Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1997
(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 1997, or other tax year beginning , 1997, ending , 19 | OMB No. 1545-0074

Label
(See instructions on page 10.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 10.	Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 10.		

For help in finding line instructions, see pages 2 and 3 in the booklet.

Presidential Election Campaign (See page 10.)

	Yes	No
Do you want $3 to go to this fund?		
If a joint return, does your spouse want $3 to go to this fund?		

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

Filing Status
Check only one box.

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

Exemptions
6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1997

If more than six dependents, see page 10.

d Total number of exemptions claimed

No. of boxes checked on 6a and 6b ____

No. of your children on 6c who:
- lived with you ____
- did not live with you due to divorce or separation (see page 11) ____

Dependents on 6c not entered above ____

Add numbers entered on lines above ▶ ☐

Income
Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 12.

Enclose but do not attach any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. DO NOT include on line 8a — 8b		
9	Dividends. Attach Schedule B if required	9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 12)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	Total IRA distributions — 15a — **b** Taxable amount (see page 13)	15b	
16a	Total pensions and annuities — 16a — **b** Taxable amount (see page 13)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — **b** Taxable amount (see page 14)	20b	
21	Other income. List type and amount—see page 15	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	

Adjusted Gross Income
If line 32 is under $29,290 (under $9,770 if a child did not live with you), see EIC inst. on page 21.

23	IRA deduction (see page 16)	23	
24	Medical savings account deduction. Attach Form 8853	24	
25	Moving expenses. Attach Form 3903 or 3903-F	25	
26	One-half of self-employment tax. Attach Schedule SE	26	
27	Self-employed health insurance deduction (see page 17)	27	
28	Keogh and self-employed SEP and SIMPLE plans	28	
29	Penalty on early withdrawal of savings	29	
30a	Alimony paid **b** Recipient's SSN ▶	30a	
31	Add lines 23 through 30a	31	
32	Subtract line 31 from line 22. This is your **adjusted gross income** ▶	32	

Tax Computation

33 Amount from line 32 (adjusted gross income) . . . 33

34a Check if: ☐ **You** were 65 or older, ☐ Blind; ☐ **Spouse** was 65 or older, ☐ Blind.
Add the number of boxes checked above and enter the total here . . . ▶ 34a

b If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 18 and check here . . . ▶ 34b ☐

35 Enter the **larger** of your:
- **Itemized deductions** from Schedule A, line 28, **OR**
- **Standard deduction** shown below for your filing status. **But** see page 18 if you checked any box on line 34a or 34b **or** someone can claim you as a dependent.
  - Single—$4,150
  - Married filing jointly or Qualifying widow(er)—$6,900
  - Head of household—$6,050
  - Married filing separately—$3,450

35

36 Subtract line 35 from line 33 . . . 36

If you want the IRS to figure your tax, see page 18.

37 If line 33 is $90,900 or less, multiply $2,650 by the total number of exemptions claimed on line 6d. If line 33 is over $90,900, see the worksheet on page 19 for the amount to enter . 37

38 **Taxable income.** Subtract line 37 from line 36. If line 37 is more than line 36, enter -0- . 38

39 **Tax.** See page 19. Check if any tax from **a** ☐ Form(s) 8814 **b** ☐ Form 4972 . . ▶ 39

Credits

40 Credit for child and dependent care expenses. Attach Form 2441 | 40

41 Credit for the elderly or the disabled. Attach Schedule R . . | 41

42 Adoption credit. Attach Form 8839 . . . | 42

43 Foreign tax credit. Attach Form 1116 . . . | 43

44 Other. Check if from **a** ☐ Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) ________ | 44

45 Add lines 40 through 44 . . . 45

46 Subtract line 45 from line 39. If line 45 is more than line 39, enter -0- . . . ▶ 46

Other Taxes

47 Self-employment tax. Attach Schedule SE . . . 47

48 Alternative minimum tax. Attach Form 6251 . . . 48

49 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . 49

50 Tax on qualified retirement plans (including IRAs) and MSAs. Attach Form 5329 if required 50

51 Advance earned income credit payments from Form(s) W-2 . . . 51

52 Household employment taxes. Attach Schedule H . . . 52

53 Add lines 46 through 52. This is your **total tax** . . . ▶ 53

Payments

54 Federal income tax withheld from Forms W-2 and 1099 . . | 54

55 1997 estimated tax payments and amount applied from 1996 return . | 55

56a **Earned income credit.** Attach Schedule EIC if you have a qualifying child **b** Nontaxable earned income: amount ▶ ________ and type ▶ ________ | 56a

Attach Forms W-2, W-2G, and 1099-R on the front.

57 Amount paid with Form 4868 (request for extension) . . . | 57

58 Excess social security and RRTA tax withheld (see page 27) | 58

59 Other payments. Check if from **a** ☐ Form 2439 **b** ☐ Form 4136 | 59

60 Add lines 54, 55, 56a, 57, 58, and 59. These are your **total payments** . . . ▶ 60

Refund

Have it directly deposited! See page 27 and fill in 62b, 62c, and 62d.

61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** 61

62a Amount of line 61 you want **REFUNDED TO YOU** . . . ▶ 62a

▶ **b** Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

63 Amount of line 61 you want **APPLIED TO YOUR 1998 ESTIMATED TAX** ▶ | 63

Amount You Owe

64 If line 53 is more than line 60, subtract line 60 from line 53. This is the **AMOUNT YOU OWE**. For details on how to pay, see page 27 . . . ▶ 64

65 Estimated tax penalty. Also include on line 64 . . . | 65

Sign Here

Keep a copy of this return for your records.

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.

Your signature	Date	Your occupation
Spouse's signature. If a joint return, BOTH must sign.	Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address			EIN
			ZIP code