

**General Description Booklet**  
**for the**  
**1990 INDIVIDUAL PUBLIC USE TAX FILE**

Compiled by  
Mario Fernandez  
Under the direction of Peter Sailer  
Chief, Special Projects Section  
Individual Statistics Branch  
Statistics of Income Division

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## INTRODUCTION

The Internal Revenue Service 1990 Tax File, formerly Tax Model file, (89,452 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 112.2 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1990.

The Tax Files which have been produced since 1960 consist of detailed information taken from actual tax returns. The public use versions of these sample files are purchased in an unidentifiable form, with names, Social Security Numbers (SSN), and other identifying information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax File is designed for making national level estimates. The 1990 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Dr. Fritz Scheuren, Director  
Statistics of Income Division R:S  
Internal Revenue Service  
P.O. BOX 2608  
Washington, DC 20013-2608  
(202) 874-0700  
(202) 874-0922 (FAX)

Individual Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1978 are available through the National Archives and Records Administration. Questions concerning cost, acquisition, and delivery of these historical tax files, should be addressed to:

Reference Services  
Center for Electronic Records, (NSXA)  
National Archives and Records Administration  
Washington, D.C. 20408  
(202) 501-5579

The Archives order number for any of the above-mentioned historical Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the Tax File.

## DISCLOSURE AVOIDANCE PROCEDURES

In order to preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedural changes in the Individual Tax File.

First, in order to make sure that it will be impossible to ascertain whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample <sup>1/</sup> at a 33 percent rate.

Second, those records that remain in our file from the 100 percent sample have been combined with other high income returns (returns with an adjusted gross income of \$200,000 or more) for the following processing changes:

As in past years, the State codes and all other geographic indicators have been removed for all high income records. Other codes and fields that have been removed for these returns include: age and blindness indicators (for both primary and secondary taxpayers), alimony paid, alimony received, and personal property tax. Also, certain codes (age status, marital status, and exemptions for children living at home) have been modified (see section on Code Definitions for specific changes).

Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income tax deduction field for each of the three records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

<sup>1/</sup>Returns sampled at 100 percent include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; those with foreign earned income or a foreign tax credit and total income or loss of \$2,000,000 or more; and nontaxable returns with adjusted gross incomes of \$200,000 or more.

High income returns have then been separated into 35 different classes based on age, marital status, the number of children living at home, and the size of salaries and wages. Within each of these 35 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 35 classes have not been averaged with records in any of the other 34 classes. The file was then sorted on real estate tax deductions (again, within the 35 classes), and the same blurring procedure has been repeated for real estate tax deductions.<sup>2/</sup>

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State. After this sort, the records were blurred for real estate tax deductions, and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between the processing of these records and that of the high income returns is that the lower income returns have been sorted for real estate tax deduction by individual state with no records from two different States being combined when averaging a field over a series of records.

Fourth, for all records on the file, the following changes have been made:

The fields containing other net income or loss, total adjustments, foreign housing adjustment, total taxes paid, personal property tax, industry code, primary social security number, and secondary social security number have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

The following table shows the number of returns in the sample for each State, as well as the number not State-coded for disclosure reasons as described above.

<sup>2/</sup>For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service.

1990 TAX FILE SAMPLE

<u>STATE :</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
ALABAMA	824	1,660,204
ALASKA	179	281,546
ARIZONA	852	1,582,702
ARKANSAS	469	956,427
CALIFORNIA	8,474	13,978,690
COLORADO	939	1,615,713
CONNECTICUT	1,094	1,762,492
DELAWARE	187	337,043
DISTRICT OF COLUMBIA	197	374,254
FLORIDA	3,120	5,857,910
GEORGIA	1,545	2,844,601
HAWAII	301	561,581
IDAHO	196	404,533
ILLINOIS	2,977	5,290,071
INDIANA	1,263	2,532,624
IOWA	685	1,312,353
KANSAS	627	1,096,042
KENTUCKY	750	1,494,784
LOUISIANA	827	1,642,183
MAINE	260	562,138
MARYLAND	1,413	2,387,643
MASSACHUSETTS	1,663	2,809,718
MICHIGAN	2,246	4,050,356
MINNESOTA	1,143	2,084,003
MISSISSIPPI	412	899,868
MISSOURI	1,220	2,273,083
MONTANA	190	335,100
NEBRASKA	395	740,067
NEVADA	334	609,050
NEW HAMPSHIRE	299	530,563
NEW JERSEY	2,299	3,738,022
NEW MEXICO	333	680,257
NEW YORK	4,666	7,631,169
NORTH CAROLINA	1,454	2,951,177
NORTH DAKOTA	136	249,074
OHIO	2,494	5,027,489
OKLAHOMA	669	1,210,598
OREGON	712	1,332,739
PENNSYLVANIA	2,820	5,540,488
RHODE ISLAND	259	475,894
SOUTH CAROLINA	765	1,639,007
SOUTH DAKOTA	165	347,311
TENNESSEE	1,065	2,226,560
TEXAS	4,005	7,269,134
UTAH	366	684,610

VERMONT	141	270,923
VIRGINIA	1,648	2,759,457
WASHINGTON	1,280	2,288,780
WEST VIRGINIA	318	689,567
WISCONSIN	1,118	2,234,110
WYOMING	107	203,105
OTHER THAN ABOVE	585	632,523
HIGH INCOME*	26,966	837,959
TOTAL	89,452	113,787,294

\*These returns do not include the State code.



**1990 CORE RECORD LAYOUT**  
**(CODE AND AMOUNT FIELD DEFINITIONS)**

Codes: (all codes are 2 characters in length - PIC 99)  
(For footnotes see page 9)

1. AGEX	21. F2555
2. AGIR1	22. SCHCF
3. CGIND	23. SCHE
4. CSAMP	24. F8606
5. CYCLE	25. SPECTX
6. DSI	26. STATE <sup>1/</sup>
7. EIC	27. TFORM
8. ELECT	28. TOTXSZ
9. FDED	29. TXNT
10. FLPDYR	30. TXRT
11. FLPDMO	31. TXST
12. EFI	32. SCHB
13. F2441	33. XFPT <sup>1/</sup>
14. F8582	34. XFST <sup>1/</sup>
15. F6251	35. XOCAH
16. F3800	36. XOCAWH
17. MARS	37. XODEP
18. RESERVED	38. XOPAR
19. RESERVED	39. XBI
20. REGION <sup>1/</sup>	40. XTOT

Amount Fields: (all amount fields are 10 characters in length - PIC S9(10))

1.	ADJUSTED GROSS INCOME (DEFICIT)	(AGI)	(+/-)
2.	SALARIES AND WAGES	<sup>2/</sup>	
3.	TAXABLE INTEREST INCOME		
4.	TAX-EXEMPT INTEREST INCOME		
5.	DIVIDENDS INCLUDED IN AGI		
6.	STATE INCOME TAX REFUNDS		
7.	ALIMONY RECEIVED	<sup>3/</sup>	
8.	BUSINESS OR PROFESSION (SCHEDULE C) NET PROFIT/LOSS	(+/-)	
9.	NET CAPITAL GAIN OR LOSS	(+/-)	
10.	CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON SCHEDULE D		
11.	SUPPLEMENTAL SCHEDULE NET GAIN OR LOSS	(+/-)	
12.	TAXABLE IRA DISTRIBUTION		
13.	TOTAL PENSIONS AND ANNUITIES RECEIVED		
14.	PENSIONS AND ANNUITIES INCLUDED IN AGI		
15.	SCHEDULE E NET INCOME OR LOSS	(+/-)	
16.	FARM (SCHEDULE F) NET PROFIT/LOSS	(+/-)	

Amount Fields (continued):

- 17. UNEMPLOYMENT COMPENSATION IN AGI
- 18. GROSS SOCIAL SECURITY BENEFITS
- 19. SOCIAL SECURITY BENEFITS IN AGI
- 20. RESERVED

**STATUTORY ADJUSTMENTS**

- 21. RESERVED
- 22. ONE-HALF OF SELF EMPLOYMENT TAX\*
- 23. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)  
(PRIMARY)
- 24. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)  
(SECONDARY)
- 25. PAYMENTS TO KEOGH ACCOUNTS
- 26. FORFEITED INTEREST PENALTY
- 27. ALIMONY PAID <sup>3/</sup>
- 28. SE HEALTH INSURANCE DEDUCTION
- 29. RESERVED
- 30. EXCESS ITEMIZED/UNUSED ZBA (PY) OR  
STANDARD DEDUCTION OR  
ITEMIZED DEDUCTIONS
- 31. EXEMPTION AMOUNT
- 32. TAXABLE INCOME
- 33. COMPUTED INCOME TAX
- 34. INCOME TAX BEFORE CREDITS
- 35. INCOME SUBJECT TO TAX
- 36. MARGINAL TAX BASE
- 37. TAX GENERATED (TAX RATE TABLES)

see 53

**CREDITS**

- 38. TOTAL TAX CREDITS (SOI)
- 39. CHILD AND DEPENDENT CARE
- 40. ELDERLY AND DISABLED
- 41. FOREIGN TAX
- 42. GENERAL BUSINESS CREDIT
- 43. INVESTMENT (INCLUDED IN GENERAL BUSINESS CREDIT)
- 44. JOBS (INCLUDED IN GENERAL BUSINESS CREDIT) CREDIT
- 45. ALCOHOL USED AS FUEL (INCLUDED IN GENERAL BUSINESS  
CREDIT)
- 46. RESEARCH AND EXPERIMENTATION (INCLUDED IN GENERAL  
BUSINESS CREDIT)
- 47. LOW INCOME HOUSING (INCLUDED IN GENERAL BUSINESS  
CREDIT)
- 48. OTHER CREDIT
- 49. CREDIT FOR PRIOR YEAR MINIMUM TAX

Amount Fields (continued):

