Form 1040 U.S. Individual Income Tax Return 1991 (8)

For the year Jan.–Dec. 31, 1991, or other tax year beginning , 1991, ending , 19 | OMB No. 1545-0074

Label (See instructions on page 11.) 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 11. | Apt. no.

City, town or post office, state, and ZIP code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Presidential Election Campaign (See page 11.)

Do you want $1 to go to this fund? Yes [ ] No [X] Note: Checking "Yes" will not change your tax or reduce your refund.

If joint return, does your spouse want $1 to go to this fund? Yes [ ] No [X]

Filing Status

1 [ ] Single

2 [X] 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 12.) 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 12.)

Check only one box.

Exemptions (See page 12.)

6a [X] **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 [X] **Spouse**

c **Dependents:**

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1991
			DAU.	12
			DAU.	12

If more than six dependents, see page 13.

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

No. of boxes checked on 6a and 6b: 2

No. of your children on 6c who:
- lived with you: 2
- didn't live with you due to divorce or separation (see page 14):

No. of other dependents on 6c:

Add numbers entered on lines above ▶: 4

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 10.

Attach check or money order on top of any Forms W-2, W-2G, or 1099-R.

7	Wages, salaries, tips, etc. *(attach Form(s) W-2)*	7	25,922
8a	**Taxable** Interest income *(also attach Schedule B if over $400)*	8a	21
b	**Tax-exempt** interest income (see page 16). DON'T include on line 8a (8b)		
9	Dividend income *(also attach Schedule B if over $400)*	9	
10	Taxable refunds of state and local income taxes, if any, from worksheet on page 16	10	
11	Alimony received	11	
12	Business income or (loss) *(attach Schedule C)*	12	
13	Capital gain or (loss) *(attach Schedule D)*	13	
14	Capital gain distributions not reported on line 13 (see page 17)	14	
15	Other gains or (losses) *(attach Form 4797)*	15	
16a	Total IRA distributions (16a) — 16b Taxable amount (see page 17)	16b	
17a	Total pensions and annuities (17a) — 17b Taxable amount (see page 17)	17b	
18	Rents, royalties, partnerships, estates, trusts, etc. *(attach Schedule E)*	18	
19	Farm income or (loss) *(attach Schedule F)*	19	(36,034)
20	Unemployment compensation (insurance) (see page 18)	20	
21a	Social security benefits. (21a) — 21b Taxable amount (see page 18)	21b	
22	Other income (list type and amount—see page 19)	22	
23	Add the amounts shown in the far right column for lines 7 through 22. This is your **total income** ▶	23	(10,091)

Adjustments to Income (See page 19.)

24a	Your IRA deduction, from applicable worksheet on page 20 or 21	24a	
b	Spouse's IRA deduction, from applicable worksheet on page 20 or 21	24b	
25	One-half of self-employment tax (see page 21)	25	
26	Self-employed health insurance deduction, from worksheet on page 22	26	
27	Keogh retirement plan and self-employed SEP deduction	27	
28	Penalty on early withdrawal of savings	28	
29	Alimony paid. Recipient's SSN ▶	29	
30	Add lines 24a through 29. These are your **total adjustments** ▶	30	

Adjusted Gross Income

31	Subtract line 30 from line 23. This is your **adjusted gross income.** *If this amount is less than $21,250 and a child lived with you, see page 45 to find out if you can claim the "Earned Income Credit" on line 56.* ▶	31	(10,091)

Cat. No. 11320B

41621

Tax Computation

If you want the IRS to figure your tax, see page 24.

32	Amount from line 31 (adjusted gross income)	32	(10,091)
33a	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 ▶ 33a		
b	If your parent (or someone else) can claim you as a dependent, check here ▶ 33b ☐		
c	If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 23 and check here ▶ 33c ☐		
34	Enter the larger of your: **Itemized deductions** (from Schedule A, line 26), OR **Standard deduction** (shown below for your filing status). **Caution:** *If you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero.* • Single—$3,400 • Head of household—$5,000 • Married filing jointly or Qualifying widow(er)—$5,700 • Married filing separately—$2,850	34	5,700
35	Subtract line 34 from line 32	35	0
36	If line 32 is $75,000 or less, multiply $2,150 by the total number of exemptions claimed on line 6e. If line 32 is over $75,000, see page 24 for the amount to enter	36	8,600
37	**Taxable income.** Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-.)	37	0
38	Enter tax. Check if from a ☐ Tax Table, b ☐ Tax Rate Schedules, c ☐ Schedule D, or d ☐ Form 8615 (see page 24). (Amount, if any, from Form(s) 8814 ▶ e ____ .)	38	
39	Additional taxes (see page 24). Check if from a ☐ Form 4970 b ☐ Form 4972	39	
40	Add lines 38 and 39 ▶	40	0

