

General Description Booklet
for the
1989 INDIVIDUAL PUBLIC USE TAX FILE

Compiled by
Mario Fernandez/Stephanie Alvord
Under the direction of Peter Sailer
Chief, Special Projects Section
Individual Statistics Branch
Statistics of Income Division

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INTRODUCTION

The Internal Revenue Service 1989 Tax File, formerly Tax Model file, (96,588 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 112.2 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1989.

The Tax Files which have been produced since 1960 consist of detailed information taken from actual tax returns. The public use versions of these sample files are purchased in an unidentifiable form, with names, Social Security Numbers (SSN), and other identifying information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax File is designed for making national level estimates. The 1989 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

Dr. Fritz Scheuren, Director
Statistics of Income Division R:S
Internal Revenue Service
P.O. BOX 2608
Washington, DC 20013-2608
(202) 874-0700
(202) 874-0922 (FAX)

Individual Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1978 are available through the National Archives and Records Administration. Questions concerning cost, acquisition, and delivery of these historical tax files, should be addressed to:

Reference Services
Center for Electronic Records, (NNXA)
National Archives and Records Administration
Washington, D.C. 20408
(202) 501-5579

The Archives order number for any of the above-mentioned historical Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the Tax File.

DISCLOSURE AVOIDANCE PROCEDURES

In order to preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedural changes in the Individual Tax File.

First, in order to make sure that it will be impossible to ascertain whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample ^{1/} at a 33 percent rate.

Second, those records that remain in our file from the 100 percent sample have been combined with other high income returns (returns with an adjusted gross income of \$200,000 or more) for the following processing changes:

As in past years, the State codes and all other geographic indicators have been removed for all high income records. Other codes and fields that have been removed for these returns include: age and blindness indicators (for both primary and secondary taxpayers), alimony paid, alimony received, and personal property tax. Also, certain codes (age status, marital status, and exemptions for children living at home) have been modified (see section on Code Definitions for specific changes).

Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income tax deduction field for each of the three records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

^{1/}Returns sampled at 100 percent include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; those with foreign earned income or a foreign tax credit and total income or loss of \$2,000,000 or more; and nontaxable returns with adjusted gross incomes of \$200,000 or more.

High income returns have then been separated into 35 different classes based on age, marital status, the number of children living at home, and the size of salaries and wages. Within each of these 35 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 35 classes have not been averaged with records in any of the other 34 classes. The file was then sorted on real estate tax deductions (again, within the 35 classes), and the same blurring procedure has been repeated for real estate tax deductions.^{2/}

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State. After this sort, the records were blurred for real estate tax deductions, and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between the processing of these records and that of the high income returns is that the lower income returns have been sorted for real estate tax deduction by individual state with no records from two different States being combined when averaging a field over a series of records.

Fourth, for all records on the file, the following changes have been made:

The fields containing other net income or loss, total adjustments, foreign housing adjustment, total taxes paid, personal property tax, industry code, primary social security number, and secondary social security number have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

^{2/}For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see:

Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz.
"Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service.

1989 TAX FILE SAMPLE

<u>STATE:</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
TOTAL	96,588	112,201,751
ALABAMA	957	1,593,201
ALASKA	214	288,196
ARIZONA	998	1,551,889
ARKANSAS	578	932,763
CALIFORNIA	8,799	13,581,178
COLORADO	998	1,527,607
CONNECTICUT	1,076	1,698,389
DELAWARE	214	352,478
DISTRICT OF COLUMBIA	188	335,415
FLORIDA	3,492	5,696,088
GEORGIA	1,675	2,869,380
HAWAII	334	558,299
IDAHO	231	333,080
ILLINOIS	3,141	5,084,312
INDIANA	1,442	2,433,875
IOWA	882	1,332,284
KANSAS	737	1,099,857
KENTUCKY	927	1,530,421
LOUISIANA	909	1,561,885
MAINE	333	566,181
MARYLAND	1,434	2,358,515
MASSACHUSETTS	1,754	2,817,946
MICHIGAN	2,521	4,173,519
MINNESOTA	1,303	2,077,609
MISSISSIPPI	525	966,761
MISSOURI	1,432	2,240,961
MONTANA	221	300,755
NEBRASKA	467	711,109
NEVADA	340	593,754
NEW HAMPSHIRE	310	542,214
NEW JERSEY	2,369	3,734,283
NEW MEXICO	390	630,457
NEW YORK	4,936	7,863,147
NORTH CAROLINA	1,667	2,861,995
NORTH DAKOTA	172	276,197
OHIO	2,916	5,003,127
OKLAHOMA	846	1,338,600
OREGON	794	1,278,615
PENNSYLVANIA	3,160	5,481,808
RHODE ISLAND	281	467,252
SOUTH CAROLINA	844	1,589,817
SOUTH DAKOTA	203	336,982
TENNESSEE	1,189	2,116,209
TEXAS	4,229	6,874,373
UTAH	415	660,089
VERMONT	169	291,036
VIRGINIA	1,781	2,906,242
WASHINGTON	1,338	2,211,848
WEST VIRGINIA	378	655,307
WISCONSIN	1,294	2,207,800
WYOMING	136	220,914
OTHER THAN ABOVE	607	695,932
HIGH INCOME	28,042	789,803

1989 CORE RECORD LAYOUT
(CODE AND AMOUNT FIELD DEFINITIONS)

Codes: (all codes are 2 characters in length - PIC 99)
(For footnotes see page 9)

1. AGEX	21. F2555
2. AGIRI	22. SCHCF
3. CGIND	23. SCHE
4. CSAMP	24. F8606
5. CYCLE	25. SPECTX
6. DSI	26. STATE <u>1/</u>
7. EIC	27. TFORM
8. ELECT	28. TOTXSZ
9. FDED	29. TXNT
10. FLPDYR	30. TXRT
11. FLPDMO	31. TXST
12. EFI	32. SCHB
13. F2441	33. XFPT <u>1/</u>
14. F8582	34. XFST <u>1/</u>
15. F6251	35. XOCAH
16. F3800	36. XOCAWH
17. MARS	37. XODEP
18. PREP	38. XOPAR
19. PSV	39. XBI*
20. REGION <u>1/</u>	40. XTOT

Amount Fields: (all amount fields are 10 characters in length - PIC S9(10))

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)	
2. SALARIES AND WAGES <u>2/</u>	
3. TAXABLE INTEREST INCOME	
4. TAX-EXEMPT INTEREST INCOME	
5. DIVIDENDS INCLUDED IN AGI	
6. STATE INCOME TAX REFUNDS	
7. ALIMONY RECEIVED <u>3/</u>	
8. BUSINESS OR PROFESSION (SCHEDULE C) NET PROFIT/LOSS (+/-)	
9. NET CAPITAL GAIN OR LOSS (+/-)	
10. CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON SCHEDULE D	
11. SUPPLEMENTAL SCHEDULE NET GAIN OR LOSS (+/-)	
12. TAXABLE IRA DISTRIBUTION	
13. TOTAL PENSIONS AND ANNUITIES RECEIVED	
14. PENSIONS AND ANNUITIES INCLUDED IN AGI	
15. SCHEDULE E NET INCOME OR LOSS (+/-)	
16. FARM (SCHEDULE F) NET PROFIT/LOSS (+/-)	
17. UNEMPLOYMENT COMPENSATION IN AGI	
18. GROSS SOCIAL SECURITY BENEFITS	
19. SOCIAL SECURITY BENEFITS IN AGI	
20. RESERVED	
STATUTORY ADJUSTMENTS	
21. RESERVED	
22. EMPLOYEE BUSINESS EXPENSES	
23. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA) (PRIMARY)	
24. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA) (SECONDARY)	
25. PAYMENTS TO KEOGH ACCOUNTS	
26. FORFEITED INTEREST PENALTY	

Amount Fields (continued):

- 27. ALIMONY PAID ^{3/}
- 28. SE HEALTH INSURANCE DEDUCTION
- 29. RESERVED
- 30. EXCESS ITEMIZED/UNUSED ZBA (PY) OR
STANDARD DEDUCTION OR
ITEMIZED DEDUCTIONS
- 31. EXEMPTION AMOUNT
- 32. TAXABLE INCOME
- 33. COMPUTED INCOME TAX
- 34. INCOME TAX BEFORE CREDITS
- 35. INCOME SUBJECT TO TAX
- 36. MARGINAL TAX BASE
- 37. TAX GENERATED (TAX RATE TABLES)

CREDITS

- 38. TOTAL TAX CREDITS (SOI)
- 39. CHILD AND DEPENDENT CARE
- 40. ELDERLY AND DISABLED
- 41. FOREIGN TAX
- 42. GENERAL BUSINESS CREDIT
- 43. INVESTMENT (INCLUDED IN GENERAL BUSINESS CREDIT)
- 44. JOBS (INCLUDED IN GENERAL BUSINESS CREDIT) CREDIT
- 45. ALCOHOL USED AS FUEL (INCLUDED IN GENERAL BUSINESS CREDIT)
- 46. RESEARCH AND EXPERIMENTATION (INCLUDED IN GENERAL BUSINESS
CREDIT)
- 47. LOW INCOME HOUSING (INCLUDED IN GENERAL BUSINESS CREDIT)
- 48. OTHER CREDIT
- 49. CREDIT FOR PRIOR YEAR MINIMUM TAX

