California Resident Income Tax Return 1992

FORM **540**

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1992, ending _____, 19____

Your first name and initial | Last name | Your social security number

If joint return, also give spouse's name and initial | Last name | Spouse's social security number

Present home address — number and street including P.O. Box or rural route | Apt. no.

City, town or post office, state and ZIP code

Do Not Write In These Spaces

P
M
A
R
E

Step 2 Filing Status

Check only one.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter child's name here _____
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19____.

Step 3 Exemptions

Do not enter dollar amounts in the boxes.

Attach check or money order here.

6 If someone (such as your parent) can claim you as a dependent on his or her tax return, check the box here, skip lines 7 through 10 and enter -0- on line 11 . . . . . ● 6 ☐
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2 7
8 Blind: If you or your spouse is visually impaired, enter 1. If both are visually impaired, enter 2 8
9 Senior: If you or your spouse is 65 or older, enter 1. If both are 65 or older, enter 2 . . . . . ● 9
10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.
_____
_____ Enter the total number of dependents 10
11 Total number of exemptions. Add lines 7 through 10 11

Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

12 State wages from your Form W-2, box 25 . . . . . ● 12
13 Federal adjusted gross income from your Form 1040, line 31, your Form 1040A, line 16 or your Form 1040EZ, line 3 13
14 California adjustments – subtractions. Enter the amount from Schedule CA, line 15 . . . . . ● 14
15 Subtract line 14 from line 13. If less than zero, enter the result in brackets. See instructions 15
16 California adjustments – additions. Enter the amount from Schedule CA, line 23 . . . . . ● 16
17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● 17
18 Enter the larger of: • Your **standard deduction** (see instructions), **OR** • Your **itemized deductions** (from Schedule CA, line 29). . . . . ● 18
19 Taxable income. Subtract line 18 from line 17. If less than zero, enter -0- 19

Step 5 Tax

20 Enter tax. Check if from ☐ Tax Table or Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803. . . . . ● 20
Caution: If under age 14 and you have more than $1,200 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
21 Exemption credits.
Caution: See the instructions for line 21 and the worksheet and instructions in Step 6 before entering an amount on line 21.
Check if from ☐ line 21 instructions ☐ line 21 worksheet or ☐ Schedule P (540) . . . . . ◉ 21
22 Subtract line 21 from line 20. If less than zero, enter -0- 22
23 Tax from ☐ Schedule G-1 and from ☐ form FTB 5870A . . . . . ● 23
24 Add line 22 and line 23. Continue to Side 2 24

Step 6 Credits

25 Amount from Side 1, line 24 25

26 Credit for child and dependent care expenses. See instructions . . . . . ● 26

28 Enter credit name_____ code no._____ and amount . . . ▶ 28

29 Enter credit name_____ code no._____ and amount . . . ▶ 29

30 Enter credit name_____ code no._____ and amount . . . ▶ 30

31 To claim more than three credits, see instructions . . . . . ● 31

33 Total credits. Add lines 26 through 31. 33

34 Subtract line 33 from line 25. If less than zero, enter -0- 34

Step 7 Other Taxes

35 Alternative minimum tax. Attach Schedule P (540) . . . . . ● 35

36 Other taxes and credit recapture. See instructions . . . . . ● 36

37 Total tax. Add lines 34 through 36. . . . . ● 37

Step 8 Payments

38 California income tax withheld. Enter total from your 1992 Form(s) W-2 and 1099-R ■ 38

39 1992 California estimated tax and amount applied from your 1991 return. Include the amount paid with extension payment voucher (form FTB 3519). ■ 39

40 Renter's credit. Enter the amount from Schedule H (540), line 9 . . . . . ■ 40

41 Excess California SDI withheld. See instructions . . . . . ■ 41

42 Total payments. Add lines 38 through 41 42

Step 9 Overpaid Tax or Tax Due

43 Overpaid tax. If line 42 is larger than line 37, subtract line 37 from line 42 43

44 Amount of line 43 to be applied to your 1993 estimated tax . . . . . ■ 44

45 Amount of overpaid tax available this year. Subtract line 44 from line 43 . . . . . ■ 45

46 Tax due. If line 37 is larger than line 42, subtract line 42 from line 37 46

Step 10 Contributions

47 Contribution to California Seniors Special Fund. See instructions . . . . . ● 47

You may make a contribution of $1 or more to:

