
**Filing Status**

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 18. 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 18.

**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**
  - **(2) Dependent’s social security number**
  - **(3) Dependent’s relationship to you**
  - **(4) If qualifying child for child tax credit (see page 19).**

If more than six dependents, see page 19.

**Income**

- **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 Ordinary dividends.** Attach Schedule B if required.
- **10 Taxable refunds, credits, or offsets of state and local income taxes (see page 21).**
- **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.
- **15a Total IRA distributions**
  - **15b Taxable amount (see page 22)**
- **16a Total pensions and annuities**
  - **16b Taxable amount (see page 22)**
- **17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.** Attach Schedule E.
- **18 Farm income or (loss).** Attach Schedule F.
- **19 Unemployment compensation.**
- **20a Social security benefits**
  - **20b Taxable amount (see page 24)**
- **21 Other income.** List type and amount—see page 24.
- **22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶**

**Adjusted Gross Income**

- **23 IRA deduction (see page 25).**
- **24 Student loan interest deduction (see page 27).**
- **25 Medical savings account deduction.** Attach Form 8853.
- **26 Moving expenses.** Attach Form 3903.
- **27 One-half of self-employment tax.** Attach Schedule SE.
- **28 Self-employed health insurance deduction (see page 28).**
- **29 Keogh and self-employed SEP and SIMPLE plans.**
- **30 Penalty on early withdrawal of savings.**
- **31a Alimony paid**
  - **31b Recipient’s SSN ▶**
  - **31c Recipient’s name ▶**
- **32 Add lines 23 through 31a.**
- **33 Subtract line 32 from line 22. This is your adjusted gross income ▶**
## Tax and Credits

### Standard Deduction for Most People

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Single:</td>
<td>$4,250</td>
</tr>
<tr>
<td>Head of household:</td>
<td>$6,250</td>
</tr>
<tr>
<td>Married filing jointly or Qualifying widow(er):</td>
<td>$7,100</td>
</tr>
<tr>
<td>Married filing separately:</td>
<td>$3,550</td>
</tr>
</tbody>
</table>

### Taxable Income

- Subtract line 36 from line 34.
- If line 34 is $93,400 or less, multiply $2,700 by the total number of exemptions claimed on line 36. If line 34 is $93,400 or less, multiply $2,700 by the total number of exemptions claimed on line 36.
- Subtract line 38 from line 37.
- If line 38 is more than line 37, enter -0-.

### Tax

- Enter the larger of your itemized deductions from Schedule A, line 28, OR standard deduction shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent.

### Subtract line 36 from line 34.

### Other Taxes

- Self-employment tax. Attach Schedule SE.
- Alternative minimum tax. Attach Form 6251.
- Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.
- Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required.
- Advance earned income credit payments from Form(s) W-2.
- Household employment taxes. Attach Schedule H.
- Add lines 49 through 55.

### Payments

- Federal income tax withheld from Forms W-2 and 1099.
- 1998 estimated tax payments and amount applied from 1997 return.
- Earned income credit. Attach Schedule EIC if you have a qualifying child.
- Nontaxable earned income: amount.
- Additional child tax credit. Attach Form 8812.
- Amount paid with Form 4686 (request for extension).
- Excess social security and RRTA tax withheld (see page 43).
- Add lines 57, 58, 59a, and 60 through 63.

### Refund

- If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID.
- Amount of line 65 you want REFUNDED TO YOU.
- Routing number
- Account number
- Type: Checking
- Savings
- Amount of line 66 you want APPLIED TO YOUR 1999 ESTIMATED TAX.
- If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE.
- For details on how to pay, see page 44.
- Estimated tax penalty. Also include on line 68.

### Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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
- Daytime telephone number (optional)
- Spouse's signature. If a joint return, BOTH must sign.
- Date
- Spouse's occupation
- Preparer's signature if self-employed
- Date
- Check if self-employed
- Preparer's social security no.
- Firm's name (or yours if self-employed) and address
- EIN
- ZIP code