- 50. TOTAL INCOME TAX
- 51. INCOME TAX AFTER CREDITS (SOI)
- 52. ALTERNATIVE MINIMUM TAX (SOI)
- 53. SELF-EMPLOYMENT TAX
- 54. TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT
- 55. SOCIAL SECURITY TAX ON TIP INCOME
- 56. PENALTY TAX ON IRA
- 57. TOTAL TAX LIABILITY (SOI)
- 58. INCOME TAX WITHHELD
- 59. ESTIMATED TAX PAYMENTS
- 60. AMOUNT PAID WITH FORM 4868
- 61. EXCESS FICA/RRTA
- 62. CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS
- 63. REGULATED INVESTMENT COMPANY CREDIT
- 64. TOTAL TAX PAYMENTS (SOI)
- 65. BALANCE DUE (OVERPAYMENT) (+/-)
- 66. CREDIT ELECT
- 67. PREDETERMINED ESTIMATED TAX PENALTY
- 68. EARNED INCOME FOR EARNED INCOME CREDIT (EIC)
- 69. EIC USED TO OFFSET INCOME TAX BEFORE CREDITS
- 70. EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
- 71. EIC REFUNDABLE PORTION

Amount Fields (continued):

ITEMIZED DEDUCTIONS SCHEDULE A:

MEDICAL AND DENTAL EXPENSE DEDUCTIONS

- 72. TOTAL DEDUCTION
- 73. PRESCRIPTIONS AND MEDICAL CARE
- 74. MEDICAL AND DENTAL EXPENSES SUBJECT TO REDUCTION
BY AGI LIMIT

TAXES PAID DEDUCTIONS

- 75. RESERVED
- 76. STATE AND LOCAL INCOME TAXES 2/
- 77. REAL ESTATE TAX DEDUCTIONS 4/
- 78. RESERVED

INTEREST PAID DEDUCTIONS

- 79. TOTAL INTEREST PAID DEDUCTION
- 80. TOTAL HOME MORTGAGE
- 81. HOME MORTGAGE FINANCIAL
- 82. DEDUCTIBLE POINTS
- 83. INVESTMENT INTEREST PAID
- 84. PERSONAL INTEREST PAID

- 85. CONTRIBUTIONS DEDUCTION, TOTAL
- 86. CARRYOVER
- 87. NON-LIMITED MISCELLANEOUS DEDUCTIONS
- 88. OTHER THAN CASH
- 89. CASH CONTRIBUTIONS
- 90. NET CASUALTY OR THEFT LOSS
- 91. MOVING EXPENSES

MISCELLANEOUS DEDUCTIONS (SUBJECT TO 2% LIMITATION)

- 92. NET LIMITED MISCELLANEOUS DEDUCTIONS
- 93. UNREIMBURSED EMPLOYEE BUSINESS EXPENSE
- 94. TAX PREPARATION FEE
- 95. MISCELLANEOUS DEDUCTIONS SUBJECT TO AGI LIMITATION, TOTAL

COMBINED SCHEDULE C INCOME AND SOME DEDUCTION ITEMS

- 96. TOTAL INCOME OR LOSS (+/-)
- 97. NET RECEIPTS (+/-)
- 98. COST OF GOODS SOLD AND/OR OPERATIONS
- 99. TOTAL DEDUCTIONS
- 100. CAR AND TRUCK
- 101. DEPRECIATION
- 102. COMMISSIONS
- 103. MORTGAGE INTEREST
- 104. OTHER INTEREST
- 105. OFFICE EXPENSES
- 106. INSURANCE
- 107. RENT
- 108. NET WAGES
- 109. BUSINESS RECEIPTS (+/-)
- 110. RESERVED

Amount Fields (continued):

CAPITAL GAINS (SCHEDULE D)

- 111. SHORT-TERM GAINS
- 112. SHORT-TERM LOSSES
- 113. SHORT-TERM LOSS CARRYOVER
- 114. RESIDENCE GAIN
- 115. CURRENT LONG-TERM GAIN
- 116. CURRENT LONG-TERM LOSSES
- 117. LONG-TERM LOSS CARRYOVER
- 118. SCHEDULE D CAPITAL GAIN DISTRIBUTIONS
- 119. FORM 4797 GAINS

SUPPLEMENTAL INCOME (SCHEDULE E)

RENT AND ROYALTIES

- 120. RENT/ROYALTY NET INCOME
- 121. RENT/ROYALTY NET LOSS
- 122. FARM RENT NET INCOME OR LOSS (+/-)
- 123. TOTAL RENTS RECEIVED
- 124. TOTAL ROYALTIES RECEIVED
- 125. ROYALTY DEPLETION
- 126. RENTAL DEPRECIATION
- 127. DEDUCTIBLE RENTAL LOSS
- 128. RENT NET INCOME OR LOSS (+/-)
- 129. ROYALTY NET INCOME OR LOSS (+/-)

PARTNERSHIPS

- 130. TOTAL PASSIVE INCOME
- 131. TOTAL NON-PASSIVE INCOME
- 132. TOTAL PASSIVE LOSS
- 133. TOTAL NON-PASSIVE LOSS

SMALL BUSINESS CORPORATION

- 134. TOTAL PASSIVE INCOME
- 135. TOTAL NON-PASSIVE INCOME
- 136. TOTAL PASSIVE LOSS
- 137. TOTAL NON-PASSIVE LOSS
- 138. COMBINED PARTNERSHIP AND S CORPORATION NET INCOME/LOSS (+/-)

ESTATE OR TRUST

- 139. TOTAL INCOME
- 140. TOTAL LOSS

SELF EMPLOYMENT INCOME (SCHEDULE SE)

- 141. TOTAL SELF-EMPLOYMENT INCOME
- 142. SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER

MINIMUM TAX CREDIT (FORM 8801)

- 143. CARRY FORWARD MINIMUM TAX CREDIT FROM 1988*
- 144. CARRY FORWARD OF MINIMUM TAX CREDIT TO 1990*

Amount Fields (continued):

CHILD CARE CREDIT (FORM 2441)

- 145. QUALIFYING INDIVIDUALS' LIMITATION
- 146. EARNED INCOME
- 147. EARNED INCOME LIMITATION

ALTERNATIVE MINIMUM TAX COMPUTATION (FORM 6251)

- 148. TAXABLE INCOME PLUS NET OPERATING LOSS
- 149. ALTERNATIVE MINIMUM TAX TOTAL ADJUSTMENTS
- 150. TOTAL TAX PREFERENCES
- 151. ACCELERATED DEPRECIATION ON REAL PROPERTY

PASSIVE ACTIVITY LOSS LIMITATION (FORM 8582)

- 152. TOTAL PASSIVE LOSSES
- 153. TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES FOR 1988

- 154. RETURN ID
- 155. RESERVED
- 156. RESERVED
- 157. DECIMAL WEIGHT
- 158. RESERVED
- 159. SAMPLE COUNT
- 160. POPULATION COUNT

*Indicates change from 1988 specifications.

1/ Only for lower income returns (returns with AGI less than \$200,000 and not in 100% sample).

2/ Blurred for high income returns (note: State and local income taxes deduction is also blurred for low income returns in Wisconsin); see the section on Disclosure Avoidance Procedures for a more complete explanation.

3/ Blurred for lower income returns, reserved for high income returns.

4/ Blurred for all returns

CODE DEFINITIONS

AGEX* Age or Blindness Status:

- (A) No Age or Blindness Status.....0
- (B) Only primary taxpayer claims Age or Blindness Status.....1
- (C) Only secondary taxpayer claims Age or Blindness Status.....2
- (D) Both spouses claim Age or Blindness Status.....3

*For high income returns records with values greater than 1, this code was set equal to 1.

AGIR1 Adjusted Gross Income Range 1:

NO ADJUSTED GROSS INCOME.....	00
\$ 1 under \$ 1,000.....	01
\$ 1,000 under \$ 2,000.....	02
\$ 2,000 under \$ 3,000.....	03
\$ 3,000 under \$ 4,000.....	04
\$ 4,000 under \$ 5,000.....	05
\$ 5,000 under \$ 6,000.....	06
\$ 6,000 under \$ 7,000.....	07
\$ 7,000 under \$ 8,000.....	08
\$ 8,000 under \$ 9,000.....	09
\$ 9,000 under \$ 10,000.....	10
\$ 10,000 under \$ 11,000.....	11
\$ 11,000 under \$ 12,000.....	12
\$ 12,000 under \$ 13,000.....	13
\$ 13,000 under \$ 14,000.....	14
\$ 14,000 under \$ 15,000.....	15
\$ 15,000 under \$ 16,000.....	16
\$ 16,000 under \$ 17,000.....	17
\$ 17,000 under \$ 18,000.....	18
\$ 18,000 under \$ 19,000.....	19
\$ 19,000 under \$ 20,000.....	20
\$ 20,000 under \$ 25,000.....	21
\$ 25,000 under \$ 30,000.....	22
\$ 30,000 under \$ 40,000.....	23
\$ 40,000 under \$ 50,000.....	24
\$ 50,000 under \$ 75,000.....	25
\$ 75,000 under \$ 100,000.....	26
\$ 100,000 under \$ 200,000.....	27
\$ 200,000 under \$ 500,000.....	28
\$ 500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

CGIND Capital Gain Indicator:

- (A) No capital gain/loss.....0
- (B) Capital gain present.....1
- (C) Capital loss present.....2

CSAMP Computed Sampled Code:

- (A) PSAMP EQ 28; Return is not a High Income Nontaxable.....08
- (B) High Income Nontaxable.....28
- (C) Business High Income/Loss.....38
- (D) Nonbusiness Non-farm (NBNF).....40-48

