="checkbox"/> Blind }						
b If you can be claimed as a dependent on another person's return (such as your parents' return), check here. ▶ 14b <input type="checkbox"/>						
c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, check here. ▶ 14c <input type="checkbox"/>						
d Standard deduction. If you checked a box on line 14a, b, or c, see page 22 for amount to enter on line 14d. If no box is checked, enter amount shown below for your filing status.						
Filing status from page 1	<table border="0" style="width: 100%;"> <tr> <td style="border-right: 1px solid black; padding-right: 5px;">Single or Head of household, enter \$2,540</td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="3" style="padding-left: 10px;">14d <u>3,760.00</u></td> </tr> <tr> <td style="border-right: 1px solid black; padding-right: 5px;">Married filing joint return, enter \$3,760</td> </tr> <tr> <td style="border-right: 1px solid black; padding-right: 5px;">Married filing separate return, enter \$1,880</td> </tr> </table>	Single or Head of household, enter \$2,540	}	14d <u>3,760.00</u>	Married filing joint return, enter \$3,760	Married filing separate return, enter \$1,880
Single or Head of household, enter \$2,540	}	14d <u>3,760.00</u>				
Married filing joint return, enter \$3,760						
Married filing separate return, enter \$1,880						
15 Subtract line 14d from line 13. Enter the result.	15 <u>10,460.00</u>					
16 Multiply \$1,900 by the total number of exemptions claimed on line 5e. Or, figure your exemption amount from the chart on page 24 of the instructions.	16 <u>5,700.00</u>					
17 Subtract line 16 from line 15. Enter the result. This is your taxable income . ▶ 17	<u>4,760.00</u>					

Line 14a. Check boxes for age and blindness

If you were 65 or over or blind, check the appropriate boxes on line 14a. If you are married and claim an exemption for your spouse, and your spouse was 65 or over or blind, also check the appropriate boxes for your spouse.

Age. Generally, age is determined as of December 31. However, if your 65th birthday was on January 1, 1988, you should check the "65 or over" box on your 1987 return.

Blindness. Blindness is determined as of December 31. If you were completely blind, attach a statement to your return describing this condition. If you were partially blind, you must attach to your return each year a certified statement from your eye doctor that:

- either** you can't see better than 20/200 in your better eye with eyeglasses or contact lenses,
- or** your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, attach a certified statement to this effect and attach it only once. In later years, mention that you have already filed a statement.

If you check any of the boxes on line 14a, see **Exception 1** under the line 14d instructions, below.

Line 14b. Check box if a dependent

If you can be claimed as a dependent on another person's return (such as your parents' return), check the box on line 14b. See **Exception 2** under the line 14d instructions, below.

Line 14c. Check box if filing separate, spouse itemizes

If you are married filing a separate return, and your spouse files Form 1040 and itemizes deductions on Schedule A, check the box on line 14c. See **Exception 3** under the line 14d instructions.

Line 14d. Standard deduction

In general, for 1987 you are entitled to take a standard deduction in the amount shown on line 14d for your filing status. However, there are three exceptions.

Exception 1. If you completed line 14a, your standard deduction will generally be more than the amount shown on line 14d. See **Standard deduction if 65 or over or blind**, on page 23, to figure your standard deduction.

Exception 2. If you checked the box on line 14b, your standard deduction may be less than the amount shown on line 14d. See **Standard deduction if claimed as a dependent**, on page 23, to figure the amount of your standard deduction.

Exception 3. If you checked the box on line 14c, you CANNOT take the standard deduction even if you completed line 14a. Enter zero on line 14d.

If you did not complete line 14a, 14b, or 14c, enter on line 14d the amount shown on the form for your filing status.

Line 14d.
Standard deduction
(continued)

Standard deduction if 65 or over or blind

In general, if you completed line 14a, use the following chart to find the amount to enter on line 14d. However, if you can be claimed as a dependent on another person's return, you must use the worksheet below this chart to figure your standard deduction.

Chart if 65 or over
or blind—

If your filing status is:	and the number on Form 1040A, line 14a, is:	enter on Form 1040A, line 14d:
Single	1	\$3,750
	2	\$4,500
Married filing a joint return	1	\$5,600
	2	\$6,200
	3	\$6,800
	4	\$7,400
Married filing a separate return	1	\$3,100
	2	\$3,700
	3	\$4,300
	4	\$4,900
Head of household	1	\$5,150
	2	\$5,900

Standard deduction if claimed as a dependent

If you checked the box on line 14b, use the worksheet below to figure the amount to enter on Form 1040A, line 14d.

Worksheet for person who can be claimed as a dependent (keep for your records)

- | | | |
|---|-----|--------|
| 1. Enter the amount from Form 1040A, line 6. | 1. | |
| 2. Minimum amount. | 2. | 500.00 |
| 3. Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here. | 3. | |
| 4. If under 65 and not blind, enter on line 4 the amount shown below for your filing status. If 65 or over or blind, enter on line 4 the amount from the chart above that applies to you. <ul style="list-style-type: none"> • Single or Head of household, enter \$2,540 • Married filing separate return, enter \$1,880 • Married filing joint return, enter \$3,760 | 4. | |
| 5. Standard deduction. | | |
| a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts. If under 65 and not blind, stop here; enter this amount on Form 1040A, line 14d. Otherwise, go on to line 5b. | 5a. | |
| b. If 65 or over or blind, multiply the number entered on Form 1040A, line 14a, by \$750 (\$600 if married filing a joint or separate return). Enter the result. | 5b. | |
| c. Add lines 5a and 5b. Enter the result. | 5c. | |
| d. Compare the amounts on lines 4 and 5c. Enter the smaller of the two amounts here and on Form 1040A, line 14d. | 5d. | |

Example. Steve White is single and can be claimed as a dependent on his parents' return. Steve's total gross income is \$1,000. Of this amount, \$400 was wages and \$600 was interest income. Because Steve can be claimed as a dependent on his parents' return, he must use the worksheet to figure his standard deduction. Steve enters his wages of \$400 on line 1 of the worksheet. Since the \$500 shown on line 2 is larger than Steve's wages, he enters \$500 on line 3. On line 4 Steve enters \$2,540, the standard deduction for a single individual who is neither age 65 or over nor blind. Since the amount on line 3 (\$500) is smaller than the amount on line 4 (\$2,540), Steve enters \$500 on line 5a. This is the amount of Steve's standard deduction that he enters on Form 1040A, line 14d.

Line 16. Exemptions

You are entitled to a \$1,900 deduction for each exemption you can take. Multiply \$1,900 by the number of exemptions shown on line 5e, **OR** use the chart below. Write this amount on line 16.

Write this amount on line 16—

Number of exemptions shown on line 5e—									
1	2	3	4	5	6	7	8	9	10
1,900	3,800	5,700	7,600	9,500	11,400	13,300	15,200	17,100	19,000

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.

Line 17. Taxable income

Subtract line 16 from line 15. 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.

Note: *If you can be claimed as a dependent on another person's return or if you are required to use Form 8615 to compute your tax, the IRS cannot figure your tax for you.*

To have IRS figure your tax for you—

1. Fill in the parts of the return through line 17 that apply to you.
2. If you file a joint return, use the space in the margin to the left of line 17 to show your own taxable income and that of your spouse.
3. Complete lines 19 and 21a if they apply to you. If you received any **advance earned income credit** (EIC) payments, in the space to the left of line 20 entry space, write "AEIC" and show the amount of the payment. Your Form(s) W-2 will show these payments.
4. Attach the first copy or Copy B of all your W-2 forms.
5. Complete and attach Schedule 1 of Form 1040A, if required.
6. Sign and date your return (both spouses must sign a joint return) and show your occupation.
7. Mail your return by April 15, 1988.

Earned income credit. See line 21b instructions on page 27 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— Lines 18 through 22

If You Want IRS To Figure Your Tax, See Page 24 of the Instructions.

Caution: If you are under age 14 and have more than \$1,000 of investment income, see page 24 of the instructions and check here <input type="checkbox"/>			
18	Find the tax on the amount on line 17. Check if from: <input checked="" type="checkbox"/> Tax Table (pages 32-37); or <input type="checkbox"/> Form 8615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000.	18	596 00
19	Credit for child and dependent care expenses. Complete and attach Schedule 1, Part I.	19	190 00
20	Subtract line 19 from line 18. Enter the result. (If line 19 is more than line 18, enter -0- on line 20.) This is your total tax .	▶ 20	406 00
21a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$43,800, see page 26.)	21a	375 00
b	Earned income credit, from the worksheet on page 28 of the instructions. Also see page 27.	21b	122 00
22	Add lines 21a and 21b. Enter the total. These are your total payments .	▶ 22	497 00

Line 18. Figuring your income tax

Caution: *If you were under age 14 at the end of 1987 and had more than \$1,000 of interest, dividends, or other investment income in 1987, you CANNOT use the tax table to figure your tax. Instead, you must figure your tax on Form 8615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. Complete and attach Form 8615 to your Form 1040A, and be sure to check the box above line 18.*

Line 19. 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, 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
- Which expenses qualify for the credit
- Who can take the credit
- How to figure the credit

Line 19.
Credit for child and
dependent care
expenses
(continued)

Who can qualify you for the credit

If you worked or looked for work in 1987, 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 \$1,900 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 1987, your child is a qualifying person if you had custody of the child for a longer time during 1987 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 one or both parents, and
2. Was in the custody of one or both parents for more than half of 1987, and
3. Was under age 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 14 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 26).
 2. The qualifying person lived in your home.
 3. You (and your spouse if you were married) paid more than half the cost of keeping up your home. (See **Tele-Tax** (topic no. 401) on page 41 or get **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 1987, 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.

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 a day in your home.

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 on page 26 for some of the lines on Schedule 1 (Form 1040A), Part I. Those lines that do not appear on page 26 are self-explanatory.

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. Get **Publication 503** for details.

Line 19.
Credit for child
and dependent
care expenses
(continued)

Line 2. Write on line 2 the amount of qualified expenses you incurred and actually paid in 1987. 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 1986 that you did not pay until 1987, you may be able to increase the amount of credit you can take in 1987; 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 1987,
or \$4,800 if you paid for the care of two or more qualifying persons in 1987.

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 1987;
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. Get Publication 503 for more details.

If you were **unmarried** at the end of 1987, or are treated as being unmarried, write your earned income on line 3a.

If you are **married**, filing a joint return for 1987, write your earned income on line 3a and your spouse's earned income on line 3b. Then write the **smaller** of your earned income or your spouse's earned income on line 3c.

Spouse who is a full-time student or is disabled. If your spouse was a full-time student or was disabled in 1987, 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 1987). 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 1987.*

Line 20.
Total tax

Subtract the amount on line 19 from the amount on line 18. Write the result. If the amount on line 19 is more than the amount on line 18, write -0- on line 20.

Advance earned income credit (EIC) payments. If you received advance EIC payments in 1987, include these payments, as shown on Form(s) W-2, in the total on line 20. In the space to the left of this total, write "AEIC" and show the amount.

Line 21a.
Total Federal
income tax withheld

On line 21a write the total amount of **Federal income tax withheld** during 1987. This should be shown in Box 9 of your 1987 Form(s) W-2.

If you received a Form 1099 showing income tax withheld ("backup withholding") on dividends or interest income for 1987, include the amount withheld in the total on line 21a. 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 1987 and your total wages were over \$43,800, 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 on page 27 to figure any excess social security taxes.

Excess railroad retirement taxes (RRTA) withheld. For 1987 no more than \$4,521.45 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 \$4,521.45 in RRTA tax in 1987,
or you had both RRTA tax and social security tax withheld from your wages in 1987 and the total withheld was more than \$3,131.70.

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

Line 21a.
Total Federal
income tax
withheld
(continued)

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

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

Tax Tip: If any one employer withheld more than \$3,131.70 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Employer	Social security tax withheld (Do not enter more than \$3,131.70 for each employer.)
1.	\$ _____
	+ _____
	+ _____
2. Add amounts withheld	= _____
3. Social security tax limit	- 3,131.70
4. Subtract line 3 from line 2 and write the result here. Also add this amount to the Federal income tax withheld on line 21a (line 8 of Form 1040EZ). Write "Excess SST" and show the amount in the space to the left of line 21a (line 8 of Form 1040EZ).	= _____

Excess medicare tax. If you were a Federal, state, or local government employee whose wages in 1987 were subject **ONLY** to the 1.45% medicare tax and you also had another job that was subject to social security tax or RRTA tax, you may have paid too much medicare tax. To get a credit on the excess, your total government wages plus your other wages subject to social security tax or RRTA tax must be more than \$43,800. You must use Form 1040 with **Form 4469** attached to it to claim the credit.

Line 21b.
Earned income
credit

This is a special credit that can help some people who have a child and have income under \$15,432. The credit can be as much as \$851.

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

1. You had earned income (explained on page 28) in 1987 of less than \$15,432, and
2. The amount on line 13 is less than \$15,432, and
3. You have a child who lived with you in your principal home for more than half the year during 1987 (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 1987 and your home was the child's home for the entire part of 1987 that your child was alive, your child is considered to have lived with you for the entire year.

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.

Married filing joint return. Your child must be claimed as your dependent on line 5c. **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 14, 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, enter your child's name in the space to the left of the line 21b entry space. Your "child" means your son or daughter, 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. **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 14, you can take the credit if you meet all of the conditions listed above. If you can take the credit because of this exception, enter your child's name in the space to the left of the line 21b entry space (unless you entered the child's name in the space provided on line 4). Your "child" means your son or daughter, 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 20. See line 20 instructions for more details.