- 50. TOTAL INCOME TAX
- 51. INCOME TAX AFTER CREDITS (SOI)
- 52. ALTERNATIVE MINIMUM TAX (SOI)
- 53. SELF-EMPLOYMENT TAX
- 54. RECAPTURE TAXES, INCLUDES FORM 4255, RECAPTURE INVESTMENT CREDIT AND FORM 8611, RECAPTURE OF LOW INCOME HOUSING CREDIT
- 55. SOCIAL SECURITY TAX ON TIP INCOME
- 56. PENALTY TAX ON IRA
- 57. TOTAL TAX LIABILITY (SOI)
- 58. INCOME TAX WITHHELD
- 59. ESTIMATED TAX PAYMENTS
- 60. AMOUNT PAID WITH FORM 4868
- 61. EXCESS FICA/RRTA
- 62. CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS
- 63. REGULATED INVESTMENT COMPANY CREDIT
- 64. TOTAL TAX PAYMENTS (SOI)
- 65. BALANCE DUE (OVERPAYMENT) (+/-)
- 66. CREDIT ELECT
- 67. PREDETERMINED ESTIMATED TAX PENALTY
- 68. EARNED INCOME FOR EARNED INCOME CREDIT (EIC)
- 69. EIC USED TO OFFSET INCOME TAX BEFORE CREDITS
- 70. EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
- 71. EIC REFUNDABLE PORTION

**ITEMIZED DEDUCTIONS SCHEDULE A:**

**MEDICAL AND DENTAL EXPENSE DEDUCTIONS**

- 72. TOTAL DEDUCTION
- 73. MUTUAL FUND EXCHANGE\*
- 74. MEDICAL AND DENTAL EXPENSES SUBJECT TO REDUCTION BY AGI LIMIT

**TAXES PAID DEDUCTIONS**

- 75. RESERVED
- 76. STATE AND LOCAL INCOME TAXES <sup>2/</sup>
- 77. REAL ESTATE TAX DEDUCTIONS <sup>4/</sup>
- 78. RESERVED

**INTEREST PAID DEDUCTIONS**

- 79. TOTAL INTEREST PAID DEDUCTION
- 80. TOTAL HOME MORTGAGE
- 81. HOME MORTGAGE FINANCIAL
- 82. DEDUCTIBLE POINTS
- 83. INVESTMENT INTEREST PAID
- 84. PERSONAL INTEREST PAID

Amount Fields (continued):

- 85. CONTRIBUTIONS DEDUCTION, TOTAL
- 86. CARRYOVER
- 87. NON-LIMITED MISCELLANEOUS DEDUCTIONS
- 88. OTHER THAN CASH
  
- 89. CASH CONTRIBUTIONS
- 90. NET CASUALTY OR THEFT LOSS
- 91. MOVING EXPENSES

**MISCELLANEOUS DEDUCTIONS (SUBJECT TO 2% LIMITATION)**

- 92. NET LIMITED MISCELLANEOUS DEDUCTIONS
- 93. UNREIMBURSED EMPLOYEE BUSINESS EXPENSE
- 94. TAX PREPARATION FEE
- 95. MISCELLANEOUS DEDUCTIONS SUBJECT TO AGI LIMITATION,  
TOTAL

**COMBINED SCHEDULE C INCOME AND SOME DEDUCTION ITEMS**

- 96. TOTAL INCOME OR LOSS (+/-)
- 97. NET RECEIPTS (+/-)
- 98. COST OF GOODS SOLD AND/OR OPERATIONS
- 99. TOTAL DEDUCTIONS
- 100. CAR AND TRUCK
- 101. DEPRECIATION
- 102. COMMISSIONS
- 103. MORTGAGE INTEREST
- 104. OTHER INTEREST
- 105. OFFICE EXPENSES
- 106. INSURANCE
- 107. RENT
- 108. NET WAGES
- 109. BUSINESS RECEIPTS (+/-)
- 110. RESERVED

**CAPITAL GAINS (SCHEDULE D)**

- 111. SHORT-TERM GAINS
- 112. SHORT-TERM LOSSES
- 113. SHORT-TERM LOSS CARRYOVER
- 114. RESIDENCE GAIN
- 115. CURRENT LONG-TERM GAIN
- 116. CURRENT LONG-TERM LOSSES
- 117. LONG-TERM LOSS CARRYOVER
- 118. SCHEDULE D CAPITAL GAIN DISTRIBUTIONS
- 119. FORM 4797 GAINS

Amount Fields (continued):

**SUPPLEMENTAL INCOME (SCHEDULE E)**

**RENT AND ROYALTIES**

- 120. RENT/ROYALTY NET INCOME
- 121. RENT/ROYALTY NET LOSS
- 122. FARM RENT NET INCOME OR LOSS (+/-)
- 123. TOTAL RENTS RECEIVED
- 124. TOTAL ROYALTIES RECEIVED
- 125. ROYALTY DEPLETION
- 126. RENTAL DEPRECIATION
- 127. DEDUCTIBLE RENTAL LOSS
- 128. RENT NET INCOME OR LOSS (+/-)
- 129. ROYALTY NET INCOME OR LOSS (+/-)

**PARTNERSHIPS**

- 130. TOTAL PASSIVE INCOME
- 131. TOTAL NON-PASSIVE INCOME
- 132. TOTAL PASSIVE LOSS
- 133. TOTAL NON-PASSIVE LOSS

**SMALL BUSINESS CORPORATION**

- 134. TOTAL PASSIVE INCOME
- 135. TOTAL NON-PASSIVE INCOME
- 136. TOTAL PASSIVE LOSS
- 137. TOTAL NON-PASSIVE LOSS
- 138. COMBINED PARTNERSHIP AND S CORPORATION NET INCOME/LOSS (+/-)

**ESTATE OR TRUST**

- 139. TOTAL INCOME
- 140. TOTAL LOSS

**SELF EMPLOYMENT INCOME (SCHEDULE SE)**

- 141. TOTAL SELF-EMPLOYMENT INCOME
- 142. SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER

**MINIMUM TAX CREDIT (FORM 8801)**

- 143. CARRY FORWARD MINIMUM TAX CREDIT FROM 1989
- 144. CARRY FORWARD OF MINIMUM TAX CREDIT TO 1991

**CHILD CARE CREDIT (FORM 2441)**

- 145. QUALIFYING INDIVIDUALS' LIMITATION
- 146. EARNED INCOME
- 147. EARNED INCOME LIMITATION

**ALTERNATIVE MINIMUM TAX COMPUTATION (FORM 6251)**

- 148. TAXABLE INCOME PLUS NET OPERATING LOSS
- 149. ALTERNATIVE MINIMUM TAX TOTAL ADJUSTMENTS
- 150. TOTAL TAX PREFERENCES
- 151. ACCELERATED DEPRECIATION ON REAL PROPERTY

Amount Fields (continued):

**PASSIVE ACTIVITY LOSS LIMITATION (FORM 8582)**

- 152. TOTAL PASSIVE LOSSES
- 153. TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES FOR 1989
- 154. RETURN ID
- 155. RESERVED
- 156. RESERVED
- 157. DECIMAL WEIGHT
- 158. RESERVED
- 159. SAMPLE COUNT
- 160. POPULATION COUNT
- ✓161. RENT/ROYALTY EXPENSES MORTGAGE INTEREST FINANCIAL, SCHEDULE E, LINE 12\*
- ✓162. RENT/ROYALTY EXPENSES OTHER INTEREST, SCHEDULE E, LINE 11\*
- ✓163. DISALLOWED INVESTMENT INTEREST (FORM 4952, LINE 23)\*
- ✓164. ALLOWED INVESTMENT INTEREST (FORM 4952, LINE 24)\*
- ✓165. NONDEDUCTIBLE SUSPENDED LOSS CARRYOVER\*
- ✓166. TOTAL PASSIVE NET INCOME (FORM 8582 LINES 1A, 1D, 2A, AND 2D)\*
- ✓167. SUM OF PRIOR YEAR UNALLOWED LOSSES (FORM 8582 LINES 1H AND 2H)\*

\*Indicates change from 1990 specifications.

<sup>1/</sup> Only for lower income returns (returns with AGI less than \$200,000 and not in 100% sample).

<sup>2/</sup> Blurred for high income returns (note: State and local income taxes deduction is also blurred for low income returns in Wisconsin); see the section on Disclosure Avoidance Procedures for a more complete explanation.

<sup>3/</sup> Blurred for lower income returns, reserved for high income returns.

<sup>4/</sup> Blurred for all returns

CODE DEFINITIONS

AGEX\*      Age or Blindness Status:

- (A) No Age or Blindness Status.....0
- (B) Only primary taxpayer claims Age or Blindness Status...1
- (C) Only secondary taxpayer claims Age or Blindness Status.2
- (D) Both spouses claim Age or Blindness Status.....3

\*For high income returns records with values greater than 1, this code was set equal to 1.