	(E) Nonbusiness Farm (NBF).....	50-58
	(F) Business (B).....	60-68
	(G) Forms 2555.....	80-84
	(H) Forms 1116.....	90-94
CYCLE	Cycle Code.....	00-52
DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed.....	0
	(B) Taxpayer claimed.....	1
EIC	Earned Income Credit:	
	(A) Not present.....	0
	(B) Present.....	1
ELECT	President Elect Campaign Fund:	
	(A) No "yes" boxes checked.....	0
	(B) One "yes" box checked (or both "yes" and "no" boxes checked).....	1
	(C) Two "yes" boxes checked.....	2
FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not itemize or claim standard deduction.....	3
	(D) Taxpayer did not itemize or have a zero bracket amount (PY returns).....	4
	(E) The taxpayer had a zero bracket amount only (PY returns only).....	5
FLPD	Filing Period: (Accounting Period):	
	(A) YR - Calendar Year ended.....	66-89
	(B) MO - Month Taxpayer's year ended.....	01-12
EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically.....	0
	(B) Return filed electronically.....	1
F2441	Child care credit:	
	(A) No Form 2441 attached to return.....	0
	(B) Number of qualifying individuals.....	1-9
F8582	Passive Activity Loss Limitation:	
	(A) No Form 8582 attached to return.....	0
	(B) Form 8582 attached to return.....	1
F6251	Alternative Minimum Tax:	
	(A) No Form 6251 attached to the return.....	0
	(B) Form 6251 attached to the return.....	1

F3800 General Business credit:

- (A) No Form 3800 attached.....0
- (B) Form 3800 attached to return.....1

MARS* Marital Status:

- (A) Single.....1
- (B) Married filing a joint return.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

*For high income returns records with a value equal to 5, this code was set equal to 2.

PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form.....0
- (B) Return prepared by paid tax preparer.....1
- (C) IRS prepared return.....2
- (D) IRS reviewed return.....3
- (E) Voluntary Income Tax Assistance prepared return.....4
- (F) Self help.....5
- (G) Tax Counseling for the elderly.....6
- (H) Outreach program.....7

PSV Primary Stratifying Variable:

- (A) Sample Code 28 (HINT) or 38 (High Schedule C Net Profit/Loss).....0
- (B) Positive Amounts Total.(PAT).....1
- (C) Negative Amounts Total.(NAT).....2
- (D) Total Receipts.....3

REGION IRS Regions:

- (A) Central.....1
- (B) Mid-Atlantic.....2
- (C) Midwest.....3
- (D) North Atlantic.....4
- (E) Southeast.....5
- (F) Southwest.....6
- (G) Western.....7

F2555	Foreign Earned Income:	
(A)	No Form 2555 attached to the return.....	0
(B)	Form 2555 attached to the return.....	1
SCHCF	Schedule C or F Indicator:	
(A)	Neither Schedule C or F present.....	0
(B)	Schedule C present only.....	1
(C)	Schedule F present only.....	2
(D)	Schedule C and F present Schedule C Gross Receipts Larger.....	3
(E)	Schedule C and F present Schedule F Gross Receipts Larger.....	4
SCHE	Schedule E Indicator:	
(A)	No Schedule E Present.....	0
(B)	Schedule E Present.....	1
F8606	Form 8606, Nondeductible IRA Contributions:	
(A)	No Form 8606 attached to return.....	0
(B)	Number of Forms 8606 attached to return.....	1-2
SPECTX	Special Tax Computation:	
(A)	No entry.....	0
(B)	Form 4970 tax used.....	1
(C)	Form 4972 tax used.....	2
(D)	Any combination of Form 4972 and other taxes.....	3
(E)	Any combination of the above taxes or type not determinable.....	4

STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	U.S. Citizens Abroad
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

(A)	1040 Return.....	0
(B)	1040A Return.....	1
(C)	1040EZ Return.....	2

TOTXSZ Size of Total Income Tax:

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06
\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT Taxable/Nontaxable Return:

(A) Taxable Return.....	1
(B) Nontaxable Return.....	0

TXRT Marginal Tax Rate.....15, 28, and 33

TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) All other returns.....	1
(C) Taxes are owed and IRS computed tax.....	2
(D) No taxes due and computed by IRS.....	3
(E) Schedule D tax has entry, Form 8615 does not.....	4
(F) Form 8615 has entry and Schedule D does not.....	5
(G) Both Form 8615 and Schedule D have entries.....	6

SCHB Schedule B Indicator:

(A) No Schedule B attached to return.....	0
(B) Schedule B attached to return.....	1

XFPT Primary Taxpayer Exemption:
 (A) No exemption for primary taxpayer (dependent of another taxpayer)...0
 (B) Regular taxpayer exemption.....1

 XFST Secondary Taxpayer Exemption:
 (A) No secondary taxpayer or joint return filed by dependents.....0
 (B) Secondary taxpayer exemption.....1

 XOCAH* Exemptions for Children Living at Home:
 Actual number entered.....0-99

 *For high income returns records with values greater than 3, this code was
 set equal to 3.

 XOCAWH Exemptions for Children Living Away from Home:
 Actual number entered.....0-99

 XOODEP Exemptions of Other Dependents:
 Actual number claimed.....0-99

 XOPAR Exemptions for Parents Living at Home or Away from Home:
 Actual number entered.....0-9

 XBI Primary or Secondary Blindness Indicator:
 Neither the primary nor secondary taxpayer is blind.....0
 Either the primary or secondary taxpayer is blind.....1
 Both the primary and secondary taxpayer is blind.....2

 XTOT Total Exemptions:
 Actual number punched.....01-99

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 1989 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1989 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
30	Deductions This is one of Total Standard Deduction or Total Itemized Deduction or Excess Itemized Deduction / Unused ZBA (PY). Only one can appear on each return.
33	Computed Regular Tax This is a computed amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
35	Income Subject to Tax For taxpayers filing current year returns, "income subject to tax" is identical to taxable income except for those upper income taxpayers paying 28% average and marginal tax and those dependents paying "kiddie" tax from Form 8615. For the upper income taxpayers the deduction for personal exemptions is phased out and their "income subject to tax" becomes taxable income plus the exemption amount. For dependents filing Form 8615 (TXST = 5 or 6), this is the income taxed at child's rate. For prior year returns, "income subject to tax" is computed by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.
36	Marginal Tax Base This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT), using the 1989 Tax Rate Schedules for all returns.
37	Tax generated (from tax rate tables) on income subject to tax.
38	Total Tax Credits (SOI) Total credits from Form 1040 (line 46) or 1040A (line 21) plus the amount of Earned Income Credit used to offset Income Tax before Credits.
50	Total Income Tax Income Tax After Credits (F51) plus Alternative Minimum Tax (F52).

<u>Field Number</u>	<u>Definition</u>
51	Income Tax After Credits (SOI) Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset Income Tax Before Credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
57	Total Tax Liability (SOI) Total tax liability (form) minus Advance Earned Income Credit payments minus EIC used to offset Income Tax Before Credits minus EIC used to offset all other taxes except advance EIC.
64	Total Tax Payments Total payments shown on the tax form, minus the total Earned Income Credit.
68	Earned Income used to calculate the Earned Income Credit For returns with the Earned Income Credit, the sum of salaries and wages and net earnings from self-employment.
69	Earned Income Credit Used to Offset Income Tax Before Credits This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (F34) minus all credits except the Earned Income Credit.
70-71	If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
	70 - Earned Income Credit Used to Offset All Other Taxes Except Advance EIC, which is the lesser of: 1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F69); or 2. The sum of all other taxes (fields 52 through 56).
	71 - Earned Income Credit Refundable Portion which equals EIC minus F69 minus F70 (see above for definitions and conditions).
80	Total Home Mortgage Sum of Deductible home mortgage interest paid to financial institution(s), Schedule A line 9 (a), and deductible home mortgage interest, paid to individual(s), Schedule A line 9 (b).

<u>Field Number</u>	<u>Definition</u>
143	<p>Total of Self-Employment Income The sum of amounts shown for primary and secondary taxpayers on their individual Schedule SE.</p>
152	<p>Total Passive Losses (Form 8582) This is the combined amounts of line 1b, 1e, 2b, 2e, losses from Rental Real Estate Activities (with active participants) before 10/23/86, losses from Rental Real Estate Activities (with active participants) after 10/22/86, losses from All Other Passive Activities before 10/23/86, and losses from All Other Passive Activities after 10/22/86.</p>
157	<p>Decimal Weight A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places). The decimal place is implied. All estimates derived with the help of this weight must be divided by 100.</p>

TECHNICAL DESCRIPTION OF THE FILE

Each "data record" in the file, representing one tax return, is composed of 1,680 characters. Blocks are made up of 13 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in either EBCDIC or ASCII on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6,250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeros. The fields in the file are 10 characters in length with leading zeros. Weight factors are provided to accommodate a decimal weighting system.

The file is a single data set on one reel of tape and is UNLABELLED (EBCDIC). It can also be produced in ASCII at the user's request.

INDIVIDUAL TAX FILE SAMPLE DESCRIPTION

Sources of the Data

The data in the 1989 Individual Tax File were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1989. The total sample of 96,588 returns was selected from a population of 112.2 million returns.

The estimates that are obtained from this file are intended to represent all returns filed for Income Tax Year 1989. While most of the returns processed during 1990 were for Calendar Year 1989, a few were for prior years. Returns for prior years were used in place of 1989 returns received and processed after December 31, 1990. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1990.

All returns processed during 1990 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Design and Selection Criteria

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computing Center during Calendar Year 1989 were classified, by computer, into 39 sample strata. These strata were based on the larger of total income or total loss amounts and the size of business receipts. In addition, the strata were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) from Business or Profession; a Schedule F, Farm Income and Expense; and Form 4835, Farm Rental Income and Expenses. Twenty variables were used to derive the Total Income and Loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.03 percent to 100 percent.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum (computation carried to two implied decimal places). The file can be weighted with decimal weights by dividing each weight by 100.

