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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>	Your's and Spouse's first names and initial, last name Enter on 1040	Your social security number Enter on 1040																													
	Use address label. 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																													
Presidential Campaign	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>	<b>1</b> <input checked="" type="checkbox"/> Single	<b>1</b>																													
	<b>2</b> <input type="checkbox"/> Married filing joint return (even if only one had income)																														
	<b>3</b> <input type="checkbox"/> Married filing separately. Enter spouse's soc. sec. no. above, full name here																														
	<b>4</b> <input type="checkbox"/> 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> <input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died > 19__). (See page 12.)																														
<b>Exemptions</b>	<b>6a</b> <input checked="" type="checkbox"/> Yourself (If someone can claim you as a dependent, do not check box 6a)	<b>6a</b> Total 6a/6b "x"ed																													
	<b>6b</b> <input type="checkbox"/> Spouse																														
	<b>6c</b> <b>Dependents:</b> (first, initial & last)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Check if under age 1</th> <th>If 1 or older enter Social Security No.</th> <th>Dependent's relationship to you</th> <th>Months lived with in your home in 1991</th> <th>Number of your children on 6c who: lived with you didn't live w/you due to sepre. or div. Other deps. listed</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	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 didn't live w/you due to sepre. or div. Other deps. listed																								
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 didn't live w/you due to sepre. or div. Other deps. listed																											
If more than 6 dependents see page 13.																															
<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> <b>1</b>																													
<b>Income</b>	<b>7</b> Wages, salaries, tips, etc. (Attach Form(s) W-2)	Err:508	<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:508																													
	Attach Copy <b>9</b> Dividend income (also attach schedule B if over \$400)		<b>9</b> Err:508																												
	B of your <b>10</b> Taxable refunds of state & local income taxes, if any, from worksheet bel		<b>10</b> 0																												
	Forms W-2, <b>11</b> Alimony received		<b>11</b>																												
	W-2G, and <b>12</b> Business income or (loss) (attach Schedule C)		<b>12</b> Err:508																												
	1099-R here. <b>13</b> Capital gain or (loss) (attach Schedule D)		<b>13</b> Err:508																												
	<b>14</b> Capital gain distributions not reported on line 13 (see page 17)		<b>14</b> Err:508																												
	If you do not <b>15</b> Other gains or (losses) (attach Form 4797)		<b>15</b> Err:508																												
have a W-2 <b>16a</b> Total IRA distributions	<b>16a</b> Err:508	<b>16b</b> Taxable part <b>16b</b> Err:508																													
see page 10. <b>17a</b> Total pensions & annuities	<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																													
Attach check <b>19</b> Farm income or (loss) (attach Schedule F)		<b>19</b> Err:508																													
or money <b>20</b> Unemployment compensation (insurance) (see page 18)		<b>20</b>																													
order on top <b>21a</b> Social security benefits	<b>21a</b> Err:508	<b>21b</b> Taxable part <b>21b</b> Err:508																													
of W2, W2G <b>22</b> Other income (list type and amount-see page 19)		<b>22</b> Err:508																													
or 1099-R <b>23</b> Add amounts in right column for lines 7 through 22. This is total income.		<b>23</b> Err:508																													

	<b>24a</b>	Your IRA deduction, from worksheet below	<b>24a</b>	0	Enter any line 30 write-in amounts here
<b>Adjustment to Income</b>	<b>b</b>	Spouse's IRA deduction, from worksheet below	<b>24b</b>	Err:508	
	<b>25</b>	One-half of self-employment tax (see page 21)	<b>25</b>	Err:508	
	<b>26</b>	Self-employed health insurance ded., see worksheet below	<b>26</b>	Err:508	
	<b>27</b>	Keogh retirement plan and self-employed SEP deduction	<b>27</b>		
(See instructions on page 16.)	<b>28</b>	Penalty on early withdrawal of savings	<b>28</b>	Err:508	
	<b>29</b>	Alimony paid. Recipient's SSN	<b>29</b>		
	<b>30</b>	Add lines 24a through 29. These are your total adjustments		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	