Credits

(See page 25.)

41	Credit for child and dependent care expenses *(attach Form 2441)*	41	
42	Credit for the elderly or the disabled *(attach Schedule R)*	42	
43	Foreign tax credit *(attach Form 1116)*	43	
44	Other credits (see page 25). Check if from a ☐ Form 3800 b ☐ Form 8396 c ☐ Form 8801 d ☐ Form (specify) ____	44	
45	Add lines 41 through 44	45	
46	Subtract line 45 from line 40. (If line 45 is more than line 40, enter -0-.) ▶	46	0

Other Taxes

47	Self-employment tax *(attach Schedule SE)*	47	
48	Alternative minimum tax *(attach Form 6251)*	48	
49	Recapture taxes (see page 26). Check if from a ☐ Form 4255 b ☐ Form 8611 c ☐ Form 8828	49	
50	Social security and Medicare tax on tip income not reported to employer *(attach Form 4137)*	50	
51	Tax on an IRA or a qualified retirement plan *(attach Form 5329)*	51	
52	Advance earned income credit payments from Form W-2	52	
53	Add lines 46 through 52. This is your **total tax** ▶	53	0

Payments

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

54	Federal income tax withheld (If any is from Form(s) 1099, check ▶ ☐)	54	408
55	1991 estimated tax payments and amount applied from 1990 return	55	
56	**Earned income credit** *(attach Schedule EIC)*	56	
57	Amount paid with Form 4868 (extension request)	57	
58	Excess social security, Medicare, and RRTA tax withheld (see page 27)	58	
59	Other payments (see page 27). Check if from a ☐ Form 2439 b ☐ Form 4136	59	
60	Add lines 54 through 59. These are your **total payments** ▶	60	408

Refund or Amount You Owe

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** ▶	61	408
62	Amount of line 61 to be **REFUNDED TO YOU** ▶	62	408
63	Amount of line 61 to be **APPLIED TO YOUR 1992 ESTIMATED TAX** ▶	63	
64	If line 53 is more than line 60, subtract line 60 from line 53. 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 "1991 Form 1040" on it.	64	
65	Estimated tax penalty (see page 28). 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.

	Date	Your occupation
Your signature ✓		FARMER
Spouse's signature (if joint return, BOTH must sign) ✓	Date	Spouse's occupation NURSE

Paid Preparer's Use Only

Preparer's signature	Ronald Cuma	Date 3/28/92	Check if self-employed ☐
Firm's name (or yours if self-employed) and address	Skowhegan Insurance Agy P.O. Box 550, Skowhegan, ME	E.I. No. 01:0375917	ZIP code 04976

Preparer's social security no.

0007-SWP-005802959
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SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (X)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, or Form 1065.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1991

Attachment Sequence No. 14

Name of proprietor

Social security number (SSN)

A Principal product (describe in one or two words your principal crop or activity for the current tax year.) RAISING HORSES, BEEF HAY & CORN

B Enter principal agricultural activity code (from page 2) ▶ 2170

D Employer ID number (Not SSN)

C Accounting method: (1) [X] Cash (2) [ ] Accrual

E Did you make an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year? [ ] Yes [X] No

F Did you "materially participate" in the operation of this business during 1991? (If "No," see instructions for limitations on losses.) [X] Yes [ ] No

G Do you elect, or did you previously elect, to currently deduct certain preproductive period expenses? (See instructions.) [X] Does not apply [ ] Yes [ ] No