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field to the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the Detroit Computing Center, additional computer tests were applied to each return record to determine the need for adjustments to the data.^{1/}

^{1/} For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz. "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

1989

FEDERAL TAX FORMS
(WITH FIELD NUMBERS REFERENCED)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 2.

7 Wages, salaries, tips, etc.----- 2

On the Core Record Layout it would appear as 2 to the left of the Salaries and Wages line. See example below.

-- Core Record Layout --

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
2. SALARIES AND WAGES
3. TAXABLE INTEREST INCOME
4. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 3. This field number is cross referenced to the Taxable Interest Income line on the 1989 Core Record Layout, which contains the number 3 to the left of the line (see above).

8a Taxable Interest Income ----- 3

For the year Jan.—Dec. 31, 1989, or other tax year beginning 1989, ending **FLPD** 19 OMB No 1545-0074

Label
Use IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial _____ Last name _____
 If a joint return, spouse's first name and initial _____ Last name _____
 Home address (number and street). (If a P.O. box, see page 7 of Instructions.) _____ Apt. no. _____
 City, town or post office, state and ZIP code. (If a foreign address, see page 7.) _____
STATE

Your social security number _____
 Spouse's social security number _____

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Presidential Election Campaign Do you want \$1 to go to this fund? **ELECT** Yes No
 If joint return, does your spouse want \$1 to go to this fund? Yes No *Note: Checking "Yes" will not change your tax or reduce your refund.*

Filing Status

1 Single
 2 Married filing joint return (even if only one had income) **MARS**
 3 Married filing separate return. Enter spouse's social security no. above and full name here. _____
 4 Head of household (with qualifying person). (See page 7 of Instructions.) If the qualifying person is your child but not your dependent, enter child's name here. _____
 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19 _____). (See page 7 of Instructions.)

Exemptions (See Instructions on page 8.)

6a Yourself If someone (such as your parent) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2.
 b Spouse

c Dependents:	(2) Check if under age 2	(3) If age 2 or older, dependent's social security number	(4) Relationship	(5) No. of months lived in your home in 1989
(1) Name (first, initial, and last name)				

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here
 e Total number of exemptions claimed _____

No. of boxes checked on 6a and 6b _____
 No. of your children on 6c who:
 • lived with you **XOCAH**
 • didn't live with you due to divorce or separation (see page 5) **XOCAWH XOPAR**
 No. of other dependents on 6c **XOOD**
 Add numbers entered on lines above **XTOT**

Income

Please attach Copy B of your Forms W-2, W-2G, and W-2P here.
 If you do not have a W-2, see page 6 of Instructions.

7 Wages, salaries, tips, etc. (attach Form(s) W-2)	7	2
8a Taxable interest income (also attach Schedule B if over \$400)	8a	3
b Tax-exempt interest income (see page 10). DON'T include on line 8a	8b	4
9 Dividend income (also attach Schedule B if over \$400)	9	5
10 Taxable refunds of state and local income taxes, if any, from worksheet on page 11 of Instructions	10	6
11 Alimony received	11	7
12 Business income or (loss) (attach Schedule C)	12	8
13 Capital gain or (loss) (attach Schedule D)	13	9
14 Capital gain distributions not reported on line 13 (see page 11)	14	10
15 Other gains or (losses) (attach Form 4797)	15	11
16a Total IRA distributions	16a	12
16b Taxable amount (see page 11)	16b	12
17a Total pensions and annuities	17a	13
17b Taxable amount (see page 12)	17b	14
18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	15
19 Farm income or (loss) (attach Schedule F)	19	16
20 Unemployment compensation (insurance) (see page 13)	20	17
21a Social security benefits	21a	18
21b Taxable amount (see page 13)	21b	19
22 Other income (list type and amount—see page 13)	22	
23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income	23	

Adjustments to Income

(See Instructions on page 14.)

24 Your IRA deduction, from applicable worksheet on page 14 or 15	24	23
25 Spouse's IRA deduction, from applicable worksheet on page 14 or 15	25	24
26 Self-employed health insurance deduction, from worksheet on page 15	26	28
27 Keogh retirement plan and self-employed SEP deduction	27	25
28 Penalty on early withdrawal of savings	28	26
29 Alimony paid. a Recipient's last name _____ and b social security number _____	29	27
30 Add lines 24 through 29. These are your total adjustments	30	

Adjusted Gross Income

31 Subtract line 30 from line 23. This is your adjusted gross income. If this line is less than \$19,340 and a child lived with you, see "Earned Income Credit" (line 58) on page 20 of the Instructions. If you want IRS to figure your tax, see page 16 of the Instructions

31 1

Tax Computation

32	Amount from line 31 (adjusted gross income)		32	
33a	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind. Add the number of boxes checked and enter the total here. AGEX			
33b	If someone (such as your parent) can claim you as a dependent, check here D: I			
33c	If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 16 and check here.			
34	Enter the larger of: • Your standard deduction (from page 17 of the Instructions), OR • Your itemized deductions (from Schedule A, line 26). If you itemize, attach Schedule A and check here <input type="checkbox"/>		34	30
35	Subtract line 34 from line 32. Enter the result here		35	
36	Multiply \$2,000 by the total number of exemptions claimed on line 6e		36	31
37	Taxable income. Subtract line 36 from line 35. Enter the result (if less than zero, enter zero) Caution: If under age 14 and you have more than \$1,000 of investment income, check here <input type="checkbox"/> and see page 17 to see if you have to use Form 8615 to figure your tax.		37	32
38	Enter tax. Check if from: a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, or c <input type="checkbox"/> Form 8615. (If any is from Form(s) 8814, enter that amount here ▶ d _____)		38	
39	Additional taxes (see page 18). Check if from: a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972		39	
40	Add lines 38 and 39. Enter the total		40	34

Credits

(See Instructions on page 18.)

41	Credit for child and dependent care expenses (attach Form 2441)	41	39	
42	Credit for the elderly or the disabled (attach Schedule R)	42	40	
43	Foreign tax credit (attach Form 1116)	43	41	
44	General business credit. Check if from: a <input type="checkbox"/> Form 3800 or b <input type="checkbox"/> Form (specify) _____	44	42 (includes 43)	44, 45, 46, and 47
45	Credit for prior year minimum tax (attach Form 8801)	45		
46	Add lines 41 through 45. Enter the total.	46		
47	Subtract line 46 from line 40. Enter the result (if less than zero, enter zero)	47		

Other Taxes

(Including Advance EIC Payments)

48	Self-employment tax (attach Schedule SE)	48	53	
49	Alternative minimum tax (attach Form 6251)	49	52	
50	Recapture taxes (see page 18). Check if from: a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611	50	54	
51	Social security tax on tip income not reported to employer (attach Form 4137)	51	55	
52	Tax on an IRA or a qualified retirement plan (attach Form 5329)	52	56	
53	Add lines 47 through 52. Enter the total	53		

Medicare Premium

54	Supplemental Medicare premium (attach Form 8808)	54		
55	Add lines 53 and 54. This is your total tax and any supplemental Medicare premium	55		

Payments

Attach Forms W-2, W-2G, and W-2P to front.

56	Federal income tax withheld (if any is from Form(s) 1099, check <input type="checkbox"/>)	56	58	
57	1989 estimated tax payments and amount applied from 1988 return	57	59	
58	Earned income credit (see page 20)	58		
59	Amount paid with Form 4868 (extension request)	59	60	
60	Excess social security tax and RRTA tax withheld (see page 20)	60	61	
61	Credit for Federal tax on fuels (attach Form 4136)	61	62	
62	Regulated investment company credit (attach Form 2439)	62	63	
63	Add lines 56 through 62. These are your total payments	63		

Refund or Amount You Owe

64	If line 63 is larger than line 55, enter amount OVERPAID	64		65(-)
65	Amount of line 64 to be REFUNDED TO YOU	65		
66	Amount of line 64 to be APPLIED TO YOUR 1990 ESTIMATED TAX	66	661	
67	If line 55 is larger than line 63, enter 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 "1989 Form 1040" on it	67		65(+)
68	Penalty for underpayment of estimated tax (see page 21)	68	67	

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

(Keep a copy of this return for your records.)

