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**"X" here if you are married, are filing separately, and did NOT live with your spouse at any time in 1991**

**1040 U.S. Individual Income Tax Return 1991** For Jan-Dec 91 or other year beginning \_\_,1991 ending \_\_

<b>Label</b> Use address label.	Your's and Spouse's first names and initial, last name Enter on 1040		Your social security number Enter on 1040					
	Present home address. (If a PO Box,see pg 6 of insts.)		Spouses's social security number					
	City, town or post office, state, and ZIP code		For Privacy Act and Paperwork Reduction Act Notice, see Instructions					
<b>Presidential Campaign</b>	Do you want \$1 to go to the election campaign fund? [ ] Yes [ ] No If joint return, does your spouse want \$1 to go to fun [ ] Yes [ ] No		Checking "Yes" will no change your tax due					
<b>Filing Status</b>  Check only one box.	<b>1</b>	Single	2					
	<b>2</b>	<input checked="" type="checkbox"/> Married filing joint return (even if only one had income)						
	<b>3</b>	Married filing separately. Enter spouse's soc. sec. no. above,full name here						
	<b>4</b>	Head of household (with qualifying person). (See page 12.) If the qualifying person is a child but not your dependent, enter child's name here.						
	<b>5</b>	Qualifing widow(er) with dependent child (year spouse died > 19__). (See page 12.)						
<b>Exemp-tions</b>	<b>6a</b>	<input checked="" type="checkbox"/> Yourself (If someone can claim you as a dependent, do not check box 6a)	Total 6a/6b "x"ed					
	<b>6b</b>	<input checked="" type="checkbox"/> Spouse	2					
	<b>6c</b>	<b>Dependents:</b> (first,initial & last)	Check if under age 1	If 1 or older enter Social Security No.	Dependent's relationship to you	Months lived with in your home in 1991	Number of your children on 6c who: lived with you	
							0	
							didn't live w/you due to sepre. or div.	
							0	
						Other deps. listed		
						0		
	<b>6d</b>	If your didn't live with you but is claimed as your depend. under pre-1985 agreement, check >						
	<b>6e</b>	Total number of exemptions claimed				<b>6e</b>	2	
<b>Income</b>  Attach Copy B of your Forms W-2, W-2G, and 1099-R here.  If you do not have a W-2 see page 10.  Attach check or money order on top	<b>7</b>	Wages, salaries, tips, etc. (Attach Form(s) W-2)		<b>Err:508</b>	<b>7</b>	Err:508		
	<b>8a</b>	Taxable interest income (also attach Schedule B if over \$400)			<b>8a</b>	Err:508		
	<b>8b</b>	Tax-exempt interest income. DON'T include on line 8a		<b>8b</b>	Err:520			
	<b>9</b>	Dividend income (also attach schedule B if over \$400)			<b>9</b>	Err:508		
	<b>10</b>	Taxable refunds of state & local income taxes, if any, from worksheet bel			<b>10</b>	- 0 -		
	<b>11</b>	Alimony received			<b>11</b>			
	<b>12</b>	Business income or (loss) (attach Schedule C)			<b>12</b>	Err:508		
	<b>13</b>	Capital gain or (loss) (attach Schedule D)			<b>13</b>	Err:511		
	<b>14</b>	Capital gain distributions not reported on line 13 (see page 17)			<b>14</b>	Err:511		
	<b>15</b>	Other gains or (losses) (attach Form 4797)			<b>15</b>	Err:508		
<b>16a</b>	Total IRA distributions	<b>16a</b>	Err:508	<b>16b</b>	Taxable part	<b>16b</b>	Err:508	
<b>17a</b>	Total pensions & annuitie	<b>17a</b>	- 0 -	<b>17b</b>	Taxable part	<b>17b</b>	- 0 -	
<b>18</b>	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)			<b>18</b>	Err:508			
<b>19</b>	Farm income or (loss) (attach Schedule F)			<b>19</b>	Err:508			
<b>20</b>	Unemployment compensation (insurance) (see page 18)			<b>20</b>	- 0 -			
<b>21a</b>	Social security benefits	<b>21a</b>	Err:508	<b>###</b>	<b>21b</b>	Taxable part	<b>21b</b>	Err:508