48 Alzheimer's Disease/Related Disorders Fund . . . . . ● 48

49 California Fund for Senior Citizens. . . . . ● 49

50 Rare and Endangered Species Preservation Program . . . . . ● 50

51 State Children's Trust Fund for the Prevention of Child Abuse . . . . . ● 51

52 California Breast Cancer Research Fund . . . . . ● 52

53 Veterans Memorial Account. . . . . ● 53

California Election Campaign Fund } 54 Your political party _____ amt. ($25 max) ▶ 54

55 Spouse's political party _____ amt. ($25 max) ▶ 55

56 Total contributions. Add lines 47 through 55 . . . . . ● 56

Step 11 Refund or Amount You Owe

57 **REFUND OR NO AMOUNT DUE.** Subtract line 56 from line 45. Mail your return to: **Franchise Tax Board, P.O. Box 942840, Sacramento, CA 94240-0000.** . . . . . ■ 57

58 **AMOUNT YOU OWE.** Add line 46 and line 56. Attach check or money order for full amount payable to "Franchise Tax Board." Write your social security number and "1992 Form 540" on it. Mail it with your return to: **Franchise Tax Board, P.O. Box 942867, Sacramento, CA 94267-0001**. . . . . ■ 58

Step 12 Interest and Penalties

59 Interest and late return and late payment penalties 59

60 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here . . . . . ☐ ■ 60

61 To reduce State printing costs, if you and your tax preparer do **not** need California income tax forms and instructions mailed to you next year, check here . . . . . ● 61 ☐

Sign Here

It is unlawful to forge a spouse's signature.

IMPORTANT: See the instructions for information on who must attach a copy of their federal income tax return and federal schedules.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 5

Your signature: X

Spouse's signature (if filing jointly, both must sign): X

Date

Signature of paid preparer (*declaration of preparer is based on all information of which preparer has any knowledge*)

Preparer's SSN/FEIN

Firm's name (or yours if self-employed)

Firm's address

California Tax Table

Use this table if you file Form 540EZ or if you file Form 540A and Form 540 and your taxable income on Form 540A, line 16, or Form 540, line 19 is $50,000 or less. If your taxable income on Form 540A, line 16 or Form 540, line 19 is over $50,000, use the Tax Rate Schedules on page 46. **Note:** Form 540EZ filers use filing status 1 only

Find Your Tax:

1. Find the amount of your taxable income on Form 540EZ or Form 540A, line 16 or Form 540, line 19.
2. Read down the column titled "If Your Taxable Income Is . . ." Find the amounts that apply to your taxable income.
3. Read across the column titled "The Tax For Filing Status." Find the amount of tax that applies to your filing status.