Preparer's signature	Date	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's occupation
Preparer's signature	Date	Preparer's social security no.
Firm's name (or yours if self-employed) and address	Check if self-employed <input type="checkbox"/>	E.I. No.
		ZIP code

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

Name(s) shown on Form 1040

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

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Attachment
Sequence No. **07**

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See Instructions on page 23.)	1a Prescription medicines and drugs, insulin, doctors, dentists, nurses, hospitals, medical insurance premiums you paid, etc.	1a	73		
	b Other. (List—include hearing aids, dentures, eyeglasses, transportation and lodging, etc.) ▶				
	1b				
	2 Add the amounts on lines 1a and 1b. Enter the total here	2	74		
	3 Multiply the amount on Form 1040, line 32, by 7.5% (.075)	3			
	4 Subtract line 3 from line 2. If zero or less, enter -0-. Total medical and dental	4		72	
Taxes You Paid (See Instructions on page 24.)	5 State and local income taxes	5	76		
	6 Real estate taxes	6	77	39	
	7 Other taxes. (List—include personal property taxes.) ▶	7			
	8 Add the amounts on lines 5 through 7. Enter the total here. Total taxes	8			
Interest You Paid (See Instructions on page 24.)	9a Deductible home mortgage interest (from Form 1098) that you paid to financial institutions. Report deductible points on line 10.	9a	81		
	b Other deductible home mortgage interest. (If paid to an individual, show that person's name and address.) ▶	9b			
	10 Deductible points. (See Instructions for special rules.)	10	82		
	11 Deductible investment interest. (See page 25.)	11	83		
	12a Personal interest you paid. (See page 25.)	12a	84		
	b Multiply the amount on line 12a by 20% (.20). Enter the result	12b			
	13 Add the amounts on lines 9a through 11, and 12b. Enter the total here. Total interest	13		79	
Gifts to Charity (See Instructions on page 25.)	14 Contributions by cash or check. (If you gave \$3,000 or more to any one organization, show to whom you gave and how much you gave.) ▶	14	89		
	15 Other than cash or check. (You must attach Form 8283 if over \$500.)	15	88		
	16 Carryover from prior year	16	86		
	17 Add the amounts on lines 14 through 16. Enter the total here. Total contributions	17			85
Casualty and Theft Losses	18 Casualty or theft loss(es) (attach Form 4684). (See page 26 of the instructions.)	18			90
Moving Expenses	19 Moving expenses (attach Form 3903 or 3903F). (See page 26 of the instructions.)	19			91
Job Expenses and Most Other Miscellaneous Deductions (See page 26 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 in some cases. See Instructions.) ▶	20	93		
	21 Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount ▶	21	94		
	22 Add the amounts on lines 20 and 21. Enter the total.	22	95		
	23 Multiply the amount on Form 1040, line 32, by 2% (.02). Enter the result here	23			
	24 Subtract line 23 from line 22. Enter the result. If zero or less, enter -0-	24			92
Other Miscellaneous Deductions	25 Other (from list on page 26 of Instructions). List type and amount ▶	25			87
Total Itemized Deductions	26 Add the amounts on lines 4, 8, 13, 17, 18, 19, 24, and 25. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 17 of the Instructions	26			30

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

Name of proprietor

**Profit or Loss From Business
(Sole Proprietorship)**

Partnerships, Joint Ventures, Etc., Must File Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

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1989

Attachment
Sequence No **09**

Name of proprietor		Social security number (SSN)
A Principal business or profession, including product or service (see Instructions)		B Principal business code (from page 2) ▶
C Business name and address ▶		D Employer ID number (Not SSN)
E Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, skip line G)		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Was there any change in determining quantities, costs, or valuations between opening and closing inventory? (If "Yes," attach explanation)		Yes No
H Are you deducting expenses for business use of your home? (If "Yes," see Instructions for limitations.)		
I Did you "materially participate" in the operation of this business during 1989? (If "No," see Instructions for limitations on losses.)		
J If this schedule includes a loss, credit, deduction, income, or other tax benefit relating to a tax shelter required to be registered, check here. <input type="checkbox"/> If you checked this box, you MUST attach Form 8271.		

Part I Income

1 Gross receipts or sales	1			
2 Returns and allowances	2			
3 Subtract line 2 from line 1. Enter the result here	3		97	
4 Cost of goods sold and/or operations (from line 39 on page 2)	4		98	
5 Subtract line 4 from line 3 and enter the gross profit here	5			
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see Instructions)	6			
7 Add lines 5 and 6. This is your gross income	7		96	

Part II Expenses

8 Advertising	8			22 Repairs	22		
9 Bad debts from sales or services (see Instructions)	9			23 Supplies (not included in Part III)	23		
10 Car and truck expenses	10	100		24 Taxes	24		
11 Commissions	11	102		25 Travel, meals, and entertainment:	25a		
12 Depletion	12			a Travel			
13 Depreciation and section 179 deduction from Form 4562 (not included in Part III)	13	101		b Meals and entertainment			
14 Employee benefit programs (other than on line 20)	14			c Enter 20% of line 25b subject to limitations (see Instructions)			
15 Freight (not included in Part III)	15			d Subtract line 25c from line 25b	25d		
16 Insurance (other than health)	16	106		26 Utilities (see Instructions)	26		
17 Interest:				27 Wages (less jobs credit)	27	103	
a Mortgage (paid to banks, etc.)	17a	103		28 Other expenses (list type and amount):			
b Other	17b	104					
18 Legal and professional services	18						
19 Office expense	19	105					
20 Pension and profit-sharing plans	20						
21 Rent or lease:							
a Machinery and equipment	21a						
b Other business property	21b	107					
29 Add amounts in columns for lines 8 through 28. These are your total expenses	29					99	
30 Net profit or (loss). Subtract line 29 from line 7. If a profit, enter here and on Form 1040, line 12, and on Schedule SE, line 2. If a loss, you MUST go on to line 31. (Fiduciaries, see Instructions.)	30						

31 If you have a loss, you MUST check the box that describes your investment in this activity (see Instructions).
 If you checked 31a, enter the loss on Form 1040, line 12, and Schedule SE, line 2.
 If you checked 31b, you MUST attach Form 6198.

31a All investment is at risk.
 31b Some investment is not at risk.

SCHEDULE D
(Form 1040)

Capital Gains and Losses
(And Reconciliation of Forms 1099-B)

OMB No. 1545-0074

1989

Attachment
Sequence No. **12A**

Department of the Treasury
Internal Revenue Service (X)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ For more space to list transactions for lines 2a and 9a, get Schedule D-1 (Form 1040).

Name(s) shown on Form 1040

Your social security number

1 Report here the total sales of stocks, bonds, etc., reported for 1989 to you on Form(s) 1099-B or on an equivalent substitute statement(s). If this amount differs from the total of lines 2c and 9c, column (d), attach a statement explaining the difference. See the instructions for line 1 for examples

1

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see Instructions)	(e) Cost or other basis (see Instructions)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
2a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See Instructions.)						
2b Amounts from Schedule D-1, line 2b (attach Schedule D-1)						
2c Total (add column (d) of lines 2a and 2b) ▶ 2c						
2d Other Transactions (Include Real Estate Transactions From Forms 1099-S.)						
3 Short-term gain from sale or exchange of your home from Form 2119, line 8a or 14				3		
4 Short-term gain from installment sales from Form 6252, line 22 or 30				4		
5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries				5		
6 Short-term capital loss carryover				6	113	
7 Add all of the transactions on lines 2a, 2b, and 2d and lines 3 through 6 in columns (f) and (g)				7	(112)	111
8 Net short-term gain or (loss), combine columns (f) and (g) of line 7				8		

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9a Stocks, Bonds, and Other Securities (Include all Form 1099-B transactions. See Instructions.)						
9b Amounts from Schedule D-1, line 9b (attach Schedule D-1)						
9c Total (add column (d) of lines 9a and 9b) ▶ 9c						
9d Other Transactions (Include Real Estate Transactions From Forms 1099-S.)						
10 Long-term gain from sale or exchange of your home from Form 2119, line 8a, 10, or 14				10		114
11 Long-term gain from installment sales from Form 6252, line 22 or 30				11		
12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries				12		
13 Capital gain distributions				13		118
14 Enter gain from Form 4797, line 7 or 9				14		119
15 Long-term capital loss carryover				15	117	
16 Add all of the transactions on lines 9a, 9b, and 9d and lines 10 through 15 in columns (f) and (g)				16	(116)	115
17 Net long-term gain or (loss), combine columns (f) and (g) of line 16				17		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

Name(s) shown on return

Supplemental Income and Loss

(From rents, royalties, partnerships, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041.
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0047

1989

Attachment
Sequence No. 13

Your social security number

Part I Income or Loss From Rentals and Royalties Caution: *Your rental loss may be limited. See Instructions*

1 Show the kind and location of rental property: A B C	2 For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?	Yes	No
		A	
		B	
3 For each rental real estate property listed on line 1, did you actively participate in its operation during the tax year? (See Instructions.)		A	
		B	
		C	

Rental and Royalty Income:		Properties			D Totals (Add columns A, B, and C)
		A	B	C	
4 Rents received	4				4 123
5 Royalties received	5				5 124
Rental and Royalty Expenses:					
6 Advertising	6				
7 Auto and travel	7				
8 Cleaning and maintenance	8				
9 Commissions	9				
10 Insurance	10				
11 Legal and other professional fees	11				
12 Mortgage interest paid to banks, etc. (see Instructions)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities (see Instructions)	17				
18 Wages and salaries	18				
19 Other (list) ▶	19				
20 Add lines 6 through 19	20				20
21 Depreciation expense or depletion (see Instructions)	21				21 125, 126
22 Total expenses. Add lines 20 and 21	22				
23 Income or (loss) from rental or royalty properties. Subtract line 22 from line 4 (rents) or line 5 (royalties). If the result is a (loss), see Instructions to find out if you must file Form 6198	23			128 129	
24 Deductible rental loss. Caution: <i>Your rental loss on line 23 may be limited. See Instructions to find out if you must file Form 8582</i>	24 () () () ()			127	
25 Income. Add rental and royalty income from line 23. Enter the total income here	25				25 120
26 Losses. Add royalty losses from line 23 and rental losses from line 24. Enter the total losses here	26 () () () ()				26 (121)
27 Combine amounts on lines 25 and 26. Enter the net income or (loss) here	27				27
28 Net farm rental income or (loss) from Form 4835. (Also complete line 43 on page 2.)	28				28 122
29 Total rental and royalty income or (loss). Combine amounts on lines 27 and 28. Enter the result here. If Parts II, III, and IV on page 2 do not apply to you, enter the amount from line 29 on Form 1040, line 18. Otherwise, include the amount from line 29 in the total on line 42 on page 2	29				29

Name(s) shown on return. (Do not enter name and social security number if shown on other side.)