of W2,W2G or 1099-R	<b>22</b>	Other income (list type and amount-see page 19)	Err:508	<b>22</b>	Err:508
	<b>23</b>	Add amounts in right column for lines 7 through 22. This is total income.		<b>23</b>	Err:508
<b>Adjustment to Income</b>	<b>24a</b>	Your IRA deduction, from worksheet below	Err:508		Enter any line 30 write-in amounts here Err:508
	<b>24b</b>	Spouse's IRA deduction, from worksheet below	Err:508		
	<b>25</b>	One-half of self-employment tax (see page 21)	Err:508		
	<b>26</b>	Self-employed health insurance ded., see worksheet below	Err:508		
	<b>27</b>	Keogh retirement plan and self-employed SEP deduction	- 0 -		
	<b>28</b>	Penalty on early withdrawal of savings	Err:508		
	<b>29</b>	Alimony paid. Recipient's SSN	- 0 -		
(See instructions on page 16.)	<b>30</b>	Add lines 24a through 29. These are your total adjustments	Err:508	<b>30</b>	Err:508
<b>Adjusted Gross Income</b>	<b>31</b>	Subtract line 30 from line 23 This is your adjusted gross income. If this line 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.		<b>31</b>	Err:508

1040 Page 2	Err:508	###	Page 2	
	<b>32</b>	Amount from line 31 (adjusted gross income)	Err:508	
<b>Tax Computation</b>	<b>33a</b>	"X" if <input type="checkbox"/> you were 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or over <input type="checkbox"/> Blind Add the number of boxes checked and enter the total here	0	
	<b>33b</b>	If someone can claim you as dependent, put "X" here		
	<b>33c</b>	If married filing a separate return & your spouse itemizes deductions, or you are a dual-status alien, see pg 23 & put "X" here		
	<b>34</b>	Enter the larger of: :Itemized deductions (from Schedule A, line 26) :Standard deduction (shown below for your filing status box.) of: 1-\$3,400; 2-\$5,700; 3-\$2,850; 4-\$5,000, 5-\$5,700		
	<b>35</b>	Subtract line 34 from line 32.	Err:508	
	<b>36</b>	Exemptions. See worksheet below.	Err:508	
	<b>37</b>	TAXABLE INCOME. Subtract line 36 from line 35 not less than #	Err:511	
If you want the IRS to figure your tax see page 24.	<b>38</b>	<input type="checkbox"/> 8615. If any from Form(s) 8814, enter amount here > d	Err:508 - 0 -	
	<b>39</b>	Additional taxes (see page 24) Check if from <input type="checkbox"/> Form 4970 or <input type="checkbox"/> 4972	- 0 -	
	<b>40</b>	Add lines 38 and 39	- 0 -	
<b>Credits</b> (See instructions on page 25.)	<b>41</b>	Credit for child & dependent care expense (from 2441)	Err:508	
	<b>42</b>	Credit for the elderly or the disabled (attach Schedule R)	- 0 -	
	<b>43</b>	Foreign tax credit (attach Form 1116)	- 0 -	
	<b>44</b>	Other credits (see page 25). "X" if from <input type="checkbox"/> 3800, <input type="checkbox"/> 8396, <input type="checkbox"/> 8801, <input type="checkbox"/> Other (specify) _____	- 0 -	
	<b>45</b>	Add lines 41 through 44	Err:508	
	<b>46</b>	Subtract line 45 from line 40. (if less than zero, enter - 0 -)	Err:508	
<b>Other Taxes</b>	<b>47</b>	Self-employment tax (attach Schedule SE)	Err:509	
	<b>48</b>	Alternative minimum tax (attach Form 6251)	Err:508	
	<b>49</b>	Recapture taxes (see pg 26). Check if from <input type="checkbox"/> 4255 <input type="checkbox"/> 8611 <input type="checkbox"/> 8828	- 0 -	
	<b>50</b>	Social sec./Medicare tax on tip income not reported to employer (att. 413)	- 0 -	
	<b>51</b>	Tax on an IRA or a qualified retirement plan (attach Form 5329)	- 0 -	
	<b>52</b>	Advance earned income payments, from Form W-2	Err:508	
	<b>53</b>	Add lines 16 through 52. This is your TOTAL TAX	Err:508	
<b>Payments</b>  Attach Forms W-2, W-2G, and W-2P to front.	<b>54</b>	Federal tax withheld. If any from Forms 1099, ">###	Err:508	
	<b>55</b>	1991 est. tax payments & amount applied from 90 return	- 0 -	
	<b>56</b>	Earned income credit (attach Schedule EIC)	- 0 -	
	<b>57</b>	Amount paid with Form 4868 (extension request)	- 0 -	
	<b>58</b>	Excess social sec., Medicare & RRTA tax withheld (pg 27)	- 0 -	
	<b>59</b>	Other payments (see pg 27) Check if from <input type="checkbox"/> 2439, <input type="checkbox"/> 4136	- 0 -	
	<b>60</b>	Add lines 54 through 59. These are your TOTAL PAYMENTS	Err:508	
<b>Refund or Amount You Owe</b>	<b>61</b>	If line 60 is larger than line 53, enter amount OVERPAID	Err:508	
	<b>62</b>	Amount of line 61 to be REFUNDED TO YOU	- 0 -	
	<b>63</b>	Amount of line 61 to be APPLIED TO 1992 ESTIMATED TAX	- 0 -	
	<b>64</b>	If line 53 is larger than line 60, enter AMOUNT YOU OWE. Attach check/money order for full amt. payable to "Internal Revenue Service." Write name, social security number, daytime phone number and "1991 Form 1040" on it.	Err:508	
	<b>65</b>	Estimated tax penalty (see page 28)	- 0 -	
<b>Sign</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules statements, & to the best of my knowledge & belief, they are true, correct, & complete. Declaration			



