1040EZ 1991



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Note: This booklet does not contain any tax forms.

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From the Commissioner

Dear Taxpayer:

I thank each of you reading this letter for doing your part to keep our tax system the finest in the world. It works well because so many of you do your best to pay your fair share. As countries around the world embrace our way of life, it is a reminder that government in a free country can only be financed through voluntary compliance and the support of the public it serves.

We have been working for many months to make this filing season the best ever. This will mean prompt refunds, accurately filed and processed returns, tax forms when and where you need them, and the right answers and assistance from courteous, respectful employees. Electronic filing is now available for everyone. We're testing exciting new approaches by letting certain taxpayers file by telephone and by doing the math for taxpayers who ask for our help.

I also want to make clear our commitment to a decade of fundamental change. Your government must simplify the tax law. We must make it far easier to deal with the IRS. All of you who try to pay your fair share have every right to expect that the IRS will make sure others do the same. As citizens who "own" the government, you should insist that we make the best use of your tax dollars.

We are dedicated to reaching these goals. The journey requires us to modernize our computer systems; to help taxpayers do what's right in paying what they owe; to meet the highest standards of quality; to promote the highest ethical standards; and to assure diversity in our work force.

You have every right to demand that we deliver. I think we're making progress. With your support and oversight, we'll get there. Don't settle for less.



Fred T. Goldberg, Jr.

Fast filing

Last year over 7.5 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Many professional tax preparers offer electronic filing in addition to their preparation services. A paid preparer must sign your **Form 8453**, U.S. Individual Income Tax Declaration for Electronic Filing. Even if you prepare your own return, a preparer or transmitter in your area can file your return electronically for you. For more information on electronic filing, see Tele-Tax (topic no. 112) on page 25.

What should I know about the Privacy Act and Paperwork Reduction Act Notice? The law says that when we ask you for information we must tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive the information and whether your response is voluntary, needed for a benefit, or mandatory under the law.

This notice applies to all papers you file with us as well as any questions we ask you so we can complete, correct, or process your return; figure your tax; and collect the tax, interest, or penalties. Internal Revenue Code sections 6001, 6011, and 6012(a) say that you must file a return or statement with us for any tax for which you are liable. Your response is mandatory under these sections. Code section 6109 says that you must show your social security number on what you file, so we know who you are and can process your return and other papers. You must fill in all parts of the tax form that apply to you. However, you do not have to check the boxes for the Presidential Election Campaign Fund.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to certain cities, states, the District of Columbia, U.S. commonwealths or possessions, and certain foreign governments to carry out their tax laws.

If you do not file a return, do not give the information asked for, or give false information, you may be charged penalties and you may be subject to criminal prosecution. We may also have to disallow the exemption, credits, or deduction shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The time it takes to prepare your return. The time needed to complete and file Form 1040EZ will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 min.	Preparing the form 42 min.
Learning about the law or the form	Copying, assembling, and sending the form to the IRS 40 min.

We welcome comments on forms. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0675), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where do I** file? on page 19.

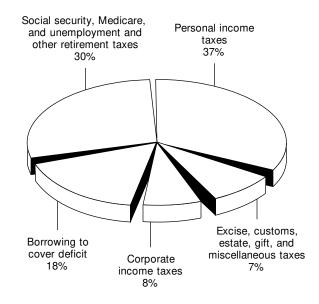
Recycling

The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. (Remember to keep a copy of your return and any worksheets you used for your records.) The Internal Revenue Service tries to use recycled paper for all of its forms and instructions.

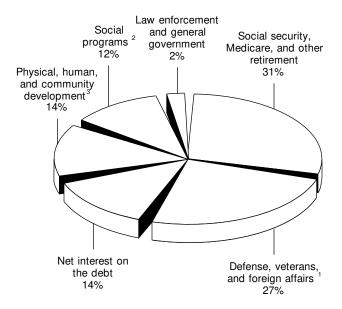
Major categories of Federal income and outlays for fiscal year 1990 In fiscal year 1990, which began on October 1, 1989, and ended on September 30, 1990, Federal income was \$1,031.3 billion and outlays were \$1,251.7 billion, leaving a deficit of \$220.4 billion. The budget deficit is financed largely by government borrowing from the public. The government borrows from the public by selling bonds and other debt securities to private citizens, banks, businesses, and other governments.

The pie charts below show the relative sizes of the major categories of Federal income and outlays for fiscal year 1990.

Where the income came from:



What the outlays were:



¹ About 23% was for defense; 2% was for veterans benefits and services; and 1% was for foreign affairs including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

² About 7% was spent to fund Medicaid, food stamps, aid to families with dependent children, supplemental security income, and related programs. About 5% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

³ This category consists of agricultural programs; natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; economic development programs including deposit insurance; and space, energy, and general science programs.

Section 1—Before you fill out Form 1040EZ

Should I use Form 1040EZ?

You can use Form 1040EZ if all seven of the following apply:

- 1. Your filing status is **single**,
- 2. You were under age 65 and not blind at the end of 1991,
- 3. You do not claim any dependents,
- 4. Your taxable income is less than \$50,000,
- 5. You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest was \$400 or less,
- 6. You did not receive any advance earned income credit payments, and
- 7. You were not a nonresident alien at any time during 1991.

If you don't meet **all seven** of the requirements above, you must use Form 1040A or Form 1040. See Tele-Tax (topic no. 152) on page 25 to find out which form to use.

Even if you can use Form 1040EZ, it may benefit you to use Form 1040A or Form 1040 instead. For example, you can claim the earned income credit and head of household filing status (which usually results in a lower tax than single) only on Form 1040A or Form 1040. See Tele-Tax (topic nos. 402 and 154) on page 25. Also, you can itemize deductions only on Form 1040. It would benefit you to itemize deductions if they total more than \$3,400. See Tele-Tax (topic no. 301) on page 25.

Your filing status is single if any of the following was true on December 31, 1991:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1991, and did not remarry in 1991.

What's new for 1991?

New earned income credit rules. You may be able to take this credit for 1991 if you earned less than \$21,250 and a child who meets certain age and other conditions lived with you. You may be able to take the credit even if your filing status is single. But you must use Schedule EIC and file Form 1040A or Form 1040 to do so. See Tele-Tax (topic no. 402) on page 25.

Increased exemption deduction and standard deduction. The exemption deduction has increased to \$2,150 and the standard deduction has also increased. These deductions are figured on line 4.

Additional information. If you want more information about these and other tax law changes for 1991, get Pub. 553. You may also find the publications and the Tele-Tax topics listed at the end of this booklet helpful in completing your return.

Operation Desert Storm/Desert Shield. If you were a participant in Operation Desert Storm or Desert Shield, see Tele-Tax (topic no. 468) on page 25 for more information, including extensions of deadlines for taking care of tax matters such as filing returns or paying taxes.

What free tax help is available?

Tax forms and publications. Most of your tax questions can be answered by reading the tax form instructions or one of our many free tax publications. See page 20.

Recorded tax information by telephone. Our Tele-Tax service has recorded tax information covering many topics. See page 24 for the numbers to call.

Refund information. Tele-Tax can tell you the status of your refund. For details, see Tele-Tax beginning on page 24.

Telephone help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill out your return, or if you have a question about a notice you received from us, please call us. Use the toll-free number for your area on page 23

Send the IRS written questions. You may send your written tax questions to your IRS District Director. If you don't have the address, you can get it by calling the number for your area on page 23.

Walk-in help. Assistors are available in most IRS offices throughout the country to help you prepare your return. An assistor will explain or "walk through" a Form 1040EZ, Form 1040A, or Form 1040 with Schedules A and B with you and a number of other taxpayers in a group setting. To find the location of the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, non-English-speaking, and low-income people fill out their returns. Call the toll-free telephone number for your area on page 23 for details. If you received a Federal income tax package in the mail, take it with you when you go for help.

Videotaped instructions for completing your return are available in English and Spanish at many libraries.

Telephone help for hearing-impaired people is available. See page 23 for the number to call. **Braille materials for the blind** are available at regional libraries for the blind and disabled.

Unresolved tax problems. The Problem Resolution Program is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. Hearing-impaired persons who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

Free Social Security Personal Earnings and Benefit Estimate Statement The Social Security Administration (SSA) can mail you a statement of your social security earnings and your estimated future benefits. To get this statement, complete a request form and return it to the SSA. You may get this form by writing to **Consumer Information Center**, Department 72, Pueblo, CO 81009.