<b>1040 Page 2</b>		Err:508	###	<b>Page 2</b>
	<b>32</b>	Amount from line 31 (adjusted gross income)	<b>32</b>	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	<b>33a</b>	0
		Add the number of boxes checked and enter the total here	<b>33b</b>	
	<b>33b</b>	If someone can claim you as dependent, put "X" here	<b>33b</b>	
	<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>33c</b>	
If you want the IRS to figure your tax see page 24.	<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>34</b>	Err:508
	<b>35</b>	Subtract line 34 from line 32.	<b>35</b>	Err:508
	<b>36</b>	Exemptions. See worksheet below.	<b>36</b>	Err:508
	<b>37</b>	TAXABLE INCOME. Subtract line 36 from line 35 not less than 0	<b>37</b>	Err:508
	<b>38</b>	# <input type="checkbox"/> 8615. If any from Form(s) 8814, enter amount here > 0	<b>38</b>	Err:508
	<b>39</b>	Additional taxes (see page 24) Check if from <input type="checkbox"/> Form 4970 or <input type="checkbox"/> 4972	<b>39</b>	
	<b>40</b>	Add lines 38 and 39	<b>40</b>	Err:508
<b>Credits</b>	<b>41</b>	Credit for child & dependent care expense (from 2441)	<b>41</b>	Err:508
(See instructions on page 25.)	<b>42</b>	Credit for the elderly or the disabled (attach Schedule R)	<b>42</b>	
	<b>43</b>	Foreign tax credit (attach Form 1116)	<b>43</b>	
	<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)	<b>44</b>	
	<b>45</b>	Add lines 41 through 44	<b>45</b>	Err:508
	<b>46</b>	Subtract line 45 from line 40. (if less than zero, enter - 0 -)	<b>46</b>	Err:508
<b>Other Taxes</b>	<b>47</b>	Self-employment tax (attach Schedule SE)	<b>47</b>	Err:508
	<b>48</b>	Alternative minimum tax (attach Form 6251)	<b>48</b>	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	<b>49</b>	
	<b>50</b>	Social sec./Medicare tax on tip income not reported to employer (att. 413)	<b>50</b>	
	<b>51</b>	Tax on an IRA or a qualified retirement plan (attach Form 5329)	<b>51</b>	
	<b>52</b>	Advance earned income payments, from Form W-2	<b>52</b>	Err:508
	<b>53</b>	Add lines 16 through 52. This is your TOTAL TAX	<b>53</b>	Err:508
<b>Payments</b>	<b>54</b>	Federal tax withheld. If any from Forms 1099, "###"	<b>54</b>	Err:508
	<b>55</b>	1991 est. tax payments & amount applied from 90 return	<b>55</b>	
	<b>56</b>	Earned income credit (attach Schedule EIC)	<b>56</b>	
Attach Forms W-2, W-2G, and W-2P to front.	<b>57</b>	Amount paid with Form 4868 (extension request)	<b>57</b>	
	<b>58</b>	Excess social sec., Medicare & RRTA tax withheld (pg 27)	<b>58</b>	
	<b>59</b>	Other paymts (see pg 27) Check if from <input type="checkbox"/> 2439, <input type="checkbox"/> 4136	<b>59</b>	
	<b>60</b>	Add lines 54 through 59. These are your TOTAL PAYMENTS	<b>60</b>	Err:508
	<b>61</b>	If line 60 is larger than line 53, enter amount OVERPAID	<b>61</b>	Err:508
<b>Refund or Amount You Owe</b>	<b>62</b>	Amount of line 61 to be REFUNDED TO YOU	<b>62</b>	
	<b>63</b>	Amount of line 61 to be APPLIED TO 1992 ESTIMATED TAX	<b>63</b>	
	<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.	<b>64</b>	Err:508
	<b>65</b>	Estimated tax penalty (see page 28)	<b>65</b>	