NOTE: If you had more than one partially taxable pension or annuity, figure the taxable part of each separately and enter the results below.

<b>10</b> Enter the total payments received here (do not include amount on line 1)	<b>10</b>	- 0 -
<b>11</b> Enter the total of the taxable parts here (do not include amount on line 9)	<b>11</b>	- 0 -

**Do Not Send Worksheets to IRS (Keep these worksheets for your records)**

**Line 21**

<b>Form 1040 Social Security Benefits Worksheet-Line 21</b>		
<b>• See the instructions on page 18 before completing this worksheet.</b>		
<b>1</b> Enter the total amount from BOX 5 of ALL your FORMS SSA-1099 and FORMS RRB-1099 (if applicable)	<b>1</b>	- 0 -
NOTE: If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.		<b>Err:508</b>
<b>2</b> Divide line 1 by 2	<b>2</b>	Err:508
<b>3</b> Add the amounts on Form 1040, lines 7, 8a, 8b, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099	<b>3</b>	Err:520
<b>4</b> Add lines 2 and 3	<b>4</b>	Err:508
<b>5</b> Enter the total adjustments from Form 1040, line 30	<b>5</b>	Err:508
<b>6</b> Subtract line 5 from line 4	<b>6</b>	Err:508
<b>7</b> Enter on line 7 the amount shown below for your filing status:		
• Single, Head of household, or Qualifying widow(er) with dependent child; enter \$25,000		
• Married filing a joint return, enter \$32,000	<b>7</b>	Err:508
• Married filing a separate return, enter -0- (\$25,000 if you did NOT live with your spouse at any time in 1991)		
<b>8</b> Subtract line 7 from line 6. Enter the result but not less than zero		
• If line 8 is zero, stop here. None of your benefits are taxable. Do not enter any amounts on lines 21a or 21b. BUT if you are married filing a separate return and you did NOT live with your spouse at any time in 1991, enter -0- on line 21b. Be sure you entered "D" on the dotted line next to line 21a	<b>8</b>	Err:508
• If line 8 is more than zero, go to line 9.		
<b>9</b> Divide line 8 above by 2	<b>9</b>	Err:508
<b>10</b> TAXABLE SOCIAL SECURITY BENEFITS.		
• First, enter on Form 1040, line 21a, the amount from line 1 above.		
• Then, enter the SMALLER of line 2 or line 9 here and on 1040, line 21b	<b>10</b>	Err:508