Line 21b.
Earned
income credit
(continued)

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 railroad retirement benefits
- Welfare benefits
- Nondisability pensions
- Veterans' benefits
- Workers' compensation
- Unemployment compensation

If you qualify for the credit, use the worksheet below to figure it. Otherwise, write "No" on line 21b and go on to line 22.

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

SAMPLE

1. Enter the amount from Form 1040A, line 6. Also include other earned income whether taxable or not. If line 6 is \$15,432 or more, stop here. You cannot take the credit.	1. 13,770.00
2. Enter the amount from Form 1040A, line 13. If line 13 is \$15,432 or more, stop here. You cannot take the credit.	2. 14,220.00
3. If line 2 is less than \$6,925 , use line 1 to find the credit in the table on page 38. Enter the amount here and on Form 1040A, line 21b.	3.
4. If line 2 is at least \$6,925 :	
a. First, use line 1 to find the credit in the table on page 38. Enter the amount here.	a. 167.00
b. Then, use line 2 to find the credit in the table. Enter that amount here.	b. 122.00
c. Compare lines a and b above. Enter the smaller of the two amounts here. Also enter this amount on Form 1040A, line 21b.	4. 122.00

Caution: If you have not already done so, please read the instructions for line 21b that begin on page 27 to see whether you qualify for the credit.

Earned income credit worksheet (keep for your records)

Note: If on line 1 of the worksheet you include earned income that is not taxable, write "NEI" in the space to the left of the line 21b entry space, even if you cannot claim the credit.

If you checked filing status Box 1 or 3, you cannot take the credit. Do not complete this worksheet.

1. Enter the amount from Form 1040A, line 6. Also include other earned income whether taxable or not. If line 6 is \$15,432 or more, stop here. You cannot take the credit.	1.
2. Enter the amount from Form 1040A, line 13. If line 13 is \$15,432 or more, stop here. You cannot take the credit.	2.
3. If line 2 is less than \$6,925 , use line 1 to find the credit in the table on page 38. Enter the amount here and on Form 1040A, line 21b.	3.
4. If line 2 is at least \$6,925 :	
a. First, use line 1 to find the credit in the table on page 38. Enter the amount here.	a.
b. Then, use line 2 to find the credit in the table. Enter that amount here.	b.
c. Compare lines a and b above. Enter the smaller of the two amounts here. Also enter this amount on Form 1040A, line 21b.	4.

Line 22.
Total payments

Add lines 21a and 21b and write the total on line 22.

Extensions of time to file. If you filed **Form 4868** to get an automatic extension of time to file Form 1040A, include in the total on line 22 the amount of any payment you made with Form 4868. In the space to the left of the line 22 entry space, write "Form 4868" and show the amount paid. Also include any amount paid with **Form 2688** that you filed to request an additional extension.

Step 8
Figuring your refund or amount you owe

23 If line 22 is larger than line 20, subtract line 20 from line 22. Enter the result. This is the amount of your refund .	23	91.00
24 If line 20 is larger than line 22, subtract line 22 from line 20. Enter the result. This is the amount you owe . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number, daytime phone number, and "1987 Form 1040A" on it.	24	

Line 23. Refund If you had more tax withheld than you owe, the amount on line 22 will be larger than the amount on line 20. Subtract line 20 from line 22 and write your answer on line 23—this is the amount of your refund. If line 23 is less than \$1, we will send the refund only if you request it when you file the return.

If your refund is large, get **Form W-4, Employee's Withholding Allowance Certificate**, from your employer to see if you are entitled to additional withholding allowances. If you are, file a new W-4 form with your employer to decrease the amount of income tax to be withheld from your pay.

Line 24. Amount you owe If you did not have enough tax withheld, the amount on line 20 will be larger than the amount on line 22. Subtract line 22 from line 20 and write your answer on line 24—this is the amount you still owe IRS. If line 24 is less than \$1, you do not have to pay it.

Pay the full amount by check or money order, payable to the "Internal Revenue Service." On your payment write your social security number, daytime phone number, and "1987 Form 1040A," and attach the payment to your return.

Penalty for not paying enough tax during the year. There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The amount you owe IRS (line 24) is \$500 or more, and
- The amount of Federal income tax withheld (line 21a) is less than 90% of the amount of your total tax (line 20) minus your earned income credit (line 21b).

Form 2210, Underpayment of Estimated Tax by Individuals, is used to figure the amount of the penalty. You may choose to have IRS figure the penalty for you. If you owe a penalty, IRS will send you a bill. However, if you choose to figure the penalty yourself, you must file Form 1040 and attach Form 2210 to it. The penalty may be waived under certain conditions. Get **Publication 505, Tax Withholding and Estimated Tax**, for details.

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 <u>Don T. Brown</u>	<u>2/15/88</u>	<u>Clerk</u>
Spouse's signature (if joint return, both must sign)	Date	Spouse's occupation
X <u>Lisa Brown</u>	<u>2-15-88</u>	<u>Sales</u>
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 <input type="checkbox"/>	

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.

Child's return. If your child cannot sign his or her return because of age or other reasons, you may sign your child's name in the space provided followed by the words "By (your signature), parent for minor child."

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 your return. 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 get **Publication 1045, Information for Tax Practitioners**, 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, 1988**, 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.

Filing dates,
penalties,
and interest
(continued)

Paying tax late. Generally, 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, 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 Form 1040A, you can get an automatic four-month extension by filing **Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return**, by April 15, 1988. If you make a payment with Form 4868, see line 22 instructions for more information.

Section 3— General Information

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

Corresponding with IRS

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

Address change

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

Death of taxpayer

If the taxpayer died before filing a return for 1987, 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 1987 and you did not remarry in 1987, or if your spouse died in 1988 before filing a return for 1987, you can file a joint return. A joint return should show your spouse's 1987 income before death and your income for all of 1987. 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** to claim the refund.

For more details, see **Tele-Tax** (topic no. 165) on page 41 or get **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, use **Form 4506, Request for Copy of Tax Form**. There is a charge of \$4.25. If you have questions about your account, call or write your local IRS office. If you would like a printed copy of your account, it will be mailed to you free of charge.

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.

Tax help videotape	A videotape of line-by-line instructions for completing your return is available in either English or Spanish at participating libraries, or you can buy or rent the tape at some videotape outlets.
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)	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. <i>Note: If you received a Federal Income Tax Forms Package in the mail, be sure to take it with you to the assistance site.</i>
Substitute tax forms	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.
Income tax withholding for 1988	If the amount you owe IRS (line 24) or the refund IRS owes you (line 23) is large, file a new Form W-4 , Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, there are methods which could reduce your withholding. For details, see your employer or get Publication 505 , Tax Withholding and Estimated Tax.
Estimated tax payments	In general, you do not have to make estimated tax payments if you expect that your 1988 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 1988, you must use Form 1040 to claim the payments you made. Please see Publication 505 for more details.
Privacy Act and Paperwork Reduction Act Notice	<p>The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you:</p> <ul style="list-style-type: none"> • 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. <p>For the Internal Revenue Service, this notice applies to:</p> <ul style="list-style-type: none"> • Tax returns and any papers filed with them. • Any questions we need to ask you so we can— <ol style="list-style-type: none"> 1. Complete, correct, or process your return. 2. Figure your tax. 3. Collect tax, interest, or penalties. <p>Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), 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.</p> <p>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.</p> <p>We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to certain cities, states, the District of Columbia, 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.</p> <p>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. In such cases, 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.</p> <p>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.</p>

1987 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 17 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 \$3.371. This is the tax amount they must write on line 18 of Form 1040A.

At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
23,200	23,250	4,247	3,364	4,674	3,413
23,250	23,300	4,261	3,371	4,691	3,427
23,300	23,350	4,275	3,379	4,709	3,441
23,350	23,400	4,289	3,386	4,726	3,455

If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
Your tax is—																	
\$0	\$5	\$0	\$0	\$0	\$0	1,400	1,425	155	155	155	155	2,700	2,725	335	298	347	307
5	15	1	1	1	1	1,425	1,450	158	158	158	158	2,725	2,750	339	301	351	311
15	25	2	2	2	2	1,450	1,475	161	161	161	161	2,750	2,775	342	304	354	314
25	50	4	4	4	4	1,475	1,500	164	164	164	164	2,775	2,800	346	307	358	318
50	75	7	7	7	7	1,500	1,525	166	166	167	166	2,800	2,825	350	309	362	322
75	100	10	10	10	10	1,525	1,550	169	169	171	169	2,825	2,850	354	312	366	326
100	125	12	12	12	12	1,550	1,575	172	172	174	172	2,850	2,875	357	315	369	329
125	150	15	15	15	15	1,575	1,600	175	175	178	175	2,875	2,900	361	318	373	333
150	175	18	18	18	18	1,600	1,625	177	177	182	177	2,900	2,925	365	320	377	337
175	200	21	21	21	21	1,625	1,650	180	180	186	180	2,925	2,950	369	323	381	341
200	225	23	23	23	23	1,650	1,675	183	183	189	183	2,950	2,975	372	326	384	344
225	250	26	26	26	26	1,675	1,700	186	186	193	186	2,975	3,000	376	329	388	348
250	275	29	29	29	29	1,700	1,725	188	188	197	188	3,000					
275	300	32	32	32	32	1,725	1,750	191	191	201	191	3,000	3,050	382	334	394	354
300	325	34	34	34	34	1,750	1,775	194	194	204	194	3,050	3,100	389	341	401	361
325	350	37	37	37	37	1,775	1,800	197	197	208	197	3,100	3,150	397	349	409	369
350	375	40	40	40	40	1,800	1,825	200	199	212	199	3,150	3,200	404	356	416	376
375	400	43	43	43	43	1,825	1,850	204	202	216	202	3,200	3,250	412	364	424	384
400	425	45	45	45	45	1,850	1,875	207	205	219	205	3,250	3,300	419	371	431	391
425	450	48	48	48	48	1,875	1,900	211	208	223	208	3,300	3,350	427	379	439	399
450	475	51	51	51	51	1,900	1,925	215	210	227	210	3,350	3,400	434	386	446	406
475	500	54	54	54	54	1,925	1,950	219	213	231	213	3,400	3,450	442	394	454	414
500	525	56	56	56	56	1,950	1,975	222	216	234	216	3,450	3,500	449	401	461	421
525	550	59	59	59	59	1,975	2,000	226	219	238	219	3,500	3,550	457	409	469	429
550	575	62	62	62	62	2,000						3,550	3,600	464	416	476	436
575	600	65	65	65	65	2,000	2,025	230	221	242	221	3,600	3,650	472	424	484	444
600	625	67	67	67	67	2,025	2,050	234	224	246	224	3,650	3,700	479	431	491	451
625	650	70	70	70	70	2,050	2,075	237	227	249	227	3,700	3,750	487	439	499	459
650	675	73	73	73	73	2,075	2,100	241	230	253	230	3,750	3,800	494	446	506	466
675	700	76	76	76	76	2,100	2,125	245	232	257	232	3,800	3,850	502	454	514	474
700	725	78	78	78	78	2,125	2,150	249	235	261	235	3,850	3,900	509	461	521	481
725	750	81	81	81	81	2,150	2,175	252	238	264	238	3,900	3,950	517	469	529	489
750	775	84	84	84	84	2,175	2,200	256	241	268	241	3,950	4,000	524	476	536	496
775	800	87	87	87	87	2,200	2,225	260	243	272	243	4,000					
800	825	89	89	89	89	2,225	2,250	264	246	276	246	4,000	4,050	532	484	544	504
825	850	92	92	92	92	2,250	2,275	267	249	279	249	4,050	4,100	539	491	551	511
850	875	95	95	95	95	2,275	2,300	271	252	283	252	4,100	4,150	547	499	559	519
875	900	98	98	98	98	2,300	2,325	275	254	287	254	4,150	4,200	554	506	566	526
900	925	100	100	100	100	2,325	2,350	279	257	291	257	4,200	4,250	562	514	574	534
925	950	103	103	103	103	2,350	2,375	282	260	294	260	4,250	4,300	569	521	581	541
950	975	106	106	106	106	2,375	2,400	286	263	298	263	4,300	4,350	577	529	589	549
975	1,000	109	109	109	109	2,400	2,425	290	265	302	265	4,350	4,400	584	536	596	556
1,000																	
1,000	1,025	111	111	111	111	2,425	2,450	294	268	306	268	4,400	4,450	592	544	604	564
1,025	1,050	114	114	114	114	2,450	2,475	297	271	309	271	4,450	4,500	599	551	611	571
1,050	1,075	117	117	117	117	2,475	2,500	301	274	313	274	4,500	4,550	607	559	619	579
1,075	1,100	120	120	120	120	2,500	2,525	305	276	317	277	4,550	4,600	614	566	626	586
1,100	1,125	122	122	122	122	2,525	2,550	309	279	321	281	4,600	4,650	622	574	634	594
1,125	1,150	125	125	125	125	2,550	2,575	312	282	324	284	4,650	4,700	629	581	641	601
1,150	1,175	128	128	128	128	2,575	2,600	316	285	328	288	4,700	4,750	637	589	649	609
1,175	1,200	131	131	131	131	2,600	2,625	320	287	332	292	4,750	4,800	644	596	656	616
1,200	1,225	133	133	133	133	2,625	2,650	324	290	336	296	4,800	4,850	652	604	664	624
1,225	1,250	136	136	136	136	2,650	2,675	327	293	339	299	4,850	4,900	659	611	671	631
1,250	1,275	139	139	139	139	2,675	2,700	331	296	343	303	4,900	4,950	667	619	679	639
1,275	1,300	142	142	142	142	2,700						4,950	5,000	674	626	686	646