AGIR1      Adjusted Gross Income Range 1:

NO ADJUSTED GROSS INCOME.....	00
\$            1 under \$        1,000.....	01
\$        1,000 under \$      2,000.....	02
\$        2,000 under \$      3,000.....	03
\$        3,000 under \$      4,000.....	04
\$        4,000 under \$      5,000.....	05
\$        5,000 under \$      6,000.....	06
\$        6,000 under \$      7,000.....	07
\$        7,000 under \$      8,000.....	08
\$        8,000 under \$      9,000.....	09
\$        9,000 under \$     10,000.....	10
\$      10,000 under \$     11,000.....	11
\$      11,000 under \$     12,000.....	12
\$      12,000 under \$     13,000.....	13
\$      13,000 under \$     14,000.....	14
\$      14,000 under \$     15,000.....	15
\$      15,000 under \$     16,000.....	16
\$      16,000 under \$     17,000.....	17
\$      17,000 under \$     18,000.....	18
\$      18,000 under \$     19,000.....	19
\$      19,000 under \$     20,000.....	20
\$      20,000 under \$     25,000.....	21
\$      25,000 under \$     30,000.....	22
\$      30,000 under \$     40,000.....	23
\$      40,000 under \$     50,000.....	24
\$      50,000 under \$     75,000.....	25
\$      75,000 under \$    100,000.....	26
\$     100,000 under \$    200,000.....	27
\$     200,000 under \$    500,000.....	28
\$     500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

CGIND      Capital Gain Indicator:

- (A) No capital gain/loss.....0
- (B) Capital gain present.....1
- (C) Capital loss present.....2

CSAMP Computed Sampled Code:

(A)	PSAMP EQ 28; Return is not a High Income Nontaxable...	08
(B)	High Income Nontaxable.....	28
(C)	Business High Income/Loss.....	38
(D)	Nonbusiness Non-farm (NBNF).....	40-48
(E)	Nonbusiness Farm (NBF).....	50-58
(F)	Business (B).....	60-68
(G)	Forms2555.....	80-84
(H)	Forms1116.....	90-94
(I)	Forms1040EZ.....	86-87
(J)	Forms1040A.....	96-97

CYCLE

CycleCode.....	00-52
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DSI Dependent Status Indicator:

(A) Taxpayer not being claimed.....	0
(B) Taxpayer claimed.....	1

EIC Earned Income Credit:

(A) Not present.....	0
(B) Present.....	1

ELECT President Elect Campaign Fund:

(A) No "yes" boxes checked.....	0
(B) One "yes" box checked (or both "yes" and "no" boxes checked).....	1
(C) Two "yes" boxes checked.....	2

FDED Form of Deduction Code:

(A) Itemizeddeduction.....	1
(B) Standarddeduction.....	2
(C) Taxpayer did not itemize or claim standard deduction...	3

FLPD Filing Period: (Accounting Period):

(A) YR - Calendar Year ended.....	79-91
(B) MO - Month Taxpayer's year ended.....	01-12

EFI Electronic Filing Indicator:

(A) Return not filed electronically.....	0
(B) Return filed electronically.....	1



F2441 Child care credit:

- (A) No Form 2441 attached to return.....0
- (B) Number of qualifying individuals.....1-9

F8582 Passive Activity Loss Limitation:

- (A) No Form 8582 attached to return.....0
- (B) Form 8582 attached to return.....1

F6251 Alternative Minimum Tax:

- (A) No Form 6251 attached to the return.....0
- (B) Form 6251 attached to the return.....1

F3800 General Business credit:

- (A) No Form 3800 attached.....0
- (B) Form 3800 attached to return.....1

MARS\* Marital Status:

- (A) Single.....1
- (B) Married filing a joint return.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

\*For high income returns records with a value equal to 5, this code was set equal to 2.

REGION\* IRS Regions:

- (A) Central.....1
- (B) Mid-Atlantic.....2
- (C) Midwest.....3
- (D) North Atlantic.....4
- (E) Southeast.....5
- (F) Southwest.....6
- (G) Western.....7

\*For high income returns this code was set equal to zero.

F2555 Foreign Earned Income:

- (A) No Form 2555 attached to the return.....0
- (B) Form 2555 attached to the return.....1

SCHCF Schedule C or F Indicator:

- (A) Neither Schedule C or F present.....0
- (B) Schedule C present only.....1
- (C) Schedule F present only.....2
- (D) Schedule C and F present  
Schedule C Gross Receipts Larger.....3
- (E) Schedule C and F present  
Schedule F Gross Receipts Larger.....4

SCHE Schedule E Indicator:

- (A) No Schedule E Present.....0
- (B) Schedule E Present.....1

F8606 Form 8606, Nondeductible IRA Contributions:

- (A) No Form 8606 attached to return.....0
- (B) Number of Forms 8606 attached to return.....1-2

SPECTX Special Tax Computation:

- (A) No entry.....0
- (B) Form 4970 tax used.....1
- (C) Form 4972 tax used.....2
- (D) Any combination of Form 4972 and other taxes.....3
- (E) Any combination of the above taxes or type not  
determinable.....4

STATE\*:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	U.S. Citizens Abroad
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

\*For high income returns this code was set equal to zero.

TFORM Corrected Form of Return:

(A)	1040 Return.....	0
(B)	1040A Return.....	1
(C)	1040EZ Return.....	2

TOTXSZ

Size of Total Income Tax:

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06
\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT

Taxable/Nontaxable Return:

(A) Taxable Return.....	1
(B) Nontaxable Return.....	0

TXRT

Marginal Tax Rate.....0, 15, 28, 33, and 35

TXST

TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) All other returns.....	1
(C) Taxes are owed and IRS computed tax.....	2
(D) No taxes due and computed by IRS.....	3
(E) Form 8615 has entry.....	4
(F) Form 8814 has tax at children's 15% rate.....	5

SCHB Schedule B Indicator:

(A) No Schedule B attached to return.....0  
(B) Schedule B attached to return.....1

XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dependent of another taxpayer).....0  
(B) Regular taxpayer exemption.....1

XFST Secondary Taxpayer Exemption:

(A) No secondary taxpayer or joint return filed by dependents.....0  
(B) Secondary taxpayer exemption.....1

XOCAH\* Exemptions for Children Living at Home:

Actual number entered.....0-99

\*For high income returns records with values greater than 3, this code was set equal to 3.

XOCAWH Exemptions for Children Living Away from Home:

Actual number entered.....0-99

XOODEP Exemptions of Other Dependents:

Actual number claimed.....0-99

XOPAR Exemptions for Parents Living at Home or Away from Home:

Actual number entered.....0-9

XBI Primary or Secondary Blindness Indicator:

Neither the primary nor secondary taxpayer is blind..0  
Either the primary or secondary taxpayer is blind....1  
Both the primary and secondary taxpayer is blind.....2

XTOT Total Exemptions:

Actual number punched.....01-99

## EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 1990 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1990 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
30	<b>DEDUCTIONS</b> This is one of Total Standard Deduction or Total Itemized Deduction or Excess Itemized Deduction / Unused ZBA (PY). Only one can appear on each return.
33	<b>COMPUTED REGULAR TAX</b> This is a computed amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
35	<b>INCOME SUBJECT TO TAX</b> For taxpayers filing current year returns, "income subject to tax" is identical to taxable income except for those upper income taxpayers paying 28% average and marginal tax and those dependents paying "kiddie" tax from Form 8615. For the upper income taxpayers the deduction for personal exemptions is phased out and their "income subject to tax" becomes taxable income plus the exemption amount. For dependents filing Form 8615 (TXST = 5 or 6), this is the income taxed at child's rate. For prior year returns, "income subject to tax" is computed by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.
36	<b>MARGINAL TAX BASE</b> This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT), using the 1990 Tax Rate Schedules for all returns.
37	Tax generated (from tax rate tables) on income subject to tax.

Field  
Number

Definition

- 38           TOTAL TAX CREDITS (SOI)  
Total credits from Form 1040 (line 46) or 1040A (line 21) plus the amount of Earned Income Credit used to offset Income Tax before Credits.
- 50           TOTAL INCOME TAX  
Income Tax After Credits (F51) plus Alternative Minimum Tax (F52).
- 51           INCOME TAX AFTER CREDITS (SOI)  
Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset Income Tax Before Credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- 57           TOTAL TAX LIABILITY (SOI)  
Total tax liability (form) minus Advance Earned Income Credit payments minus EIC used to offset Income Tax Before Credits minus EIC used to offset all other taxes except advance EIC.
- 64           TOTAL TAX PAYMENTS  
Total payments shown on the tax form, minus the total Earned Income Credit.
- 68           Earned Income used to calculate the Earned Income Credit  
For returns with the Earned Income Credit, the sum of salaries and wages and net earnings from self-employment.
- 69           Earned Income Credit Used to Offset Income Tax Before Credits  
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (F34) minus all credits except the Earned Income Credit.
- 70-71       If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:

Field  
Number

Definition

- 70 - Earned Income Credit Used to Offset All Other Taxes Except Advance EIC, which is the lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F69); or
  2. The sum of all other taxes (fields 52 through 56).
- 71 - Earned Income Credit Refundable Portion which equals EIC minus F69 minus F70 (see above for definitions and conditions).
- 80 Total Home Mortgage  
Sum of Deductible home mortgage interest paid to financial institution(s), Schedule A line 9 (a), and deductible home mortgage interest, paid to individual(s), Schedule A line 9 (b).
- 143 Total of Self-Employment Income  
The sum of amounts shown for primary and secondary taxpayers on their individual Schedule SE.
- 152 Total Passive Losses (Form 8582)  
This is the combined amounts of line 1b, 1e, 2b, 2e, losses from Rental Real Estate Activities (with active participants) before 10/23/86, losses from Rental Real Estate Activities (with active participants) after 10/22/86, losses from All Other Passive Activities before 10/23/86, and losses from All Other Passive Activities after 10/22/86.
- 157 Decimal Weight  
A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places). The decimal place is implied. All estimates derived with the help of this weight must be divided by 100.



## TECHNICAL DESCRIPTION OF THE FILE

Each "data record" in the file, representing one tax return, is composed of 1,750 characters. Blocks are made up of 12 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in either EBCDIC or ASCII on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6,250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeros. The fields in the file are 10 characters in length with leading zeros. Weight factors are provided to accommodate a decimal weighting system.

The file is a single data set on one reel of tape and is UNLABELLED (EBCDIC). It can also be produced in ASCII at the user's request.

## INDIVIDUAL TAX FILE SAMPLE DESCRIPTION

### Sources of the Data

The data in the 1990 Individual Tax File were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1991. The total sample of 89,452 returns was selected from a population of 113.8 million returns.

The estimates that are obtained from this file are intended to represent all returns filed for Income Tax Year 1990. While most of the returns processed during 1991 were for Calendar Year 1990, a few were for prior years. Returns for prior years were used in place of 1990 returns received and processed after December 31, 1990. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1991.

All returns processed during 1991 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

### Sample Design and Selection Criteria

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computing Center during Calendar Year 1991 were classified, by computer, into 44 sample strata. These strata were based on the larger of total income or total loss amounts and the size of business farm receipts. In addition, the strata were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) from Business or Profession; a Schedule F, Farm Income and Expenses; and Form 4835, Farm Rental Income and Expenses; Form 1040EZ; Form 1040a; Form 1040. Twenty variables were used to derived the Total Income and Loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

### Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum (computation carried to two implied decimal places). The file can be weighted with decimal weights by dividing each weight by 100.

### Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field to the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the Detroit Computing Center, additional computer tests were applied to each return record to determine the need for adjustments to the data.1/

1/ For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz. "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan, "Results of Coverage and Processing Changes to the 1980 Individual Statistics of Income Program," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz, Otto, "The SOI Quality Control Program," 1981 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 478-483.

1990

FEDERAL TAX FORMS  
(WITH FIELD NUMBERS REFERENCED)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 2.

---

---

7 Wages, salaries, tips, etc.----- 2

---

---

On the Core Record Layout it would appear as 2 to the left of the Salaries and Wages line. See example below.

-- Core Record Layout --

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
2. SALARIES AND WAGES
3. TAXABLE INTEREST INCOME
4. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 3. This field number is cross referenced to the Taxable Interest Income line on the 1990 Core Record Layout, which contains the number 3 to the left of the line (see above).

---

---

8a Taxable Interest Income ..... 3

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For the year Jan.—Dec. 31, 1990, or other tax year beginning 1990, ending 19 OMB No. 1545-0074

**Label**  
(See Instructions on page 8.)  
Use IRS label. Otherwise, please print or type.

**L A B E L H E R E**

Your first name and initial Last name  
 If a joint return, spouse's first name and initial Last name  
 Home address (number and street). (If you have a P.O. box, see page 9.) Apt. no.  
 City, town or post office, state, and ZIP code. (If you have a foreign address, see page 9.)  
**STATE**

Your social security number  
 Spouse's social security number  
**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**

**Presidential Election Campaign** (See page 9.) Do you want \$1 to go to this fund? **ELECT** Yes No  
 If joint return, does your spouse want \$1 to go to this fund? Yes No  
 Note: Checking "Yes" will not change your tax or reduce your refund

**Filing Status**  
 1  Single. (See page 10 to find out if you can file as head of household.) **MARS**  
 2  Married filing joint return (even if only one had income)  
 3  Married filing separate return. Enter spouse's social security no. above and full name here. ▶  
 4  Head of household (with qualifying person). (See page 10.) If the qualifying person is your child but not your dependent, enter this child's name here. ▶  
 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 ). (See page 10.)

**Exemptions** (See Instructions on page 10.)  
 6a  Yourself If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2  
 b  Spouse  
 c **Dependents:**  
 (1) Name (first, initial, and last name) (2) Check if under age 2 (3) If age 2 or older, dependent's social security number (4) Dependent's relationship to you (5) No. of months lived in your home in 1990  
 No. of boxes checked on 6a and 6b  
 No. of your children on 6c who:  
 • lived with you **XOCAH**  
 • didn't live with you due to divorce or separation (see page 11) **XOCAWH**  
 No. of other dependents on 6c **XOPAR XODEP**  
 Add numbers entered on lines above ▶ **XTOT**

**Income**  
 Attach Copy B of your Forms W-2, W-2G, and W-2P here.  
 If you do not have a W-2, see page 8.  
 Attach check or money order on top of any Forms W-2, W-2G, or W-2P.

7	Wages, salaries, tips, etc. (attach Form(s) W-2)	7	2
8a	Taxable interest income (also attach Schedule B if over \$400)	8a	3
b	Tax-exempt interest income (see page 13). DON'T include on line 8a	8b	
9	Dividend income (also attach Schedule B if over \$400)	9	5
10	Taxable refunds of state and local income taxes, if any, from worksheet on page 14	10	6
11	Alimony received	11	7
12	Business income or (loss) (attach Schedule C)	12	8
13	Capital gain or (loss) (attach Schedule D)	13	9
14	Capital gain distributions not reported on line 13 (see page 14)	14	10
15	Other gains or (losses) (attach Form 4797)	15	11
16a	Total IRA distributions	16a	12
16b	Taxable amount (see page 14)	16b	12
17a	Total pensions and annuities	17a	13
17b	Taxable amount (see page 14)	17b	14
18	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	15
19	Farm income or (loss) (attach Schedule F)	19	16
20	Unemployment compensation (insurance) (see page 16)	20	17
21a	Social security benefits	21a	18
21b	Taxable amount (see page 16)	21b	19
22	Other income (list type and amount—see page 16)	22	
23	Add the amounts shown in the far right column for lines 7 through 22. This is your total income ▶	23	

**Adjustments to Income**  
 (See Instructions on page 17.)

24a	Your IRA deduction, from applicable worksheet on page 17 or 18	24a	23
b	Spouse's IRA deduction, from applicable worksheet on page 17 or 18	24b	24
25	One-half of self-employment tax (see page 18)	25	25
26	Self-employed health insurance deduction, from worksheet on page 18	26	26
27	Keogh retirement plan and self-employed SEP deduction	27	27
28	Penalty on early withdrawal of savings	28	28
29	Alimony paid. Recipient's SSN ▶	29	29
30	Add lines 24a through 29. These are your total adjustments ▶	30	
31	Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$20,264 and a child lived with you, see page 23 to find out if you can claim the "Earned Income Credit" on line 57 ▶	31	1

Tax Computation

If you want IRS to figure your tax, see instructions on page 19.

32 Amount from line 31 (adjusted gross income) **32**

33a Check if:  You were 65 or older  Blind:  Spouse was 65 or older  Blind. **AGEX** ▶ 33a

Add the number of boxes checked above and enter the total here **PSI** ▶ 33b

b If your parent (or someone else) can claim you as a dependent, check here **PSI** ▶ 33b

c If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 19 and check here ▶ 33c

34 Enter the larger of:   
 • Your standard deduction (from the chart (or worksheet) on page 20 that applies to you). OR   
 • Your itemized deductions (from Schedule A, line 27).   
 If you itemize, attach Schedule A and check here.  **30**

35 Subtract line 34 from line 32 **35**

36 Multiply \$2.050 by the total number of exemptions claimed on line 6e **36 31**

37 Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-.) **37 32**

38 Enter tax. Check if from: a  Tax Table, b  Tax Rate Schedules, or c  Form 8615 (see page 21) (If any is from Form(s) 8814, enter that amount here ▶ d ) **38**

39 Additional taxes (see page 21). Check if from: a  Form 4970 b  Form 4972 ▶ **39**

40 Add lines 38 and 39 **40 34**

Credits

(See instructions on page 21.)

41 Credit for child and dependent care expenses (attach Form 2441) **41 39**

42 Credit for the elderly or the disabled (attach Schedule R) **42 40**

43 Foreign tax credit (attach Form 1116) **43 41**

44 General business credit. Check if from:   
 a  Form 3800 or b  Form (specify) **44 42 (Includes 43, 44, 45, 46 and 47)**

45 Credit for prior year minimum tax (attach Form 8801) **45**

46 Add lines 41 through 45 **46**

47 Subtract line 46 from line 40. (If line 46 is more than line 40, enter -0-.) ▶ **47**

Other Taxes

48 Self-employment tax (attach Schedule SE) **48 53**

49 Alternative minimum tax (attach Form 6251) **49 52**

50 Recapture taxes (see page 22). Check if from: a  Form 4255 b  Form 8611 **50 54**

51 Social security tax on tip income not reported to employer (attach Form 4137) **51 55**

52 Tax on an IRA or a qualified retirement plan (attach Form 5329) **52 56**

53 Advance earned income credit payments from Form W-2 **53**

54 Add lines 47 through 53. This is your total tax ▶ **54**

Payments

Attach Forms W-2, W-2G, and W-2P to front.

55 Federal income tax withheld (if any is from Form(s) 1099, check ▶  ) **55 58**

56 1990 estimated tax payments and amount applied from 1989 return **56 59**

57 Earned income credit (see page 23) **57**

58 Amount paid with Form 4868 (extension request) **58 60**

59 Excess social security tax and RRTA tax withheld (see page 24) **59 61**

60 Credit for Federal tax on fuels (attach Form 4136) **60 62**

61 Regulated investment company credit (attach Form 2439) **61 63**

62 Add lines 55 through 61. These are your total payments ▶ **62**

Refund or Amount You Owe

63 If line 62 is more than line 54, enter amount OVERPAID ▶ **63 65(-)**

64 Amount of line 63 to be REFUNDED TO YOU ▶ **64**

65 Amount of line 63 to be APPLIED TO YOUR 1991 ESTIMATED TAX ▶ **65 66**

66 If line 54 is more than line 62, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040" on it. **66 65(-)**

67 Estimated tax penalty (see page 25). **67 67**

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Your signature	Date	Your occupation
Spouse's signature (if joint return, BOTH must sign)	Date	Spouse's occupation
Preparer's signature	Date	Preparer's social security no
Firm's name (or yours if self-employed) and address		Check if self-employed <input type="checkbox"/>
		E. I. No
		ZIP code