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**Line 24**

<b>Form 1040 IRA Worksheet-Line 24</b>		
<input type="checkbox"/> "X" here if you are covered by a retirement plan at work		
<input type="checkbox"/> "X" here if your spouse is covered by a retirement plan at work		
<b>1</b> Adjusted Gross Income (AGI) Limit (see page 20)	<b>1</b>	Err:508
<b>2</b> Total Income from 1040 line 23 less the any amounts from 1040 lines 25 through 29 and write-ins for line 30	<b>2</b>	Err:508
<b>3</b> Enter the sum of foreign earned income exclusion, foreign housing exclusion and Series EE bond interest exclusion (from Form 8606) here	<b>3</b>	- 0 -
<b>4</b> Subtract lines 3 from line 2. Subtract result from line 1. Enter the result but not less than zero nor more than \$10,000	<b>4</b>	Err:508
<b>5</b> Your (or your working spouse's) maximum deductible contribution (20% of line 4) (minimum of \$200) shown here is further limited by your compensation be	<b>5</b>	Err:508
<b>Deductible IRA contributions</b>	<b>(a) Taxpayer</b>	<b>(b) Spouse</b>

<b>6</b>	Enter wages and other earned income (see page 21)	<b>6</b>	Err:508	<b>6</b>	Err:520
<b>7</b>	Enter any Keogh or SEP deduction from 1040 line 27 made on behalf of taxpayer or spouse. The amount from 1040 line 27 is	<b>7</b>	- 0 -	<b>7</b>	- 0 -
<b>8</b>	Subtract line 8 from line 7	<b>8</b>	Err:508	<b>8</b>	Err:520
<b>9</b>	Enter IRA contributions made for 1991. DO NOT enter more than \$2,000 each.	<b>9</b>	- 0 -	<b>9</b>	- 0 -
<b>10</b>	Enter the SMALLEST of lines 5, 8 or 9 here and on Form 1040 lines 24a and/or 24b. If line 10 is greater than line 11, line 12 will show your maximum non-deductible IRA contribution	<b>10</b>	Err:508	<b>10</b>	Err:508
<b>Nondeductible IRA contributions</b>					
<b>11</b>	Subtract line 10 from the smaller of lines 8 or 9	<b>11</b>	Err:508	<b>11</b>	Err:520
<b>11a</b>	Enter here and on form 8606 line 2 the part of line 11 that you choose to make nondeductible (limit to \$2,000). (You and your spouse must complete a separate Form 8608.)	<b>11a</b>	- 0 -	<b>11a</b>	- 0 -
<b>Complete the next section ONLY if a joint return is being filed, at least one spouse has earned income and the couple has made or will make a contribution to a spousal IRA.</b>					
<b>Deductible IRA contributions to spousal IRA</b>					
<b>12</b>	Enter the smaller of \$2,250 and line 6a.	<b>12</b>		<b>12</b>	Err:508
<b>13</b>	Add the amounts on lines 10a and 11a	<b>13</b>		<b>13</b>	Err:508
<b>14</b>	Subtract line 13 from line 12 and enter the result. If zero or less stop here. You cannot make deductible or non-deductible contributions to a spousal IRA.	<b>14</b>		<b>14</b>	Err:508
<b>15</b>	Enter contributions you have made or will make to a 1991 spousal IRA	<b>15</b>		<b>15</b>	- 0 -
<b>16</b>	Enter the smaller of line 14, line 15 or \$2,000.	<b>16</b>		<b>16</b>	Err:508
<b>17</b>	Limit of spousal deduction (22.5% of line 4)(minimum of \$200)	<b>17</b>		<b>17</b>	Err:508
<b>18</b>	Subtract line 10a from line 17. Enter the result or line 16, whichever is smaller.	<b>18</b>		<b>18</b>	Err:508
<b>19</b>	Enter the SMALLER of lines 5, 6a, and 18 here and on Form 1040, line 24b	<b>19</b>		<b>19</b>	Err:508
<b>Nondeductible contributions to spousal IRA</b>					
<b>20</b>	Subtract line 19 from line 16	<b>20</b>		<b>20</b>	Err:508
<b>20a</b>	Enter here and on form 8606 line 2 the part of line 20 that you choose to make nondeductible (limit to \$2,000).	<b>20a</b>		<b>20a</b>	- 0 -