**Sign Here** 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 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:	
<b>Paid Preparer's Use Only</b>	Preparer's signature:	Date:	Check if self employed[ ]	Preparer's SSN
	Firm's name (or yours if self-employed) and address:		E.I. No.	
			ZIP code	

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

**Line 10**

<b>Form 1040 Worksheet for State and Local Income Tax Refunds-Line 10</b>	
<b>1</b> Enter the income tax refund from FORM(S) 1099-G (or similar statement)	<b>1</b> <input type="text"/>
<b>2</b> Enter the amount from your 1990 Schedule A, line 27	<b>2</b> <input type="text"/>
NOTE: If the filing status on your 1990 Form 1040 was married filing separately and your spouse itemized deductions in 1990 skip lines 3, 4, and 5.	
<b>3</b> Filing status on your 1990 Form 1040? <input type="checkbox"/> Single, enter \$3,250 <input type="checkbox"/> Married filing jointly or Qualifying widow(er), enter \$5,450 <input type="checkbox"/> Married filing separately, enter \$2,725 <input type="checkbox"/> Head of household, enter \$4,750	<b>3</b> <input type="text"/> 0
<b>4</b> If you didn't complete line 33a on your 1990 Form 1040, enter -0-. Otherwise, multiply the number on your 1990 Form 1040, line 33a, by \$650 (\$800 if your 1990 filing status was single or head of household) and enter the result	<b>4</b> <input type="text"/>
<b>5</b> Add lines 3 and 4.	<b>5</b> <input type="text"/> 0
<b>6</b> Subtract line 5 from line 2. If zero or less enter - 0 -.	<b>6</b> <input type="text"/> 0
<b>7</b> TAXABLE PART OF YOUR REFUND. Enter the SMALLER of line 1 or line 6 here and on Form 1040, line 10.	<b>7</b> <input type="text"/> 0

**Line 17**

<b>Form 1040 Worksheet for Simplified General Rule - Line 17</b>	
<b>1</b> Enter the total pension or annuity payments received this year.	<b>1</b> <input type="text"/>
<b>2</b> Enter your cost in the plan at the annuity starting date, plus any death benefit exclusion	<b>2</b> <input type="text"/>
<b>3</b> Your age at the annuity starting date? <input type="checkbox"/> 55 and under <input type="checkbox"/> 56-60 <input type="checkbox"/> 61-65 <input type="checkbox"/> 66-70 <input type="checkbox"/> 71 and older	<b>3</b> <input type="text"/> 0
<b>4</b> Divide line 2 by the number on line 3.	<b>4</b> <input type="text"/> 0
<b>4a</b> Number of months for which this year's payments were made?	<input type="text"/>
<b>4b</b> Was your annuity starting date BEFORE 1987 (yes or no)?	<input type="text"/>
<b>5</b> Multiply the amount on line 4 by 4a Enter the result. If you annuity starting date was BEFORE 1987 skip lines 6 and 7. Otherwise, go to line 6	<b>5</b> <input type="text"/> 0
<b>6</b> Enter amount, if any, recovered tax free in years after 1986	<b>6</b> <input type="text"/>
<b>7</b> Subtract line 6 from line 2.	<b>7</b> <input type="text"/> 0
<b>8</b> Compare the amounts on lines 5 and 7 above. Enter the SMALLER of the two amounts here	<b>8</b> <input type="text"/> 0
<b>9</b> TAXABLE AMOUNT. Subtract line 8 from line 1. Enter the result (but not less than zero). Also enter this amount on Form 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R.	<b>9</b> <input type="text"/> 0
NOTE: If you had more than one partially taxable pension or annuity, figure the taxable part of each separately and enter the results on lines 10 and 11.	
<b>10</b> Enter the total payments received (do not include amount on line 1)	<b>10</b> <input type="text"/>
<b>11</b> Enter the total of the taxable parts (do not include amount on line 9)	<b>11</b> <input type="text"/>