Part I Farm Income—Cash Method—Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	27417		
2	Cost or other basis of livestock and other items reported on line 1	2	1275		
3	Subtract line 2 from line 1			3	26142
4	Sales of livestock, produce, grains, and other products you raised			4	22264
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	
6a	Agricultural program payments (see instructions)	6a	640	6b Taxable amount	640
7	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election (see instructions)			7a	
b	CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	
8	Crop insurance proceeds and certain disaster payments (see instructions):				
a	Amount received in 1991	8a		8b Taxable amount	
c	If election to defer to 1992 is attached, check here ▶ [ ]			8d Amount deferred from 1990	
9	Custom hire (machine work) income			9	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)			10	
11	Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 52. This is your **gross income** ▶			11	49046

Part II Farm Expenses—Cash and Accrual Method (Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.)

12	Breeding fees	12		25	Labor hired (less jobs credit)	25	2499
13	Car and truck expenses (see instructions—also attach Form 4562).	13		26	Pension and profit-sharing plans	26	
14	Chemicals	14	1303	27	Rent or lease (see instructions):		
15	Conservation expenses (attach Form 8845)	15		a	Vehicles, machinery, and equipment	27a	
16	Custom hire (machine work)	16		b	Other (land, animals, etc.)	27b	2448
17	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	17	29115	28	Repairs and maintenance	28	4170
18	Employee benefit programs other than on line 26	18		29	Seeds and plants purchased	29	1203
19	Feed purchased	19	1346	30	Storage and warehousing	30	
20	Fertilizers and lime	20		31	Supplies purchased	31	6410
21	Freight and trucking	21	90	32	Taxes	32	
22	Gasoline, fuel, and oil	22	2463	33	Utilities	33	1556
23	Insurance (other than health)	23	2870	34	Veterinary fees and medicine	34	227
24	Interest:			35	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	24a	3801	a	TRADE JOURNALS	35a	323
b	Other	24b	24344	b	ADVERTISING	35b	737
				c	ACCOUNTING	35c	175
				d		35d	
				e		35e	
				f		35f	

36	Add lines 12 through 35f. These are your **total expenses** ▶	36	85080
37	**Net farm profit or (loss).** Subtract line 36 from line 11. If a profit, enter on Form 1040, line 19, and on Schedule SE, line 1. If a loss, you MUST go on to line 38 (fiduciaries and partnerships, see instructions)	37	(36034)
38	If you have a loss, you MUST check the box that describes your investment in this activity (see instructions). If you checked 38a, enter the loss on Form 1040, line 19, and Schedule SE, line 1. If you checked 38b, you MUST attach **Form 6198.**	38a [X] All investment is at risk. 38b [ ] Some investment is not at risk.	

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Form **4562**

Department of the Treasury
Internal Revenue Service (X)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172

1991

Attachment Sequence No. **67**

Name(s) shown on return

Identifying number

Business or activity to which this form relates
(1) RAISING HORSES, BEEF, HAY + CORN

Part I **Election To Expense Certain Tangible Property (Section 179)** (Note: *If you have any "Listed Property," complete Part V.*)

1	Maximum dollar limitation (see instructions)	1	$10,000
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation—Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year—Subtract line 4 from line 1, but do not enter less than -0-	5	

	(a) Description of property	(b) Cost	(c) Elected cost
6			

7	Listed property—Enter amount from line 26	7	
8	Total elected cost of section 179 property—Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction—Enter the lesser of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1990 (see instructions)	10	
11	Taxable income limitation—Enter the lesser of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction—Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1992—Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for automobiles, certain other vehicles, cellular telephones, computers, or property used for entertainment, recreation, or amusement (listed property). Instead, use Part V for listed property.*

Part II **MACRS Depreciation For Assets Placed in Service ONLY During Your 1991 Tax Year (Do Not Include Listed Property)**

	(a) Classification of property	(b) Mo. and yr. placed in service	(c) Basis for depreciation (Business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14	General Depreciation System (GDS) (see instructions):						
a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
h	Nonresidential real property			31.5 yrs.	MM	S/L	
				31.5 yrs.	MM	S/L	
15	Alternative Depreciation System (ADS) (see instructions):						
a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part III **Other Depreciation (Do Not Include Listed Property)**

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1991 (see instructions)	16	29,115
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	

