Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **1991**

For the year Jan.–Dec. 31, 1991, or other tax year beginning , 1991, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 11.)

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

LABEL HERE

Your first name and initial | Last name | **Your social security number**

If a joint return, spouse's first name and initial | Last name | **Spouse's social security number**

Home address (number and street). (If you have a P.O. box, see page 11.) | Apt. no.

City, town or post office, state, and ZIP code. (If you have a foreign address, see page 11.)

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

Presidential Election Campaign (See page 11.)

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.*

Filing Status

Check only one box.

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

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 12.) If the qualifying person is a child but not your dependent, enter this child's name here. ►

5 ☐ Qualifying widow(er) with dependent child (year spouse died ► 19). (See page 12.)

Exemptions

(See page 12.)

6a ☐ **Yourself.** If your parent (or someone else) 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:**

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1991

If more than six dependents, see page 13.

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

- **lived with you**
- **didn't live with you due to divorce or separation (see page 14)**

No. of other dependents on 6c

Add numbers entered on lines above ►

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

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 10.

Attach check or money order on top of any Forms W-2, W-2G, or 1099-R.

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

24a	Your IRA deduction, from applicable worksheet on page 20 or 21	24a	
b	Spouse's IRA deduction, from applicable worksheet on page 20 or 21	24b	
25	One-half of self-employment tax (see page 21)	25	
26	Self-employed health insurance deduction, from worksheet on page 22	26	
27	Keogh retirement plan and self-employed SEP deduction	27	
28	Penalty on early withdrawal of savings	28	
29	Alimony paid. Recipient's SSN ►	29	
30	Add lines 24a 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 amount is less than $21,250 and a child lived with you, see page 45 to find out if you can claim the "Earned Income Credit" on line 56.* ►	31

Tax Computation

If you want the IRS to figure your tax, see page 24.

32	Amount from line 31 (adjusted gross income)		32
33a	Check if: ☐ **You** were 65 or older, ☐ Blind; ☐ **Spouse** was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶	33a	
b	If your parent (or someone else) can claim you as a dependent, check here ▶	33b	☐
c	If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 23 and check here ▶	33c	☐
34	Enter the **larger** of your: **Itemized deductions** (from Schedule A, line 26), **OR** **Standard deduction** (shown below for your filing status). **Caution:** *If you checked **any** box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero.* • Single—$3,400 • Head of household—$5,000 • Married filing jointly or Qualifying widow(er)—$5,700 • Married filing separately—$2,850		34
35	Subtract line 34 from line 32		35
36	If line 32 is $75,000 or less, multiply $2,150 by the total number of exemptions claimed on line 6e. If line 32 is over $75,000, see page 24 for the amount to enter		36
37	**Taxable income.** Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-.)		37
38	Enter tax. Check if from **a** ☐ Tax Table, **b** ☐ Tax Rate Schedules, **c** ☐ Schedule D, or **d** ☐ Form 8615 (see page 24). (Amount, if any, from Form(s) 8814 ▶ **e** ____ .)		38
39	Additional taxes (see page 24). Check if from **a** ☐ Form 4970 **b** ☐ Form 4972		39
40	Add lines 38 and 39 ▶		40

Credits

(See page 25.)

41	Credit for child and dependent care expenses *(attach Form 2441)*	41		
42	Credit for the elderly or the disabled *(attach Schedule R)*	42		
43	Foreign tax credit *(attach Form 1116)*	43		
44	Other credits (see page 25). Check if from **a** ☐ Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) ____	44		
45	Add lines 41 through 44			45
46	Subtract line 45 from line 40. (If line 45 is more than line 40, enter -0-.) ▶			46

Other Taxes

47	Self-employment tax *(attach Schedule SE)*		47
48	Alternative minimum tax *(attach Form 6251)*		48
49	Recapture taxes (see page 26). Check if from **a** ☐ Form 4255 **b** ☐ Form 8611 **c** ☐ Form 8828		49
50	Social security and Medicare tax on tip income not reported to employer *(attach Form 4137)*		50
51	Tax on an IRA or a qualified retirement plan *(attach Form 5329)*		51
52	Advance earned income credit payments from Form W-2		52
53	Add lines 46 through 52. This is your **total tax** ▶		53

Payments

Attach Forms W-2, W-2G, and 1099-R to front.

54	Federal income tax withheld (if any is from Form(s) 1099, check ▶ ☐)	54		
55	1991 estimated tax payments and amount applied from 1990 return	55		
56	**Earned income credit** *(attach Schedule EIC)*	56		
57	Amount paid with Form 4868 (extension request)	57		
58	Excess social security, Medicare, and RRTA tax withheld (see page 27)	58		
59	Other payments (see page 27). Check if from **a** ☐ Form 2439 **b** ☐ Form 4136	59		
60	Add lines 54 through 59. These are your **total payments** ▶			60

Refund or Amount You Owe

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** ▶			61
62	Amount of line 61 to be **REFUNDED TO YOU** ▶			62
63	Amount of line 61 to be **APPLIED TO YOUR 1992 ESTIMATED TAX** ▶	63		
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the **AMOUNT YOU OWE**. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1991 Form 1040" on it.			64
65	Estimated tax penalty (see page 28). Also include on line 64.	65		

Sign Here

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

Your signature	Date	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address		E.I. No.	
		ZIP code	