1987 Tax Table—Continued

If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						8,000						11,000					
5,000	5,050	682	634	694	654	8,000	8,050	1,132	1,084	1,144	1,104	11,000	11,050	1,582	1,534	1,594	1,554
5,050	5,100	689	641	701	661	8,050	8,100	1,139	1,091	1,151	1,111	11,050	11,100	1,589	1,541	1,601	1,561
5,100	5,150	697	649	709	669	8,100	8,150	1,147	1,099	1,159	1,119	11,100	11,150	1,597	1,549	1,609	1,569
5,150	5,200	704	656	716	676	8,150	8,200	1,154	1,106	1,166	1,126	11,150	11,200	1,604	1,556	1,616	1,576
5,200	5,250	712	664	724	684	8,200	8,250	1,162	1,114	1,174	1,134	11,200	11,250	1,612	1,564	1,624	1,584
5,250	5,300	719	671	731	691	8,250	8,300	1,169	1,121	1,181	1,141	11,250	11,300	1,619	1,571	1,631	1,591
5,300	5,350	727	679	739	699	8,300	8,350	1,177	1,129	1,189	1,149	11,300	11,350	1,627	1,579	1,639	1,599
5,350	5,400	734	686	746	706	8,350	8,400	1,184	1,136	1,196	1,156	11,350	11,400	1,634	1,586	1,646	1,606
5,400	5,450	742	694	754	714	8,400	8,450	1,192	1,144	1,204	1,164	11,400	11,450	1,642	1,594	1,654	1,614
5,450	5,500	749	701	761	721	8,450	8,500	1,199	1,151	1,211	1,171	11,450	11,500	1,649	1,601	1,661	1,621
5,500	5,550	757	709	769	729	8,500	8,550	1,207	1,159	1,219	1,179	11,500	11,550	1,657	1,609	1,669	1,629
5,550	5,600	764	716	776	736	8,550	8,600	1,214	1,166	1,226	1,186	11,550	11,600	1,664	1,616	1,676	1,636
5,600	5,650	772	724	784	744	8,600	8,650	1,222	1,174	1,234	1,194	11,600	11,650	1,672	1,624	1,684	1,644
5,650	5,700	779	731	791	751	8,650	8,700	1,229	1,181	1,241	1,201	11,650	11,700	1,679	1,631	1,691	1,651
5,700	5,750	787	739	799	759	8,700	8,750	1,237	1,189	1,249	1,209	11,700	11,750	1,687	1,639	1,699	1,659
5,750	5,800	794	746	806	766	8,750	8,800	1,244	1,196	1,256	1,216	11,750	11,800	1,694	1,646	1,706	1,666
5,800	5,850	802	754	814	774	8,800	8,850	1,252	1,204	1,264	1,224	11,800	11,850	1,702	1,654	1,714	1,674
5,850	5,900	809	761	821	781	8,850	8,900	1,259	1,211	1,271	1,231	11,850	11,900	1,709	1,661	1,721	1,681
5,900	5,950	817	769	829	789	8,900	8,950	1,267	1,219	1,279	1,239	11,900	11,950	1,717	1,669	1,729	1,689
5,950	6,000	824	776	836	796	8,950	9,000	1,274	1,226	1,286	1,246	11,950	12,000	1,724	1,676	1,736	1,696
6,000						9,000						12,000					
6,000	6,050	832	784	844	804	9,000	9,050	1,282	1,234	1,294	1,254	12,000	12,050	1,732	1,684	1,744	1,704
6,050	6,100	839	791	851	811	9,050	9,100	1,289	1,241	1,301	1,261	12,050	12,100	1,739	1,691	1,751	1,711
6,100	6,150	847	799	859	819	9,100	9,150	1,297	1,249	1,309	1,269	12,100	12,150	1,747	1,699	1,759	1,719
6,150	6,200	854	806	866	826	9,150	9,200	1,304	1,256	1,316	1,276	12,150	12,200	1,754	1,706	1,766	1,726
6,200	6,250	862	814	874	834	9,200	9,250	1,312	1,264	1,324	1,284	12,200	12,250	1,762	1,714	1,774	1,734
6,250	6,300	869	821	881	841	9,250	9,300	1,319	1,271	1,331	1,291	12,250	12,300	1,769	1,721	1,781	1,741
6,300	6,350	877	829	889	849	9,300	9,350	1,327	1,279	1,339	1,299	12,300	12,350	1,777	1,729	1,789	1,749
6,350	6,400	884	836	896	856	9,350	9,400	1,334	1,286	1,346	1,306	12,350	12,400	1,784	1,736	1,796	1,756
6,400	6,450	892	844	904	864	9,400	9,450	1,342	1,294	1,354	1,314	12,400	12,450	1,792	1,744	1,804	1,764
6,450	6,500	899	851	911	871	9,450	9,500	1,349	1,301	1,361	1,321	12,450	12,500	1,799	1,751	1,811	1,771
6,500	6,550	907	859	919	879	9,500	9,550	1,357	1,309	1,369	1,329	12,500	12,550	1,807	1,759	1,819	1,779
6,550	6,600	914	866	926	886	9,550	9,600	1,364	1,316	1,376	1,336	12,550	12,600	1,814	1,766	1,826	1,786
6,600	6,650	922	874	934	894	9,600	9,650	1,372	1,324	1,384	1,344	12,600	12,650	1,822	1,774	1,834	1,794
6,650	6,700	929	881	941	901	9,650	9,700	1,379	1,331	1,391	1,351	12,650	12,700	1,829	1,781	1,841	1,801
6,700	6,750	937	889	949	909	9,700	9,750	1,387	1,339	1,399	1,359	12,700	12,750	1,837	1,789	1,849	1,809
6,750	6,800	944	896	956	916	9,750	9,800	1,394	1,346	1,406	1,366	12,750	12,800	1,844	1,796	1,856	1,816
6,800	6,850	952	904	964	924	9,800	9,850	1,402	1,354	1,414	1,374	12,800	12,850	1,852	1,804	1,864	1,824
6,850	6,900	959	911	971	931	9,850	9,900	1,409	1,361	1,421	1,381	12,850	12,900	1,859	1,811	1,871	1,831
6,900	6,950	967	919	979	939	9,900	9,950	1,417	1,369	1,429	1,389	12,900	12,950	1,867	1,819	1,879	1,839
6,950	7,000	974	926	986	946	9,950	10,000	1,424	1,376	1,436	1,396	12,950	13,000	1,874	1,826	1,886	1,846
7,000						10,000						13,000					
7,000	7,050	982	934	994	954	10,000	10,050	1,432	1,384	1,444	1,404	13,000	13,050	1,882	1,834	1,894	1,854
7,050	7,100	989	941	1,001	961	10,050	10,100	1,439	1,391	1,451	1,411	13,050	13,100	1,889	1,841	1,901	1,861
7,100	7,150	997	949	1,009	969	10,100	10,150	1,447	1,399	1,459	1,419	13,100	13,150	1,897	1,849	1,909	1,869
7,150	7,200	1,004	956	1,016	976	10,150	10,200	1,454	1,406	1,466	1,426	13,150	13,200	1,904	1,856	1,916	1,876
7,200	7,250	1,012	964	1,024	984	10,200	10,250	1,462	1,414	1,474	1,434	13,200	13,250	1,912	1,864	1,924	1,884
7,250	7,300	1,019	971	1,031	991	10,250	10,300	1,469	1,421	1,481	1,441	13,250	13,300	1,919	1,871	1,931	1,891
7,300	7,350	1,027	979	1,039	999	10,300	10,350	1,477	1,429	1,489	1,449	13,300	13,350	1,927	1,879	1,939	1,899
7,350	7,400	1,034	986	1,046	1,006	10,350	10,400	1,484	1,436	1,496	1,456	13,350	13,400	1,934	1,886	1,946	1,906
7,400	7,450	1,042	994	1,054	1,014	10,400	10,450	1,492	1,444	1,504	1,464	13,400	13,450	1,942	1,894	1,954	1,914
7,450	7,500	1,049	1,001	1,061	1,021	10,450	10,500	1,499	1,451	1,511	1,471	13,450	13,500	1,949	1,901	1,961	1,921
7,500	7,550	1,057	1,009	1,069	1,029	10,500	10,550	1,507	1,459	1,519	1,479	13,500	13,550	1,957	1,909	1,969	1,929
7,550	7,600	1,064	1,016	1,076	1,036	10,550	10,600	1,514	1,466	1,526	1,486	13,550	13,600	1,964	1,916	1,976	1,936
7,600	7,650	1,072	1,024	1,084	1,044	10,600	10,650	1,522	1,474	1,534	1,494	13,600	13,650	1,972	1,924	1,984	1,944
7,650	7,700	1,079	1,031	1,091	1,051	10,650	10,700	1,529	1,481	1,541	1,501	13,650	13,700	1,979	1,931	1,991	1,951
7,700	7,750	1,087	1,039	1,099	1,059	10,700	10,750	1,537	1,489	1,549	1,509	13,700	13,750	1,987	1,939	1,999	1,959
7,750	7,800	1,094	1,046	1,106	1,066	10,750	10,800	1,544	1,496	1,556	1,516	13,750	13,800	1,994	1,946	2,006	1,966
7,800	7,850	1,102	1,054	1,114	1,074	10,800	10,850	1,552	1,504	1,564	1,524	13,800	13,850	2,002	1,954	2,014	1,974
7,850	7,900	1,109	1,061	1,121	1,081	10,850	10,900	1,559	1,511	1,571	1,531	13,850	13,900	2,009	1,961	2,021	1,981
7,900	7,950	1,117	1,069	1,129	1,089	10,900	10,950	1,567	1,519	1,579	1,539	13,900	13,950	2,017	1,969	2,029	1,989
7,950	8,000	1,124	1,076	1,136	1,096	10,950	11,000	1,574	1,526	1,586	1,546	13,950	14,000	2,024	1,976	2,036	1,996