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	6,451	6,550	84	65	65	12,951	13,050	259	169	169
51	150	1	1	1	6,551	6,650	86	66	66	13,051	13,150	263	171	171
151	250	2	2	2	6,651	6,750	88	67	67	13,151	13,250	267	173	173
251	350	3	3	3	6,751	6,850	90	68	68	13,251	13,350	271	175	175
351	450	4	4	4	6,851	6,950	92	69	69	13,351	13,450	275	177	177
451	550	5	5	5	6,951	7,050	94	70	70	13,451	13,550	279	179	179
551	650	6	6	6	7,051	7,150	96	71	71	13,551	13,650	283	181	181
651	750	7	7	7	7,151	7,250	98	72	72	13,651	13,750	287	183	183
751	850	8	8	8	7,251	7,350	100	73	73	13,751	13,850	291	185	185
851	950	9	9	9	7,351	7,450	102	74	74	13,851	13,950	295	187	187
951	1,050	10	10	10	7,451	7,550	104	75	75	13,951	14,050	299	189	189
1,051	1,150	11	11	11	7,551	7,650	106	76	76	14,051	14,150	303	191	191
1,151	1,250	12	12	12	7,651	7,750	108	77	77	14,151	14,250	307	193	193
1,251	1,350	13	13	13	7,751	7,850	110	78	78	14,251	14,350	311	195	195
1,351	1,450	14	14	14	7,851	7,950	112	79	79	14,351	14,450	315	197	197
1,451	1,550	15	15	15	7,951	8,050	114	80	80	14,451	14,550	319	199	199
1,551	1,650	16	16	16	8,051	8,150	116	81	81	14,551	14,650	323	201	201
1,651	1,750	17	17	17	8,151	8,250	118	82	82	14,651	14,750	327	203	203
1,751	1,850	18	18	18	8,251	8,350	120	83	83	14,751	14,850	331	205	205
1,851	1,950	19	19	19	8,351	8,450	122	84	84	14,851	14,950	335	207	207
1,951	2,050	20	20	20	8,451	8,550	124	85	85	14,951	15,050	339	209	209
2,051	2,150	21	21	21	8,551	8,650	126	86	86	15,051	15,150	343	211	211
2,151	2,250	22	22	22	8,651	8,750	128	87	87	15,151	15,250	347	213	213
2,251	2,350	23	23	23	8,751	8,850	130	88	88	15,251	15,350	351	215	215
2,351	2,450	24	24	24	8,851	8,950	132	89	89	15,351	15,450	355	217	217
2,451	2,550	25	25	25	8,951	9,050	134	90	90	15,451	15,550	359	219	219
2,551	2,650	26	26	26	9,051	9,150	136	91	91	15,551	15,650	363	221	221
2,651	2,750	27	27	27	9,151	9,250	138	93	93	15,651	15,750	367	223	223
2,751	2,850	28	28	28	9,251	9,350	140	95	95	15,751	15,850	371	225	225
2,851	2,950	29	29	29	9,351	9,450	142	97	97	15,851	15,950	375	227	227
2,951	3,050	30	30	30	9,451	9,550	144	99	99	15,951	16,050	379	229	229
3,051	3,150	31	31	31	9,551	9,650	146	101	101	16,051	16,150	383	231	231
3,151	3,250	32	32	32	9,651	9,750	148	103	103	16,151	16,250	387	233	233
3,251	3,350	33	33	33	9,751	9,850	150	105	105	16,251	16,350	391	235	235
3,351	3,450	34	34	34	9,851	9,950	152	107	107	16,351	16,450	395	237	237
3,451	3,550	35	35	35	9,951	10,050	154	109	109	16,451	16,550	399	239	239
3,551	3,650	36	36	36	10,051	10,150	156	111	111	16,551	16,650	403	241	241
3,651	3,750	37	37	37	10,151	10,250	158	113	113	16,651	16,750	407	243	243
3,751	3,850	38	38	38	10,251	10,350	160	115	115	16,751	16,850	411	245	245
3,851	3,950	39	39	39	10,351	10,450	162	117	117	16,851	16,950	415	247	247
3,951	4,050	40	40	40	10,451	10,550	164	119	119	16,951	17,050	419	249	249
4,051	4,150	41	41	41	10,551	10,650	166	121	121	17,051	17,150	424	251	251
4,151	4,250	42	42	42	10,651	10,750	168	123	123	17,151	17,250	430	253	253
4,251	4,350	43	43	43	10,751	10,850	171	125	125	17,251	17,350	436	255	255
4,351	4,450	44	44	44	10,851	10,950	175	127	127	17,351	17,450	442	257	257
4,451	4,550	45	45	45	10,951	11,050	179	129	129	17,451	17,550	448	259	259
4,551	4,650	46	46	46	11,051	11,150	183	131	131	17,551	17,650	454	261	261
4,651	4,750	48	47	47	11,151	11,250	187	133	133	17,651	17,750	460	263	263
4,751	4,850	50	48	48	11,251	11,350	191	135	135	17,751	17,850	466	265	265
4,851	4,950	52	49	49	11,351	11,450	195	137	137	17,851	17,950	472	267	267
4,951	5,050	54	50	50	11,451	11,550	199	139	139	17,951	18,050	478	269	269
5,051	5,150	56	51	51	11,551	11,650	203	141	141	18,051	18,150	484	271	271
5,151	5,250	58	52	52	11,651	11,750	207	143	143	18,151	18,250	490	273	273
5,251	5,350	60	53	53	11,751	11,850	211	145	145	18,251	18,350	496	275	275
5,351	5,450	62	54	54	11,851	11,950	215	147	147	18,351	18,450	502	277	277
5,451	5,550	64	55	55	11,951	12,050	219	149	149	18,451	18,550	508	279	279
5,551	5,650	66	56	56	12,051	12,150	223	151	151	18,551	18,650	514	281	281
5,651	5,750	68	57	57	12,151	12,250	227	153	153	18,651	18,750	520	283	283
5,751	5,850	70	58	58	12,251	12,350	231	155	155	18,751	18,850	526	285	285
5,851	5,950	72	59	59	12,351	12,450	235	157	157	18,851	18,950	532	287	287
5,951	6,050	74	60	60	12,451	12,550	239	159	159	18,951	19,050	538	289	289
6,051	6,150	76	61	61	12,551	12,650	243	161	161	19,051	19,150	544	291	291
6,151	6,250	78	62	62	12,651	12,750	247	163	163	19,151	19,250	550	293	293
6,251	6,350	80	63	63	12,751	12,850	251	165	165	19,251	19,350	556	295	295
6,351	6,450	82	64	64	12,851	12,950	255	167	167	19,351	19,450	562	297	297