Do both the name and social security number on your tax forms agree with your social security card? If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect name or social security number, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record.

If the name or number on your social security card is incorrect, call the Social Security Administration toll free at 1-800-772-1213.

What if a person died?

If a person died before filing a return for 1991, the person's personal representative may have to file a return and sign for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property. If the deceased person did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should write "DECEASED," the deceased person's name, and the date of death across the top of the return. If you are a court-appointed representative, attach a copy of the certificate that shows your appointment. All other filers requesting the deceased person's refund must attach Form 1310.

For more details, see Tele-Tax (topic no. 158) on page 25 or get Pub. 559.

What are the filing dates and penalties?

When is my tax return due? Your tax return must be postmarked by April 15, 1992. If you need more time to complete your return, you can get an automatic 4-month extension by filing Form 4868 with the IRS by April 15, 1992. If you later find that you still need more time, Form 2688 may get you an additional extension. However, even if you get an extension, the tax you owe is still due April 15, 1992. If you get an extension, you must file Form 1040A or Form 1040; you can't file Form 1040EZ.

Note: Desert Storm participants see Pub. 945 for special rules on when to file.

What if I file or pay late? If you file or pay late, the IRS can charge you interest and penalties on the amount you owe.

If you file late, the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. We will charge you interest on the penalty from the due date of the return (including extensions).

If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you pay your taxes late, the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill.

Are there other penalties? Yes. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. We will charge you interest on these penalties from the due date of the return (including extensions). Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. See Pub. 17 for details.

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because

What are the filing dates and penalties? (continued)	g
Gift to reduce the public debt	

you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space provided for your signature.

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." If you file Form 1040 for 1992 and itemize your deductions, you may be able to deduct this gift.

Can I use substitute tax forms?

You may not use your own version of a tax form unless it meets the requirements explained in Pub. 1167. You can order the publication by writing to the Distribution Center for your state. See page 22 for the address.

How do I get copies of my tax returns?

If you need a copy of your tax return, use Form 4506. There is a charge of \$4.25. If you have questions about your account, call or write your local IRS office. If you would like a printed copy of your account, it will be mailed to you free of charge.

Section 2—Filing requirements

Do I have to file?

If your filing status is single and you were under age 65 at the end of 1991, you must file a return if **either 1 or 2** below applies to you:

- 1. Your **gross income** was at least \$5,550. **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax.
- **2.** Your parent (or someone else) can claim you as a dependent on their 1991 return (even if they chose not to claim you) and—

Your taxable interest income was:	AND	the total of that income plus your earned income was:
\$1 or more		more than \$550
\$0		more than \$3,400

In the above chart, earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If your gross income was \$2,150 or more, you usually cannot be claimed as a dependent, unless you were under 19 **or** under 24 and a student. For details, see Tele-Tax (topic no. 155) on page 25.

Note to parents—Exception for children under age 14. If you are planning to file a tax return for your child who was under age 14 on January 1, 1992, and certain other conditions apply, you can elect to include your child's income on your return. But you must use Form 1040 and Form 8814 to do so. If you make this election, your child will not have to file a return. See Tele-Tax (topic no. 358) on page 25 or get Pub. 929 for details.

Other situations when you must file. You must also file a return using Form 1040A or Form 1040 if you received any advance earned income credit payments from your employer. You must file a return using Form 1040 if **any** of the following applied for 1991:

Do I have to file? (continued)

- You owe any special taxes, such as social security and Medicare tax on tips you did not report to your employer, or
- You owe uncollected social security and Medicare or RRTA tax on tips you reported to your employer, or
- You owe uncollected social security and Medicare or RRTA tax on your group-term life insurance, or
- You had net earnings from self-employment of at least \$400, or
- You earned wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes, or
- You owe tax on an individual retirement arrangement (IRA) or a qualified retirement plan. However, if you are filing a return only because you owe this tax, you can file Form 5329 by itself.

The rules under **Do I have to file?** apply to all U.S. citizens and resident aliens. Get Pub. 519 to see if you are a resident or nonresident alien.

Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld.

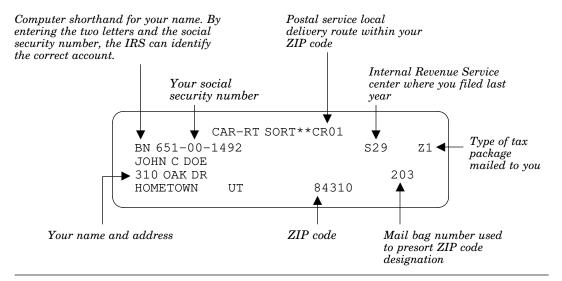
Section 3—Line instructions for Form 1040EZ

Name, address, and social security number

Why use the label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service centers and prevent errors that delay refund checks. But don't attach it until you have finished your return. Cross out any errors and print the correct information on the label. Add any missing items (such as your apartment number).

Besides your name, address, and social security number, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Your mailing label—what does it mean?



If you did not receive a label, print the information in the spaces provided.

Name change. If you changed your name, be sure to report this to the Social Security Administration. This prevents delays in processing your return and safeguards your future social security benefits.

Social security number. If you do not have a social security number, get Form SS-5 from your local Social Security Administration (SSA) office. Fill it out and return it to the SSA office. If you do not receive a number by the time your return is due, print "applied for" in the space for the number.

P.O. box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Foreign address. If your address is outside of the United States or its possessions or territories, enter the information on the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election costs. If you want \$1 of your tax to go to this fund, check the "Yes" box. If you check "Yes," your tax or refund will not change.

Report your income—

Lines 1-5

Rounding off to whole dollars

You may find it easier to do your return if you round off cents to the nearest whole dollar. You can drop amounts that are less than 50 cents. For example, \$129.39 becomes \$129. Increase amounts that are 50 cents or more to the next whole dollar. For example, \$235.50 becomes \$236. If you do round off, do so for all amounts. But, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of \$5,009.55 and one showing wages of \$8,760.73. On Form 1040EZ, line 1, you would enter \$13,770 (\$5,009.55 + \$8,760.73 = \$13,770.28).

Refunds of state or local income taxes

If you received a refund, credit, or offset in 1991 of state or local income taxes you paid in a year when you filed Form 1040EZ or Form 1040A, you **do not** have to report any of it as income for 1991. But if the refund, credit, or offset was for a tax you deducted as an itemized deduction on Form 1040, you may have to report part or all of it as income on Form 1040 for 1991. See Tele-Tax (topic no. 205) on page 25 for details.

Social security benefits

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Use the worksheet below to see if any of your benefits are taxable. If they are, you MUST use Form 1040A or Form 1040.

Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. By January 31, 1992, you should receive Form SSA-1099 or Form RRB-1099. These forms will show the total benefits paid to you in 1991 and the amount of any benefits you repaid in 1991. For more details, get Pub. 915.

Worksheet to see if any of your social security and/or equivalent rail	road
retirement benefits are taxable (keep for your records)	

1.	Enter the amount from Box 5 of all your Forms SSA-1099 and Forms RRB-1099. If the amount on line 1 is zero or less, stop here; none of your benefits are taxable. 1		
2.	Divide line 1 above by 2.	2.	
3.	Enter your total wages, salaries, tips, etc., from Form(s) W-2.	3.	
4.	Enter your total interest income, including any tax-exempt interest.	4.	
5.	Add lines 2 through 4 above. Enter the total.	5.	

If the amount on line 5 above is equal to or less than \$25,000, none of your benefits are taxable this year. You can use Form 1040EZ. DO NOT list your benefits as income. If the amount on line 5 is more than \$25,000, some of your benefits are taxable this year. You MUST use Form 1040A or Form 1040.

Line 1 Show the total of your income from wages, salaries, and tips. This should be shown in Box 10 of your W-2 form from your employer.

If you don't get a W-2 form by January 31, 1992, ask your employer for one. If you don't get it by February 17, call the toll-free number for your area listed on page 23. You will be asked for your employer's name, address, and, if known, identification number. Even if you don't get a W-2 form, you must still report your earnings. If you lose your W-2 form or it is incorrect, ask your employer for a new one.