Continued on next page

1987 Tax Table—Continued

If 1040A, line 17, OR 1040EZ, line 7 is—						If 1040A, line 17, OR 1040EZ, line 7 is—						If 1040A, line 17, OR 1040EZ, line 7 is—					
And you are—						And you are—						And you are—					
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	2,032	1,984	2,047	2,004	17,000	17,050	2,511	2,434	2,887	2,454	20,000	20,050	3,351	2,884	3,727	2,904
14,050	14,100	2,039	1,991	2,061	2,011	17,050	17,100	2,525	2,441	2,901	2,461	20,050	20,100	3,365	2,891	3,741	2,911
14,100	14,150	2,047	1,999	2,075	2,019	17,100	17,150	2,539	2,449	2,915	2,469	20,100	20,150	3,379	2,899	3,755	2,919
14,150	14,200	2,054	2,006	2,089	2,026	17,150	17,200	2,553	2,456	2,929	2,476	20,150	20,200	3,393	2,906	3,769	2,926
14,200	14,250	2,062	2,014	2,103	2,034	17,200	17,250	2,567	2,464	2,943	2,484	20,200	20,250	3,407	2,914	3,783	2,934
14,250	14,300	2,069	2,021	2,117	2,041	17,250	17,300	2,581	2,471	2,957	2,491	20,250	20,300	3,421	2,921	3,797	2,941
14,300	14,350	2,077	2,029	2,131	2,049	17,300	17,350	2,595	2,479	2,971	2,499	20,300	20,350	3,435	2,929	3,811	2,949
14,350	14,400	2,084	2,036	2,145	2,056	17,350	17,400	2,609	2,486	2,985	2,506	20,350	20,400	3,449	2,936	3,825	2,956
14,400	14,450	2,092	2,044	2,159	2,064	17,400	17,450	2,623	2,494	2,999	2,514	20,400	20,450	3,463	2,944	3,839	2,964
14,450	14,500	2,099	2,051	2,173	2,071	17,450	17,500	2,637	2,501	3,013	2,521	20,450	20,500	3,477	2,951	3,853	2,971
14,500	14,550	2,107	2,059	2,187	2,079	17,500	17,550	2,651	2,509	3,027	2,529	20,500	20,550	3,491	2,959	3,867	2,979
14,550	14,600	2,114	2,066	2,201	2,086	17,550	17,600	2,665	2,516	3,041	2,536	20,550	20,600	3,505	2,966	3,881	2,986
14,600	14,650	2,122	2,074	2,215	2,094	17,600	17,650	2,679	2,524	3,055	2,544	20,600	20,650	3,519	2,974	3,895	2,994
14,650	14,700	2,129	2,081	2,229	2,101	17,650	17,700	2,693	2,531	3,069	2,551	20,650	20,700	3,533	2,981	3,909	3,001
14,700	14,750	2,137	2,089	2,243	2,109	17,700	17,750	2,707	2,539	3,083	2,559	20,700	20,750	3,547	2,989	3,923	3,009
14,750	14,800	2,144	2,096	2,257	2,116	17,750	17,800	2,721	2,546	3,097	2,566	20,750	20,800	3,561	2,996	3,937	3,016
14,800	14,850	2,152	2,104	2,271	2,124	17,800	17,850	2,735	2,554	3,111	2,574	20,800	20,850	3,575	3,004	3,951	3,024
14,850	14,900	2,159	2,111	2,285	2,131	17,850	17,900	2,749	2,561	3,125	2,581	20,850	20,900	3,589	3,011	3,965	3,031
14,900	14,950	2,167	2,119	2,299	2,139	17,900	17,950	2,763	2,569	3,139	2,589	20,900	20,950	3,603	3,019	3,979	3,039
14,950	15,000	2,174	2,126	2,313	2,146	17,950	18,000	2,777	2,576	3,153	2,596	20,950	21,000	3,617	3,026	3,993	3,046
15,000						18,000						21,000					
15,000	15,050	2,182	2,134	2,327	2,154	18,000	18,050	2,791	2,584	3,167	2,604	21,000	21,050	3,631	3,034	4,007	3,054
15,050	15,100	2,189	2,141	2,341	2,161	18,050	18,100	2,805	2,591	3,181	2,611	21,050	21,100	3,645	3,041	4,021	3,061
15,100	15,150	2,197	2,149	2,355	2,169	18,100	18,150	2,819	2,599	3,195	2,619	21,100	21,150	3,659	3,049	4,035	3,069
15,150	15,200	2,204	2,156	2,369	2,176	18,150	18,200	2,833	2,606	3,209	2,626	21,150	21,200	3,673	3,056	4,049	3,076
15,200	15,250	2,212	2,164	2,383	2,184	18,200	18,250	2,847	2,614	3,223	2,634	21,200	21,250	3,687	3,064	4,063	3,084
15,250	15,300	2,219	2,171	2,397	2,191	18,250	18,300	2,861	2,621	3,237	2,641	21,250	21,300	3,701	3,071	4,077	3,091
15,300	15,350	2,227	2,179	2,411	2,199	18,300	18,350	2,875	2,629	3,251	2,649	21,300	21,350	3,715	3,079	4,091	3,099
15,350	15,400	2,234	2,186	2,425	2,206	18,350	18,400	2,889	2,636	3,265	2,656	21,350	21,400	3,729	3,086	4,105	3,106
15,400	15,450	2,242	2,194	2,439	2,214	18,400	18,450	2,903	2,644	3,279	2,664	21,400	21,450	3,743	3,094	4,119	3,114
15,450	15,500	2,249	2,201	2,453	2,221	18,450	18,500	2,917	2,651	3,293	2,671	21,450	21,500	3,757	3,101	4,133	3,121
15,500	15,550	2,257	2,209	2,467	2,229	18,500	18,550	2,931	2,659	3,307	2,679	21,500	21,550	3,771	3,109	4,147	3,129
15,550	15,600	2,264	2,216	2,481	2,236	18,550	18,600	2,945	2,666	3,321	2,686	21,550	21,600	3,785	3,116	4,161	3,136
15,600	15,650	2,272	2,224	2,495	2,244	18,600	18,650	2,959	2,674	3,335	2,694	21,600	21,650	3,799	3,124	4,175	3,144
15,650	15,700	2,279	2,231	2,509	2,251	18,650	18,700	2,973	2,681	3,349	2,701	21,650	21,700	3,813	3,131	4,189	3,151
15,700	15,750	2,287	2,239	2,523	2,259	18,700	18,750	2,987	2,689	3,363	2,709	21,700	21,750	3,827	3,139	4,203	3,159
15,750	15,800	2,294	2,246	2,537	2,266	18,750	18,800	3,001	2,696	3,377	2,716	21,750	21,800	3,841	3,146	4,217	3,166
15,800	15,850	2,302	2,254	2,551	2,274	18,800	18,850	3,015	2,704	3,391	2,724	21,800	21,850	3,855	3,154	4,231	3,174
15,850	15,900	2,309	2,261	2,565	2,281	18,850	18,900	3,029	2,711	3,405	2,731	21,850	21,900	3,869	3,161	4,245	3,181
15,900	15,950	2,317	2,269	2,579	2,289	18,900	18,950	3,043	2,719	3,419	2,739	21,900	21,950	3,883	3,169	4,259	3,189
15,950	16,000	2,324	2,276	2,593	2,296	18,950	19,000	3,057	2,726	3,433	2,746	21,950	22,000	3,897	3,176	4,273	3,196
16,000						19,000						22,000					
16,000	16,050	2,332	2,284	2,607	2,304	19,000	19,050	3,071	2,734	3,447	2,754	22,000	22,050	3,911	3,184	4,287	3,204
16,050	16,100	2,339	2,291	2,621	2,311	19,050	19,100	3,085	2,741	3,461	2,761	22,050	22,100	3,925	3,191	4,301	3,211
16,100	16,150	2,347	2,299	2,635	2,319	19,100	19,150	3,099	2,749	3,475	2,769	22,100	22,150	3,939	3,199	4,315	3,219
16,150	16,200	2,354	2,306	2,649	2,326	19,150	19,200	3,113	2,756	3,489	2,776	22,150	22,200	3,953	3,206	4,329	3,226
16,200	16,250	2,362	2,314	2,663	2,334	19,200	19,250	3,127	2,764	3,503	2,784	22,200	22,250	3,967	3,214	4,343	3,234
16,250	16,300	2,369	2,321	2,677	2,341	19,250	19,300	3,141	2,771	3,517	2,791	22,250	22,300	3,981	3,221	4,357	3,241
16,300	16,350	2,377	2,329	2,691	2,349	19,300	19,350	3,155	2,779	3,531	2,799	22,300	22,350	3,995	3,229	4,371	3,249
16,350	16,400	2,384	2,336	2,705	2,356	19,350	19,400	3,169	2,786	3,545	2,806	22,350	22,400	4,009	3,236	4,385	3,256
16,400	16,450	2,392	2,344	2,719	2,364	19,400	19,450	3,183	2,794	3,559	2,814	22,400	22,450	4,023	3,244	4,399	3,264
16,450	16,500	2,399	2,351	2,733	2,371	19,450	19,500	3,197	2,801	3,573	2,821	22,450	22,500	4,037	3,251	4,413	3,271
16,500	16,550	2,407	2,359	2,747	2,379	19,500	19,550	3,211	2,809	3,587	2,829	22,500	22,550	4,051	3,259	4,427	3,279
16,550	16,600	2,414	2,366	2,761	2,386	19,550	19,600	3,225	2,816	3,601	2,836	22,550	22,600	4,065	3,266	4,441	3,286
16,600	16,650	2,422	2,374	2,775	2,394	19,600	19,650	3,239	2,824	3,615	2,844	22,600	22,650	4,079	3,274	4,455	3,294
16,650	16,700	2,429	2,381	2,789	2,401	19,650	19,700	3,253	2,831	3,629	2,851	22,650	22,700	4,093	3,281	4,469	3,301
16,700	16,750	2,437	2,389	2,803	2,409	19,700	19,750	3,267	2,839	3,643	2,859	22,700	22,750	4,107	3,289	4,483	3,309
16,750	16,800	2,444	2,396	2,817	2,416	19,750	19,800	3,281	2,846	3,657	2,866	22,750	22,800	4,121	3,296	4,497	3,316
16,800	16,850	2,452	2,404	2,831	2,424	19,800	19,850	3,295	2,854	3,671	2,874	22,800	22,850	4,135	3,304	4,511	3,324
16,850	16,900	2,459	2,411	2,845	2,431	19,850	19,900	3,309	2,861	3,685	2,881	22,850	22,900	4,149	3,311	4,525	3,331
16,900	16,950	2,467	2,419	2,859	2,439	19,900	19,950	3,323	2,869	3,699	2,889	22,900	22,950	4,163	3,319	4,539	3,339
16,950	17,000	2,474	2,426	2,873	2,446	19,950	20,000	3,337</									

1987 Tax Table—Continued

If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	4,191	3,334	4,604	3,357	26,000	26,050	5,031	3,784	5,654	4,197	29,000	29,050	6,013	4,367	6,704	5,037
23,050	23,100	4,205	3,341	4,621	3,371	26,050	26,100	5,045	3,791	5,671	4,211	29,050	29,100	6,030	4,381	6,721	5,051
23,100	23,150	4,219	3,349	4,639	3,385	26,100	26,150	5,059	3,799	5,689	4,225	29,100	29,150	6,048	4,395	6,739	5,065
23,150	23,200	4,233	3,356	4,656	3,399	26,150	26,200	5,073	3,806	5,706	4,239	29,150	29,200	6,065	4,409	6,756	5,079
23,200	23,250	4,247	3,364	4,674	3,413	26,200	26,250	5,087	3,814	5,724	4,253	29,200	29,250	6,083	4,423	6,774	5,093
23,250	23,300	4,261	3,371	4,691	3,427	26,250	26,300	5,101	3,821	5,741	4,267	29,250	29,300	6,100	4,437	6,791	5,107
23,300	23,350	4,275	3,379	4,709	3,441	26,300	26,350	5,115	3,829	5,759	4,281	29,300	29,350	6,118	4,451	6,809	5,121
23,350	23,400	4,289	3,386	4,726	3,455	26,350	26,400	5,129	3,836	5,776	4,295	29,350	29,400	6,135	4,465	6,826	5,135
23,400	23,450	4,303	3,394	4,744	3,469	26,400	26,450	5,143	3,844	5,794	4,309	29,400	29,450	6,153	4,479	6,844	5,149
23,450	23,500	4,317	3,401	4,761	3,483	26,450	26,500	5,157	3,851	5,811	4,323	29,450	29,500	6,170	4,493	6,861	5,163
23,500	23,550	4,331	3,409	4,779	3,497	26,500	26,550	5,171	3,859	5,829	4,337	29,500	29,550	6,188	4,507	6,879	5,177
23,550	23,600	4,345	3,416	4,796	3,511	26,550	26,600	5,185	3,866	5,846	4,351	29,550	29,600	6,205	4,521	6,896	5,191
23,600	23,650	4,359	3,424	4,814	3,525	26,600	26,650	5,199	3,874	5,864	4,365	29,600	29,650	6,223	4,535	6,914	5,205
23,650	23,700	4,373	3,431	4,831	3,539	26,650	26,700	5,213	3,881	5,881	4,379	29,650	29,700	6,240	4,549	6,931	5,219
23,700	23,750	4,387	3,439	4,849	3,553	26,700	26,750	5,227	3,889	5,899	4,393	29,700	29,750	6,258	4,563	6,949	5,233
23,750	23,800	4,401	3,446	4,866	3,567	26,750	26,800	5,241	3,896	5,916	4,407	29,750	29,800	6,275	4,577	6,966	5,247
23,800	23,850	4,415	3,454	4,884	3,581	26,800	26,850	5,255	3,904	5,934	4,421	29,800	29,850	6,293	4,591	6,984	5,261
23,850	23,900	4,429	3,461	4,901	3,595	26,850	26,900	5,269	3,911	5,951	4,435	29,850	29,900	6,310	4,605	7,001	5,275
23,900	23,950	4,443	3,469	4,919	3,609	26,900	26,950	5,283	3,919	5,969	4,449	29,900	29,950	6,328	4,619	7,019	5,289
23,950	24,000	4,457	3,476	4,936	3,623	26,950	27,000	5,297	3,926	5,986	4,463	29,950	30,000	6,345	4,633	7,036	5,303
24,000						27,000						30,000					
24,000	24,050	4,471	3,484	4,954	3,637	27,000	27,050	5,313	3,934	6,004	4,477	30,000	30,050	6,363	4,647	7,054	5,317
24,050	24,100	4,485	3,491	4,971	3,651	27,050	27,100	5,330	3,941	6,021	4,491	30,050	30,100	6,380	4,661	7,071	5,331
24,100	24,150	4,499	3,499	4,989	3,665	27,100	27,150	5,348	3,949	6,039	4,505	30,100	30,150	6,398	4,675	7,089	5,345
24,150	24,200	4,513	3,506	5,006	3,679	27,150	27,200	5,365	3,956	6,056	4,519	30,150	30,200	6,415	4,689	7,106	5,359
24,200	24,250	4,527	3,514	5,024	3,693	27,200	27,250	5,383	3,964	6,074	4,533	30,200	30,250	6,433	4,703	7,124	5,373
24,250	24,300	4,541	3,521	5,041	3,707	27,250	27,300	5,400	3,971	6,091	4,547	30,250	30,300	6,450	4,717	7,141	5,387
24,300	24,350	4,555	3,529	5,059	3,721	27,300	27,350	5,418	3,979	6,109	4,561	30,300	30,350	6,468	4,731	7,159	5,401
24,350	24,400	4,569	3,536	5,076	3,735	27,350	27,400	5,435	3,986	6,126	4,575	30,350	30,400	6,485	4,745	7,176	5,415
24,400	24,450	4,583	3,544	5,094	3,749	27,400	27,450	5,453	3,994	6,144	4,589	30,400	30,450	6,503	4,759	7,194	5,429
24,450	24,500	4,597	3,551	5,111	3,763	27,450	27,500	5,470	4,001	6,161	4,603	30,450	30,500	6,520	4,773	7,211	5,443
24,500	24,550	4,611	3,559	5,129	3,777	27,500	27,550	5,488	4,009	6,179	4,617	30,500	30,550	6,538	4,787	7,229	5,457
24,550	24,600	4,625	3,566	5,146	3,791	27,550	27,600	5,505	4,016	6,196	4,631	30,550	30,600	6,555	4,801	7,246	5,471
24,600	24,650	4,639	3,574	5,164	3,805	27,600	27,650	5,523	4,024	6,214	4,645	30,600	30,650	6,573	4,815	7,264	5,485
24,650	24,700	4,653	3,581	5,181	3,819	27,650	27,700	5,540	4,031	6,231	4,659	30,650	30,700	6,590	4,829	7,281	5,499
24,700	24,750	4,667	3,589	5,199	3,833	27,700	27,750	5,558	4,039	6,249	4,673	30,700	30,750	6,608	4,843	7,299	5,513
24,750	24,800	4,681	3,596	5,216	3,847	27,750	27,800	5,575	4,046	6,266	4,687	30,750	30,800	6,625	4,857	7,316	5,527
24,800	24,850	4,695	3,604	5,234	3,861	27,800	27,850	5,593	4,054	6,284	4,701	30,800	30,850	6,643	4,871	7,334	5,541
24,850	24,900	4,709	3,611	5,251	3,875	27,850	27,900	5,610	4,061	6,301	4,715	30,850	30,900	6,660	4,885	7,351	5,555
24,900	24,950	4,723	3,619	5,269	3,889	27,900	27,950	5,628	4,069	6,319	4,729	30,900	30,950	6,678	4,899	7,369	5,569
24,950	25,000	4,737	3,626	5,286	3,903	27,950	28,000	5,645	4,076	6,336	4,743	30,950	31,000	6,695	4,913	7,386	5,583
25,000						28,000						31,000					
25,000	25,050	4,751	3,634	5,304	3,917	28,000	28,050	5,663	4,087	6,354	4,757	31,000	31,050	6,713	4,927	7,404	5,597
25,050	25,100	4,765	3,641	5,321	3,931	28,050	28,100	5,680	4,101	6,371	4,771	31,050	31,100	6,730	4,941	7,421	5,611
25,100	25,150	4,779	3,649	5,339	3,945	28,100	28,150	5,698	4,115	6,389	4,785	31,100	31,150	6,748	4,955	7,439	5,625
25,150	25,200	4,793	3,656	5,356	3,959	28,150	28,200	5,715	4,129	6,406	4,799	31,150	31,200	6,765	4,969	7,456	5,639
25,200	25,250	4,807	3,664	5,374	3,973	28,200	28,250	5,733	4,143	6,424	4,813	31,200	31,250	6,783	4,983	7,474	5,653
25,250	25,300	4,821	3,671	5,391	3,987	28,250	28,300	5,750	4,157	6,441	4,827	31,250	31,300	6,800	4,997	7,491	5,667
25,300	25,350	4,835	3,679	5,409	4,001	28,300	28,350	5,768	4,171	6,459	4,841	31,300	31,350	6,818	5,011	7,509	5,681
25,350	25,400	4,849	3,686	5,426	4,015	28,350	28,400	5,785	4,185	6,476	4,855	31,350	31,400	6,835	5,025	7,526	5,695
25,400	25,450	4,863	3,694	5,444	4,029	28,400	28,450	5,803	4,199	6,494	4,869	31,400	31,450	6,853	5,039	7,544	5,709
25,450	25,500	4,877	3,701	5,461	4,043	28,450	28,500	5,820	4,213	6,511	4,883	31,450	31,500	6,870	5,053	7,561	5,723
25,500	25,550	4,891	3,709	5,479	4,057	28,500	28,550	5,838	4,227	6,529	4,897	31,500	31,550	6,888	5,067	7,579	5,737
25,550	25,600	4,905	3,716	5,496	4,071	28,550	28,600	5,855	4,241	6,546	4,911	31,550	31,600	6,905	5,081	7,596	5,751
25,600	25,650	4,919	3,724	5,514	4,085	28,600	28,650	5,873	4,255	6,564	4,925	31,600	31,650	6,923	5,095	7,614	5,765
25,650	25,700	4,933	3,731	5,531	4,099	28,650	28,700	5,890	4,269	6,581	4,939	31,650	31,700	6,940	5,109	7,631	5,779
25,700	25,750	4,947	3,739	5,549	4,113	28,700	28,750	5,908	4,283	6,599	4,953	31,700	31,750	6,958	5,123	7,649	5,793
25,750	25,800	4,961	3,746	5,566	4,127	28,750	28,800	5,925	4,297	6,616	4,967	31,750	31,800	6,975	5,137	7,666	5,807
25,800	25,850	4,975	3,754	5,584	4,141	28,800	28,850	5,943	4,311	6,634	4,981	31,800	31,850	6,993	5,151	7,684	5,821
25,850	25,900	4,989	3,761	5,601	4,155	28,850	28,900	5,960	4,325	6,651	4,995	31,850	31,900	7,010	5,165	7,701	5,835
25,900	25,950	5,003	3,769	5,619	4,169	28,900	28,950	5,978	4,339	6,669	5,009	31,900	31,950	7,028	5,179	7,719	5,849
25,950	26,																