The tax table is continued on page 45.

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	568	299	299	26,451	26,550	1,045	537	537	33,451	33,550	1,653	817	931
19,551	19,650	574	301	301	26,551	26,650	1,053	541	541	33,551	33,650	1,662	821	937
19,651	19,750	580	303	303	26,651	26,750	1,061	545	545	33,651	33,750	1,671	825	943
19,751	19,850	586	305	305	26,751	26,850	1,069	549	549	33,751	33,850	1,680	829	949
19,851	19,950	592	307	307	26,851	26,950	1,077	553	553	33,851	33,950	1,690	833	955
19,951	20,050	598	309	309	26,951	27,050	1,085	557	557	33,951	34,050	1,699	837	961
20,051	20,150	604	311	311	27,051	27,150	1,093	561	561	34,051	34,150	1,708	842	967
20,151	20,250	610	313	313	27,151	27,250	1,101	565	565	34,151	34,250	1,718	848	973
20,251	20,350	616	315	315	27,251	27,350	1,109	569	569	34,251	34,350	1,727	854	979
20,351	20,450	622	317	317	27,351	27,450	1,117	573	573	34,351	34,450	1,736	860	985
20,451	20,550	628	319	319	27,451	27,550	1,125	577	577	34,451	34,550	1,746	866	993
20,551	20,650	634	321	321	27,551	27,650	1,133	581	581	34,551	34,650	1,755	872	1,001
20,651	20,750	640	323	323	27,651	27,750	1,141	585	585	34,651	34,750	1,764	878	1,009
20,751	20,850	646	325	325	27,751	27,850	1,149	589	589	34,751	34,850	1,773	884	1,017
20,851	20,950	652	327	327	27,851	27,950	1,157	593	595	34,851	34,950	1,783	890	1,025
20,951	21,050	658	329	329	27,951	28,050	1,165	597	601	34,951	35,050	1,792	896	1,033
21,051	21,150	664	331	331	28,051	28,150	1,173	601	607	35,051	35,150	1,801	902	1,041
21,151	21,250	670	333	333	28,151	28,250	1,181	605	613	35,151	35,250	1,811	908	1,049
21,251	21,350	676	335	335	28,251	28,350	1,189	609	619	35,251	35,350	1,820	914	1,057
21,351	21,450	682	337	337	28,351	28,450	1,197	613	625	35,351	35,450	1,829	920	1,065
21,451	21,550	688	339	339	28,451	28,550	1,205	617	631	35,451	35,550	1,839	926	1,073
21,551	21,650	694	341	341	28,551	28,650	1,213	621	637	35,551	35,650	1,848	932	1,081
21,651	21,750	700	345	345	28,651	28,750	1,221	625	643	35,651	35,750	1,857	938	1,089
21,751	21,850	706	349	349	28,751	28,850	1,229	629	649	35,751	35,850	1,866	944	1,097
21,851	21,950	712	353	353	28,851	28,950	1,237	633	655	35,851	35,950	1,876	950	1,105
21,951	22,050	718	357	357	28,951	29,050	1,245	637	661	35,951	36,050	1,885	956	1,113
22,051	22,150	724	361	361	29,051	29,150	1,253	641	667	36,051	36,150	1,894	962	1,121
22,151	22,250	730	365	365	29,151	29,250	1,261	645	673	36,151	36,250	1,904	968	1,129
22,251	22,350	736	369	369	29,251	29,350	1,269	649	679	36,251	36,350	1,913	974	1,137
22,351	22,450	742	373	373	29,351	29,450	1,277	653	685	36,351	36,450	1,922	980	1,145
22,451	22,550	748	377	377	29,451	29,550	1,285	657	691	36,451	36,550	1,932	986	1,153
22,551	22,650	754	381	381	29,551	29,650	1,293	661	697	36,551	36,650	1,941	992	1,161
22,651	22,750	760	385	385	29,651	29,750	1,301	665	703	36,651	36,750	1,950	998	1,169
22,751	22,850	766	389	389	29,751	29,850	1,309	669	709	36,751	36,850	1,959	1,004	1,177
22,851	22,950	772	393	393	29,851	29,950	1,318	673	715	36,851	36,950	1,969	1,010	1,185