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**Line 26**

<b>Form 1040 Worksheet for Self-Employment Health Insurance Deduction-Line 26</b>					
<b>1</b>	Enter the amount paid in 1991 for health insurance for 1991 for you, your spouse, and dependents	<b>1</b>		<b>1</b>	- 0 -
<b>2</b>	Multiply line 1 by 25% (.25)	<b>2</b>		<b>2</b>	- 0 -
<b>3</b>	Enter your net profit and any other earned income from the business under which the insurance plan is established	<b>3</b>		<b>3</b>	- 0 -
<b>4</b>	Deductions from Form 1040, lines 25 and 27	<b>4</b>		<b>4</b>	Err:508
<b>5</b>	Line 4a minus 4b	<b>5</b>		<b>5</b>	Err:508
<b>6</b>	Enter the SMALLER of line 3 or 4 here and on Form 1040, line 26. (DO NOT include this amount in figuring any medical expense deduction on Schedule A (Form 1040).)	<b>6</b>		<b>6</b>	Err:508

**Line 33b**

<b>Form 1040 Standard Deduction Worksheet for Dependents-Line 33b</b>					
<b>1</b>	Enter you EARNED INCOME. If none enter - 0 -	<b>1</b>		<b>1</b>	Err:508
<b>2</b>	Minimum amount	<b>2</b>		<b>2</b>	\$500
<b>3</b>	Enter the LARGER of line 1 or line 2	<b>3</b>		<b>3</b>	Err:508
<b>4</b>	Enter on line 4 the amount shown below for your filing status				
	• Single, enter \$3,400				
	• Married filing a separate return, enter \$2,850				

<ul style="list-style-type: none"> <li>• Married filing a joint return or Qualifying widow(er) with dependent child, enter \$5,700</li> <li>• Head of household, enter \$5,000</li> </ul>	<b>4</b>	<i>Err:508</i>
<b>5a</b> Enter the SMALLER of line 3 or line 4.	<b>5a</b>	<i>Err:508</i>
<b>5b</b> Multiply \$850 (\$650 if married filing a joint return or separate return, or qualifying widow(er) with dependent child) by the number on 1040, line 3	<b>5b</b>	<i>Err:508</i>
<b>5c</b> Add lines 5a and 5b. Enter the total here and on Form 1040 line 34	<b>5c</b>	<i>Err:508</i>

**Line 36**

<b>Form 1040 Deduction for Exemptions Worksheet-Line 36</b>		
<b>1</b> Multiply \$2,150 by the total number of exemptions claimed on 1040, line	<b>1</b>	<i>4,300.00</i>
<b>2</b> Enter the amount from Form 1040, line 32	<b>2</b>	<i>Err:508</i>
<b>3</b> Enter on line 3 the amount shown below for your filing status		
<ul style="list-style-type: none"> <li>• Married filing separately, enter \$75,000</li> <li>• Single, enter \$100,000</li> <li>• Head of household, enter \$125,000</li> <li>• Married filing jointly or Qualifying wodow(er), enter \$150,000</li> </ul>	<b>3</b>	<i>Err:508</i>
<b>4</b> Subtract line 3 from line 2	<b>4</b>	<i>Err:508</i>
NOTE: If line 4 is more than \$122,500 (more than \$61,250 if married filing separately), STOP HERE; you may NOT take a deduction for exemptions. Enter -0- on form 1040, line 36.		<b>Err:508</b>
<b>5</b> Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number	<b>5</b>	<i>Err:508</i>
<b>6</b> Multiply line 5 by 2% (.02), and enter the result as a decimal amount	<b>6</b>	<i>Err:508</i>
<b>7</b> Multiply line 1 by line 6	<b>7</b>	<i>Err:508</i>
<b>8</b> DEDUCTION FOR EXEMPTIONS. Subtract line 7 form line 1. Enter the result here and on Form 1040, line 36	<b>8</b>	<i>Err:508</i>

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