1987 Tax Table—Continued

If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—			
At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	7,063	5,207	7,754	5,877	35,000	35,050	8,113	6,047	8,804	6,717	38,000	38,050	9,163	6,887	9,854	7,559
32,050	32,100	7,080	5,221	7,771	5,891	35,050	35,100	8,130	6,061	8,821	6,731	38,050	38,100	9,180	6,901	9,871	7,576
32,100	32,150	7,098	5,235	7,789	5,905	35,100	35,150	8,148	6,075	8,839	6,745	38,100	38,150	9,198	6,915	9,889	7,594
32,150	32,200	7,115	5,249	7,806	5,919	35,150	35,200	8,165	6,089	8,856	6,759	38,150	38,200	9,215	6,929	9,906	7,611
32,200	32,250	7,133	5,263	7,824	5,933	35,200	35,250	8,183	6,103	8,874	6,773	38,200	38,250	9,233	6,943	9,924	7,629
32,250	32,300	7,150	5,277	7,841	5,947	35,250	35,300	8,200	6,117	8,891	6,787	38,250	38,300	9,250	6,957	9,941	7,646
32,300	32,350	7,168	5,291	7,859	5,961	35,300	35,350	8,218	6,131	8,909	6,801	38,300	38,350	9,268	6,971	9,959	7,664
32,350	32,400	7,185	5,305	7,876	5,975	35,350	35,400	8,235	6,145	8,926	6,815	38,350	38,400	9,285	6,985	9,976	7,681
32,400	32,450	7,203	5,319	7,894	5,989	35,400	35,450	8,253	6,159	8,944	6,829	38,400	38,450	9,303	6,999	9,994	7,699
32,450	32,500	7,220	5,333	7,911	6,003	35,450	35,500	8,270	6,173	8,961	6,843	38,450	38,500	9,320	7,013	10,011	7,716
32,500	32,550	7,238	5,347	7,929	6,017	35,500	35,550	8,288	6,187	8,979	6,857	38,500	38,550	9,338	7,027	10,029	7,734
32,550	32,600	7,255	5,361	7,946	6,031	35,550	35,600	8,305	6,201	8,996	6,871	38,550	38,600	9,355	7,041	10,046	7,751
32,600	32,650	7,273	5,375	7,964	6,045	35,600	35,650	8,323	6,215	9,014	6,885	38,600	38,650	9,373	7,055	10,064	7,769
32,650	32,700	7,290	5,389	7,981	6,059	35,650	35,700	8,340	6,229	9,031	6,899	38,650	38,700	9,390	7,069	10,081	7,786
32,700	32,750	7,308	5,403	7,999	6,073	35,700	35,750	8,358	6,243	9,049	6,913	38,700	38,750	9,408	7,083	10,099	7,804
32,750	32,800	7,325	5,417	8,016	6,087	35,750	35,800	8,375	6,257	9,066	6,927	38,750	38,800	9,425	7,097	10,116	7,821
32,800	32,850	7,343	5,431	8,034	6,101	35,800	35,850	8,393	6,271	9,084	6,941	38,800	38,850	9,443	7,111	10,134	7,839
32,850	32,900	7,360	5,445	8,051	6,115	35,850	35,900	8,410	6,285	9,101	6,955	38,850	38,900	9,460	7,125	10,151	7,856
32,900	32,950	7,378	5,459	8,069	6,129	35,900	35,950	8,428	6,299	9,119	6,969	38,900	38,950	9,478	7,139	10,169	7,874
32,950	33,000	7,395	5,473	8,086	6,143	35,950	36,000	8,445	6,313	9,136	6,983	38,950	39,000	9,495	7,153	10,186	7,891
33,000						36,000						39,000					
33,000	33,050	7,413	5,487	8,104	6,157	36,000	36,050	8,463	6,327	9,154	6,997	39,000	39,050	9,513	7,167	10,204	7,909
33,050	33,100	7,430	5,501	8,121	6,171	36,050	36,100	8,480	6,341	9,171	7,011	39,050	39,100	9,530	7,181	10,221	7,926
33,100	33,150	7,448	5,515	8,139	6,185	36,100	36,150	8,498	6,355	9,189	7,025	39,100	39,150	9,548	7,195	10,239	7,944
33,150	33,200	7,465	5,529	8,156	6,199	36,150	36,200	8,515	6,369	9,206	7,039	39,150	39,200	9,565	7,209	10,256	7,961
33,200	33,250	7,483	5,543	8,174	6,213	36,200	36,250	8,533	6,383	9,224	7,053	39,200	39,250	9,583	7,223	10,274	7,979
33,250	33,300	7,500	5,557	8,191	6,227	36,250	36,300	8,550	6,397	9,241	7,067	39,250	39,300	9,600	7,237	10,291	7,996
33,300	33,350	7,518	5,571	8,209	6,241	36,300	36,350	8,568	6,411	9,259	7,081	39,300	39,350	9,618	7,251	10,309	8,014
33,350	33,400	7,535	5,585	8,226	6,255	36,350	36,400	8,585	6,425	9,276	7,095	39,350	39,400	9,635	7,265	10,326	8,031
33,400	33,450	7,553	5,599	8,244	6,269	36,400	36,450	8,603	6,439	9,294	7,109	39,400	39,450	9,653	7,279	10,344	8,049
33,450	33,500	7,570	5,613	8,261	6,283	36,450	36,500	8,620	6,453	9,311	7,123	39,450	39,500	9,670	7,293	10,361	8,066
33,500	33,550	7,588	5,627	8,279	6,297	36,500	36,550	8,638	6,467	9,329	7,137	39,500	39,550	9,688	7,307	10,379	8,084
33,550	33,600	7,605	5,641	8,296	6,311	36,550	36,600	8,655	6,481	9,346	7,151	39,550	39,600	9,705	7,321	10,396	8,101
33,600	33,650	7,623	5,655	8,314	6,325	36,600	36,650	8,673	6,495	9,364	7,165	39,600	39,650	9,723	7,335	10,414	8,119
33,650	33,700	7,640	5,669	8,331	6,339	36,650	36,700	8,690	6,509	9,381	7,179	39,650	39,700	9,740	7,349	10,431	8,136
33,700	33,750	7,658	5,683	8,349	6,353	36,700	36,750	8,708	6,523	9,399	7,193	39,700	39,750	9,758	7,363	10,449	8,154
33,750	33,800	7,675	5,697	8,366	6,367	36,750	36,800	8,725	6,537	9,416	7,207	39,750	39,800	9,775	7,377	10,466	8,171
33,800	33,850	7,693	5,711	8,384	6,381	36,800	36,850	8,743	6,551	9,434	7,221	39,800	39,850	9,793	7,391	10,484	8,189
33,850	33,900	7,710	5,725	8,401	6,395	36,850	36,900	8,760	6,565	9,451	7,235	39,850	39,900	9,810	7,405	10,501	8,206
33,900	33,950	7,728	5,739	8,419	6,409	36,900	36,950	8,778	6,579	9,469	7,249	39,900	39,950	9,828	7,419	10,519	8,224
33,950	34,000	7,745	5,753	8,436	6,423	36,950	37,000	8,795	6,593	9,486	7,263	39,950	40,000	9,845	7,433	10,536	8,241
34,000						37,000						40,000					
34,000	34,050	7,763	5,767	8,454	6,437	37,000	37,050	8,813	6,607	9,504	7,277	40,000	40,050	9,863	7,447	10,554	8,259
34,050	34,100	7,780	5,781	8,471	6,451	37,050	37,100	8,830	6,621	9,521	7,291	40,050	40,100	9,880	7,461	10,571	8,276
34,100	34,150	7,798	5,795	8,489	6,465	37,100	37,150	8,848	6,635	9,539	7,305	40,100	40,150	9,898	7,475	10,589	8,294
34,150	34,200	7,815	5,809	8,506	6,479	37,150	37,200	8,865	6,649	9,556	7,319	40,150	40,200	9,915	7,489	10,606	8,311
34,200	34,250	7,833	5,823	8,524	6,493	37,200	37,250	8,883	6,663	9,574	7,333	40,200	40,250	9,933	7,503	10,624	8,329
34,250	34,300	7,850	5,837	8,541	6,507	37,250	37,300	8,900	6,677	9,591	7,347	40,250	40,300	9,950	7,517	10,641	8,346
34,300	34,350	7,868	5,851	8,559	6,521	37,300	37,350	8,918	6,691	9,609	7,361	40,300	40,350	9,968	7,531	10,659	8,364
34,350	34,400	7,885	5,865	8,576	6,535	37,350	37,400	8,935	6,705	9,626	7,375	40,350	40,400	9,985	7,545	10,676	8,381
34,400	34,450	7,903	5,879	8,594	6,549	37,400	37,450	8,953	6,719	9,644	7,389	40,400	40,450	10,003	7,559	10,694	8,399
34,450	34,500	7,920	5,893	8,611	6,563	37,450	37,500	8,970	6,733	9,661	7,403	40,450	40,500	10,020	7,573	10,711	8,416
34,500	34,550	7,938	5,907	8,629	6,577	37,500	37,550	8,988	6,747	9,679	7,417	40,500	40,550	10,038	7,587	10,729	8,434
34,550	34,600	7,955	5,921	8,646	6,591	37,550	37,600	9,005	6,761	9,696	7,431	40,550	40,600	10,055	7,601	10,746	8,451
34,600	34,650	7,973	5,935	8,664	6,605	37,600	37,650	9,023	6,775	9,714	7,445	40,600	40,650	10,073	7,615	10,764	8,469
34,650	34,700	7,990	5,949	8,681	6,619	37,650	37,700	9,040	6,789	9,731	7,459	40,650	40,700	10,090	7,629	10,781	8,486
34,700	34,750	8,008	5,963	8,699	6,633	37,700	37,750	9,058	6,803	9,749	7,473	40,700	40,750	10,108	7,643	10,799	8,504
34,750	34,800	8,025	5,977	8,716	6,647	37,750	37,800	9,075	6,817	9,766	7,487	40,750	40,800	10,125	7,657	10,816	8,521
34,800	34,850	8,043	5,991	8,734	6,661	37,800	37,850	9,093	6,831	9,784	7,501	40,800	40,850	10,143	7,671	10,834	8,539
34,850	34,900	8,060	6,005	8,751	6,675	37,850	37,900	9,110	6,845	9,801	7,515	40,850	40,900	10,160	7,685	10,851	8,556
34,900	34,950	8,078	6,019	8,769	6,689	37,900	37,950	9,128	6,859	9,819	7,529	40,900	40,				