Part IV **Summary**

19	Listed property—Enter amount from line 25	19	
20	Total—Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	20	29,115
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

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MAINE INDIVIDUAL INCOME TAX RETURN
1991 1040S-ME RESIDENT SHORT FORM
FOR FULL-YEAR MAINE RESIDENTS ONLY

STEP 1 Use Preprinted Label, Otherwise Print or Type

LABEL

You

Spouse's first name and initial | Last name

Your occupation: FARMER

Spouse's occupation: NURSE

STEP 2 Indicate Your Filing Status and Number of Exemptions

FILING STATUS (CHECK ONLY ONE)

1 ☐ Single
2 ☒ Married Filing Jointly
3 ☐ Head-of-Household
4 ☐ Married Filing Separately — Spouse Social Security # _____
5 ☐ Surviving Spouse with Dependent Child

6 NUMBER OF EXEMPTIONS: 4

Check if: You were ☐ Over 65 ☐ Blind
Spouse was ☐ Over 65 ☐ Blind

STEP 3 Figure Your Taxable Income

7	FEDERAL ADJUSTED GROSS INCOME. (From your Federal Form 1040EZ, Line 3 or 1040A, Line 16 or 1040, Line 31) ➤	7	(10,091)
8	MAINE STATE RETIREMENT CONTRIBUTIONS ➤	8	
9	U.S. GOVERNMENT BOND INTEREST included in Federal Adjusted Gross Income ➤	9	( )
10	MAINE ADJUSTED GROSS INCOME. (Add Lines 7 and 8, subtract Line 9)	10	(10,091)
11a	STANDARD DEDUCTION. (See Instructions) ➤	11a	(-7000)
11b	EXEMPTION. Multiply number of exemptions in Box 6 by $2,100	11b	(8400)
12	TAXABLE INCOME. (Line 10 minus Lines 11a and 11b) ➤	12	(24,191)
13	INCOME TAX. (Find the tax for the amount on Line 12 in the tax table)	13	0
14	USE TAX (SALES TAX). (See Instructions, an entry must be made on this line) ➤	14	0

STEP 4 Figure Your Tax and Contributions

15 CONTRIBUTIONS.
a Democratic Party ➤ ☐ $1 ☐ $5 ☐ $10 ☐ Other $ _____
b Republican Party ➤ ☐ $1 ☐ $5 ☐ $10 ☐ Other $ _____
c Endangered and Nongame Wildlife Fund ➤ ☐ $1 ☐ $5 ☐ $10 ☐ Other $ _____
d Maine Children's Trust Fund ➤ ☐ $1 ☐ $5 ☐ $10 ☐ Other $ _____
Total — 15: 0

BE SURE TO:
- ENCLOSE W-2 FORMS
- SIGN THIS RETURN

16	TOTAL TAX AND CONTRIBUTIONS. (Add Lines 13, 14, and 15)	16	0

STEP 5 Figure Your Refund or Amount Due

17	WITHHOLDING. (Enclose W-2 and 1099 Forms) ➤	17	38 33
18	REFUND. If Line 17 is more than Line 16, subtract Line 16 from Line 17. Enter result here ➤	18	38 33
19	AMOUNT DUE. If Line 16 is more than Line 17, subtract Line 17 from Line 16. Enter result here ➤	19	

Next Year's Return

To reduce state printing costs and postage, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right ➤ ☐

Office use only — FD _____ I _____ P _____ LFP _____ ☐ NM ☐ MO ☐ CK ☐ CA

Enclose State copy of Form W-2 and Form 1099 here

Attach check or money order 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 thay are true, correct, and complete. (If filing jointly, BOTH must sign even if only one had income.)

Your signature _____ Date _____

Spouse's signature _____ Date _____

Signature of preparer other than taxpayer _____ Date _____

Preparer's Federal Identification Number or Social Security Number: 01-0375917

Taxpayer's Daytime Phone Number (Optional) Home _____ Work _____

Please file this return, together with check made payable to TREASURER, STATE OF MAINE, with the: ➤

Bureau of Taxation
Income Tax Division
State Office Building
Augusta, ME 04332-1066

DO NOT SEND CASH • WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR CHECK.

0007-SWP-005802962
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