Unemployment compensation. If you got any unemployment compensation in 1991, you **cannot** use Form 1040EZ. You MUST use Form 1040A or Form 1040.

Tip income. Be sure to report all tip income you actually received, even if it is not included in Box 10 of your W-2 form(s). But you must use Form 1040 and Form 4137 instead of Form 1040EZ if (1) you received tips of \$20 or more in any month and did not report the full amount to your employer, OR (2) your W-2 form(s) shows allocated tips that you **must** report in income. You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in Box 7 of your W-2 form(s). They are not included in Box 10 of your W-2 form(s).

Form 4137 is used to figure the social security and Medicare tax on unreported tips. If you reported the full amount to your employer but the social security and Medicare tax was not withheld, you must still pay the tax. For more details on tips, get Pub. 531.

Employer-provided vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your W-2 form, you may be able to deduct the business use of the vehicle. But you must use Form 1040 and Form 2106 to do so. The total annual lease value of the vehicle should be shown in Box 23 of your W-2 form, or on a separate statement. For more details, get Pub. 917.

Excess salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, your W-2 form should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17 of your W-2. The total amount that may be deferred for 1991 under all plans is generally limited to \$8,475. But if amounts were deferred under a tax-sheltered annuity plan, the limit may be higher than \$8,475. Get Pub. 575 for details. If the total amount deferred exceeds these limits, you must use Form 1040.

Scholarship and fellowship grants. If you received a scholarship or fellowship that was granted **after** August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form.

If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship grant is taxable.

Add the taxable amount not reported on a W-2 form to any other amounts on line 1.

Employer-provided dependent care benefits. If you received benefits for 1991 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 1040A and Schedule 2 (Form 1040A) or Form 1040 and Form 2441 to do so. The benefits should be shown in Box 22 of your W-2 form(s).

Line 2 Interest. Report all of your taxable interest income on line 2. Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc. Also include any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. If interest was credited in 1991 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution, you may be able to exclude part or all of that interest from your 1991 income. But you must use Form 1040A or Form 1040 to do so. Get Pub. 550 for details.

If you cashed series EE U.S. savings bonds during 1991 that were issued after 1989 and you paid certain higher education expenses during the year, you may be able to exclude from income part or all of the interest on those bonds. But you must use Form 1040A or Form 1040 and Form 8815 to do so.

You must use Form 1040A or Form 1040 if either of the following applies:

 You received interest as a nominee (that is, in your name but the interest actually belongs to someone else), or • You received a 1991 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1991.

You must use Form 1040 if **any** of the following applies:

- You are reporting original issue discount (OID) in an amount more or less than the amount shown on Form 1099-OID, or
- You received or paid accrued interest on securities transferred between payment dates, or
- You acquired taxable bonds after 1987 and are electing to reduce the interest income on the bonds by any amortizable bond premium.

Each payer should send you a Form 1099-INT or Form 1099-OID showing interest you must report. A copy of the form is also sent to the IRS. Even if you did not receive a Form 1099-INT or Form 1099-OID, you must report all taxable interest.

Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 20% of the interest income (backup withholding). You may also be subject to penalties.

For more information on interest income, see Tele-Tax (topic no. 203) on page 25.

If you had **tax-exempt interest**, such as on municipal bonds, print "TEI" in the space to the right of the words "Form 1040EZ" on line 2. After "TEI," show the amount of your tax-exempt interest. **Do not** add tax-exempt interest in the total on line 2.

Figure your tax— Lines 6 and 7

Line 6 Enter the total amount of **Federal income tax withheld.** This should be shown in Box 9 of your 1991 Form(s) W-2.

Backup withholding. If you received a 1991 Form 1099-INT showing income tax withheld (backup withholding), include the tax withheld in the total on line 6. This should be shown in Box 4 of Form 1099-INT. To the left of line 6, print "Form 1099."

Excess social security taxes withheld. If you had more than one employer for 1991 and your total wages were over \$53,400, use the worksheet on page 15 to see if you had too much social security tax withheld. If you did, you can include the excess amount in the total on line 6.

If any employer withheld more than \$3,310.80 of social security tax, ask that employer to refund the excess to you. You cannot claim it on your return.

Excess railroad retirement (RRTA) taxes withheld. If you had more than one railroad employer for 1991 and your total compensation was over \$53,400, your employers may have withheld too much tier 1 tax. If your total compensation was over \$39,600, your employers may have withheld too much tier 2 tax. Get Pub. 505 to figure any excess amount to include on line 6. Do not use the worksheet on page 15.

If any employer withheld more than \$3,310.80 of tier 1 RRTA tax or more than \$1,940.40 of tier 2 tax, you must ask your employer to refund the excess to you. You cannot claim it on your return.

Excess social security taxes worksheet (keep for your records)

Do **not** use this worksheet if **any** RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.

- 1. Add all the social security tax withheld but not more than \$3,310.80 for each employer. (This tax should be shown in Box 11 of your W-2 forms.) Enter the total.
- 1. _____

2. Social security tax limit.

- **2**, 3,310.80
- 3. Subtract line 2 from line 1 and enter the result. Also include this amount in the total on Form 1040EZ, line 6. Print "Excess SST" and show the amount in the space to the left of line 6.

3.	
•	_

Tax figured by the IRS. If you want the IRS to figure your tax, skip lines 7 through 9. Then sign and date your return. Also, enter your occupation. If you paid too much tax, we will send you a refund. If you didn't pay enough tax, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by April 15, 1992, whichever is later. If you want to figure your own tax, complete the rest of your return.

Refund or amount you owe—

Follow the instructions on the form for lines 8 and 9 to see if you have a refund or if you owe more tax. You do not have to pay tax owed of less than \$1 and we will refund an amount of less than \$1 only if you request it when you file.

Lines 8 and 9

Penalty for not paying enough tax during the year. You may have to pay a penalty if **both** of the following apply:

- The amount you owe the IRS (line 9) is \$500 or more, and
- The amount of your Federal income tax withheld (line 6) is less than 90% of your tax (line 7).

You may choose to have the IRS figure the penalty for you. If you owe a penalty, the IRS will send you a bill. However, if you want to figure the penalty yourself on Form 2210, you must file Form 1040A or Form 1040 to do so. The penalty may be waived under certain conditions. Get Pub. 505 for details.

Sign your return

Form 1040EZ is not considered a valid return unless you sign it. Be sure to date your return and enter your occupation.

Child's return. If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By (your signature), parent for minor child."

Paid preparers must sign your return. Generally, anyone you pay to prepare your return must sign it. Also, he or she must provide all other required information (in the preparer's own format) at the bottom of the form below the area for your signature. The preparer must sign your return by hand (signature stamps or labels cannot be used) and give you a copy of the return for your records.

Someone who prepares your return for you but does not charge you should not sign your return.