1987 Tax Table—Continued

If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—				If 1040A, line 17, OR 1040EZ, line 7 is—		And you are—			
At least:	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least:	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household	At least:	But less than	Single (and 1040EZ filers)	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	10,213	7,727	10,904	8,609	44,000	44,050	11,263	8,567	11,954	9,659	47,000	47,050	12,313	9,549	13,075	10,709
41,050	41,100	10,230	7,741	10,921	8,626	44,050	44,100	11,280	8,581	11,971	9,676	47,050	47,100	12,330	9,566	13,094	10,726
41,100	41,150	10,248	7,755	10,939	8,644	44,100	44,150	11,298	8,595	11,989	9,694	47,100	47,150	12,348	9,584	13,113	10,744
41,150	41,200	10,265	7,769	10,956	8,661	44,150	44,200	11,315	8,609	12,006	9,711	47,150	47,200	12,365	9,601	13,132	10,761
41,200	41,250	10,283	7,783	10,974	8,679	44,200	44,250	11,333	8,623	12,024	9,729	47,200	47,250	12,383	9,619	13,152	10,779
41,250	41,300	10,300	7,797	10,991	8,696	44,250	44,300	11,350	8,637	12,041	9,746	47,250	47,300	12,400	9,636	13,171	10,796
41,300	41,350	10,318	7,811	11,009	8,714	44,300	44,350	11,368	8,651	12,059	9,764	47,300	47,350	12,418	9,654	13,190	10,814
41,350	41,400	10,335	7,825	11,026	8,731	44,350	44,400	11,385	8,665	12,076	9,781	47,350	47,400	12,435	9,671	13,209	10,831
41,400	41,450	10,353	7,839	11,044	8,749	44,400	44,450	11,403	8,679	12,094	9,799	47,400	47,450	12,453	9,689	13,229	10,849
41,450	41,500	10,370	7,853	11,061	8,766	44,450	44,500	11,420	8,693	12,111	9,816	47,450	47,500	12,470	9,706	13,248	10,866
41,500	41,550	10,388	7,867	11,079	8,784	44,500	44,550	11,438	8,707	12,129	9,834	47,500	47,550	12,488	9,724	13,267	10,884
41,550	41,600	10,405	7,881	11,096	8,801	44,550	44,600	11,455	8,721	12,146	9,851	47,550	47,600	12,505	9,741	13,286	10,901
41,600	41,650	10,423	7,895	11,114	8,819	44,600	44,650	11,473	8,735	12,164	9,869	47,600	47,650	12,523	9,759	13,306	10,919
41,650	41,700	10,440	7,909	11,131	8,836	44,650	44,700	11,490	8,749	12,181	9,886	47,650	47,700	12,540	9,776	13,325	10,936
41,700	41,750	10,458	7,923	11,149	8,854	44,700	44,750	11,508	8,763	12,199	9,904	47,700	47,750	12,558	9,794	13,344	10,954
41,750	41,800	10,475	7,937	11,166	8,871	44,750	44,800	11,525	8,777	12,216	9,921	47,750	47,800	12,575	9,811	13,363	10,971
41,800	41,850	10,493	7,951	11,184	8,889	44,800	44,850	11,543	8,791	12,234	9,939	47,800	47,850	12,593	9,829	13,383	10,989
41,850	41,900	10,510	7,965	11,201	8,906	44,850	44,900	11,560	8,805	12,251	9,956	47,850	47,900	12,610	9,846	13,402	11,006
41,900	41,950	10,528	7,979	11,219	8,924	44,900	44,950	11,578	8,819	12,269	9,974	47,900	47,950	12,628	9,864	13,421	11,024
41,950	42,000	10,545	7,993	11,236	8,941	44,950	45,000	11,595	8,833	12,286	9,991	47,950	48,000	12,645	9,881	13,440	11,041
42,000						45,000						48,000					
42,000	42,050	10,563	8,007	11,254	8,959	45,000	45,050	11,613	8,849	12,305	10,009	48,000	48,050	12,663	9,899	13,460	11,059
42,050	42,100	10,580	8,021	11,271	8,976	45,050	45,100	11,630	8,865	12,324	10,026	48,050	48,100	12,680	9,916	13,479	11,076
42,100	42,150	10,598	8,035	11,289	8,994	45,100	45,150	11,648	8,884	12,343	10,044	48,100	48,150	12,698	9,934	13,498	11,094
42,150	42,200	10,615	8,049	11,306	9,011	45,150	45,200	11,665	8,901	12,362	10,061	48,150	48,200	12,715	9,951	13,517	11,111
42,200	42,250	10,633	8,063	11,324	9,029	45,200	45,250	11,683	8,919	12,382	10,079	48,200	48,250	12,733	9,969	13,537	11,129
42,250	42,300	10,650	8,077	11,341	9,046	45,250	45,300	11,700	8,936	12,401	10,096	48,250	48,300	12,750	9,986	13,556	11,146
42,300	42,350	10,668	8,091	11,359	9,064	45,300	45,350	11,718	8,954	12,420	10,114	48,300	48,350	12,768	10,004	13,575	11,164
42,350	42,400	10,685	8,105	11,376	9,081	45,350	45,400	11,735	8,971	12,439	10,131	48,350	48,400	12,785	10,021	13,594	11,181
42,400	42,450	10,703	8,119	11,394	9,099	45,400	45,450	11,753	8,989	12,459	10,149	48,400	48,450	12,803	10,039	13,614	11,199
42,450	42,500	10,720	8,133	11,411	9,116	45,450	45,500	11,770	9,006	12,478	10,166	48,450	48,500	12,820	10,056	13,633	11,216
42,500	42,550	10,738	8,147	11,429	9,134	45,500	45,550	11,788	9,024	12,497	10,184	48,500	48,550	12,838	10,074	13,652	11,234
42,550	42,600	10,755	8,161	11,446	9,151	45,550	45,600	11,805	9,041	12,516	10,201	48,550	48,600	12,855	10,091	13,671	11,251
42,600	42,650	10,773	8,175	11,464	9,169	45,600	45,650	11,823	9,059	12,536	10,219	48,600	48,650	12,873	10,109	13,691	11,269
42,650	42,700	10,790	8,189	11,481	9,186	45,650	45,700	11,840	9,076	12,555	10,236	48,650	48,700	12,890	10,126	13,710	11,286
42,700	42,750	10,808	8,203	11,499	9,204	45,700	45,750	11,858	9,094	12,574	10,254	48,700	48,750	12,908	10,144	13,729	11,304
42,750	42,800	10,825	8,217	11,516	9,221	45,750	45,800	11,875	9,111	12,593	10,271	48,750	48,800	12,925	10,161	13,748	11,321
42,800	42,850	10,843	8,231	11,534	9,239	45,800	45,850	11,893	9,129	12,613	10,289	48,800	48,850	12,943	10,179	13,768	11,339
42,850	42,900	10,860	8,245	11,551	9,256	45,850	45,900	11,910	9,146	12,632	10,306	48,850	48,900	12,960	10,196	13,787	11,356
42,900	42,950	10,878	8,259	11,569	9,274	45,900	45,950	11,928	9,164	12,651	10,324	48,900	48,950	12,978	10,214	13,806	11,374
42,950	43,000	10,895	8,273	11,586	9,291	45,950	46,000	11,945	9,181	12,670	10,341	48,950	49,000	12,995	10,231	13,825	11,391
43,000						46,000						49,000					
43,000	43,050	10,913	8,287	11,604	9,309	46,000	46,050	11,963	9,199	12,690	10,359	49,000	49,050	13,013	10,249	13,845	11,409
43,050	43,100	10,930	8,301	11,621	9,326	46,050	46,100	11,980	9,216	12,709	10,376	49,050	49,100	13,030	10,266	13,864	11,426
43,100	43,150	10,948	8,315	11,639	9,344	46,100	46,150	11,998	9,234	12,728	10,394	49,100	49,150	13,048	10,284	13,883	11,444
43,150	43,200	10,965	8,329	11,656	9,361	46,150	46,200	12,015	9,251	12,747	10,411	49,150	49,200	13,065	10,301	13,902	11,461
43,200	43,250	10,983	8,343	11,674	9,379	46,200	46,250	12,033	9,269	12,767	10,429	49,200	49,250	13,083	10,319	13,922	11,479
43,250	43,300	11,000	8,357	11,691	9,396	46,250	46,300	12,050	9,286	12,786	10,446	49,250	49,300	13,100	10,336	13,941	11,496
43,300	43,350	11,018	8,371	11,709	9,414	46,300	46,350	12,068	9,304	12,805	10,464	49,300	49,350	13,118	10,354	13,960	11,514
43,350	43,400	11,035	8,385	11,726	9,431	46,350	46,400	12,085	9,321	12,824	10,481	49,350	49,400	13,135	10,371	13,979	11,531
43,400	43,450	11,053	8,399	11,744	9,449	46,400	46,450	12,103	9,339	12,844	10,499	49,400	49,450	13,153	10,389	13,999	11,549
43,450	43,500	11,070	8,413	11,761	9,466	46,450	46,500	12,120	9,356	12,863	10,516	49,450	49,500	13,170	10,406	14,018	11,566
43,500	43,550	11,088	8,427	11,779	9,484	46,500	46,550	12,138	9,374	12,882	10,534	49,500	49,550	13,188	10,424	14,037	11,584
43,550	43,600	11,105	8,441	11,796	9,501	46,550	46,600	12,155	9,391	12,901	10,551	49,550	49,600	13,205	10,441	14,056	11,601
43,600	43,650	11,123	8,455	11,814	9,519	46,600	46,650	12,173	9,409	12,921	10,569	49,600	49,650	13,223	10,459	14,076	11,619
43,650	43,700	11,140	8,469	11,831	9,536	46,650	46,700	12,190	9,426	12,940	10,586	49,650	49,700	13,240	10,476	14,095	11,636
43,700	43,750	11,158	8,483	11,849	9,554	46,700	46,750	12,208	9,444	12,959	10,604	49,700	49,750	13,258	10,494	14,114	11,654
43,750	43,800	11,175	8,497	11,866	9,571	46,750	46,800	12,225	9,461	12,978	10,621	49,750	49,800	13,275	10,511	14,133	11,671
43,800	43,850	11,193	8,511	11,884	9,589	46,800	46,850	12,243	9,479	12,998	10,639	49,800	49,				

1987 Earned Income Credit Table

Caution: This Is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 28. Read across to the right and find the amount of the earned income credit. Enter that amount on line 3 or 4 of the worksheet, whichever applies.