22,951	23,050	778	397	397	29,951	30,050	1,327	677	721	36,951	37,050	1,978	1,016	1,193
23,051	23,150	784	401	401	30,051	30,150	1,336	681	727	37,051	37,150	1,987	1,022	1,201
23,151	23,250	790	405	405	30,151	30,250	1,346	685	733	37,151	37,250	1,997	1,028	1,209
23,251	23,350	796	409	409	30,251	30,350	1,355	689	739	37,251	37,350	2,006	1,034	1,217
23,351	23,450	802	413	413	30,351	30,450	1,364	693	745	37,351	37,450	2,015	1,040	1,225
23,451	23,550	808	417	417	30,451	30,550	1,374	697	751	37,451	37,550	2,025	1,046	1,233
23,551	23,650	814	421	421	30,551	30,650	1,383	701	757	37,551	37,650	2,034	1,052	1,241
23,651	23,750	821	425	425	30,651	30,750	1,392	705	763	37,651	37,750	2,043	1,058	1,249
23,751	23,850	829	429	429	30,751	30,850	1,401	709	769	37,751	37,850	2,052	1,064	1,257
23,851	23,950	837	433	433	30,851	30,950	1,411	713	775	37,851	37,950	2,062	1,070	1,265
23,951	24,050	845	437	437	30,951	31,050	1,420	717	781	37,951	38,050	2,071	1,076	1,273
24,051	24,150	853	441	441	31,051	31,150	1,429	721	787	38,051	38,150	2,080	1,082	1,281
24,151	24,250	861	445	445	31,151	31,250	1,439	725	793	38,151	38,250	2,090	1,088	1,289
24,251	24,350	869	449	449	31,251	31,350	1,448	729	799	38,251	38,350	2,099	1,094	1,297
24,351	24,450	877	453	453	31,351	31,450	1,457	733	805	38,351	38,450	2,108	1,100	1,305
24,451	24,550	885	457	457	31,451	31,550	1,467	737	811	38,451	38,550	2,118	1,106	1,313
24,551	24,650	893	461	461	31,551	31,650	1,476	741	817	38,551	38,650	2,127	1,112	1,321
24,651	24,750	901	465	465	31,651	31,750	1,485	745	823	38,651	38,750	2,136	1,118	1,329
24,751	24,850	909	469	469	31,751	31,850	1,494	749	829	38,751	38,850	2,145	1,124	1,337
24,851	24,950	917	473	473	31,851	31,950	1,504	753	835	38,851	38,950	2,155	1,130	1,345
24,951	25,050	925	477	477	31,951	32,050	1,513	757	841	38,951	39,050	2,164	1,136	1,353
25,051	25,150	933	481	481	32,051	32,150	1,522	761	847	39,051	39,150	2,173	1,142	1,361
25,151	25,250	941	485	485	32,151	32,250	1,532	765	853	39,151	39,250	2,183	1,148	1,369
25,251	25,350	949	489	489	32,251	32,350	1,541	769	859	39,251	39,350	2,192	1,154	1,377
25,351	25,450	957	493	493	32,351	32,450	1,550	773	865	39,351	39,450	2,201	1,160	1,385
25,451	25,550	965	497	497	32,451	32,550	1,560	777	871	39,451	39,550	2,211	1,166	1,393
25,551	25,650	973	501	501	32,551	32,650	1,569	781	877	39,551	39,650	2,220	1,172	1,401
25,651	25,750	981	505	505	32,651	32,750	1,578	785	883	39,651	39,750	2,229	1,178	1,409
25,751	25,850	989	509	509	32,751	32,850	1,587	789	889	39,751	39,850	2,238	1,184	1,417
25,851	25,950	997	513	513	32,851	32,950	1,597	793	895	39,851	39,950	2,248	1,190	1,425
25,951	26,050	1,005	517	517	32,951	33,050	1,606	797	901	39,951	40,050	2,257	1,196	1,433
26,051	26,150	1,013	521	521	33,051	33,150	1,615	801	907	40,051	40,150	2,266	1,202	1,441
26,151	26,250	1,021	525	525	33,151	33,250	1,625	805	913	40,151	40,250	2,276	1,208	1,449
26,251	26,350	1,029	529	529	33,251	33,350	1,634	809	919	40,251	40,350	2,285	1,214	1,457
26,351	26,450	1,037	533	533	33,351	33,450	1,643	813	925	40,351	40,450	2,294	1,220	1,465