Sect For sing	gle pei	rsons	with t	axable		Tabl	е	Example: Mr. Brown is filing Form 1040EZ. His taxable income on line 5 is \$23,250. He finds the \$23,250–23,300 income line in the tax table. The amount shown for that income line is \$3,872. This is the tax amount he must print on line 7 of Form 1040EZ.						f line 5 But less least— than— 23,200 23,250 23,300 23,350 23,350 23,350 23,400			Your tax is— 3,858 (3,872) 3,886 3,900						
If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	less	Your tax is—						
\$0 5	\$5 15	\$0 2	1,400 1,425	,425 1,450		3,0	00		6,0	00		9,0	00		12,	000							
15 25 50	25 50 75	3 6 9	1,450 1,475 1,500	1,450 1,475	1,450 1,475 1,500	1,450 1,475 1,500	1,450 1,475 1,500	1,450 1,475 1,500	1,450 1,475 1,500	75 1,500 00 1,525 25 1,550	1,475 219 1,500 223 1,525 227	3,000 3,050 3,100 3,150	3,050 3,100 3,150 3,200	454 461 469 476	6,000 6,050 6,100 6,150	6,050 6,100 6,150 6,200	904 911 919 926	9,000 9,050 9,100 9,150	9,050 9,100 9,150 9,200	1,361 1,369	12,000 12,050 12,100 12,150	12,050 12,100 12,150 12,200	1,804 1,811 1,819 1,826
75 100 125 150	100 125 150 175	13 17 21 24	1,550 1,575 1,600	1,575 1,600 1,625	234 238 242	3,200 3,250 3,300 3,350	3,250 3,300 3,350 3,400	484 491 499 506	6,200 6,250 6,300 6,350	6,250 6,300 6,350 6,400	934 941 949 956	9,200 9,250 9,300 9,350	9,250 9,300 9,350 9,400	1,384 1,391 1,399 1,406	12,200 12,250 12,300 12,350	12,250 12,300 12,350 12,400	1,834 1,841 1,849 1,856						
175 200 225	200 225 250	28 32 36	1,625 1,650 1,675 1,700	1,650 1,675 1,700 1,725	246 249 253 257	3,400 3,450 3,500 3,550	3,450 3,500 3,550 3,600	514 521 529 536	6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	9,400 9,450 9,500 9,550	9,450 9,500 9,550 9,600	1,429	12,400 12,450 12,500 12,550	12,450 12,500 12,550 12,600	1,864 1,871 1,879 1,886						
250 275 300	275 300 325	39 43 47	1,725 1,750 1,775 1,800	1,750 1,775 1,800 1,825	261 264 268 272	3,600 3,650 3,700 3,750	3,650 3,700 3,750 3,800	544 551 559 566	6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016	9,600 9,650 9,700 9,750	9,650 9,700 9,750 9,800	1,451 1,459	12,600 12,650 12,700 12,750	12,650 12,700 12,750 12,800	1,894 1,901 1,909 1,916						
325 350 375 400	350 375 400 425	51 54 58 62	1,825 1,850 1,875 1,900	1,850 1,875 1,900 1,925	276 279 283 287	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	574 581 589 596	6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	1.489	12,800 12,850 12,900 12,950	12,850 12,900 12,950 13,000	1,924 1,931 1,939 1,946						
425 450	450 475	66 69	1,925 1,950 1,975	1,950 1,975 2,000	291 294 298	4,0	00		7,0	00		10,	000		13,	000							
475 500 525	500 525 550	73 77 81		2,000		4,000 4,050 4,100 4,150	4,050 4,100 4,150 4,200	604 611 619 626	7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,054 1,061 1,069 1,076			1,511 1,519	13,000 13,050 13,100 13,150	13,050 13,100 13,150 13,200	1,954 1,961 1,969 1,976						
550 575 600 625	575 600 625 650	84 88 92 96	2,025 2,050 2,075 2,100	2,050 2,075 2,100 2,125	306 309 313 317	4,200 4,250 4,300 4,350	4,250 4,300 4,350 4,400	634 641 649 656	7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106	10,200 10,250 10,300 10,350	10,250 10,300 10,350 10,400	1,549	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	1,984 1,991 1,999 2,006						
650 675 700	675 700 725	99 103 107	2,125 2,150 2,175 2,200	2,150 2,175 2,200 2,225	321 324 328 332	4,400 4,450 4,500 4,550	4,450 4,500 4,550 4,600	664 671 679 686	7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600		10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600		13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	2,014 2,021 2,029 2,036						
725 750 775	750 775 800	111 114 118	2,225 2,250 2,275 2,300	2,250 2,275 2,300 2,325	336 339 343 347	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	694 701 709 716	7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	1,144 1,151 1,159	· 1	10,650 10,700 10,750	1,594 1,601 1,609	13,600 13,650 13,700 13,750	13,650 13,700 13,750	2,044 2,051 2,059 2,066						
800 825 850 875	825 850 875 900	122 126 129 133	2,325 2,350 2,375 2,400	2,350 2,375 2,400 2,425	351 354 358 362	4,800 4,850 4,900 4,950	4,850 4,900 4,950 5,000	724 731 739 746	7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189	10,800 10,850 10,900 10,950	10,850 10,900 10,950	1,624 1,631 1,639	13,800 13,850 13,900 13,950	13,850 13,900 13,950	2,074 2,081 2,089 2,096						
900 925	925 950	137 141	2,425 2,450 2,475	2,450 2,475 2,500	366 369 373	5,0			8,0		1,100	11,		1,010	<u> </u>	000							
950 975 1,0 (975 1,000	144 148	2,500 2,525 2,550	2,525 2,550 2,575	377 381 384	5,000 5,050 5,100	5,050 5,100 5,150	754 761 769	8,000 8,050 8,100	8,050 8,100 8,150	1,211 1,219	11,000 11,050 11,100	11,100 11,150	1,661 1,669	14,000 14,050 14,100	14,100 14,150	2,104 2,111 2,119						
1,000 1,025 1,050 1,075	1,025 1,050 1,075 1,100	152 156 159 163	2,575 2,600 2,625 2,650 2,675	2,600 2,625 2,650 2,675 2,700	388 392 396 399 403	5,150 5,200 5,250 5,300 5,350	5,200 5,250 5,300 5,350 5,400	776 784 791 799 806	8,150 8,200 8,250 8,300 8,350	8,200 8,250 8,300 8,350 8,400	1,234 1,241 1,249	11,150 11,200 11,250 11,300 11,350	11,250 11,300 11,350	1,684 1,691 1,699	14,150 14,200 14,250 14,300 14,350	14,200 14,250 14,300 14,350	2,126 2,134 2,141 2,149 2,156						
1,100 1,125 1,150 1,175	1,125 1,150 1,150 1,175 1,200	167 171 174 178	2,700 2,725 2,750 2,775	2,725 2,750 2,775 2,800	407 411 414 418	5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279	11,400 11,450 11,500 11,550	11,450 11,500 11,550	1,714 1,721 1,729	14,400 14,450 14,500 14,550	14,450 14,500	2,164 2,171 2,179 2,186						
1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	182 186 189 193	2,800 2,825 2,850 2,875	2,825 2,850 2,875 2,900	422 426 429 433	5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,294 1,301 1,309	11,600 11,650 11,700 11,750	11,650 11,700 11,750	1,744 1,751 1,759	14,600 14,650 14,700 14,750	14,650 14,700 14,750 14,800	2,194 2,201 2,209 2,216						
1,300 1,325 1,350 1,375	1,325 1,350 1,375 1,400	197 201 204 208	2,900 2,925 2,950 2,975	2,925 2,950 2,975 3,000	437 441 444 448	5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,331 1,339	11,800 11,850 11,900 11,950	11,900 11,950	1,781 1,789	14,950	14,900 14,950	2,224 2,231 2,239 2,246						