If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$25	\$2	\$1,600	\$1,625	\$226	\$3,200	\$3,225	\$450	\$4,800	\$4,825	\$674	\$7,225	\$7,250	\$819			
25	50	5	1,625	1,650	229	3,225	3,250	453	4,825	4,850	677	7,250	7,275	817			
50	75	9	1,650	1,675	233	3,250	3,275	457	4,850	4,875	681	7,275	7,300	814			
75	100	12	1,675	1,700	236	3,275	3,300	460	4,875	4,900	684	7,300	7,325	812			
100	125	16	1,700	1,725	240	3,300	3,325	464	4,900	4,925	688	7,325	7,350	809			
125	150	19	1,725	1,750	243	3,325	3,350	467	4,925	4,950	691	7,350	7,375	807			
150	175	23	1,750	1,775	247	3,350	3,375	471	4,950	4,975	695	7,375	7,400	804			
175	200	26	1,775	1,800	250	3,375	3,400	474	4,975	5,000	698	7,400	7,425	802			
200	225	30	1,800	1,825	254	3,400	3,425	478	5,000	5,025	702	7,425	7,450	799			
225	250	33	1,825	1,850	257	3,425	3,450	481	5,025	5,050	705	7,450	7,475	797			
250	275	37	1,850	1,875	261	3,450	3,475	485	5,050	5,075	709	7,475	7,500	794			
275	300	40	1,875	1,900	264	3,475	3,500	488	5,075	5,100	712	7,500	7,525	792			
300	325	44	1,900	1,925	268	3,500	3,525	492	5,100	5,125	716	7,525	7,550	789			
325	350	47	1,925	1,950	271	3,525	3,550	495	5,125	5,150	719	7,550	7,575	787			
350	375	51	1,950	1,975	275	3,550	3,575	499	5,150	5,175	723	7,575	7,600	784			
375	400	54	1,975	2,000	278	3,575	3,600	502	5,175	5,200	726	7,600	7,625	782			
400	425	58	2,000	2,025	282	3,600	3,625	506	5,200	5,225	730	7,625	7,650	779			
425	450	61	2,025	2,050	285	3,625	3,650	509	5,225	5,250	733	7,650	7,675	777			
450	475	65	2,050	2,075	289	3,650	3,675	513	5,250	5,275	737	7,675	7,700	774			
475	500	68	2,075	2,100	292	3,675	3,700	516	5,275	5,300	740	7,700	7,725	772			
500	525	72	2,100	2,125	296	3,700	3,725	520	5,300	5,325	744	7,725	7,750	769			
525	550	75	2,125	2,150	299	3,725	3,750	523	5,325	5,350	747	7,750	7,775	767			
550	575	79	2,150	2,175	303	3,750	3,775	527	5,350	5,375	751	7,775	7,800	764			
575	600	82	2,175	2,200	306	3,775	3,800	530	5,375	5,400	754	7,800	7,825	762			
600	625	86	2,200	2,225	310	3,800	3,825	534	5,400	5,425	758	7,825	7,850	759			
625	650	89	2,225	2,250	313	3,825	3,850	537	5,425	5,450	761	7,850	7,875	757			
650	675	93	2,250	2,275	317	3,850	3,875	541	5,450	5,475	765	7,875	7,900	754			
675	700	96	2,275	2,300	320	3,875	3,900	544	5,475	5,500	768	7,900	7,925	752			
700	725	100	2,300	2,325	324	3,900	3,925	548	5,500	5,525	772	7,925	7,950	749			
725	750	103	2,325	2,350	327	3,925	3,950	551	5,525	5,550	775	7,950	7,975	747			
750	775	107	2,350	2,375	331	3,950	3,975	555	5,550	5,575	779	7,975	8,000	744			
775	800	110	2,375	2,400	334	3,975	4,000	558	5,575	5,600	782	8,000	8,025	742			
800	825	114	2,400	2,425	338	4,000	4,025	562	5,600	5,625	786	8,025	8,050	739			
825	850	117	2,425	2,450	341	4,025	4,050	565	5,625	5,650	789	8,050	8,075	737			
850	875	121	2,450	2,475	345	4,050	4,075	569	5,650	5,675	793	8,075	8,100	734			
875	900	124	2,475	2,500	348	4,075	4,100	572	5,675	5,700	796	8,100	8,125	732			
900	925	128	2,500	2,525	352	4,100	4,125	576	5,700	5,725	800	8,125	8,150	729			
925	950	131	2,525	2,550	355	4,125	4,150	579	5,725	5,750	803	8,150	8,175	727			
950	975	135	2,550	2,575	359	4,150	4,175	583	5,750	5,775	807	8,175	8,200	724			
975	1,000	138	2,575	2,600	362	4,175	4,200	586	5,775	5,800	810	8,200	8,225	722			
1,000	1,025	142	2,600	2,625	366	4,200	4,225	590	5,800	5,825	814	8,225	8,250	719			
1,025	1,050	145	2,625	2,650	369	4,225	4,250	593	5,825	5,850	817	8,250	8,275	717			
1,050	1,075	149	2,650	2,675	373	4,250	4,275	597	5,850	5,875	821	8,275	8,300	714			
1,075	1,100	152	2,675	2,700	376	4,275	4,300	600	5,875	5,900	824	8,300	8,325	712			
1,100	1,125	156	2,700	2,725	380	4,300	4,325	604	5,900	5,925	828	8,325	8,350	709			
1,125	1,150	159	2,725	2,750	383	4,325	4,350	607	5,925	5,950	831	8,350	8,375	707			
1,150	1,175	163	2,750	2,775	387	4,350	4,375	611	5,950	5,975	835	8,375	8,400	704			
1,175	1,200	166	2,775	2,800	390	4,375	4,400	614	5,975	6,000	838	8,400	8,425	702			
1,200	1,225	170	2,800	2,825	394	4,400	4,425	618	6,000	6,025	842	8,425	8,450	699			
1,225	1,250	173	2,825	2,850	397	4,425	4,450	621	6,025	6,050	845	8,450	8,475	697			
1,250	1,275	177	2,850	2,875	401	4,450	4,475	625	6,050	6,075	849	8,475	8,500	694			
1,275	1,300	180	2,875	2,900	404	4,475	4,500	628	6,075	6,925	851	8,500	8,525	692			
1,300	1,325	184	2,900	2,925	408	4,500	4,525	632	6,925	6,950	849	8,525	8,550	689			
1,325	1,350	187	2,925	2,950	411	4,525	4,550	635	6,950	6,975	847	8,550	8,575	687			
1,350	1,375	191	2,950	2,975	415	4,550	4,575	639	6,975	7,000	844	8,575	8,600	684			
1,375	1,400	194	2,975	3,000	418	4,575	4,600	642	7,000	7,025	842	8,600	8,625	682			
1,400	1,425	198	3,000	3,025	422	4,600	4,625	646	7,025	7,050	839	8,625	8,650	679			
1,425	1,450	201	3,025	3,050	425	4,625	4,650	649	7,050	7,075	837	8,650	8,675	677			
1,450	1,475	205	3,050	3,075	429	4,650	4,675	653	7,075	7,100	834	8,675	8,700	674			
1,475	1,500	208	3,075	3,100	432	4,675	4,700	656	7,100	7,125	832	8,700	8,725	672			
1,500	1,525	212	3,100	3,125	436	4,700	4,725	660	7,125	7,150	829	8,725	8,750	669			
1,525	1,550	215	3,125	3,150	439	4,725	4,750	663	7,150	7,175	827	8,750	8,775	667			
1,550	1,575	219	3,150	3,175	443	4,750	4,775	667	7,175	7,200	824	8,775	8,800	664			
1,575	1,600	222	3,175	3,200	446	4,775	4,800	670	7,200	7,225	822	8,800	8,825	662			

If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—		
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$8,825	\$8,850	\$659	\$10,225	\$10,250	\$519	\$11,625	\$11,650	\$379	\$13,025	\$13,050	\$239	\$14,425	\$14,450	\$99			
8,850	8,875	657	10,250	10,275	517	11,650	11,675	377	13,050	13,075	237	14,450	14,475	97			
8,875	8,900	654	10,275	10,300	514	11,675	11,700	374	13,075	13,100	234	14,475	14,500	94			
8,900	8,925	652	10,300	10,325	512	11,700	11,725	372	13,100	13,125	232	14,500	14,525	92			
8,925	8,950	649	10,325	10,350	509	11,725	11,750	369	13,125	13,150	229	14,525	14,550	89			
8,950	8,975	647	10,350	10,375	507	11,750	11,775	367	13,150	13,175	227	14,550	14,575	87			
8,975	9,000	644	10,375	10,400	504	11,775	11,800	364	13,175	13,200	224	14,575	14,600	84			
9,000	9,025	642	10,400	10,425	502	11,800	11,825	362	13,200	13,225	222	14,600	14,625	82			
9,025	9,050	639	10,425	10,450	499	11,825	11,850	359	13,225	13,250	219	14,625	14,650	79			
9,050	9,075	637	10,450	10,475	497	11,850	11,875	357	13,250	13,275	217	14,650	14,675	77			
9,075	9,100	634	10,475	10,500	494	11,875	11,900	354	13,275	13,300	214	14,675	14,700	74			
9,100	9,125	632	10,500	10,525	492	11,900	11,925	352	13,300	13,325	212	14,700	14,725	72			
9,125	9,150	629	10,525	10,550	489	11,925	11,950	349	13,325	13,350	209	14,725	14,750	69			
9,150	9,175	627	10,550	10,575	487	11,950	11,975	347	13,350	13,375	207	14,750	14,775	67			
9,175	9,200	624	10,575	10,600	484	11,975	12,000	344	13,375	13,400	204	14,775	14,800	64			
9,200	9,225	622	10,600	10,625	482	12,000	12,025	342	13,400	13,425	202	14,800	14,825	62			
9,225	9,250	619	10,625	10,650	479	12,025	12,050	339	13,425	13,450	199	14,825	14,850	59			
9,250	9,275	617	10,650	10,675	477	12,050	12,075	337	13,450	13,475	197	14,850	14,875	57			
9,275	9,300	614	10,675	10,700	474	12,075	12,100	334	13,475	13,500	194	14,875	14,900	54			
9,300	9,325	612	10,700	10,725	472	12,100	12,125	332	13,500	13,525	192	14,900	14,925	52			
9,325	9,350	609	10,725	10,750	469	12,125	12,150	329	13,525	13,550	189	14,925	14,950	49			
9,350	9,375	607	10,750	10,775	467	12,150	12,175	327	13,550	13,575	187	14,950	14,975	47			
9,375	9,400	604	10,775	10,800	464	12,175	12,200	324	13,575	13,600	184	14,975	15,000	44			
9,400	9,425	602	10,800	10,825	462	12,200	12,225	322	13,600	13,625	182	15,000	15,025	42			
9,425	9,450	599	10,825	10,850	459	12,225	12,250	319	13,625	13,650	179	15,025	15,050	39			
9,450	9,475	597	10,850	10,875	457	12,250	12,275	317	13,650	13,675	177	15,050	15,075	37			
9,475	9,500	594	10,875	10,900	454	12,275	12,300	314	13,675	13,700	174	15,075	15,100	34			
9,500	9,525	592	10,900	10,925	452	12,300	12,325	312	13,700	13,725	172	15,100	15,125	32			
9,525	9,550	589	10,925	10,950	449	12,325	12,350	309	13,725	13,750	169	15,125	15,150	29			
9,550	9,575	587	10,950	10,975	447	12,350	12,375	307	13,750	13,775	167	15,150	15,175	27			
9,575	9,600	584	10,975	11,000	444	12,375	12,400	304	13,775	13,800	164	15,175	15,200	24			
9,600	9,625	582	11,000	11,025	442	12,400	12,425	302	13,800	13,825	162	15,200	15,225	22			
9,625	9,650	579	11,025	11,050	439	12,425	12,450	299	13,825	13,850	159	15,225	15,250	19			
9,650	9,675	577	11,050	11,075	437	12,450	12,475	297	13,850	13,875	157	15,250	15,275	17			
9,675	9,700	574	11,075	11,100	434	12,475	12,500	294	13,875	13,900	154	15,275	15,300	14			
9,700	9,725	572	11,100	11,125	432	12,500	12,525	292	13,900	13,925	152	15,300	15,325	12			
9,725	9,750	569	11,125	11,150	429	12,525	12,550	289	13,925	13,950	149	15,325	15,350	9			
9,750	9,775	567	11,150	11,175	427	12,550	12,575	287	13,950	13,975	147	15,350	15,375	7			
9,775	9,800	564	11,175	11,200	424	12,575	12,600	284	13,975	14,000	144	15,375	15,400	4			
9,800	9,825	562	11,200	11,225	422	12,600	12,625	282	14,000	14,025	142	15,400	15,425	2			
9,825	9,850	559	11,225	11,250	419	12,625	12,650	279	14,025	14,050	139	15,425	15,432	1			
9,850	9,875	557	11,250	11,275	417	12,650	12,675	277	14,050	14,075	137	\$15,432 or more—you cannot take the credit					
9,875	9,900	554	11,275	11,300	414	12,675	12,700	274	14,075	14,100	134						
9,900	9,925	552	11,300	11,325	412	12,700	12,725	272	14,100	14,125	132						
9,925	9,950	549	11,325	11,350	409	12,725	12,750	269	14,125	14,150	129						
9,950	9,975	547	11,350	11,375	407	12,750	12,775	267	14,150	14,175	127						
9,975	10,000	544	11,375	11,400	404	12,775	12,800	264	14,175	14,200	124						
10,000	10,025	542	11,400	11,425	402	12,800	12,825	262	14,200	14,225	122						
10,025	10,050	539	11,425	11,450	399	12,825	12,850	259	14,225	14,250	119						
10,050	10,075	537	11,450	11,475	397	12,850	12,875	257	14,250	14,275	117						
10,075	10,100	534	11,475	11,500	394	12,875	12,900	254	14,275	14,300	114						
10,100	10,125	532	11,500	11,525	392	12,900	12,925	252	14,300	14,325	112						
10,125	10,150	529	11,525	11,550	389	12,925	12,950	249	14,325	14,350	109						
10,150	10,175	527	11,550	11,575	387	12,950	12,975	247	14,350	14,375	107						
10,175	10,200	524	11,575	11,600	384	12,975	13,000	244	14,375	14,400	104						
10,200	10,225	522	11,600	11,625	382	13,000	13,025	242	14,400	14,425	102						

Tele-Tax

Automated Refund Information is available after March 15. If it has been 10 weeks since you mailed your 1987 tax return, we will be able to check the status of your refund.

