Form 1040
U.S. Individual Income Tax Return
1997

For the year Jan. 1–Dec. 31, 1997, or other tax year beginning , 1997, ending , 19

Last name
Your first name and initial

Your social security number

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 10.
Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 10.

Presidential Election Campaign (See page 10.)

Do you want $3 to go to this fund? 
If a joint return, does your spouse want $3 to go to this fund? 

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 10.) 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 10.)

Exemptions

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. 
6b Spouse .
6c Dependents:
1 First name Last name Dependent's social security number Dependent's relationship to you No. of months lived in your home in 1997

If more than six dependents, see page 10.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 .
8a Taxable interest. Attach Schedule B if required .
8b Tax-exempt interest. DO NOT include on line 8a .
9 Dividends. Attach Schedule B if required .
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 12) .
11 Alimony received .
12 Business income or (loss). Attach Schedule C or C-EZ .
13 Capital gain or (loss). Attach Schedule D .
14 Other gains or (losses). Attach Form 4797 .

Enclose but do not attach any payment. Also, please use Form 1040-V.

Adjusted Gross Income

If line 32 is under $29,290 (under $9,770 if a child did not live with you), see EIC inst. on page 21.

23 IRA deduction (see page 16) .
24 Medical savings account deduction. Attach Form 8853 .
25 Moving expenses. Attach Form 3903 or 3903-F .
26 One-half of self-employment tax. Attach Schedule SE .
27 Self-employed health insurance deduction (see page 17) .
28 Keogh and self-employed SEP and SIMPLE plans .
29 Penalty on early withdrawal of savings .
30a Alimony paid Recipient's SSN ➤
30b Recipient's SSN ➤
31 Add lines 23 through 30a .
32 Subtract line 31 from line 22. This is your adjusted gross income ➤

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ➤

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29
30a
30b
31
32

For Privacy Act and Paperwork Reduction Act Notice, see page 38.

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Add lines 54, 55, 56a, 57, 58, and 59. These are your total payments.

If you want the IRS to figure your tax, see page 18.

If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 18 and check here.

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### Tax Computation

- **33** Amount from line 32 (adjusted gross income).
- **34a** Check if: □ You were 65 or older, □ Blind; □ Spouse was 65 or older, □ Blind. Add the numbers of boxes checked above and enter the total here.
- **35** Enter the larger of:
  - Itemized deductions from Schedule A, line 28, OR
  - Standard deduction shown below for your filing status. But see page 18 if you checked any box on line 34a or 34b or someone can claim you as a dependent.

- **36** Subtract line 35 from line 33.
- **37** If line 33 is $90,900 or less, multiply $2,650 by the total number of exemptions claimed on line 6d. If line 33 is over $90,900, see the worksheet on page 19 for the amount to enter.

### Taxable Income

- **38** Subtract line 37 from line 36. If line 37 is more than line 36, enter -0-.

### Credits

- **40** Credit for child and dependent care expenses. Attach Form 2441
- **41** Credit for the elderly or the disabled. Attach Form 2555
- **42** Adoption credit. Attach Form 8835
- **43** Foreign tax credit. Attach Form 8801
- **44** Other. Check if from:
  - □ Form 8814
  - □ Form 4972

### Other Taxes

- **47** Self-employment tax. Attach Schedule SE
- **48** Alternative minimum tax. Attach Form 6251

### Payments

- **54** Federal income tax withheld from Forms W-2 and 1099
- **55** 1997 estimated tax payments and amount applied from 1996 return
- **56a** Earned income credit. Attach Schedule EIC if you have a qualifying child.
- **57** Amount paid with Form 4868 (request for extension)
- **58** Excess social security and RRTA tax withheld (see page 27)
- **59** Other payments. Check if from:
  - □ Form 2439
  - □ Form 4136

### Refund

- **61** If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OWE.
- **62a** Amount of line 61 you want REFUNDED TO YOU.
- **63** Amount of line 61 you want APPLIED TO YOUR 1998 ESTIMATED TAX.

### Amount You Owe

- **64** If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE.
- **65** Estimated tax penalty. Also include on line 64.

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### Sign Here

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**

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### Paid

Preparer’s signature.

- **Preparer’s social security no.**
- **EIN**
- **ZIP code**

Preparer’s name (or yours if self-employed)

- **Date**
- **Check if self-employed**