Continued on next page

1991 1040EZ Tax Table—Continued

If line 5 is at least—	But less than—	Your tax is—	If line is at least—	5 But less - than—	Your tax is—	If line 5 is at least—	less	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line to is at least—	less	Your tax is—	If line 5 is at least—	less	Your tax is—
15,000				18,000			000		24,0				000			000	
15,000 15,050 15,100 15,150	15,050 15,100 15,150 15,200	2,261 2,269	18,050 18,100	18,050 18,100 18,150 18,200	2,711 2,719	21,000 21,050 21,100 21,150	21,100 21,150	3,256 3,270	24,000 24,050 24,100 24,150	24,100	4,096 4,110	27,050 27,100	27,050 27,100 27,150 27,200	4,936 4,950	30,000 30,050 30,100 30,150	30,100 30,150	5,762 5,776 5,790 5,804
15,200 15,250 15,300 15,350	15,250 15,300 15,350 15,400	2,291 2,299	18,200 18,250 18,300 18,350	18,300 18,350	2,741 2,749	21,200 21,250 21,300 21,350	21,300 21,350	3,312 3,326	24,250 24,300	24,250 24,300 24,350 24,400	4,152 4,166	27,250 27,300	27,250 27,300 27,350 27,400	4,978 4,992 5,006 5,020	30,250 30,300	30,300 30,350	5,818 5,832 5,846 5,860
15,400 15,450 15,500 15,550	15,450 15,500 15,550 15,600	2,321	18,450 18,500	18,450 18,500 18,550 18,600	2,771 2,779	21,400 21,450 21,500 21,550	21,500 21,550	3,368 3,382	24,450 24,500		4,208 4,222	27,450 27,500	27,450 27,500 27,550 27,600	5,062	30,400 30,450 30,500 30,550	30,500 30,550	5,874 5,888 5,902 5,916
15,600 15,650 15,700 15,750	15,650 15,700 15,750 15,800	2,351	18,650 18,700	18,650 18,700 18,750 18,800	2,801 2,809	21,600 21,650 21,700 21,750	21,700 21,750	3,424 3,438	24,600 24,650 24,700 24,750	24,700 24,750	4,264 4,278	27,650 27,700	27,650 27,700 27,750 27,800	5,118	30,600 30,650 30,700 30,750	30,700 30,750	5,930 5,944 5,958 5,972
15,800 15,850 15,900 15,950	15,850 15,900 15,950 16,000	2,389	18,850 18,900	18,850 18,900 18,950 19,000	2,831 2,839	21,800 21,850 21,900 21,950	21,900 21,950	3,480 3,494	24,800 24,850 24,900 24,950	24,900 24,950	4,320 4,334	27,850 27,900	27,850 27,900 27,950 28,000	5,160 5,174	30,800 30,850 30,900 30,950	30,900 30,950	5,986 6,000 6,014 6,028
16,0	000		19,	,000		22,	000		25,0	000		28,	000		31,	000	
16,000 16,050 16,100 16,150	16,050 16,100 16,150 16,200	2,411 2,419	19,000 19,050 19,100 19,150	19,150	2,861 2,869	22,000 22,050 22,100 22,150	22,100 22,150	3,536 3,550	25,000 25,050 25,100 25,150	25,100 25,150		28,050 28,100	28,050 28,100 28,150 28,200	5,216 5,230	31,000 31,050 31,100 31,150	31,100 31,150	6,042 6,056 6,070 6,084
16,200 16,250 16,300 16,350	16,250 16,300 16,350 16,400	2,434 2,441 2,449	19,200 19,250 19,300 19,350	19,250 19,300 19,350	2,884 2,891 2,899	22,200 22,250 22,300 22,350	22,250 22,300 22,350	3,578 3,592 3,606	25,200 25,250 25,300	25,250 25,300	4,418 4,432 4,446	28,200 28,250 28,300	28,250 28,300 28,350 28,400	5,258 5,272 5,286	31,200 31,250 31,300 31,350	31,250 31,300 31,350	6,098 6,112 6,126 6,140
16,400 16,450 16,500 16,550	16,450 16,500 16,550 16,600	2,471 2,479	19,400 19,450 19,500 19,550	19,500 19,550	2,921 2,929	22,400 22,450 22,500 22,550	22,500 22,550	3,648 3,662	25,400 25,450 25,500 25,550	25,500	4,488 4,502	28,450 28,500	28,450 28,500 28,550 28,600	5,328 5,342	31,400 31,450 31,500 31,550	31,500 31,550	6,154 6,168 6,182 6,196
16,600 16,650 16,700 16,750	16,650 16,700 16,750 16,800	2,501 2,509	19,600 19,650 19,700 19,750	19,700 19,750	2,951 2,959	22,600 22,650 22,700 22,750	22,700 22,750	3,704 3,718	25,700	25,650 25,700 25,750 25,800	4,544 4,558	28,650 28,700	28,650 28,700 28,750 28,800	5,384 5,398	31,600 31,650 31,700 31,750	31,700 31,750	6,210 6,224 6,238 6,252
16,800 16,850 16,900 16,950	16,850 16,900 16,950 17,000	2,531 2,539	19,900	19,850 19,900 19,950 20,000	2,981 2,989	22,800 22,850 22,900 22,950	22,900 22,950	3,760 3,774	25,800 25,850 25,900 25,950	25,900 25.950	4,600 4,614	28,850 28,900	28,850 28,900 28,950 29,000	5,440 5,454	31,800 31,850 31,900 31,950	31,900 31,950	6,266 6,280 6,294 6,308
17,0	000		20,	20,000		23,000				000		29,	000		32,	000	
	17,050 17,100 17,150 17,200	2,561 2,569	20,050 20,100	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	23,000 23,050 23,100 23,150	23,050 23,100 23,150 23,200	3,802 3,816 3,830 3,844	26,000 26,050 26,100 26,150	26,050 26,100 26,150 26,200	4.670	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	5.496	32,000 32,050 32,100 32,150	32.100	6,322 6,336 6,350 6,364
17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	2,591 2,599	20,250 20,300	20,250 20,300 20,350 20,400	3,034 3,041	23,200 23,250 23,300 23,350	23,250 23,300	3,858 3,872 3,886 3,900	26,200 26,250 26,300 26,350	26,250 26,300 26,350 26,400	4,726 4,740	29,300 29,350	29,250 29,300 29,350 29,400	5,538 5,552 5,566 5,580	32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	6,378 6,392 6,406 6,420
17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,621 2,629	20,450 20,500	20,450 20,500 20,550 20,600	3,088 3,102 3,116	23,400 23,450 23,500 23,550	23,500 23,550 23,600	3,942 3,956	26,400 26,450 26,500 26,550	26,550 26,600	4,796	29,550		5,608 5,622 5,636	32,400 32,450 32,500 32,550	32,500 32,550 32,600	6,434 6,448 6,462 6,476
17,600 17,650 17,700 17,750	17,650 17,700 17,750 17,800	2,651 2,659 2,666	20,650 20,700 20,750	20,650 20,700 20,750 20,800	3,158 3,172	23,600 23,650 23,700 23,750	23,750 23,800	3,998 4,012	26,600 26,650 26,700 26,750	26,750 26,800	4,838 4,852	29,700 29,750		5,664 5,678 5,692	32,600 32,650 32,700 32,750	32,700 32,750 32,800	6,490 6,504 6,518 6,532
17,800 17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,681 2,689	20,850 20,900	20,850 20,900 20,950 21,000	3,214	23,800 23,850 23,900 23,950	23,950	4.054	26,800 26,850 26,900 26,950	26,950	4,894	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	5,720 5,734	32,800 32,850 32,900 32,950	32,900 32,950	6,546 6,560 6,574 6,588

