Department of the Treasury—Internal Revenue Service

For the year Jan. 1-Dec. 31, 1992, or other tax year beginning [ ] , 1992, ending [ ]

OMB No. 1545-0074

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

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 11.) 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 ▶ [ ] ). (See page 11.)

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) Relationship to you

(5) No. of months lived in your home in 1992

Add numbers entered on lines above ▶

Income

7. Wages, salaries, tips, etc. Attach Form(s) W-2

8a. Taxable interest income. Attach Schedule B if over $400

8b. Tax-exempt interest income (see page 15). DON'T include on line 8a

9. Dividend income. Attach Schedule B if over $400

10. Taxable refunds, credits, or offsets of state and local income taxes from worksheet on page 16

11. Alimony received

12. Business income or (loss). Attach Schedule C or C-EZ

13. Capital gain or (loss). Attach Schedule D

14. Capital gain distributions not reported on line 13 (see page 15)

15. Other gains or (losses). Attach Form 4797

16a. Total IRA distributions

16b. Taxable amount (see page 16)

17a. Total pensions and annuities

17b. Taxable amount (see page 16)

18. Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E

19. Farm income or (loss). Attach Schedule F

20. Unemployment compensation (see page 17)

21a. Social security benefits

21b. Taxable amount (see page 17)

22. Other income. List type and amount—see page 18

Add the amounts in the far right column for lines 7 through 22. This is your total income ▶

Adjustments to Income

24a. Your IRA deduction from applicable worksheet on page 19 or 20

24b. Spouse's IRA deduction from applicable worksheet on page 19 or 20

25. One-half of self-employment tax (see page 20)

26. Self-employed health insurance deduction (see page 20)

27. Keogh retirement plan and self-employed SEP deduction

28. Penalty on early withdrawal of savings

29. Alimony paid. Recipient's SSN

30. Add lines 24a through 29. These are your total adjustments ▶

Adjusted Gross Income

31. Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than $22,370 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56 ▶

Cat. No. 11320B

Form 1040 (1992)
### Tax Computation

**32** Amount from line 31 (adjusted gross income)  

**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.  

**33b** If your parent (or someone else) can claim you as a dependent, check here.  

**33c** If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here.  

**34** Enter the larger of:  
- Standard deduction shown below for your filing status.  
- Itemized deductions from Schedule A, line 26, OR  

**35** Subtract line 34 from line 32.  

**36** If line 32 is $78,950 or less, multiply $2,300 by the total number of exemptions claimed on line 6e. If line 32 is over $78,950, see the worksheet on page 23 for the amount to enter.  

**37** If line 36 is more than line 35, enter -0-.  

**38** Enter tax. Check if from:  
- a ☐ Tax Table,  
- b ☐ Tax Rate Schedules,  
- c ☐ Schedule D,  
- d ☐ Form 8615 (see page 23). Amount, if any, from Form(s) 8814.  

**39** Additional taxes (see page 23). Check if from:  
- a ☐ Form 4970  
- b ☐ Form 4972  

**40** Add lines 38 and 39.  

### Credits

**41** Credit for child and dependent care expenses. Attach Form 2441  

**42** Credit for the elderly or the disabled. Attach Schedule R  

**43** Foreign tax credit. Attach Form 1116  

**44** Other credits (see page 24). Check if from:  
- a ☐ Form 3800  
- b ☐ Form 8801  
- c ☐ Form 8805  
- d ☐ Form (specify)  

**45** Add lines 41 through 44.  

**46** Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-.  

### Other Taxes

**47** Self-employment tax. Attach Schedule SE. Also, see line 25.  

**48** Alternative minimum tax. Attach Form 6251  

**49** Recapture taxes (see page 25). Check if from:  
- a ☐ Form 4255  
- b ☐ Form 8611  
- c ☐ Form 8828  

**50** Social security and Medicare tax on tip income not reported to employer. Attach Form 4137  

**51** Tax on qualified retirement plans, including IRAs. Attach Form 5329  

**52** Advance earned income credit payments from Form W-2  

**53** Add lines 46 through 52. This is your total tax.  

### Payments

**54** Federal income tax withheld. If any is from Form(s) 1099, check ☐  

**55** 1992 estimated tax payments and amount applied from 1991 return.  

**56** Earned income credit. Attach Schedule EIC  

**57** Amount paid with Form 4868 (extension request)  

**58** Excess social security, Medicare, and RRTA tax withheld (see page 26).  

**59** Other payments (see page 26). Check if from:  
- a ☐ Form 2439  
- b ☐ Form 4136  

**60** Add lines 54 through 59. These are your total payments.  

### 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.  

**62** Amount of line 61 you want REFUND TO YOU.  

**63** Amount of line 61 you want APPLIED TO YOUR 1993 ESTIMATED TAX.  

**64** If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE.  

### 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.  

Your signature  

Date  

Your occupation  

Spouse's signature. If a 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.  

E.I. No.  

ZIP code