**SCHEDULES A&B**  
**(Form 1040)**

**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (X)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution: Do not include expenses reimbursed or paid by others.</b>				
	1	Medical and dental expenses. (See page 27 of the Instructions.)	1	74	
	2	Enter amount from Form 1040, line 32	2		
	3	Multiply the amount on line 2 by 7.5% (.075). Enter the result	3		
	4	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0-	4	72	
<b>Taxes You Paid</b> <small>(See instructions on page 27.)</small>	5	State and local income taxes	5	76	
	6	Real estate taxes	6	77	
	7	Other taxes. (List—include personal property taxes.) ▶	7		
	8	Add the amounts on lines 5 through 7. Enter the total	8		
<b>Interest You Paid</b> <small>(See instructions on page 27.)</small>	9a	Deductible home mortgage interest paid to financial institutions and reported to you on Form 1098. Report deductible points on line 10	9a	81	
	9b	Other deductible home mortgage interest. (If paid to an individual, show that person's name and address.) ▶	9b		
	10	Deductible points. (See Instructions for special rules.)	10	82	
	11	Deductible investment interest (attach Form 4952 if required). (See page 28.)	11	83	
	12a	Personal interest you paid. (See page 28.)	12a		
	12b	Multiply the amount on line 12a by 10% (.10). Enter the result	12b		
	13	Add the amounts on lines 9a through 11, and 12b. Enter the total	13	79	
<b>Gifts to Charity</b> <small>(See instructions on page 29.)</small>	<b>Caution: If you made a charitable contribution and received a benefit in return, see page 29 of the Instructions.</b>				
	14	Contributions by cash or check	14	89	
	15	Other than cash or check. (You MUST attach Form 8283 if over \$500.)	15	88	
	16	Carryover from prior year	16	86	
	17	Add the amounts on lines 14 through 16. Enter the total	17	85	
<b>Casualty and Theft Losses</b>	18	Casualty or theft loss(es) (attach Form 4684). (See page 29 of the Instructions.) ▶	18	90	
<b>Moving Expenses</b>	19	Moving expenses (attach Form 3903 or 3903F). (See page 30 of the Instructions.) ▶	19	91	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> <small>(See instructions on page 30 for expenses to deduct here.)</small>	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See Instructions.) ▶	20	93	
	21	Other expenses (investment, tax preparation, safe deposit box, etc.). List type and amount ▶ TAX PREPARATION FEE MUTUAL FUND EXPENSE	21	73	
	22	Add the amounts on lines 20 and 21. Enter the total	22	95	
	23	Enter amount from Form 1040, line 32	23		
	24	Multiply the amount on line 23 by 2% (.02). Enter the result	24		
	25	Subtract line 24 from line 22. Enter the result. If less than zero, enter -0-	25	92	
<b>Other Miscellaneous Deductions</b>	26	Other (from list on page 30 of Instructions). List type and amount ▶	26	87	
	27	Add the amounts on lines 4, 8, 13, 17, 18, 19, 25, and 26. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 20 of the Instructions	27	30	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 1990

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (X)

Partnerships, Joint Ventures, Etc., Must File Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor		Social security number (SSN)
A Principal business or profession, including product or service (see instructions)		B Enter principal business code (from page 2) ▶
C Business name and address (include suite or room no.) ▶		D Employer ID number (Not SSN)
E Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
F Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, go to line H)		Yes No
G Was there any change in determining quantities, costs, or valuations between opening and closing inventory? (If "Yes," attach explanation.)		
H Are you deducting expenses for business use of your home? (If "Yes," see instructions for limitations.)		
I Did you "materially participate" in the operation of this business during 1990? (If "No," see instructions for limitations on losses.)		
J If this is the first Schedule C filed for this business, check here <input type="checkbox"/>		

**Part I Income**

1 Gross receipts or sales. <i>Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see the instructions and check here</i> ▶ <input type="checkbox"/>	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1. Enter the result here	3	97
4 Cost of goods sold (from line 38 on page 2)	4	98
5 Subtract line 4 from line 3 and enter the gross profit here	5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Add lines 5 and 6. This is your gross income ▶	7	96

**Part II Expenses**

8 Advertising	8		21 Repairs and maintenance	21	
9 Bad debts from sales or services (see instructions)	9		22 Supplies (not included in Part III)	22	
10 Car and truck expenses (attach Form 4562)	10	100	23 Taxes and licenses	23	
11 Commissions and fees	11	102	24 Travel, meals, and entertainment:	24a	
12 Depletion	12		a Travel		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	101	b Meals and entertainment		
14 Employee benefit programs (other than on line 19)	14		c Enter 20% of line 24b subject to limitations (see instructions)		
15 Insurance (other than health)	15	106	d Subtract line 24c from line 24b	24d	
16 Interest:			25 Utilities	25	
a Mortgage (paid to banks, etc.)	16a	103	26 Wages (less jobs credit)	26	108
b Other	16b	104	27a Other expenses (list type and amount):		
17 Legal and professional services	17		.....		
18 Office expense	18	105	.....		
19 Pension and profit-sharing plans	19		.....		
20 Rent or lease (see instructions):			.....		
a Vehicles, machinery, and equip.	20a		27b Total other expenses	27b	
b Other business property	20b	107			
28 Add amounts in columns for lines 8 through 27b. These are your total expenses ▶	28				
29 Net profit or (loss). Subtract line 28 from line 7. If a profit, enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE, line 2 (statutory employees, see instructions). If a loss, you MUST go on to line 30 (fiduciaries, see instructions)	29	99			

30 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions).

If you checked 30a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see instructions). If you checked 30b, you MUST attach Form 6198.

30a  All investment is at risk.  
30b  Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule C (Form 1040) 1990

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (X)  
Name(s) shown on Form 1040

**Capital Gains and Losses**  
**(And Reconciliation of Forms 1099-B for Bartering Transactions)**

▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).  
▶ For more space to list transactions for lines 2a and 9a, get Schedule D-1 (Form 1040).

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. 12A

Your social security number

**1** Enter the total sales of stocks, bonds, other securities, and real estate transactions reported to you for 1990 on Forms 1099-B and 1099-S (or on substitute statements). If this total is not the same as the total of lines 2c and 9c, column (d), attach a statement explaining the difference. (Do not include on this line amounts from Form 1099-S if you reported them on another form or schedule.) See instructions for line 1 . . . . . **1**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
<b>2a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.</b>						
<b>2b</b> Amounts from Schedule D-1, line 2b (attach Schedule D-1)						
<b>2c Total of All Sales Price Amounts.</b> Add column (d) of lines 2a and 2b . . . . . ▶ <b>2c</b>						
<b>2d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 2a.)</b>						
<b>3</b> Short-term gain from sale or exchange of your home from Form 2119, line 10 or 14c . . . . . <b>3</b>						
<b>4</b> Short-term gain from installment sales from Form 6252, line 22 or 30 . . . . . <b>4</b>						
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . . <b>5</b>						
<b>6</b> Short-term capital loss carryover from 1989 Schedule D, line 29 . . . . . <b>6</b>				113		
<b>7</b> Add lines 2a, 2b, 2d, and 3 through 6, in columns (f) and (g) . . . . . <b>7</b>				( 112 )		111
<b>8</b> Net short-term gain or (loss). Combine columns (f) and (g) of line 7 . . . . . <b>8</b>						

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

<b>9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.</b>						
<b>9b</b> Amounts from Schedule D-1, line 9b (attach Schedule D-1)						
<b>9c Total of All Sales Price Amounts.</b> Add column (d) of lines 9a and 9b . . . . . ▶ <b>9c</b>						
<b>9d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 9a.)</b>						
<b>10</b> Long-term gain from sale or exchange of your home from Form 2119, line 10 or 14c . . . . . <b>10</b>						
<b>11</b> Long-term gain from installment sales from Form 6252, line 22 or 30 . . . . . <b>11</b>						
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . . <b>12</b>						
<b>13</b> Capital gain distributions . . . . . <b>13</b>						118
<b>14</b> Gain from Form 4797, line 7 or 9 . . . . . <b>14</b>						119
<b>15</b> Long-term capital loss carryover from 1989 Schedule D, line 36 . . . . . <b>15</b>				117		
<b>16</b> Add lines 9a, 9b, 9d, and 10 through 15, in columns (f) and (g) . . . . . <b>16</b>				( 116 )		115
<b>17</b> Net long-term gain or (loss). Combine columns (f) and (g) of line 16 . . . . . <b>17</b>						

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule D (Form 1040) 1990

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (X)

**Supplemental Income and Loss**  
(From rents, royalties, partnerships, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041.  
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**Part I Income or Loss From Rentals and Royalties** Note: Report farm rental income or loss from Form 4835 on page 2, line 39.

1 Show the kind and location of each rental property:

- A .....
- B .....
- C .....

2 For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See Instructions.)

	Yes	No
A		
B		
C		

Rental and Royalty Income:	Properties			D Totals (Add columns A, B, and C)
	A	B	C	
3 Rents received				3 123
4 Royalties received				4 124
<b>Rental and Royalty Expenses:</b>				
5 Advertising				
6 Auto and travel				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Mortgage interest paid to banks, etc. (see Instructions)				11
12 Other interest				
13 Repairs				
14 Supplies				
15 Taxes				
16 Utilities				
17 Wages and salaries				
18 Other (list) ▶				
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see Instructions)				20 125, 126
21 Total expenses. Add lines 19 and 20				21
22 Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see Instructions to find out if you must file Form 6198			128	
			129	
23 Deductible rental loss. Caution: Your rental loss on line 22 may be limited. See Instructions to find out if you must file Form 8582			127	
24 Income. Add rental and royalty income from line 22. Enter the total income here				24 120
25 Losses. Add royalty losses from line 22 and rental losses from line 23. Enter the total losses here				25 ( 121 )
26 Total rental and royalty income or (loss). Combine amounts on lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, enter the amount from line 26 on Form 1040, line 18. Otherwise, include the amount from line 26 in the total on line 40 on page 2.				26

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule E (Form 1040) 1990

Name(s) shown on return. (Do not enter name and social security number if shown on other side.)

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must include your gross income from those activities on line 41 below.