1991 1040EZ Tax Table—Continued

	Iax Ia	ible—Contini	ieu												
If line 5 But is at less least— than—	Your tax is—	If line 5 But is at less least— than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—	If line 5 is at least—	But less than—	Your tax is—
33,000		36,000	1	39,0	000		42,0	000		45,	000		48,000		
33,000 33,050 33,050 33,100 33,100 33,150 33,150 33,200	6,602 6,616 6,630 6,644	36,000 36,050 36,050 36,100 36,100 36,150 36,150 36,200	7,442 7,456 7,470 7,484	39,100	39,050 39,100 39,150 39,200	8,282 8,296 8,310 8,324	42,100	42,050 42,100 42,150 42,200	9,122 9,136 9,150 9,164	45,000 45,050 45,100 45,150	45,100 45,150	9,962 9,976 9,990 10,004	48,050	48,050 48,100 48,150 48,200	10,802 10,816 10,830 10,844
33,200 33,250 33,250 33,300 33,300 33,350 33,350 33,400	6,658 6,672 6,686 6,700	36,200 36,250 36,250 36,300 36,300 36,350 36,350 36,400	7,498 7,512 7,526 7,540	39,250 39,300	39,250 39,300 39,350 39,400	8,338 8,352 8,366 8,380	42,250 42,300	42,250 42,300 42,350 42,400	9,178 9,192 9,206 9,220	45,200 45,250 45,300 45,350	45,300	10,018 10,032 10,046 10,060	48,250 48,300	48,250 48,300 48,350 48,400	10,858 10,872 10,886 10,900
33,400 33,450 33,450 33,500 33,500 33,550 33,550 33,600	6,714 6,728 6,742 6,756	36,400 36,450 36,450 36,500 36,500 36,550 36,550 36,600	7,554 7,568 7,582 7,596	39,450 39,500	39,450 39,500 39,550 39,600	8,394 8,408 8,422 8,436	42,450 42,500	42,450 42,500 42,550 42,600	9,234 9,248 9,262 9,276	45,400 45,450 45,500 45,550	45,500	10,074 10,088 10,102 10,116		48,450 48,500 48,550 48,600	10,914 10,928 10,942 10,956
33,600 33,650 33,650 33,700 33,700 33,750 33,750 33,800	6,770 6,784 6,798 6,812	36,600 36,650 36,650 36,700 36,700 36,750 36,750 36,800	7,610 7,624 7,638 7,652	39,650 39,700	39,650 39,700 39,750 39,800	8,450 8,464 8,478 8,492	42,650 42,700	42,650 42,700 42,750 42,800	9,290 9,304 9,318 9,332	45,600 45,650 45,700 45,750	45,700	10,130 10,144 10,158 10,172	48,600 48,650 48,700 48,750	48,650 48,700 48,750 48,800	10,970 10,984 10,998 11,012
33,850 33,850 33,850 33,900 33,900 33,950 33,950 34,000	6,826 6,840 6,854 6,868	36,800 36,850 36,850 36,900 36,900 36,950 36,950 37,000	7,666 7,680 7,694 7,708	39,850	39,850 39,900 39,950 40,000	8,506 8,520 8,534 8,548	42,850	42,850 42,900 42,950 43,000	9,346 9,360 9,374 9,388	45,800 45,850 45,900 45,950	45,900 45,950	10,186 10,200 10,214 10,228	48,900	48,850 48,900 48,950 49,000	11,026 11,040 11,054 11,068
34,000		37,000		40,0	000		43,0	000		46,	000		49,0	000	
34,000 34,050 34,050 34,100 34,100 34,150 34,150 34,200	6,896 6,910	37,000 37,050 37,050 37,100 37,100 37,150 37,150 37,200	7,722 7,736 7,750 7,764	40,000 40,050 40,100 40,150	40,100 40,150	8,576	43,000 43,050 43,100 43,150	43,100		46,000 46,050 46,100 46,150	46,100 46,150	10,256 10,270	49,100	49,050 49,100 49,150 49,200	11,082 11,096 11,110 11,124
34,200 34,250 34,250 34,300 34,300 34,350 34,350 34,400	6,938 6,952 6,966 6,980	37,200 37,250 37,250 37,300 37,300 37,350 37,350 37,400	7,778 7,792 7,806 7,820	40,250 40,300	40,250 40,300 40,350 40,400		43,250 43,300	43,250 43,300 43,350 43,400	9,458 9,472 9,486 9,500	46,200 46,250 46,300 46,350	46,300 46,350	10,326	49,300	49,250 49,300 49,350 49,400	11,138 11,152 11,166 11,182
34,400 34,450 34,450 34,500 34,500 34,550 34,550 34,600	7,008	37,400 37,450 37,450 37,500 37,500 37,550 37,550 37,600	7,834 7,848 7,862 7,876	40,450 40,500	40,450 40,500 40,550 40,600	8,674 8,688 8,702 8,716	43,450 43,500	43,450 43,500 43,550 43,600	9,514 9,528 9,542 9,556	46,400 46,450 46,500 46,550	46,500 46,550	10,382	49,500	49,450 49,500 49,550 49,600	11,197 11,213 11,228 11,244
34,600 34,650 34,650 34,700 34,700 34,750 34,750 34,800	7,050 7,064 7,078 7,092	37,600 37,650 37,650 37,700 37,700 37,750 37,750 37,800	7,890 7,904 7,918 7,932	40,650 40,700	40,650 40,700 40,750 40,800	8,730 8,744 8,758 8,772	43,650 43,700	43,650 43,700 43,750 43,800	9,570 9,584 9,598 9,612	46,600 46,650 46,700 46,750	46,700	10,410 10,424 10,438 10,452		49,650 49,700 49,750 49,800	11,259 11,275 11,290 11,306
34,800 34,850 34,850 34,900 34,900 34,950 34,950 35,000	7,120 7,134	37,800 37,850 37,850 37,900 37,900 37,950 37,950 38,000	7,974	40,800 40,850 40,900 40,950	40,950	8,814	43,850	43,950	9,654	46,800 46,850 46,900 46,950	46,900 46,950	10,480 10,494		49,850 49,900 49,950 50,000	11,321 11,337 11,352 11,368
35,000		38,000		41,0	000		44,0	000		47,	000				
35,000 35,050 35,050 35,100 35,100 35,150 35,150 35,200	7,176 7,190	38,000 38,050 38,050 38,100 38,100 38,150 38,150 38,200	8,016 8.030	41,000 41,050 41,100 41,150	41,100 41.150	8,856 8,870	44,000 44,050 44,100 44,150	44,100 44,150	9.696	47,000 47,050 47,100 47,150	47.100	10,522 10,536 10,550 10,564			
35,200 35,250 35,250 35,300 35,300 35,350 35,350 35,400	7,232 7,246	38,200 38,250 38,250 38,300 38,300 38,350 38,350 38,400	8,058 8,072 8,086	41,200 41,250 41,300 41,350	41,250 41,300 41,350	8,898 8,912 8,926 8,940	44,200 44,250 44,300 44,350	44,250 44,300 44,350 44,400	9,738 9,752 9,766		47,250 47,300 47,350	10,578 10,592 10,606 10,620	\$50,000		_
35,400 35,450 35,450 35,500 35,500 35,550 35,550 35,600	7,302	38,400 38,450 38,450 38,500 38,500 38,550 38,550 38,600	8,142	41,400 41,450 41,500 41,550	41,550	8,968 8,982	44,400 44,450 44,500 44,550	44,500 44,550	9,808 9,822	47,400 47,450 47,500 47,550	47,500 47,550	10,634 10,648 10,662 10,676	or over— use Form 1040		
35,600 35,650 35,650 35,700 35,700 35,750 35,750 35,800	7,344 7,358 7,372	38,600 38,650 38,650 38,700 38,700 38,750 38,750 38,800	8,184 8,198 8,212	41,600 41,650 41,700 41,750	41,700 41,750 41,800	9,024 9,038 9,052	44,600 44,650 44,700 44,750	44,700 44,750 44,800	9,864 9,878 9,892	47,600 47,650 47,700 47,750	47,700 47,750 47,800	10,690 10,704 10,718 10,732			
35,800 35,850 35,850 35,900 35,900 35,950 35,950 36,000	7,400 7,414	38,800 38,850 38,850 38,900 38,900 38,950 38,950 39,000	8,240 8,254	41,800 41,850 41,900 41,950	41,900 41,950	9,080 9,094	44,800 44,850 44,900 44,950	44,900 44,950	9,920 9,934	47,800 47,850 47,900 47,950	47,900 47,950	10,746 10,760 10,774 10,788			

Section 5—After you fill out Form 1040EZ

Where do I file?

If an addressed envelope came with your return, please use it. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Memphis, TN 37501 Alaska—Ogden, UT 84201 Arizona—Ogden, UT 84201 Arkansas—Memphis, TN 37501 California—Counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Ogden, UT 84201 All other counties-Fresno, CA 93888 Colorado—Ogden, UT 84201 Connecticut—Andover, MA 05501 Delaware—Philadelphia, PA 19255 District of Columbia-Philadelphia, PA 19255 Florida—Atlanta, GA 39901 Georgia-Atlanta, GA 39901 Hawaii—Fresno, CA 93888 Idaho-Ogden, UT 84201 Illinois—Kansas City, MO 64999 Indiana—Cincinnati, OH 45999 Iowa—Kansas City, MO 64999 Kansas—Austin, TX 73301 **Kentucky**—Cincinnati, OH 45999 **Louisiana**—Memphis, TN 37501 Maine—Andover, MA 05501 Maryland—Philadelphia, PA 19255 Massachusetts—Andover, MA 05501 Michigan—Cincinnati, OH 45999 Minnesota—Kansas City, MO 64999 Mississippi—Memphis, TN 37501 Missouri—Kansas City, MO 64999 Montana—Ogden, UT 84201 Nebraska-Ogden, UT 84201 Nevada—Ogden, UT 84201 New Hampshire—Andover, MA 05501 New Jersey—Holtsville, NY 00501 New Mexico—Austin, TX 73301

New York—New York City and counties of Nassau, Rockland, Suffolk, and Westchester— Holtsville, NY 00501 All other counties-Andover, MA 05501 North Carolina-Memphis, TN 37501 North Dakota—Ogden, UT 84201 Ohio-Cincinnati, OH 45999 Oklahoma—Austin, TX 73301 Oregon—Ogden, UT 84201 Pennsylvania—Philadelphia, PA 19255 Rhode Island—Andover, MA 05501 South Carolina—Atlanta, GA 39901 South Dakota—Ogden, UT 84201 Tennessee—Memphis, TN 37501 Texas-Austin, TX 73301 Utah-Ogden, UT 84201 Vermont—Andover, MA 05501 Virginia—Philadelphia, PA 19255 Washington—Ogden, UT 84201 West Virginia—Cincinnati, OH 45999 Wisconsin—Kansas City, MO 64999 Wyoming—Ogden, UT 84201 American Samoa—Philadelphia, PA 19255 Guam—Commissioner of Revenue and Taxation 855 West Marine Dr. Agana, GU 96910 Puerto Rico—Philadelphia, PA 19255 Virgin Islands: Nonpermanent residents—Philadelphia, PA 19255 Virgin Islands: Permanent residents— V.I. Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie St. Thomas, VI 00802 Foreign country: U.S. citizens and those filing Form 2555 or Form 4563-Philadelphia, PA 19255 All A.P.O. and F.P.O. addresses-

Philadelphia, PA 19255

What do I need if I write to the IRS?