The tax table is continued on page 46.

California Tax Table — Continued

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	2,304	1,226	1,473	43,951	44,050	2,629	1,436	1,796	47,451	47,550	2,955	1,651	2,121
40,551	40,650	2,313	1,232	1,481	44,051	44,150	2,638	1,442	1,805	47,551	47,650	2,964	1,659	2,131
40,651	40,750	2,322	1,238	1,489	44,151	44,250	2,648	1,448	1,815	47,651	47,750	2,973	1,667	2,140
40,751	40,850	2,331	1,244	1,498	44,251	44,350	2,657	1,454	1,824	47,751	47,850	2,982	1,675	2,149
40,851	40,950	2,341	1,250	1,508	44,351	44,450	2,666	1,460	1,833	47,851	47,950	2,992	1,683	2,159
40,951	41,050	2,350	1,256	1,517	44,451	44,550	2,676	1,466	1,842	47,951	48,050	3,001	1,691	2,168
41,051	41,150	2,359	1,262	1,526	44,551	44,650	2,685	1,472	1,852	48,051	48,150	3,010	1,699	2,177
41,151	41,250	2,369	1,268	1,536	44,651	44,750	2,694	1,478	1,861	48,151	48,250	3,020	1,707	2,187
41,251	41,350	2,378	1,274	1,545	44,751	44,850	2,703	1,484	1,870	48,251	48,350	3,029	1,715	2,196
41,351	41,450	2,387	1,280	1,554	44,851	44,950	2,713	1,490	1,880	48,351	48,450	3,038	1,723	2,205
41,451	41,550	2,397	1,286	1,563	44,951	45,050	2,722	1,496	1,889	48,451	48,550	3,048	1,731	2,214
41,551	41,650	2,406	1,292	1,573	45,051	45,150	2,731	1,502	1,898	48,551	48,650	3,057	1,739	2,224
41,651	41,750	2,415	1,298	1,582	45,151	45,250	2,741	1,508	1,908	48,651	48,750	3,066	1,747	2,233
41,751	41,850	2,424	1,304	1,591	45,251	45,350	2,750	1,514	1,917	48,751	48,850	3,075	1,755	2,242
41,851	41,950	2,434	1,310	1,601	45,351	45,450	2,759	1,520	1,926	48,851	48,950	3,085	1,763	2,252
41,951	42,050	2,443	1,316	1,610	45,451	45,550	2,769	1,526	1,935	48,951	49,050	3,094	1,771	2,261
42,051	42,150	2,452	1,322	1,619	45,551	45,650	2,778	1,532	1,945	49,051	49,150	3,103	1,779	2,270
42,151	42,250	2,462	1,328	1,629	45,651	45,750	2,787	1,538	1,954	49,151	49,250	3,113	1,787	2,280
42,251	42,350	2,471	1,334	1,638	45,751	45,850	2,796	1,544	1,963	49,251	49,350	3,122	1,795	2,289
42,351	42,450	2,480	1,340	1,647	45,851	45,950	2,806	1,550	1,973	49,351	49,450	3,131	1,803	2,298
42,451	42,550	2,490	1,346	1,656	45,951	46,050	2,815	1,556	1,982	49,451	49,550	3,141	1,811	2,307
42,551	42,650	2,499	1,352	1,666	46,051	46,150	2,824	1,562	1,991	49,551	49,650	3,150	1,819	2,317
42,651	42,750	2,508	1,358	1,675	46,151	46,250	2,834	1,568	2,001	49,651	49,750	3,159	1,827	2,326
42,751	42,850	2,517	1,364	1,684	46,251	46,350	2,843	1,574	2,010	49,751	49,850	3,168	1,835	2,335
42,851	42,950	2,527	1,370	1,694	46,351	46,450	2,852	1,580	2,019	49,851	49,950	3,178	1,843	2,345
42,951	43,050	2,536	1,376	1,703	46,451	46,550	2,862	1,586	2,028	49,951	50,000	3,185	1,849	2,352
43,051	43,150	2,545	1,382	1,712	46,551	46,650	2,871	1,592	2,038	OVER $50,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES BELOW.				
43,151	43,250	2,555	1,388	1,722	46,651	46,750	2,880	1,598	2,047					
43,251	43,350	2,564	1,394	1,731	46,751	46,850	2,889	1,604	2,056					
43,351	43,450	2,573	1,400	1,740	46,851	46,950	2,899	1,610	2,066					
43,451	43,550	2,583	1,406	1,749	46,951	47,050	2,908	1,616	2,075					
43,551	43,650	2,592	1,412	1,759	47,051	47,150	2,917	1,622	2,064					
43,651	43,750	2,601	1,418	1,768	47,151	47,250	2,927	1,628	2,094					
43,751	43,850	2,610	1,424	1,777	47,251	47,350	2,936	1,635	2,103					
43,851	43,950	2,620	1,430	1,787	47,351	47,450	2,945	1,643	2,112					