**Part II Income or Loss From Partnerships and S Corporations**

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See Instructions. If you check column (f), you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk (f) Some is not at risk
A					
B					
C					
D					
E					

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (Attach Form 8582 if required)	(h) Passive income from Schedule K-1	(l) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
E				

28a Totals	130/134			131/135
b Totals	132/136	133/137		
29	Add amounts in columns (h) and (k) of line 28a. Enter the total income here			
30	Add amounts in columns (g), (i), and (j) of line 28b. Enter the total here			
31	Total partnership and S corporation income or (loss). Combine amounts on lines 29 and 30. Enter the result here and include in the total on line 40 below			
				138

**Part III Income or Loss From Estates and Trusts**

32	(a) Name	(b) Employer identification number
A		
B		
C		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (Attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
C			

33a Totals			
b Totals			
34	Add amounts in columns (d) and (f) of line 33a. Enter the total income here		
35	Add amounts in columns (c) and (e) of line 33b. Enter the total here		
36	Total estate and trust income or (loss). Combine amounts on lines 34 and 35. Enter the result here and include in the total on line 40 below		
			139
			140

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

38	Combine amounts in columns (d) and (e) only. Enter the result here and include in the total on line 40 below.				
					38

**Part V Summary**

39	Net farm rental income or (loss) from Form 4835. (Also complete line 41 below.)				
					122
40	TOTAL income or (loss). Combine amounts on lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18				
					40
41	Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III, and on line 39 (see instructions).				
					41

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (X)

**Social Security Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

OMB No. 1545-0074

**1990**

Attachment  
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
--	--

**Who Must File Schedule SE**

You must file Schedule SE if:

- Your net earnings from self-employment were \$400 or more; **OR**
- You were an employee of an electing church or church-controlled organization that paid you wages (church employee income) of \$100 or more;

**AND**

- Your wages (subject to social security or railroad retirement tax) were less than \$51,300.

**Exception:** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed **Form 4361** and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 48.

For more information about Schedule SE, see the Instructions.

**Note:** Most people can use the short Schedule SE on this page. But, you may have to use the longer Schedule SE on the back.

**Who MUST Use the Long Schedule SE (Section B)**

You must use Section B if ANY of the following apply:

- You elect the "optional method" to figure your self-employment tax (see Section B, Part II, and the Instructions);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (from **Form 4361**) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You had church employee income of \$100 or more that was reported to you on Form W-2;
- You had tip income that is subject to social security tax, but you did not report those tips to your employer; **OR**
- You were a government employee with wages subject ONLY to the 1.45% Medicare part of the social security tax (Medicare qualified government wages) AND the total of all of your wages (subject to social security, railroad retirement, or the 1.45% Medicare tax) plus all your earnings subject to self-employment tax is more than \$51,300.

**Section A—Short Schedule SE (Read above to see if you must use the long Schedule SE on the back (Section B).)**

1	Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report.	2	
3	Combine lines 1 and 2. Enter the result	3	
4	Multiply line 3 by .9235. Enter the result. If the result is less than \$400, do not file this schedule; you do not owe self-employment tax. ▶	4	
5	Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990	5	\$51,300 00
6	Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages on this line	6	
7	Subtract line 6 from line 5. Enter the result. If the result is zero or less, do not file this schedule; you do not owe self-employment tax. ▶	7	
8	Enter the smaller of line 4 or line 7	8	141 142
9	Rate of tax	9	x .153
10	<b>Self-employment tax.</b> If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply the amount on line 8 by the decimal amount on line 9 and enter the result. Also enter this amount on Form 1040, line 48	10	

**Note:** Also enter one-half of this amount on Form 1040, line 25.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule SE (Form 1040) 1990

Department of the Treasury  
Internal Revenue Service (X)

▶ Attach to Form 1040.  
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

**Part I Persons or Organizations Who Provided the Care—You must complete this part.** (See the instructions. If you need more space, attach a statement.)

1	(a) Name	(b) Address (number, street, city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 and enter the total. 2

**Note:** If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

**Part II Credit for Child and Dependent Care Expenses**

3 Enter the number of qualifying persons who were cared for in 1990. (See the instructions for the definition of qualifying persons.) **Caution:** To qualify, the person(s) must have shared the same home with you in 1990. ▶

4 Enter the amount of **qualified** expenses you incurred and actually paid in 1990. See the instructions to find out which expenses qualify. **Caution:** If you completed Part III on page 2, do **not** include on this line any excluded benefits shown on line 25. 4 145

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons) 5

6 If you completed Part III on page 2, enter the **excluded benefits**, if any, from line 25 6

7 Subtract line 6 from line 5 and enter the result. (If the result is zero or less, skip lines 8 through 13. Enter zero on line 14, and go to line 15.) 7

8 Compare the amounts on lines 4 and 7. Enter the **smaller** of the two amounts here 8

9 You **must** enter your **earned income**. (See the instructions for the definition of earned income.) 9 146

10 If you are married filing a joint return, you **must** enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.) 10 147

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the **smaller** of the two amounts here 11

12 **•** If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the **smaller** of the two amounts here. 12  
**•** All others, compare the amounts on lines 8 and 9. Enter the **smaller** of the two amounts here.

13 Enter the decimal amount from the table below that applies to the **adjusted gross income** on Form 1040, line 32. 13 X

If line 32 is:		Decimal amount is:	If line 32 is:		Decimal amount is:
Over—	But not over—		Over—	But not over—	
\$0—10,000		.30	\$20,000—22,000		.24
10,000—12,000		.29	22,000—24,000		.23
12,000—14,000		.28	24,000—26,000		.22
14,000—16,000		.27	26,000—28,000		.21
16,000—18,000		.26	28,000		.20
18,000—20,000		.25			

14 Multiply the amount on line 12 by the decimal amount on line 13 and enter the result 14

15 Multiply any child and dependent care expenses for 1989 that you paid in 1990 by the decimal amount that applies to the adjusted gross income on your 1989 Form 1040, line 32, or Form 1040A, line 14. Enter the result. (You must complete Part I and attach a statement. See the instructions.) 15

16 Add the amounts on lines 14 and 15. See the instructions for the amount of credit you can claim. 16 39

For Paperwork Reduction Act Notice, see separate instructions.

# General Business Credit

▶ Attach to your tax return.  
▶ See separate instructions.

Name(s) as shown on return

Identifying number

## Part I Tentative Credit

1	Current year investment credit (Form 3468, Part I)	43
2	Current year jobs credit (Form 5884, Part I)	44
3	Current year credit for alcohol used as fuel (Form 6478)	45
4	Current year credit for increasing research activities (Form 6765, Part III)	46
5	Current year low-income housing credit (Form 8586, Part I)	47
6	Current year disabled access credit (Form 8826, Part I)	
7	<b>Current year general business credit</b> —Add lines 1 through 6	
8	Passive activity credits included on lines 1 through 6 (see Instructions)	
9	Subtract line 8 from line 7	
10	Passive activity credits allowed in 1990 (see Instructions)	
11	Carryforward of general business credit, WIN credit or ESOP credit to 1990 (see Instructions)	
12	Carryback of general business credit to 1990	
13	<b>Tentative general business credit</b> —Add lines 9 through 12	

## Part II General Business Credit Limitation Based on Amount of Tax

14a	Individuals—Enter amount from Form 1040, line 40	14	
b	Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter regular tax before credits from your return		
15	<b>Credits that reduce regular tax before the general business credit—</b>		
a	Credit for child and dependent care expense (Form 2441)	15a	
b	Credit for the elderly or the disabled (Schedule R, Form 1040)	15b	
c	Foreign tax credit (Form 1116 or Form 1118)	15c	
d	Possessions tax credit (Form 5735)	15d	
e	Mortgage interest credit (Form 8396)	15e	
f	Credit for fuel from a nonconventional source	15f	
g	Orphan drug credit (Form 6765)	15g	
h	<b>Total credits that reduce regular tax before the general business credit.</b> Add lines 15a through 15g and enter here	15h	
16	<b>Net regular tax</b> —Subtract line 15h from line 14	16	
17	<b>Tentative minimum tax:</b>		
a	Individuals—Enter amount from Form 6251, line 17	17	
b	Corporations—Enter amount from Form 4626, line 13		
c	Estates and Trusts—Enter amount from Form 8656, line 37		
18	<b>Net income tax:</b>		
a	Individuals—Add line 16 above and line 19 of Form 6251. Enter the total	18	
b	Corporations—Add line 16 above and line 15 of Form 4626. Enter the total		
c	Other filers—See Instructions		
19	If line 16 is more than \$25,000, enter 25% of the excess	19	
20	Subtract line 17 or line 19, whichever is greater, from line 18. Enter the result. If less than zero, enter zero	20	
21	<b>General business credit</b> —Enter the smaller of line 13 or line 20. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if the investment credit is claimed or if the corporation has undergone a post-1986 "ownership change.")	21	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.



**Alternative Minimum Tax—Individuals**

**1990**

Attachment  
Sequence No. **32**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1040NR. Estates and trusts, use Form 8656.