If you write to the IRS about your return after you file it, include your social security number on your correspondence. If you don't include it, it may take us longer to reply.

What should I do if I move?

If you move, always notify, in writing, the Internal Revenue Service center where you filed your last return or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822 to notify us of your new address. If you move after you file your return and you are expecting a refund, you should also notify the post office serving your old address. This will help forward your check to your new address.

How long should I keep my tax return?

Keep a copy of your tax return and records of all items appearing on it until the statute of limitations runs out. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552.

Income tax withholding and estimated tax payments for 1992

If the amount you owe the IRS (line 9) or the refund the IRS owes you (line 8) is large, you may want to file a new Form W-4 with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1992 tax return will show a tax refund OR a tax balance due the IRS of less than \$500.

See Pub. 505 for more details.

How do I amend my tax return?

Use Form 1040X to change the return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. If your return is changed for any reason, it may affect your state income tax return. Contact your state tax agency for more information.

How do I get forms and publications?

Generally, we mail forms to you based on what you filed last year. Forms, schedules, and publications you may need are listed below and on page 21.

If you don't have any tax questions and you only need copies of tax forms and publications, you can—

- Visit your local IRS office.
- Visit a participating bank or post office to get Forms 1040, 1040A, 1040EZ, Schedules A&B, Schedule EIC, Schedules 1 & 2, and their related instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the order blank on page 21. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number 1-800-TAX-FORM (1-800-829-3676).
 The hours of operation during the filing season are 8:00 A.M. to 5:00 P.M.
 (weekdays) and 9:00 A.M. to 3:00 P.M. (Saturdays). For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should receive your order within 7 to 10 workdays after you call.

The following forms, schedules, and instructions may be obtained at participating banks, post offices, or libraries.

Form 1040

Instructions for Form 1040 & Schedules

Schedule A for itemized deductions

Schedule B for interest and dividend income if more than \$400; and for answering the foreign accounts or foreign trusts questions

Schedule EIC for the earned income credit

Form 1040A

Instructions for Form 1040A & Schedules

Schedule 1 for Form 1040A filers to report interest and dividend income

Schedule 2 for Form 1040A filers to report child and dependent care expenses

Form 1040EZ

Instructions for Form 1040EZ

Participating libraries may also carry a variety of forms, schedules, instructions, and publications, which may be photocopied, or you can order them from the Distribution Center for your state. See page 22 for the address.

Schedule 3, Credit for the Elderly or the Disabled for Form 1040A Filers

Schedule C, Profit or Loss From Business

Schedule D, Capital Gains and Losses

Schedule E, Supplemental Income and Loss

Schedule F, Profit or Loss From Farming

Schedule R, Credit for the Elderly or the

Schedule SE, Self-Employment Tax

Form 1040-ES, Estimated Tax for Individuals

Form 1040X, Amended U.S. Individual Income Tax Return

Form 2106, Employee Business Expenses

Form 2119, Sale of Your Home

Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries

Form 2441, Child and Dependent Care Expenses

Form 3468, Investment Credit

Form 3903, Moving Expenses

Form 4562, Depreciation and Amortization

Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form 8283, Noncash Charitable Contributions Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents

Form 8582, Passive Activity Loss Limitations

Form 8822, Change of Address

Pub. 1, Your Rights as a Taxpayer

Pub. 17, Your Federal Income Tax

Pub. 334, Tax Guide for Small Business

Pub. 463, Travel, Entertainment, and Gift Expenses

Pub. 501, Exemptions, Standard Deduction, and Filing Information

Pub. 502, Medical and Dental Expenses

Pub. 504, Tax Information for Divorced or Separated Individuals

Pub. 505, Tax Withholding and Estimated Tax

Pub. 508, Educational Expenses

Pub. 521, Moving Expenses

Pub. 523, Tax Information on Selling Your Home

Pub. 524, Credit for the Elderly or the Disabled

Pub. 525, Taxable and Nontaxable Income

Pub. 527, Residential Rental Property (Including Rental of Vacation Houses)

Pub. 529, Miscellaneous Deductions

Pub. 553, Highlights of 1991 Tax Changes

Pub. 554, Tax Information for Older Americans

Pub. 590, Individual Retirement Arrangements (IRAs)

Pub. 596, Earned Income Credit

Pub. 910, Guide to Free Tax Services (includes a list of publications)

Pub. 917, Business Use of a Car

Pub. 929, Tax Rules for Children and Dependents

How do I use the order blank?

- 1. Cut the order blank on the dotted line and **be sure to print or type your name accurately on the other side.** This will be the label used to send material to you.
- 2. Circle the items you need. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper listing the additional items you need. To help reduce waste, please order only the items you think you will need to prepare your return. We will send you two copies of each form and one copy of each set of instructions or publication you circle.
- 3. Enclose the order blank in your own envelope and send it to the IRS address shown on page 22 for your state. Do not use the envelope we furnished you in your tax package because this envelope can be used only for filing your income tax return. Be sure to allow 2 weeks to receive your order.

Order blank

Circle desired forms, instructions, and publications

1040	Schedule F (1040)	Schedule 3 (1040A) & instructions	2210 & instructions	8582 & instructions	Pub. 508	Pub. 590	
Instructions for 1040 & Schedules	Schedule R (1040) & instructions	1040EZ	2441 & instructions	8822	Pub. 521	Pub. 596	
Schedules A&B (1040)	Schedule SE (1040)	Instructions for 1040EZ	3903 & instructions	Pub. 1	Pub. 523	Pub. 910	
Schedule C (1040)	1040A	1040-ES (1992)	4562 & instructions	Pub. 17	Pub. 525	Pub. 917	
Schedule D (1040)	Instructions for 1040A & Schedules	1040X & instructions	4868	Pub. 334	Pub. 527	Pub. 929	
Schedule E (1040)	Schedule 1 (1040A)	2106 & instructions	8283 & instructions	Pub. 463	Pub. 529		
Schedule EIC (1040A or 1040)	Schedule 2 (1040A)	2119 & instructions	8332	Pub. 505	Pub. 553		

Where do I send
my order for free
forms and
publications?

Western Area Distribution Center Rancho Cordova, CA 95743-0001 Central Area Distribution Center P.O. Box 9903 Bloomington, IL 61799
Eastern Area Distribution Center P.O. Box 85074 Richmond, VA 23261-5074
ng addresses in foreign countries stern Area Distribution Center, P. Western Area Distribution Center ver is closer. Send letter requests f Area Distribution Center, P.O. Box
enter, P.O. Box 85074, Richmond,
venue, Lockharts Garden, No. 1A

Where do I call to get answers to my Federal tax questions?

Call the IRS with your tax question. If the instructions to the tax forms and our free tax publications have not answered your question, please call us TOLL-FREE. "Toll-free" is a telephone call for which you pay only local charges.

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before you call—Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

- 1. The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
- The name of any IRS publication or other source of information that you used to look for the answer.