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must include your gross income from those activities on line 43 below

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Summary table for Part II with columns: (g) Passive loss allowed from Form 8582, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 deduction, (k) Nonpassive income from Schedule K-1. Includes rows for Totals (31a, 31b) and final totals (32, 33, 34) with handwritten values like 130/134, 132/136, 133/137, and 138.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A-C.

Summary table for Part III with columns: (c) Passive deduction or loss allowed from Form 8582, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals (36a, 36b) and final totals (37, 38, 39) with handwritten values like 139 and 140.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes row 41 for totals.

Part V Summary of Parts I Through IV

Table with 1 column: 42 TOTAL income or (loss). Combine amounts on lines 29, 34, 39, and 41. Enter the result here and on Form 1040, line 18. Includes handwritten value 42.

Part VI Reconciliation of Farming and Fishing Income

Table with 1 column: 43 Farmers and fishermen: Enter your gross farming and fishing income reported in Parts I, II, and III (see instructions). Includes handwritten value 43.

**SCHEDULE SE
(Form 1040)**

Social Security Self-Employment Tax

OMB No. 1545-0074

1989

Attachment
Sequence No **18**

Department of the Treasury
Internal Revenue Service (X)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Name of person with self-employment income (as shown on social security card)	Social security number of person with self-employment income ▶
---	--

Who Must File Schedule SE

You must file Schedule SE if:

- Your net earnings from self-employment were \$400 or more (or you had wages of \$100 or more from an electing church or church-controlled organization); AND
- Your wages (subject to social security or railroad retirement tax) were less than \$48,000.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361 and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 48.

For more information about Schedule SE, see the Instructions.

Note: Most people can use the short Schedule SE on this page. But, you may have to use the longer Schedule SE that is on the back.

Who MUST Use the Long Schedule SE (Section B)

You must use Section B if ANY of the following applies:

- You choose the "optional method" to figure your self-employment tax (see Section B, Part II);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (from Form 4361) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You were an employee of a church or church-controlled organization that chose by law not to pay employer social security taxes;
- You had tip income that is subject to social security tax, but you did not report those tips to your employer; OR
- You were a government employee with wages subject ONLY to the 1.45% Medicare part of the social security tax.

Section A—Short Schedule SE

(Read above to see if you must use the long Schedule SE on the back (Section B).)

1 Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 14a	1		
2 Net profit or (loss) from Schedule C (Form 1040), line 30, and Schedule K-1 (Form 1065), line 14a (other than farming). See the Instructions for other income to report	2		
3 Add lines 1 and 2. Enter the total. If the total is less than \$400, do not file this schedule; you do not owe self-employment tax ▶	3		
4 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (tier 1) for 1989 is	4	\$48,000	00
5 Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1)	5		
6 Subtract line 5 from line 4. Enter the result. If the result is zero or less, stop here; you do not owe self-employment tax ▶	6		
7 Enter the smaller of line 3 or line 6	7	142	
8 Rate of tax	8	x .1302	
9 Self-employment tax. If line 7 is \$48,000, enter \$6,249.60. Otherwise, multiply the amount on line 7 by the decimal amount on line 8 and enter the result. Also enter this amount on Form 1040, line 48	9		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule SE (Form 1040) 1989

32

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service (X)

▶ Attach to Form 1040.
▶ See separate instructions.

OMB No. 1545-0068

1989
Attachment
Sequence No. **23**

Name(s) shown on Form 1040

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

Part I **Persons or Organizations Who Provided the Care—You must complete this part.** (See the Instructions. If you need more space, attach a statement.)

1	(a) Name	(b) Address (number, street, city, state, and ZIP code)	(c) Identification number (SSN or EIN)	(d) Amount paid (see Instructions)

- 2 Add the amounts in column (d) of line 1 and enter the total 2
Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

Part II **Credit for Child and Dependent Care Expenses**

3	Enter the number of qualifying persons who were cared for in 1989. (See the Instructions for the definition of qualifying persons.) Caution: To qualify, the person(s) must have shared the same home with you in 1989.	3																																																
4	Enter the amount of qualified expenses you incurred and actually paid in 1989. Also see the Instructions if you received employer-provided dependent care benefits. See What Are Qualified Expenses? in the Instructions. Do not enter more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	145																																																
5	Enter the excluded benefits, if any, from line 21 on page 2.																																																	
6	Subtract line 5 from line 4 and enter the result. If the result is zero or less, stop here; you cannot claim the credit.																																																	
7	You must enter your earned income. (See the Instructions for the definition of earned income.)																																																	
8	If you are married filing a joint return, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the Instructions for the amount to enter.)																																																	
9	If you are married filing a joint return, compare the amounts on lines 7 and 8. Enter the smaller of the two amounts here.	146																																																
10	<ul style="list-style-type: none"> • If you are married filing a joint return, compare the amounts on lines 6 and 9. Enter the smaller of the two amounts here. • All others, compare the amounts on lines 6 and 7. Enter the smaller of the two amounts here. 	147																																																
11	Enter the decimal amount from the table below that applies to the adjusted gross income on Form 1040, line 32.	X																																																
<table border="1"> <thead> <tr> <th colspan="2">If line 32 is:</th> <th>Decimal amount is:</th> <th colspan="2">If line 32 is:</th> <th>Decimal amount is:</th> </tr> <tr> <th>Over—</th> <th>But not over—</th> <th></th> <th>Over—</th> <th>But not over—</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> <td>28,000</td> <td></td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		If line 32 is:		Decimal amount is:	If line 32 is:		Decimal amount is:	Over—	But not over—		Over—	But not over—		\$0—10,000		.30	\$20,000—22,000		.24	10,000—12,000		.29	22,000—24,000		.23	12,000—14,000		.28	24,000—26,000		.22	14,000—16,000		.27	26,000—28,000		.21	16,000—18,000		.26	28,000		.20	18,000—20,000		.25				
If line 32 is:		Decimal amount is:	If line 32 is:		Decimal amount is:																																													
Over—	But not over—		Over—	But not over—																																														
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10,000—12,000		.29	22,000—24,000		.23																																													
12,000—14,000		.28	24,000—26,000		.22																																													
14,000—16,000		.27	26,000—28,000		.21																																													
16,000—18,000		.26	28,000		.20																																													
18,000—20,000		.25																																																
12	Multiply the amount on line 10 by the decimal amount on line 11, and enter the result.																																																	
13	Multiply any child and dependent care expenses for 1988 that you paid in 1989 by the percentage that applies to the adjusted gross income on your 1988 Form 1040, line 32, or Form 1040A, line 14. Enter the result. (You must complete Part I and attach a statement. See the Instructions.)																																																	
14	Add the amounts on lines 12 and 13. See the Instructions for the amount of credit you can claim.	39																																																

For Paperwork Reduction Act Notice, see separate instructions.

32

General Business Credit

▶ Attach to your tax return.
 ▶ See separate instructions.

Name(s) as shown on return

Identifying number

Part I Tentative Credit

1	Current year investment credit (Form 3468, Part I, line 6)	1	43
2	Current year jobs credit (Form 5884, line 4)	2	44
3	Current year credit for alcohol used as fuel (Form 6478, line 11)	3	45
4	Current year credit for increasing research activities (Form 6765, line 25)	4	46
5	Current year low-income housing credit (Form 8586, line 6)	5	47
6	Current year general business credit —Add lines 1 through 5	6	
7	Passive activity credits included on lines 1 through 5 (see Instructions)	7	
8	Subtract line 7 from line 6	8	
9	Passive activity credits allowed in 1989 (see Instructions)	9	
10	Carryforward of general business credit, WIN credit or ESOP credit to 1989 (see Instructions)	10	
11	Carryback of general business credit to 1989	11	
12	Tentative general business credit —Add lines 8 through 11	12	

Part II General Business Credit Limitation Based on Amount of Tax

13a	Individuals—Enter amount from Form 1040, line 40	13	
b	Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter regular tax before credits from your return		
14	Credits that reduce regular tax before the general business credit—		
a	Credit for child and dependent care expense (Form 2441)	14a	
b	Credit for the elderly or the disabled (Schedule R, Form 1040)	14b	
c	Foreign tax credit (Form 1116 or Form 1118)	14c	
d	Possessions tax credit (Form 5735)	14d	
e	Mortgage interest credit (Form 8396)	14e	
f	Credit for fuel from a nonconventional source	14f	
g	Orphan drug credit (Form 6765)	14g	
h	Total credits that reduce regular tax before the general business credit. Add lines 14a through 14g and enter here	14h	
15	Net regular tax —Subtract line 14h from line 13	15	
16	Tentative minimum tax:		
a	Individuals—Enter amount from Form 6251, line 17	16	
b	Corporations—Enter amount from Form 4626, line 13		
c	Estates and Trusts—Enter amount from Form 8656, Part III, line 10		
17	Net income tax:		
a	Individuals—Add line 15 above and line 19 of Form 6251. Enter the total	17	
b	Corporations—Add line 15 above and line 13 of Form 4626 less line 15 of Form 4626. Enter the total		
c	Other filers—See instructions		
18	If line 15 is more than \$25,000, enter 25% of the excess	18	
19	Subtract line 16 or line 18, whichever is greater, from line 17. Enter the result. If less than zero, enter zero	19	
20	General business credit —Enter the smaller of line 12 or line 19. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts see instructions if the credit for increasing research activities is claimed. C corporations see instructions if the investment credit is claimed or if you have undergone a post-1986 "ownership change.")	20	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Alternative Minimum Tax—Individuals

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656.