Name(s) shown on Form 1040

Your social security number

<b>1</b> Taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see Instructions.)	<b>1</b>	
<b>2</b> Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)	<b>2</b>	
<b>3</b> Combine lines 1 and 2.	<b>3</b>	148
<b>4 Adjustments:</b> (See Instructions before completing.)		
<b>a</b> Standard deduction, if any, from Form 1040, line 34	<b>4a</b>	
<b>b</b> Personal exemption amount from Form 1040, line 36	<b>4b</b>	
<b>c</b> Medical and dental expenses	<b>4c</b>	
<b>d</b> Miscellaneous itemized deductions from Schedule A (Form 1040), line 25	<b>4d</b>	
<b>e</b> Taxes from Schedule A (Form 1040), line 8	<b>4e</b>	
<b>f</b> Refund of taxes	<b>4f</b> ( )	
<b>g</b> Personal interest from Schedule A (Form 1040), line 12b	<b>4g</b>	
<b>h</b> Other interest adjustments	<b>4h</b>	
<b>i</b> Reserved	<b>4i</b>	
<b>j</b> Depreciation of tangible property placed in service after 1986	<b>4j</b>	
<b>k</b> Circulation and research and experimental expenditures paid or incurred after 1986	<b>4k</b>	
<b>l</b> Mining exploration and development costs paid or incurred after 1986	<b>4l</b>	
<b>m</b> Long-term contracts entered into after 2/28/86	<b>4m</b>	
<b>n</b> Pollution control facilities placed in service after 1986	<b>4n</b>	
<b>o</b> Installment sales of certain property	<b>4o</b>	
<b>p</b> Adjusted gain or loss	<b>4p</b>	
<b>q</b> Certain loss limitations	<b>4q</b>	
<b>r</b> Tax shelter farm loss	<b>4r</b>	
<b>s</b> Passive activity loss	<b>4s</b>	
<b>t</b> Beneficiaries of estates and trusts	<b>4t</b>	
<b>u</b> Combine lines 4a through 4t	<b>4u</b>	149
<b>5 Tax preference items:</b> (See Instructions before completing.)		
<b>a</b> Appreciated property charitable deduction	<b>5a</b>	
<b>b</b> Tax-exempt interest from private activity bonds issued after 8/7/86	<b>5b</b>	
<b>c</b> Depletion	<b>5c</b>	
<b>d</b> Accelerated depreciation of real property placed in service before 1987	<b>5d</b> 151	
<b>e</b> Accelerated depreciation of leased personal property placed in service before 1987	<b>5e</b>	
<b>f</b> Amortization of certified pollution control facilities placed in service before 1987	<b>5f</b>	
<b>g</b> Intangible drilling costs	<b>5g</b>	
<b>h</b> Add lines 5a through 5g	<b>5h</b>	150
<b>6</b> Combine lines 3, 4u, and 5h	<b>6</b>	
<b>7</b> Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.) See Instructions	<b>7</b>	
<b>8</b> Alternative minimum taxable income. Subtract line 7 from line 6. If married filing a separate return, see Instructions	<b>8</b>	
<b>9</b> Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)	<b>9</b>	
<b>10</b> Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)	<b>10</b>	
<b>11</b> Subtract line 10 from line 8. If zero or less, enter -0- here and on line 12 and go to line 13	<b>11</b>	
<b>12</b> Multiply line 11 by 25% (.25)	<b>12</b>	
<b>13</b> Subtract line 12 from line 9. If zero or less, enter -0-. If completing this form for a child under age 14, see Instructions for amount to enter	<b>13</b>	
<b>14</b> Subtract line 13 from line 8. If zero or less, enter -0- here and on line 19 and skip lines 15 through 18	<b>14</b>	
<b>15</b> Multiply line 14 by 21% (.21)	<b>15</b>	
<b>16</b> Alternative minimum tax foreign tax credit. See Instructions	<b>16</b>	
<b>17</b> Tentative minimum tax. Subtract line 16 from line 15	<b>17</b>	
<b>18</b> Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see Instructions	<b>18</b>	
<b>19</b> Alternative minimum tax. Subtract line 18 from line 17. If zero or less, enter -0-. Enter this amount on Form 1040, line 49. If completing this form for a child under age 14, see Instructions for amount to enter	<b>19</b>	

For Paperwork Reduction Act Notice, see separate instructions.

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

**1990**

Attachment  
Sequence No **88**

Name(s) shown on return

Identifying number

## Part I Computation of 1990 Passive Activity Loss

Caution: See the Instructions for Worksheets 1 and 2 on page 7 before completing Part I.

### Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the Instructions.)

**Activities acquired before 10-23-86 (Pre-enactment):**

- 1a Activities with net income (from Worksheet 1, Part 1, column (a)).
- 1b Activities with net loss (from Worksheet 1, Part 1, column (b)).
- 1c Combine lines 1a and 1b

1a	
1b	152
1c	

**Activities acquired after 10-22-86 (Post-enactment):**

- 1d Activities with net income (from Worksheet 1, Part 2, column (a)).
- 1e Activities with net loss (from Worksheet 1, Part 2, column (b)).
- 1f Combine lines 1d and 1e

1d	
1e	152
1f	

- 1g Net income or (loss). Combine lines 1c and 1f
- 1h Prior year unallowed losses (from Worksheet 1, Parts 1 and 2, column (c))
- 1i Combine lines 1g and 1h

1g	
1h	
1i	

### All Other Passive Activities

**Activities acquired before 10-23-86 (Pre-enactment):**

- 2a Activities with net income (from Worksheet 2, Part 1, column (a)).
- 2b Activities with net loss (from Worksheet 2, Part 1, column (b)).
- 2c Combine lines 2a and 2b.

2a	
2b	152
2c	

**Activities acquired after 10-22-86 (Post-enactment):**

- 2d Activities with net income (from Worksheet 2, Part 2, column (a)).
- 2e Activities with net loss (from Worksheet 2, Part 2, column (b)).
- 2f Combine lines 2d and 2e

2d	
2e	152
2f	

- 2g Net income or (loss). Combine lines 2c and 2f
- 2h Prior year unallowed losses (from Worksheet 2, Parts 1 and 2, column (c))
- 2i Combine lines 2g and 2h

2g	
2h	
2i	

- 3 Combine lines 1i and 2i. If the result is net income or -0-, see the Instructions for line 3. If this line and line 1c or line 1i are losses, go to line 4. Otherwise, enter -0- on lines 8 and 9 and go to line 10.

3	
---	--

Note: Treat all numbers entered in Parts II and III as positive amounts. (See Instructions on page 8 for examples.)

## Part II Computation of the Special Allowance for Rental Real Estate With Active Participation

- 4 Enter the **smaller** of the loss on line 1i or the loss on line 3. If line 1i is -0- or net income, enter -0- and complete lines 5 through 9

4	
---	--

- 5 Enter \$150,000. If married filing separately, see the Instructions
- 6 Enter modified adjusted gross income, but not less than -0- (see Instructions).

5	
6	

Note: If line 6 is equal to or greater than line 5, skip line 7, enter -0- on lines 8 and 9, and then go to line 10. Otherwise, go to line 7.

- 7 Subtract line 6 from line 5
- 8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see Instructions
- 9 Enter the **smaller** of line 4 or line 8

7	
8	
9	

## Part III Computation of Passive Activity Loss Allowed

- 10 Combine lines 1c and 2c. If the result is net income or -0-, skip to line 16. (See Instructions.)
- 11 If line 1c shows income, has no entry, or shows -0-, enter -0-. Otherwise, enter the **smaller** of line 1c or line 8
- 12 Subtract line 11 from line 10. If line 11 is equal to or greater than line 10, enter -0-
- 13 Subtract line 9 from line 3
- 14 Enter the **smaller** of line 12 or line 13
- 15 Multiply line 14 by 10% (.1) and enter the result
- 16 Enter the amount from line 9
- 17 **Passive activity loss allowed for 1990.** Add lines 15 and 16
- 18 Add the income, if any, on lines 1a, 1d, 2a, and 2d and enter the total
- 19 **Total losses allowed from all passive activities for 1990.** Add lines 17 and 18. See the Instructions to find out how to report the losses on your tax return.

10	
11	
12	
13	
14	
15	
16	
17	
18	
19	153

For Paperwork Reduction Act Notice, see separate instructions.

**Credit For Prior Year Minimum Tax**

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return

▶ Attach to your tax return.

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

1	Enter line 3 of 1989 Form 6251, or line 1 of 1989 Form 4626. Form 1041 filers, see Instructions.	1	
2	Enter adjustments and tax preference items treated as exclusion items. See Instructions.	2	
3	<b>Minimum tax credit net operating loss deduction.</b> See Instructions.	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$155,000 and you are married filing separately, see Instructions.	4	
5	Enter line 9 of 1989 Form 6251, or line 9a of 1989 Form 4626. Form 8656 filers, enter \$20,000.	5	
6	Enter line 10 of 1989 Form 6251, or line 9b of 1989 Form 4626. Form 8656 filers, enter \$75,000.	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	
8	Multiply line 7 by 25% (.25) and enter the result.	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see Instructions.	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II.	10	
11	Form 6251 and 8656 filers, multiply line 10 by 21% (.21). Form 4626 filers, multiply line 10 by 20% (.20).	11	
12	<b>Minimum tax foreign tax credit on exclusion items.</b> See Instructions.	12	
13	<b>Tentative minimum tax on exclusion items.</b> Subtract line 12 from line 11.	13	
14	Enter line 18 of 1989 Form 6251, line 15 of 1989 Form 4626, or line 11c, Part III, of 1989 Form 8656.	14	
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-.	15	

**Part II Minimum Tax Credit and Carryforward to 1991**

16	Enter line 19 of 1989 Form 6251, the sum of lines 14 and 16 of 1989 Form 4626, or line 12, Part III, of 1989 Form 8656.	16	
17	Enter the amount from line 15 above.	17	
18	Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount.	18	
19	<b>Carryforward of minimum tax credit from 1989.</b> Enter amount on line 28 of 1989 Form 8801.	19	143
20	Enter your 1989 unallowed credit for fuel produced from a nonconventional source. Also include any unallowed orphan drug credit. See Instructions.	20	
21	Combine lines 18, 19, and 20. If zero or less, do not complete the rest of this form. See Instructions.	21	
22	Enter your 1990 regular income tax liability minus allowable tax credits. See Instructions.	22	
23	Enter line 17 of 1990 Form 6251, line 13 of 1990 Form 4626, or line 37 of 1990 Form 8656.	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-.	24	
25	<b>Minimum tax credit.</b> Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1990 tax return. See Instructions.	25	
26	<b>Minimum tax credit carryforward to 1991.</b> Subtract line 25 from line 21. See Instructions.	26	144

**General Instructions**

(Section references are to the Internal Revenue code.)

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping . . . . . 1 hr., 33 min.
- Learning about the law or the form . . . . . 1 hr., 3 min.
- Preparing the form . . . . . 1 hr.
- Copying, assembling, and sending the form to IRS . . . . . 17 min.

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 IRS and the

Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**Purpose of Form**

Form 8801 is used to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

**Who Should File**

Form 8801 should be completed by individuals, corporations, trusts, and estates that had:

- an AMT liability in 1989 (or an amount on line 14 of Form 4626) and adjustments or tax preference items (other than exclusion items) in 1989;
- a minimum tax credit carryforward from 1989 to 1990; or
- a 1989 unallowed nonconventional source fuel credit or an unallowed orphan drug credit for any tax year after 1986 (see the instructions for line 20 of this form).

**Recordkeeping.**—Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carryforward. (See line 28 of your 1989 Form 8801.)

**Specific Instructions**

The AMT is attributable to two types of adjustments and tax preference items—"exclusion items" and "deferral items." The minimum tax credit is allowed only on the AMT attributable to deferral items.