1992 Tax Rate Schedules

Caution: Use only if taxable income (Form 540A, line 16 or Form 540, line 19) is more than **$50,000.** If **$50,000** or less, use the **Tax Table.**

Schedule X -

Use if your filing status is
Single or Married Filing Separate

If the amount on Form 540A, line 16 or Form 540, line 19, is over—	But not over—	Enter on Form 540A, line 17 or Form 540, line 20,			of the amount over—
$ 0	$ 4,552	$ 0	+	1.0%	$ 0
4,552	10,789	45.52	+	2.0%	4,552
10,789	17,027	170.26	+	4.0%	10,789
17,027	23,637	419.78	+	6.0%	17,027
23,637	29,873	816.38	+	8.0%	23,637
29,873	103,600	1,315.26	+	9.3%	29,873
103,600	207,200	8,171.87	+	10.0%	103,600
207,200	and over	18,531.87	+	11.0%	207,200

Schedule Y -

Use if your filing status is
Married Filing Joint or Qualifying Widow(er) with Dependent Child

$ 0	$ 9,104	$ 0	+	1.0%	$ 0
9,104	21,578	91.04	+	2.0%	9,104
21,578	34,054	340.52	+	4.0%	21,578
34,054	47,274	839.56	+	6.0%	34,054
47,274	59,746	1,632.76	+	8.0%	47,274
59,746	207,200	2,630.52	+	9.3%	59,746
207,200	414,400	16,343.74	+	10.0%	207,200
414,400	and over	37,063.74	+	11.0%	414,400

Schedule Z -

Use if your filing status is
Head of Household

$ 0	$ 9,105	$ 0	+	1.0%	$ 0
9,105	21,579	91.05	+	2.0%	9,105
21,579	27,815	340.53	+	4.0%	21,579
27,815	34,425	589.97	+	6.0%	27,815
34,425	40,662	986.57	+	8.0%	34,425
40,662	141,015	1,485.53	+	9.3%	40,662
141,015	282,030	10,818.36	+	10.0%	141,015
282,030	and over	24,919.86	+	11.0%	282,030