Name(s) shown on Form 1040

Your social security number

1	Taxable income from Form 1040, line 37 (can be less than zero)		1	
2	Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)		2	
3	Add lines 1 and 2		3	148
4	Adjustments: (See Instructions before completing.)			
a	Standard deduction, if applicable, from Form 1040, line 34	4a		
b	Personal exemption amount from Form 1040, line 36	4b		
c	Medical and dental expense	4c		
d	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24	4d		
e	Taxes from Schedule A (Form 1040), line 8	4e		
f	Refund of taxes	4f ()		
g	Personal interest from Schedule A (Form 1040), line 12b	4g		
h	Other interest adjustments	4h		
i	Combine lines 4a through 4h		4i	
j	Depreciation of property placed in service after 1986	4j		
k	Circulation and research and experimental expenditures paid or incurred after 1986	4k		
l	Mining exploration and development costs paid or incurred after 1986	4l		
m	Long-term contracts entered into after 2/28/86	4m		
n	Pollution control facilities placed in service after 1986	4n		
o	Installment sales of certain property	4o		
p	Adjusted gain or loss	4p		
q	Certain loss limitations	4q		
r	Tax shelter farm loss	4r		
s	Passive activity loss	4s		
t	Beneficiaries of estates and trusts	4t		
u	Combine lines 4j through 4t		4u	149
5	Tax preference items: (See Instructions before completing.)			
a	Appreciated property charitable deduction	5a		
b	Tax-exempt interest from private activity bonds issued after 8/7/86	5b		
c	Depletion	5c		
d	Add lines 5a through 5c		5d	
e	Accelerated depreciation of real property placed in service before 1987	5e	151	
f	Accelerated depreciation of leased personal property placed in service before 1987	5f		
g	Amortization of certified pollution control facilities placed in service before 1987	5g		
h	Intangible drilling costs	5h		
i	Add lines 5e through 5h		5i	150
6	Combine lines 3, 4i, 4u, 5d, and 5i		6	
7	Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.) See Instructions.		7	
8	Alternative minimum taxable income (subtract line 7 from line 6). If married filing a separate return, see Instructions.		8	
9	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)		9	
10	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)		10	
11	Subtract line 10 from line 8. If the result is -0- or less, enter -0- here and on line 12 and go to line 13		11	
12	Multiply line 11 by 25% (.25)		12	
13	Subtract line 12 from line 9. If the result is -0- or less, enter -0-. If completing this form for a child under age 14, see the Instructions for the amount to enter on this line		13	
14	Subtract line 13 from line 8. If the result is -0- or less, enter -0- here and on line 19		14	
15	Multiply line 14 by 21% (.21)		15	
16	Alternative minimum tax foreign tax credit. See Instructions		16	
17	Tentative minimum tax (subtract line 16 from line 15)		17	
18	Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see Instructions		18	
19	Alternative minimum tax (subtract line 18 from line 17). Enter on Form 1040, line 49. If the result is -0- or less, enter -0-. If completing this form for a child under age 14, see the Instructions for the amount to enter		19	

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service

▶ See separate Instructions.
▶ Attach to Form 1040 or Form 1041.

1989
Attachment
Sequence No **88**

Name(s) shown on return

Identifying number

Part I Computation of 1989 Passive Activity Loss

Caution: See the Instructions for Worksheets 1 and 2 on pages 6 and 7 before completing Part I.

Rental Real-Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the Instructions.)

Activities acquired before 10-23-86 (Pre-enactment):			
1a	Activities with net income (from Worksheet 1, Part 1, column (a))	1a	
1b	Activities with net loss (from Worksheet 1, Part 1, column (b))	1b	152
1c	Combine lines 1a and 1b	1c	
Activities acquired after 10-22-86 (Post-enactment):			
1d	Activities with net income (from Worksheet 1, Part 2, column (a))	1d	
1e	Activities with net loss (from Worksheet 1, Part 2, column (b))	1e	152
1f	Combine lines 1d and 1e	1f	
1g	Net income or (loss). Combine lines 1c and 1f.	1g	
1h	Prior year unallowed losses (from Worksheet 1, Parts 1 and 2, column (c))	1h	
1i	Combine lines 1g and 1h	1i	

All Other Passive Activities

Activities acquired before 10-23-86 (Pre-enactment):			
2a	Activities with net income (from Worksheet 2, Part 1, column (a))	2a	
2b	Activities with net loss (from Worksheet 2, Part 1, column (b))	2b	152
2c	Combine lines 2a and 2b	2c	
Activities acquired after 10-22-86 (Post-enactment):			
2d	Activities with net income (from Worksheet 2, Part 2, column (a))	2d	
2e	Activities with net loss (from Worksheet 2, Part 2, column (b))	2e	152
2f	Combine lines 2d and 2e	2f	
2g	Net income or (loss). Combine lines 2c and 2f	2g	
2h	Prior year unallowed losses (from Worksheet 2, Parts 1 and 2, column (c))	2h	
2i	Combine lines 2g and 2h	2i	

3 Combine lines 1i and 2i. If the result is net income or -0-, see the Instructions for line 3. If this line and line 1c or line 1i are losses, go to line 4. Otherwise, enter -0- on lines 8 and 9 and go to line 10

Part II Computation of the Special Allowance for Rental Real Estate With Active Participation

Note: Treat all numbers entered in Parts II and III as positive amounts. (See Instructions on page 7 for examples.)

4	Enter the smaller of the loss on line 1i or the loss on line 3. If line 1i is -0- or net income, enter -0- and complete lines 5 through 9	4	
5	Enter \$150,000. If married filing separately, see the Instructions	5	
6	Enter modified adjusted gross income, but not less than -0- (see Instructions) Note: If line 6 is equal to or greater than line 5, skip line 7, enter -0- on lines 8 and 9, and then go to line 10. Otherwise, go to line 7.	6	
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see Instructions	8	
9	Enter the smaller of line 4 or line 8	9	

Part III Computation of Passive Activity Loss Allowed

10	Combine lines 1c and 2c. If the result is net income or -0-, skip to line 16. (See Instructions.)	10	
11	If line 1c shows income, has no entry, or shows -0-, enter -0-. Otherwise, enter the smaller of line 1c or line 8	11	
12	Subtract line 11 from line 10. If line 11 is equal to or greater than line 10, enter -0-	12	
13	Subtract line 9 from line 3	13	
14	Enter the smaller of line 12 or line 13	14	
15	Multiply line 14 by 20% (.2) and enter the result	15	
16	Enter the amount from line 9	16	
17	Passive activity loss allowed for 1989. Add lines 15 and 16	17	
18	Add the income, if any, on lines 1a, 1d, 2a, and 2d and enter the total	18	
19	Total losses allowed from all passive activities for 1989. Add lines 17 and 18. See the Instructions to find out how to report the losses on your tax return	19	153

Name(s) shown on return

Identifying number

Part I Computation of Net Minimum Tax on Exclusion Items

1	Enter taxable income (loss) from line 3 of your 1988 Form 6251; or line 1 of your 1988 Form 4626. Form 1041 filers, see instructions	1		
2	Enter adjustments and tax preference items treated as exclusion items. See instructions.	2		
3	Minimum tax credit net operating loss deduction. See instructions.	3	()
4	Combine lines 1 through 3. If the result is -0- or less, enter -0- here and on line 15, and see the instructions. Otherwise, go to line 5.	4		
5	Exemption amount. Enter amount from line 9 of your 1988 Form 6251, or line 9a of your 1988 Form 4626. Form 8656 filers, enter \$20,000	5		
6	Phase-out of exemption. Enter amount from line 10 of your 1988 Form 6251, or line 9b of your 1988 Form 4626. Form 8656 filers, enter \$75,000	6		
7	Subtract line 6 from line 4. If the result is -0- or less, enter -0- here and on line 8 and go to line 9. Otherwise, go to line 8.	7		
8	Multiply line 7 by 25% (.25) and enter the result	8		
9	Subtract line 8 from line 5. If the result is -0- or less, enter -0-	9		
10	Subtract line 9 from line 4. If the result is -0- or less, enter -0- here and on line 15, and see the instructions for line 10.	10		
11	Form 6251 and Form 8656 filers, multiply line 10 by 21% (.21). Form 4626 filers, multiply line 10 by 20% (.20).	11		
12	Minimum tax foreign tax credit on exclusion items. See instructions	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13		
14	Enter the amount from line 18 of your 1988 Form 6251, line 15 of your 1988 Form 4626, or line 11c, Part III, of your 1988 Form 8656	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If the result is -0- or less, enter -0-	15		

Part II Computation of Allowable Minimum Tax Credit

16	Enter amount from line 19 of your 1988 Form 6251; the sum of lines 14 and 16 of your 1988 Form 4626; or line 12, Part III, of your 1988 Form 8656	16		
17	Enter amount from line 15 above	17		
18	Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount.	18		
19	Carryforward of minimum tax credit from 1988. Enter amount from line 26 of your 1988 Form 8801. See the instructions	19	143	
20	Enter your 1988 unallowed credit for producing fuel from a nonconventional source. See the instructions.	20		
21	Combine lines 18, 19, and 20. If the result is -0- or less, stop here and do not complete the rest of the form. Otherwise, go to line 22	21		
22	Enter your 1989 regular income tax liability minus allowable tax credits. See the instructions	22		
23	Enter the amount from line 17 of your 1989 Form 6251, line 13 of your 1989 Form 4626, or line 10, Part III, of your 1989 Form 8656	23		
24	Subtract line 23 from line 22. If the result is -0- or less, enter -0-	24		
25	Allowable minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1989 tax return (see instructions)	25		

Part III Computation of Minimum Tax Credit Carryforward to 1990

26	Enter amount from line 21 above	26		
27	Enter amount from line 25 above	27		
28	Carryforward of minimum tax credit to 1990. Subtract line 27 from line 26. See the instructions	28	144	

General Instructions

(Section references are to the Internal Revenue code.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	1 hr., 33 min.
Learning about the law or the form	1 hr., 6 min.
Preparing the form	1 hr., 3 min.
Copying, assembling, and sending the form to IRS	17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either the IRS or the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose of Form

Form 8801 is used to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

Who Should File

Form 8801 should be completed by individuals, corporations, trusts, and estates that:

- had adjustment and tax preference items in 1988; or
- had a minimum tax credit carryforward from 1988 to 1989; or

**U.S. Individual
Income Tax Return (X) 1989**

OMB No. 1545-0085

Step 1

Label
Use IRS label. Otherwise, please print or type.