Before you hang up—If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Alabama

1-800-829-1040

Alaska

Anchorage, 561-7484 Elsewhere, 1-800-829-1040

Phoenix, 257-1233 Elsewhere, 1-800-829-1040

Arkansas

1-800-829-1040

California

Oakland, 839-1040 San Francisco, 839-1040 Elsewhere, 1-800-829-1040

Colorado

Denver, 825-7041 Elsewhere, 1-800-829-1040

Connecticut 1-800-829-1040

Delaware 1-800-829-1040

District of Columbia

1-800-829-1040

Jacksonville, 354-1760 Elsewhere, 1-800-829-1040

Georgia

Atlanta, 522-0050 Elsewhere, 1-800-829-1040

Oahu, 541-1040 Elsewhere, 1-800-829-1040 Idaho

1-800-829-1040

Illinois

Chicago, 435-1040 In area code 708, 1-312-435-1040 Elsewhere, 1-800-829-1040

Indiana

Indianapolis, 226-5477 Elsewhere, 1-800-829-1040

Des Moines, 283-0523 Elsewhere, 1-800-829-1040

Kansas

1-800-829-1040

Kentucky 1-800-829-1040

Louisiana 1-800-829-1040

Maine

1-800-829-1040

Maryland

Baltimore, 962-2590 Elsewhere, 1-800-829-1040

Massachusetts

Boston, 523-1040 Elsewhere, 1-800-829-1040

Michigan

Detroit, 237-0800 Elsewhere, 1-800-829-1040

Minnesota

Minneapolis, 644-7515 St. Paul, 644-7515 Elsewhere, 1-800-829-1040 **Mississippi** 1-800-829-1040

Missouri

St. Louis, 342-1040 Elsewhere, 1-800-829-1040

Montana 1-800-829-1040

Nebraska

Omaha, 422-1500 Elsewhere, 1-800-829-1040

1-800-829-1040 **New Hampshire**

 $1-800-829-\bar{1}040$ **New Jersey**

1-800-829-1040

New Mexico 1 - 800 - 829 - 1040

New York

Bronx, 732-0100 Brooklyn, 596-3770 Buffalo, 685-5432 Manhattan, 732-0100 Nassau, 222-1131 Queens, 596-3770 Staten Island, 596-3770 Suffolk, 724-5000 Elsewhere, 1-800-829-1040

North Carolina 1-800-829-1040

North Dakota 1-800-829-1040

Ohio

Cincinnati, 621-6281 Cleveland, 522-3000 Elsewhere, 1-800-829-1040

Oklahoma

1-800-829-1040

Oregon Portland, 221-3960 Elsewhere, 1-800-829-1040

Pennsylvania

Philadelphia, 574-9900 Pittsburgh, 281-0112 Elsewhere, 1-800-829-1040

Puerto Rico

San Juan Metro Area, 766-5040 Isla, 766-5549

Rhode Island 1-800-829-1040

South Carolina 1-800-829-1040

South Dakota 1-800-829-1040

Tennessee

Nashville, 259-4601 Elsewhere, 1-800-829-1040

Dallas, 742-2440

Houston, 965-0440 Elsewhere, 1-800-829-1040

Utah

1-800-829-1040

Vermont

1-800-829-1040

Virginia

Richmond, 649-2361 Elsewhere, 1-800-829-1040

Washington

Seattle, 442-1040 Elsewhere, 1-800-829-1040

West Virginia

1-800-829-1040

Wisconsin

Milwaukee, 271-3780 Elsewhere, 1-800-829-1040

Wyoming

1-800-829-1040

Phone Help for Hearing-Impaired People With TDD Equipment.

All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico: 1-800-829-4059

Hours of Operation:

8:00 A.M. to 6:30 P.M. EST (Jan. 1–April 4)

9:00 A.M. to 7:30 P.M. EDT (April 5-April 15)

9:00 A.M. to 5:30 P.M. EDT (April 16-Oct. 24)

8:00 A.M. to 4:30 P.M. EST (Oct. 25-Dec. 31)

What is Tele-Tax?

Recorded Tax Information includes about 140 topics of tax information that answer many Federal tax questions. You can listen to up to three topics on each call you make.

Automated Refund Information is available so you can check the status of your refund.

How do I use Tele-Tax?

Choosing the right number—Use only the number listed below for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Recorded Tax Information

Topic numbers are effective January 1, 1992.

Touch-tone service is available 24 hours a day, 7 days a week.

Rotary or pulse dial service is available Monday through Friday during regular office hours.

Select, by number, the topic you want to hear. For the directory of topics, listen to topic no. 323. A complete list of these topics is on page 25.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

- If you have a touch-tone phone, immediately follow the recorded instructions, or
- If you have a rotary or pulse dial phone, wait for further recorded instructions.

Automated Refund Information

1-800-829-4477

1-800-829-4477

882-1040

Florida

District of Columbia

Be sure to have a copy of your tax return available since you will need to know your social security number and the exact amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Mississippi

- Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)
- Rotary or pulse dial service is available Monday through Friday during regular office hours.

Alabama	Georgia
1-800-829-4477	Atlanta, 331-6572
Alaska	Elsewhere, 1-800-829-4477
1-800-829-4477	Hawaii
Arizona	1-800-829-4477
Phoenix, 252-4909	Idaho
Elsewhere, 1-800-829-4477	1-800-829-4477
Arkansas	Illinois
1-800-829-4477	Chicago, 886-9614
California	In area code 708,
Counties of Alpine,	1-312-886-9614
Amador, Butte,	Springfield, 789-0489
Calaveras, Colusa,	Elsewhere, 1-800-829-4477
Contra Costa, Del Norte,	Indiana
El Dorado, Glenn,	Indianapolis, 631-1010
Humboldt, Lake, Lassen,	Elsewhere, 1-800-829-4477
Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas,	Iowa Des Moines, 284-7454 Elsewhere, 1-800-829-4477
Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano,	Kansas 1-800-829-4477
Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba, 1-800-829-4032	Kentucky 1-800-829-4477
Los Angeles, 617-3177	Louisiana
Oakland, 839-4245	1-800-829-4477
Elsewhere, 1-800-829-4477 Colorado	Maine 1-800-829-4477
Denver, 592-1118	Maryland
Elsewhere, 1-800-829-4477	Baltimore, 466-1040
Connecticut	Elsewhere, 1-800-829-4477
1-800-829-4477 Delaware	Massachusetts Boston, 523-8602 Elsewhere, 1-800-829-4477

Elsewhere, 1-800-829-4477

Minnesota

St. Paul, 644-7748

Atlanta, 331-6572	1-800-829-4477
Elsewhere, 1-800-829-4477 Hawaii 1-800-829-4477	Missouri St. Louis, 241-4700 Elsewhere, 1-800-829-4477
Idaho 1-800-829-4477	Montana 1-800-829-4477
Illinois Chicago, 886-9614 In area code 708, 1-312-886-9614	Nebraska Omaha, 221-3324 Elsewhere, 1-800-829-4477 Nevada
Springfield, 789-0489 Elsewhere, 1-800-829-4477	1-800-829-4477
Indiana Indianapolis, 631-1010	New Hampshire 1-800-829-4477
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Kansas 1-800-829-4477	New York Bronx, 406-4080
Kentucky 1-800-829-4477	Brooklyn, 858-4461 Buffalo, 685-5533 Manhattan, 406-4080
Louisiana 1-800-829-4477	Queens, 858-4461 Staten Island, 858-4461
Maine 1-800-829-4477	Elsewhere, 1-800-829-4477 North Carolina
Maryland	1-800-829-4477
Baltimore, 466-1040 Elsewhere, 1-800-829-4477	North Dakota 1-800-829-4477
Massachusetts	1-000-025-1111
Boston, 523-8602 Elsewhere, 1-800-829-4477	Ohio Cincinnati, 421-0329 Cleveland, 522-3037
Boston, 523-8602	Ohio Cincinnati, 421-0329

Portland, 294-5363 Elsewhere, 1-800-829-4477 Pennsylvania Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477 Puerto Rico 1-800-829-4477 **Rhode Island** 1-800-829-4477 South Carolina 1-800-829-4477 South Dakota 1-800-829-4477 Tennessee Nashville, 242-1541 Elsewhere, 1-800-829-4477 Texas Dallas, 767-1792 Houston, 850-8801 Elsewhere, 1-800-829-4477 Utah 1-800-829-4477 Vermont 1-800-829-4477 Virginia Richmond, 783-1569 Elsewhere, 1-800-829-4477 Washington Seattle, 343-7221 Elsewhere, 1-800-829-4477 West Virginia 1-800-829-4477

Wisconsin

Wyoming

1-800-829-4477

Milwaukee, 273-8100

Elsewhere, 1-800-829-4477

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