



Department of the Treasury
Internal Revenue Service

1992 Federal Tax Forms Advance Proof Copies

(Revised July 1992)

IMPORTANT NOTICE

Attached are advance proof copies of the following major 1992 Federal tax forms, schedules, and worksheets for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040 and the Personal Exemption Worksheet
- Schedule A and the Itemized Deductions Worksheet, Schedules B, C, D, E, EIC, F, R, and SE of Form 1040
- **NEW** Schedule C-EZ, Net Profit From Business, of Form 1040
- 1992 Tax Table for Form 1040. The ceiling for this Tax Table has been raised to \$100,000 (the upper limit for the Tax Table used with Forms 1040A and 1040EZ will remain at \$50,000).
- 1992 Tax Rate Schedules
- Form 2441, Child and Dependent Care Expenses

Please note these advance proofs are subject to change and OMB approval before being released for printing later this year.

The new item in this package, Schedule C-EZ, is for use by self-employed filers of Form 1040 with gross receipts of \$25,000 or less, and business expenses of \$2,000 or less. Other filing criteria also apply.

We have circled major changes to the other items in this package.

If you have suggestions for improving any of these materials, please let us know by September 7, 1992. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., N.W., Washington, DC 20224. Although we may be unable to give detailed responses to your comments, each suggestion will be carefully considered before final versions are issued.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866. There will be a release of advance proofs of other major tax forms in August.

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