LABEL HERE	Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street). (If you have a P.O. box, see page 15 of the instructions.)			Apt. no.	
	City, town or post office, state and ZIP code. (If you have a foreign address, see page 15.) State				

Your social security no.

Spouse's social security no.

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Presidential Election Campaign Fund

ELECT

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

Note: Checking "Yes" will not change your tax or reduce your refund.

Step 2

Check your filing status
(Check only one.)

- 1 Single (See if you can use Form 1040EZ.)
- 2 Married filing joint return (even if only one had income) **MARS**
- 3 Married filing separate return. Enter spouse's social security number above and spouse's full name here.
- 4 Head of household (with qualifying person). (See page 16.) If the qualifying person is your child but not your dependent, enter this child's name here.
- 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19 ____). (See page 17.)

Step 3

Figure your exemptions
(See page 17 of instructions.)

- 6a** Yourself If someone (such as your parent) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 15b on page 2.
- 6b** Spouse

No. of boxes checked on 6a and 6b

c Dependents:		2. Check if under age 2	3. If age 2 or older, dependent's social security number	4. Relationship	5. No. of months lived in your home in 1989
1. Name (first, initial, and last name)					

No. of your children on 6c who:

- lived with you **XOCARH**
- didn't live with you due to divorce or separation (see page 20) **XOCAWH**
- No. of other dependents listed on 6c **XOPAR**
XOODEP

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here

e Total number of exemptions claimed.

Add numbers entered on lines above **XTOIT**

Step 4

Figure your total income

Attach check or money order here.

7 Wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	7	2
8a Taxable interest income (see page 24). (If over \$400, also complete and attach Schedule 1, Part II.)	8a	3
b Tax-exempt interest income (see page 24). (DO NOT include on line 8a.)	8b	4
9 Dividends. (If over \$400, also complete and attach Schedule 1, Part III.)	9	5
10 Unemployment compensation (insurance) from Form(s) 1099-G.	10	17
11 Add lines 7, 8a, 9, and 10. Enter the total. This is your total income.	▶ 11	

Step 5

Figure your adjusted gross income

12a Your IRA deduction from applicable worksheet. Rules for IRAs begin on page 25.	12a	
b Spouse's IRA deduction from applicable worksheet. Rules for IRAs begin on page 25.	12b	
c Add lines 12a and 12b. Enter the total. These are your total adjustments.	12c	
13 Subtract line 12c from line 11. Enter the result. This is your adjusted gross income. (If this line is less than \$19,340 and a child lived with you, see "Earned Income Credit" (line 25b) on page 37 of instructions.)	▶ 13	1

Step 6

Figure your standard deduction, exemption amount, and taxable income

14 Enter the amount from line 13. 14

15a Check You were 65 or older Blind } Enter number of boxes checked ▶ 15a AGEX
 Spouse was 65 or older Blind }

b If someone (such as your parent) can claim you as a dependent, check here. ▶ 15b DSI

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 29 and check here. ▶ 15c

16 Enter your standard deduction. See page 30 for the chart (or worksheet) that applies to you. Be sure to enter your standard deduction here. 16 30

17 Subtract line 16 from line 14. Enter the result. (If line 16 is more than line 14, enter -0-.) 17

18 Multiply \$2,000 by the total number of exemptions claimed on line 6e. 18 31

19 Subtract line 18 from line 17. Enter the result. (If line 18 is more than line 17, enter -0-.) This is your taxable income. ▶ 19 32

Step 7 Figure your tax, credits, supplemental Medicare premium, and payments (including advance EIC payments)

If You Want IRS To Figure Your Tax, See Page 31 of the Instructions.
Caution: If you are under age 14 and have more than \$1,000 of investment income, check here
 Also see page 31 to see if you have to use Form 8615 to figure your tax.

20 Find the tax on the amount on line 19. Check if from:
 Tax Table (pages 41-46) or Form 8615 20 34

21 Credit for child and dependent care expenses. Complete and attach Schedule 1, Part I. 21 39

22 Subtract line 21 from line 20. Enter the result. (If line 21 is more than line 20, enter -0-.) 22 51

23 Supplemental Medicare premium. See page 35. Complete and attach Schedule 2 (Form 1040A). 23

24 Add lines 22 and 23. Enter the total. This is your total tax and any supplemental Medicare premium. ▶ 24

25a Total Federal income tax withheld—from Box 9 of your W-2 form(s). (If any is from Form(s) 1099, check here .) 25a 58

b Earned income credit, from the worksheet on page 38 of the instructions. Also see page 37. 25b

Amount Paid with Form 4868 60

26 Add lines 25a and 25b. Enter the total. These are your total payments. ▶ 26

Step 8 Figure your refund or amount you owe

27 If line 26 is more than line 24, subtract line 24 from line 26. Enter the result. This is your refund. 27 65(-)

28 If line 24 is more than line 26, subtract line 26 from line 24. 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 "1989 Form 1040A" on it. 28 65(+)

Step 9 Sign your return

(Keep a copy of this return for your records.)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____

X

Spouse's signature (if joint return, both must sign) _____ Date _____ Spouse's occupation _____

X

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

Paid preparer's use only

Name(s) shown on Form 1040A

Your social security number

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

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

Part I

Child and dependent care expenses (see page 32 of the instructions)

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

- If you are claiming the child and dependent care credit, complete lines 1 through 12 below. But if you received employer-provided dependent care benefits, first complete lines 13 through 20 on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete lines 1 and 2, below, and lines 13 through 20 on the back.

1 Persons or organizations who provided the care. You MUST complete lines 1 and 2. (See page 33.)

a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identification number (SSN or EIN)	d. Amount paid (see instructions)
	-	
		

(If you need more space, attach schedule.)

2 Add the amounts in column d of line 1 and enter the total. 2

3 Enter the number of qualifying persons who were cared for in 1989. You must have shared the same home with the qualifying person(s). (See the instructions for the definition of a qualifying person.) 3

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1989. See the instructions for the amount to enter. **DO NOT ENTER MORE THAN \$2,400** (\$4,800 if you paid for the care of two or more qualifying persons). 4 145

5 Enter the **excluded benefits**, if any, from line 19 on the back. 5

6 Subtract line 5 from line 4. Enter the result. If line 5 is equal to or more than line 4, **STOP HERE**; you cannot claim the credit. 6

7 You must enter your **earned income**. (See page 34 of the instructions for the definition of earned income.) 7 146

8 If you are married filing a joint return, you must enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.) 8

9 If you are married filing a joint return, compare the amounts on lines 7 and 8. Enter the **smaller** of the two amounts here. 9

10 ● If you are married filing a joint return, compare the amounts on lines 6 and 9. Enter the **smaller** of the two amounts here.
 ● All others, compare the amounts on lines 6 and 7. Enter the **smaller** of the two amounts here. 10 147

11 Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 14.

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

12 Multiply the amount on line 10 by the decimal amount on line 11. Enter the result here and on Form 1040A, line 21. 11 x
12 = 39

Form 1040EZ

Income Tax Return for Single Filers With No Dependents (X) 1989

FLPD

OMB No 1545-0675

Name & address

Use the IRS mailing label. If you don't have one, please print.

Please print your numbers like this:

Label with fields for name, address, and state (STATE).

Grid for printing numbers 9-0.

Your social security number

Grid for social security number.

Instructions are on the back. Also, see the Form 1040A/1040EZ booklet, especially the checklist on page 14.

Presidential Election Campaign Fund Do you want \$1 to go to this fund?

Note: Checking "Yes" will not change your tax or reduce your refund

Yes/No grid with 'ELECT' handwritten and 'Dollars Cents' labels.

Report your income

1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) 2 1

Grid for line 1.

Attach Copy B of Form(s) W-2 here.

2 Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. 3 2

Grid for line 2.

3 Add line 1 and line 2. This is your adjusted gross income. 1 3

Grid for line 3.

Note: You must check Yes or No.

4 Can your parents (or someone else) claim you on their return? Yes/No options. DSI 3 4

Grid for line 4.

5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your taxable income. 3 2 5

Grid for line 5.

Figure your tax

6 Enter your Federal income tax withheld from Box 9 of your W-2 form(s). EXCESS FICA 61 5 8 6

Grid for line 6.

7 Tax. Use the amount on line 5 to look up your tax in the tax table on pages 41-46 of the Form 1040A/1040EZ booklet. Use the single column in the table. Enter the tax from the table on this line. 3 7 7

Grid for line 7.

Refund or amount you owe

8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. 6 5 (-) 8

Grid for line 8.

Attach tax payment here.

9 If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service." 6 5 (+) 9

Grid for line 9.

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

(Keep a copy of this form for your records.)

Your signature Date X

For IRS Use Only—Please do not write in boxes below.

Grid for IRS use only.