**Deferral items** are generally adjustments and tax preference items that do not cause a permanent difference in taxable income over a number of years. An example is depreciation. **Exclusion items**, on the other hand, cause a permanent difference in taxable income. An example is the personal exemption.

**Line 1—Form 1041 filers.**—Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1989 Form 8656. For Part I of Form 8656, take into account only exclusion items (the amount included on lines 4e and 6d of Part I of Form 8656). On line 9, Part I of Form 8656, use the minimum tax credit net operating loss

**U.S. Individual  
Income Tax Return (X) 1990**

OMB No. 1545-0085

**Step 1  
Label**

(See page 14.)

Use IRS  
label.  
Otherwise,  
please print  
or type.

L A B E L  H E R E	Your first name and initial	Last name
	If a joint return, spouse's first name and initial	Last name
	Home address (number and street) (If you have a P.O. box, see page 14.)	Apt. no.
	City, town or post office, state, and ZIP code. (If you have a foreign address, see page 14.)	

**STATE**

Your social security no. 155  
Spouse's social security no. 156

**For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see page 3.**

**Presidential Election Campaign Fund (see page 15)**

Do you want \$1 to go to this fund?  Yes  No  
If joint return, does your spouse want \$1 to go to this fund?  Yes  No

**ELECT**

Note: Checking "Yes" will not change your tax or reduce your refund.

**Step 2  
Check your  
filing status**  
(Check only one.)

- 1  Single. (See page 16 to find out if you can file as head of household.)
- 2  Married filing joint return (even if only one had income) **MARS**
- 3  Married filing separate return. Enter spouse's social security number above and spouse's full name here ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 16.) If the qualifying person is your child but not your dependent, enter this child's name here ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 \_\_\_\_). (See page 17.)

**Step 3  
Figure your  
exemptions**  
(See page 17.)

If more than 7  
dependents,  
see page 20.

6a <input type="checkbox"/> Yourself	If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.				No. of boxes checked on 6a and 6b
6b <input type="checkbox"/> Spouse					No. of your children on 6c who:
<b>c Dependents:</b>	2. Check if under age 2	3. If age 2 or older, dependent's social security number	4. Dependent's relationship to you	5. No. of months lived in your home in 1990	
1. Name (first, initial, and last name)					

● lived with you **XOCAH**  
● didn't live with you due to divorce or separation (see page 21) **XOCAWH**  
No. of other dependents listed on 6c **XOPAR**  
**XOODEP**  
Add numbers entered on lines above **XTOT**

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶   
e Total number of exemptions claimed.

**Step 4  
Figure your  
total income**

Attach Copy B of your Forms W-2 and W-2P here.

Attach check or money order on top of any Forms W-2 or W-2P.

7 Wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.)	7	2
8a Taxable interest income (see page 23). (If over \$400, also complete and attach Schedule 1, Part I.)	8a	3
b Tax-exempt interest. (DO NOT include on line 8a.)	8b	4
9 Dividends. (If over \$400, also complete and attach Schedule 1, Part II.)	9	5
10a Total IRA distributions.	10a	
10b Taxable amount (see page 24).	10b	
11a Total pensions and annuities.	11a	
11b Taxable amount (see page 25).	11b	
12 Unemployment compensation (insurance) from Form(s) 1099-G.	12	17
13a Social security benefits.	13a	
13b Taxable amount (see page 28).	13b	
14 Add lines 7 through 13b (far right column). This is your total income.	▶ 14	

**Step 5  
Figure your  
adjusted  
gross  
income**

15a Your IRA deduction from applicable worksheet.	15a	
b Spouse's IRA deduction from applicable worksheet. Note: Rules for IRAs begin on page 30	15b	
c Add lines 15a and 15b. These are your total adjustments.	15c	
16 Subtract line 15c from line 14. This is your adjusted gross income. (If less than \$20,264, see "Earned income credit" on page 38.)	▶ 16	1

Step 6

17 Enter the amount from line 16. 17

18a Check if:  You were 65 or older  Spouse was 65 or older  Blind  Blind } Enter number of boxes checked ▶ 18a  AGEX

b If your parent (or someone else) can claim you as a dependent, check here. ▶ 18b  DSI

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 34 and check here. ▶ 18c

19 Enter your standard deduction. See page 35 for the chart (or worksheet) that applies to you. Be sure to enter your standard deduction here. 19 30

20 Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-.) 20

21 Multiply \$2,050 by the total number of exemptions claimed on line 6e. 21 31

22 Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your taxable income. ▶ 22 32

Step 7

Figure your tax, credits, and payments

If you want IRS to figure your tax, see the instructions for line 22 on page 36.

23 Find the tax on the amount on line 22. Check if from:  Tax Table (pages 49-54) or  Form 8615 (see page 36) 23 34

24a Credit for child and dependent care expenses. Complete and attach Schedule 2. 24a 39

b Credit for the elderly or the disabled. Complete and attach Schedule 3. 24b

c Add lines 24a and 24b. These are your total credits. 24c

25 Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.) 25 51

26 Advance earned income credit payments from Form W-2. 26

27 Add lines 25 and 26. This is your total tax. ▶ 27

28a Total Federal income tax withheld. (If any is from Form(s) 1099, check here .) 28a 58

b 1990 estimated tax payments and amount applied from 1989 return. 28b

c Earned income credit. See page 38 to find out if you can take this credit. 28c

d Add lines 28a, 28b, and 28c. These are your total payments. ▶ 28d 60 Amount paid with Form 4868

Step 8

Figure your refund or amount you owe

Attach check or money order on top of Form(s) W-2, etc. on page 1.

29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid. 29 65(-)

30 Amount of line 29 you want refunded to you. 30

31 Amount of line 29 you want applied to your 1991 estimated tax. 31 66

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040A" on it. 32 65(+)

33 Estimated tax penalty (see page 42). 33

Step 9

Sign your return

Keep a copy of this return for your records.

Paid preparer's use only

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: \_\_\_\_\_

Spouse's signature (if joint return, BOTH must sign): \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: \_\_\_\_\_

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  Preparer's social security no. \_\_\_\_\_

Firm's name (or yours if self-employed) and address: \_\_\_\_\_ E.I. No. \_\_\_\_\_ ZIP code: \_\_\_\_\_

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers (x)**

**1990**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer-provided dependent care benefits, only complete Part I, below, and Part III on the back.

**Part I**

**Persons or organizations who provided the care**

You MUST complete this part. (See page 46.)

1	a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identifying number (SSN or EIN)	d. Amount paid (see instructions)
		.....		
		.....		
2	(If you need more space, attach schedule.) Add the amounts in column d of line 1 and enter the total.			2

**Note:** If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

**Part II**

**Credit for child and dependent care expenses**

3	Enter the number of qualifying persons who were cared for in 1990. You must have shared the same home with the qualifying person(s). (See page 47 for the definition of a qualifying person.)			3
4	Enter the amount of <b>qualified</b> expenses you incurred and actually paid in 1990. See page 47 to find out which expenses qualify. <b>Caution:</b> If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23.			4 145
5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).			5
6	If you completed Part III on page 2, enter the <b>excluded benefits</b> , if any, from line 23.			6
7	Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.)			7
8	Compare the amounts on lines 4 and 7. Enter the <b>smaller</b> of the two amounts here.			8
9	You <b>must</b> enter your <b>earned income</b> . (See page 48 for the definition of earned income.)			9 146
10	If you are married filing a joint return, you <b>must</b> enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.)			10
11	If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the <b>smaller</b> of the two amounts here.			11
12	<ul style="list-style-type: none"> <li>• If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the <b>smaller</b> of the two amounts here.</li> <li>• All others, compare the amounts on lines 8 and 9. Enter the <b>smaller</b> of the two amounts here.</li> </ul>			12 147
13	Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 17.			13

If line 17 is:	Decimal amount is:	If line 17 is:	Decimal amount is:
Over—	But not over—	Over—	But not over—
\$0—10,000	.30	\$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000—28,000	.21
16,000—18,000	.26	28,000	.20
18,000—20,000	.25		

14 Multiply the amount on line 12 by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a.

13 x  
14 = 39

**Name & address**

Use IRS label (see page 9). If you don't have one, please print.

L A B E L  H E R E	Print your name (first, initial, last)	
	Home address (number and street). (If you have a P.O. box, see page 9.)	Apt. no.
	City, town or post office, state, and ZIP code. (If you have a foreign address, see page 9.)	

**STATE**

Please print your numbers like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Your social security number

--	--	--	--	--	--	--	--	--	--

Please see instructions on the back. Also, see the Form 1040EZ booklet.

**Presidential Election Campaign** (see page 9)  
 Do you want \$1 to go to this fund?  Yes  No **ELECT**  **Dollars** **Cents**

**Report your income**

Attach Copy B of Form(s) W-2 here. Attach tax payment on top of Form(s) W-2.

- Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) **2** <sub>1</sub>
- Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. **3** <sub>2</sub>
- Add line 1 and line 2. This is your **adjusted gross income**. **1** <sub>3</sub>
- Can your parents (or someone else) claim you on their return?  
 Yes. Do worksheet on back: enter amount from line E here.  
 No. Enter 5,300.00. This is the total of your standard deduction and personal exemption. **DSI** <sub>4</sub>

**Note:** You must check Yes or No.

5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**. **32** <sub>5</sub>

**Figure your tax**

- Enter your Federal income tax withheld from Box 9 of your W-2 form(s). **EXCESS FICA** **61** <sub>6</sub>
- Tax.** Use the amount on line 5 to find your tax in the tax table on pages 14-16 of the booklet. Enter the tax from the table on this line. **37** <sub>7</sub>

**Refund or amount you owe**

- If line 6 is larger than line 7, subtract line 7 from line 6. This is your **refund**. **65(-)** <sub>8</sub>
- If line 7 is larger than line 6, subtract line 6 from line 7. This is the **amount you owe**. Attach your payment for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040EZ" on it. **65(+)** <sub>9</sub>

**Sign your return**

Keep a copy of this form for your records.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

**X**


For IRS Use Only—Please do not write in boxes below.