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

**Line 21**

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

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

**Line 24**

<b>Form 1040 IRA Worksheet-Line 24</b>	
<p><input type="checkbox"/> "X" here if you are covered by a retirement plan at work</p> <p><input type="checkbox"/> "X" here if your spouse is covered by a retirement plan at work</p>	
<p><b>1</b> Adjusted Gross Income (AGI) Limit (see page 20)</p>	<p><b>1</b> <input type="text"/> Err:508</p>
<p><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</p>	<p><b>2</b> <input type="text"/> Err:508</p>
<p><b>3</b> Enter the sum of foreign earned income exclusion, foreign housing exclusion and Series EE bond interest exclusion (from Form 8606) here</p>	<p><b>3</b> <input type="text"/></p>
<p><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</p>	<p><b>4</b> <input type="text"/> Err:508</p>
<p><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</p>	<p><b>5</b> <input type="text"/> Err:508</p>
<p><b>Deductible IRA contributions</b></p>	<p><b>(a) Taxpayer                      (b) Spouse</b></p>
<p><b>6</b> Enter wages and other earned income (see page 21)</p>	<p><b>6</b> <input type="text"/> Err:508</p>
<p><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 <input type="text"/> 0]</p>	<p><b>7</b> <input type="text"/></p>
<p><b>8</b> Subtract line 8 from line 7</p>	<p><b>8</b> <input type="text"/> Err:508</p>
<p><b>9</b> Enter IRA contributions made for 1991. DO NOT enter more than \$2,000 each.</p>	<p><b>9</b> <input type="text"/></p>

<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 contributio	<b>10</b>	0	<b>10</b>	0
<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:508
<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>		<b>11a</b>	
<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>	Err:508		
<b>13</b>	Add the amounts on lines 10a and 11a	<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>	Err:508		
<b>15</b>	Enter contributions you have made or will make to a 1991 spousal IRA	<b>15</b>			
<b>16</b>	Enter the smaller of line 14, line 15 or \$2,000.	<b>16</b>	0		
<b>17</b>	Limit of spousal deduction (22.5% of line 4)(minimum of \$200)	<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>	Err:508		
<b>19</b>	Enter the SMALLER of lines 5, 6a, and 18 here and on Form 1040, line 24b	<b>19</b>	Err:508		
<b>Nondeductible contributions to spousal IRA</b>					
<b>20</b>	Subtract line 19 from line 16	<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>			

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

**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>2</b>	Multiply line 1 by 25% (.25)	<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>4</b>	Deductions from Form 1040, lines 25 and 27	<b>4</b>	Err:508		
<b>5</b>	Line 4a minus 4b	<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>	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>	Err:508		
<b>2</b>	Minimum amount	<b>2</b>	\$500		
<b>3</b>	Enter the LARGER of line 1 or line 2	<b>3</b>	Err:508		
<b>4</b>	Enter on line 4 the amount shown below for your filing status <ul style="list-style-type: none"> <li>• Single, enter \$3,400</li> <li>• Married filing a separate return, enter \$2,850</li> <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>	Err:508		
<b>5a</b>	Enter the SMALLER of line 3 or line 4.	<b>5a</b>	Err:508		
<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>	Err:508		
<b>5c</b>	Add lines 5a and 5b. Enter the total here and on Form 1040 line 34	<b>5c</b>	Err:508		

**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>	2150
<b>2</b> Enter the amount from Form 1040, line 32	<b>2</b>	Err:508
<b>3</b> Enter on line 3 the amount shown below for your filing status		
• Married filing separately, enter \$75,000		
• Single, enter \$100,000		
• Head of household, enter \$125,000	<b>3</b>	Err:508
• Married filing jointly or Qualifying wodow(er), enter \$150,000		
<b>4</b> Subtract line 3 from line 2	<b>4</b>	Err:508
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.		Err:508
<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>	Err:508
<b>6</b> Multiply line 5 by 2% (.02), and enter the result as a decimal amount	<b>6</b>	Err:508
<b>7</b> Multiply line 1 by line 6	<b>7</b>	Err:508
<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>	Err:508

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