Recorded Tax Information has about 150 topics of tax information that answer many Federal tax questions and a topic for local information, such as the location of volunteer tax assistance sites (VITA and TCE). You can hear up to three topics on each call you make.

To Call Tele-Tax Toll-Free, Use Only The Numbers Listed Below For Your Area

Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. **Do not dial 800 when using a local number.** A complete list of these topics is on the next page.

How To Use Tele-Tax**Automated Refund Information**

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.

Call the appropriate phone number listed below.

Follow the recorded instructions.

- Push-button (tone signaling) service is available Monday through Friday from 6:30 A.M. to 6:00 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.)

Recorded Tax Information

Select, by number, the topic you want to hear.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

- If you have a push-button (tone signaling) 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.
- Push-button (tone signaling) service is available 24 hours a day, 7 days a week.
- Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Alabama 1-800-554-4477	Georgia Atlanta, 331-6572 Elsewhere, 1-800-554-4477	Massachusetts Boston, 523-8602 Elsewhere, 1-800-554-4477	New York Brooklyn, 858-4461 Buffalo, 856-9320 Manhattan, 406-4080 Queens, 858-4461 Staten Island, 858-4461 Elsewhere, 1-800-554-4477	Tennessee Nashville, 242-1541 Elsewhere, 1-800-554-4477
Alaska 1-800-554-4477	Hawaii 1-800-554-4477	Michigan Detroit, 961-4282 Elsewhere, 1-800-554-4477	North Carolina 1-800-554-4477	Texas Dallas, 767-1792 Houston, 850-8801 Elsewhere, 1-800-554-4477
Arizona Phoenix, 252-4909 Elsewhere, 1-800-554-4477	Idaho 1-800-554-4477	Minnesota St. Paul, 224-4288 Elsewhere, 1-800-554-4477	North Dakota 1-800-554-4477	Utah 1-800-554-4477
Arkansas 1-800-554-4477	Illinois Chicago, 829-6397 Springfield, 789-0489 Elsewhere, 1-800-554-4477	Mississippi 1-800-554-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037 Elsewhere, 1-800-554-4477	Vermont 1-800-554-4477
California Counties of: Amador, Calaveras, Contra Costa, Marin, and San Joaquin, 1-800-428-4032 Los Angeles, 617-3177 Oakland, 839-4245 Elsewhere, 1-800-554-4477	Indiana Indianapolis, 634-1550 Elsewhere, 1-800-554-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-554-4477	Oklahoma 1-800-554-4477	Virginia Richmond, 771-2369 Elsewhere, 1-800-554-4477
Colorado Denver, 592-1118 Elsewhere, 1-800-554-4477	Iowa 1-800-554-4477	Montana 1-800-554-4477	Oregon Portland, 294-5363 Elsewhere, 1-800-554-4477	Washington Seattle, 343-7221 Elsewhere, 1-800-554-4477
Connecticut 1-800-554-4477	Kansas 1-800-554-4477	Nebraska Omaha, 221-5324 Elsewhere, 1-800-554-4477	Pennsylvania Philadelphia, 592-8946 Pittsburgh, 281-3120 Elsewhere, 1-800-554-4477	West Virginia 1-800-554-4477
Delaware 1-800-554-4477	Kentucky 1-800-554-4477	Nevada 1-800-554-4477	Rhode Island 1-800-554-4477	Wisconsin Milwaukee, 291-1783 Elsewhere, 1-800-554-4477
District of Columbia 628-2929	Louisiana 1-800-554-4477	New Hampshire 1-800-554-4477	South Carolina 1-800-554-4477	Wyoming 1-800-554-4477
Florida Jacksonville, 353-9579 Elsewhere, 1-800-554-4477	Maine 1-800-554-4477	New Jersey Newark, 624-1223 Elsewhere, 1-800-554-4477	South Dakota 1-800-554-4477	
	Maryland Baltimore, 244-7306 Elsewhere, 1-800-554-4477	New Mexico 1-800-554-4477		

Tele-Tax Topic Numbers and Subjects		Topic No.	Subject	Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
IRS Procedures and Services			Types of Income				IRS Notices & Letters		Magnetic Media Information
101	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program	201	Wages and salaries	311	Business travel expenses	501	Notices—What to do	651	Who must file?
102	Tax assistance for handicapped individuals and the deaf	202	Tips	312	Business entertainment expenses	502	Your tax form is overdue—Let us hear from you	652	Acceptable media/Locating a third party to prepare your files
103	Small business tax workshops—Tax help for new businesses	203	Interest received	313	Educational expenses	503	Second request for information about your tax form	653	Applications, forms, and information
104	Problem resolution program—Special help for problem situations	204	Dividends		Tax Computation	504	Notice of intent to levy	654	Waivers, extensions, and format deviations
105	Public libraries—Tax information tapes and reproducible tax forms	205	Refund of state and local taxes	351	Tax table/Tax rate schedules	505	Notice of underreported income—CP 2000	655	Test files and combined Federal/state filing
106	Examination procedures and how to prepare for an audit	206	Alimony received	352	Tax and credits figured by IRS	506	IRS notices and bills/Penalty and interest charges		Tax Information for Aliens and U.S. Citizens Living Abroad
107	The collection process	207	Business income	353	Self-employment tax			701	Resident and nonresident aliens
108	Tax fraud—How to report	208	Sole proprietorship	354	Five-year averaging for lump-sum distributions			702	Dual-status alien
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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

"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. Do not dial 800 when using a local city number.

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 call, 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 signaling) telephones, and Monday through Friday, during office hours, to taxpayers using push-button (pulse dial) or rotary (dial) phones. See Tele-Tax on pages 40 and 41 for the telephone numbers, available topics, and instructions describing how to use this service.

ALABAMA

1-800-424-1040

ALASKA

Anchorage, 561-7484
Elsewhere, 1-800-424-1040

ARIZONA

Phoenix, 257-1233
Elsewhere, 1-800-424-1040

ARKANSAS

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
Elsewhere, 1-800-424-1040

CONNECTICUT

1-800-424-1040

DELAWARE

1-800-424-1040

DISTRICT of COLUMBIA

488-3100

FLORIDA

Jacksonville, 354-1760
Elsewhere, 1-800-424-1040

GEORGIA

Atlanta, 522-0050
Elsewhere, 1-800-424-1040

HAWAII

Oahu, 541-1040
Elsewhere, 1-800-424-1040

IDAHO

1-800-424-1040

ILLINOIS

Chicago, 435-1040
Elsewhere, 1-800-424-1040

INDIANA

Indianapolis, 269-5477
Elsewhere, 1-800-424-1040

IOWA

Des Moines, 283-0523
Elsewhere, 1-800-424-1040

KANSAS

1-800-424-1040

KENTUCKY

1-800-424-1040

LOUISIANA

1-800-424-1040

MAINE

1-800-424-1040

MARYLAND

Baltimore, 962-2590
Montgomery County, 488-3100
Prince George's County, 488-3100
Elsewhere, 1-800-424-1040

MASSACHUSETTS

Boston, 523-1040
Elsewhere, 1-800-424-1040

MICHIGAN

Detroit, 237-0800
Elsewhere, 1-800-424-1040

MINNESOTA

Minneapolis, 291-1422
St. Paul, 291-1422
Elsewhere, 1-800-424-1040

MISSISSIPPI

1-800-424-1040

MISSOURI

St. Louis, 342-1040
Elsewhere, 1-800-424-1040

MONTANA

1-800-424-1040

NEBRASKA

Omaha, 422-1500
Elsewhere, 1-800-424-1040

NEVADA

1-800-424-1040

NEW HAMPSHIRE

1-800-424-1040

NEW JERSEY

Newark, 622-0600
Elsewhere, 1-800-424-1040

NEW MEXICO

1-800-424-1040

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, 596-3770
Suffolk, 724-5000
Westchester County, 997-1510
Elsewhere, 1-800-424-1040

NORTH CAROLINA

1-800-424-1040

NORTH DAKOTA

1-800-424-1040

OHIO

Cincinnati, 621-6281
Cleveland, 522-3000
Elsewhere, 1-800-424-1040

OKLAHOMA

1-800-424-1040

OREGON

Eugene, 485-8286
Portland, 221-3960
Salem, 581-8721
Elsewhere, 1-800-424-1040

PENNSYLVANIA

Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere, 1-800-424-1040

PUERTO RICO

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

RHODE ISLAND

1-800-424-1040

SOUTH CAROLINA

1-800-424-1040

SOUTH DAKOTA

1-800-424-1040

TENNESSEE

Nashville, 259-4601
Elsewhere, 1-800-424-1040

TEXAS

Dallas, 742-2440
El Paso, 532-6116
Ft. Worth, 263-9229
Houston, 965-0440
Elsewhere, 1-800-424-1040

UTAH

1-800-424-1040

VERMONT

1-800-424-1040

VIRGINIA

Bailey's Crossroads, 557-9230
Richmond, 649-2361
Elsewhere, 1-800-424-1040

WASHINGTON

Seattle, 442-1040
Elsewhere, 1-800-424-1040

WEST VIRGINIA

1-800-424-1040

WISCONSIN

Milwaukee, 271-3780
Elsewhere, 1-800-424-1040

WYOMING

1-800-424-1040

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

Indiana residents, 1-800-382-4059

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

Hours of Operation

8:00 A.M. to 6:45 P.M. EST (Jan. 1—April 15)

8:00 A.M. to 4:30 P.M. EST (April 16—Dec. 31)

Need Additional Forms or Publications?

If you do not have any tax questions and you only need copies of tax forms and publications, you can—

- Visit your local bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A&B, and their related instructions.
- Visit your local library, which stocks a wider variety of forms and publications.
- Visit your local IRS office.
- Use the handy order blank on the next to the last page of the instructions. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number (1-800-424-FORM (3676)). The hours of operation during the filing season are 8:00 A.M. to 8:00 P.M. (weekdays) and 9:00 A.M. to 3:00 P.M. (Saturdays). You should receive your order within 7 to 10 work days after you call.

How to get forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. Also, see the list of related publications.

You can order the following items from IRS or get them at many participating banks, post offices, or libraries:

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; and for answering the foreign accounts or foreign trusts questions

You can photocopy the following items (as well as those listed above) at many participating 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 R, Credit for the Elderly or for 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 Expenses

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 Carryforward

Form 6251, Alternative Minimum Tax Individuals

Form 8283, Noncash Charitable Contributions

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

Form 8582, Passive Activity Loss Limitations

Form 8598, Home Mortgage Interest

Form 8606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

Form 8615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000

How to get publications

The following publications can be ordered from IRS or you can read or photocopy them at many participating libraries.

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 and Standard Deduction

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

508 Educational Expenses

521 Moving Expenses

523 Tax Information on Selling Your Home

524 Credit for the Elderly or for 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 1987 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

907 Tax Information for Handicapped and Disabled Individuals

910 Guide to Free Tax Services

915 Social Security Benefits and Equivalent Railroad Retirement Benefits

917 Business Use of a Car

920 Explanation of the Tax Reform Act of 1986 for Individuals

921 Explanation of the Tax Reform Act of 1986 for Business

929 Tax Rules for Children and Dependents

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

If you are located in: Send to
"Forms Distribution Center"
for your state

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

P.O. Box 12626,
Fresno, CA 93778

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Tennessee, Texas, Wisconsin

P.O. Box 9903,
Bloomington, IL 61799

Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia

P.O. Box 25866,
Richmond, VA 23260

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23260; or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Forms Distribution Center, P.O. Box 25866, Richmond, VA 23260.

Puerto Rico—Forms Distribution Center, P.O. Box 25866, Richmond, VA 23260

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

Order blank—We will send you 2 copies of each form and 1 copy of each set of instructions or publication you circle. Please cut the order blank on the dotted line and be sure to print or type your name accurately on the other side. This will be the label used to return material to you. Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your state. To help reduce waste, please order only the forms, instructions, and publications you think you will need to prepare your return. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional forms and publications you may need. Be sure to allow 2 weeks to receive your order.

Circle Desired Forms, Instructions, and Publications		Schedule F (1040)	2441	4868	Pub. 17	Pub. 505	Pub. 529	Pub. 920
		Schedule R (1040) & Instructions	3468 & Instructions	6251 & Instructions	Pub. 334	Pub. 508	Pub. 530	Pub. 921
1040	1040X & Instructions	Schedule SE (1040)	3903 & Instructions	8283 & Instructions	Pub. 463	Pub. 521	Pub. 545	Pub. 929
Instructions for 1040 & Schedules	Schedules A & B (1040)	1040-ES (1988)	4136	8582 & Instructions	Pub. 501	Pub. 523	Pub. 552	
1040A	Schedule C (1040)	2106 & Instructions	4562 & Instructions	8598 & Instructions	Pub. 502	Pub. 524	Pub. 553	
1040EZ	Schedule D (1040)	2119	4684 & Instructions	8606	Pub. 503	Pub. 526	Pub. 554	
1040A & 1040EZ Instructions	Schedule E (1040)	2210 & Instructions	4797 & Instructions	8615	Pub. 504	Pub. 527	Pub. 917	

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 Detach At This Line

 Name

 Number and street

 City or town, state, and ZIP code

Order blank

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