

**General Description Booklet**  
**for the**  
**1993 PUBLIC USE TAX FILE**

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# 1993 PUBLIC USE TAX FILE

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## **1993 PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 1993 Individual Public Use Tax File, which contains 94,202 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 114.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1993.

The Public Use Tax Files, which have been produced since 1960, consist of detailed information taken from actual tax returns. These files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar 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 Public Use File is designed for making national level estimates. State codes are, however, provided for most returns with incomes under \$200,000. State estimates derived from this file, especially for the smaller states, should be used with caution. The 1993 file can be purchased through the Internal Revenue Service, Statistics of Income. Any questions concerning the cost and acquisition of the current Individual Tax File or past tax files for 1987 - 1992 should be directed to:

Daniel F. Skelly, Director  
Statistics of Income CP:R:S  
Internal Revenue Service  
P.O. Box 2608  
Washington, DC 20013-2608

Telephone number: (202) 874-0700  
Fax number: (202) 874-0922

Public Use Files for each of the Tax Years 1960, 1962, and 1966 through 1986 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services  
Center for Electronic Records, (NSXA)  
National Archives and Records Administration  
8601 Adelphi Road  
College Park, MD 20740-6001  
(301) 713-6630

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

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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**

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, to make sure that it will be impossible to know 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 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 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 taxes 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".

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<sup>1</sup>Returns sampled at 100 percent for the Statistics of Income program 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; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

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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, and the number not State-coded for disclosure reasons as described above.

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For greater details on this and other disclosure protection techniques used by the Statistics of Income, 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.

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**SAMPLE BY STATE**

<b><u>STATE:</u></b>	<b><u>NUMBER OF RECORDS</u></b>	<b><u>WEIGHTED TOTAL</u></b>
High Income <sup>3</sup>	32,820	1,007,277
Alabama	840	1,794,926
Alaska	232	310,849
Arizona	902	1,675,582
Arkansas	516	1,001,591
California	8,806	13,410,008
Colorado	984	1,715,081
Connecticut	814	1,405,447
Delaware	166	341,680
District of Columbia	150	240,560
Florida	3,111	5,221,077
Georgia	1,523	3,045,835
Hawaii	309	542,895
Idaho	287	418,017
Illinois	2,685	5,149,236
Indiana	1,193	2,466,144
Iowa	798	1,390,300
Kansas	621	1,059,108
Kentucky	771	1,622,388
Louisiana	816	1,598,710
Maine	286	558,258
Maryland	1,192	2,346,961
Massachusetts	1,523	2,732,380
Michigan	1,993	4,213,123
Minnesota	1,171	2,175,747
Mississippi	476	978,721
Missouri	1,154	2,240,992
Montana	222	333,408
Nebraska	422	718,070
Nevada	385	636,806
New Hampshire	275	519,251
New Jersey	1,970	3,592,315
New Mexico	369	668,154
New York	4,060	7,491,919
North Carolina	1,528	3,282,097
North Dakota	192	272,308

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These returns do not include the State code.

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## SAMPLE BY STATE

<u>STATE:</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
Ohio	2,286	4,859,626
Oklahoma	753	1,337,594
Oregon	757	1,316,453
Pennsylvania	2,727	5,294,143
Rhode Island	232	446,219
South Carolina	786	1,760,767
South Dakota	235	365,729
Tennessee	1,152	2,429,940
Texas	4,068	7,633,864
Utah	377	760,402
Vermont	174	303,388
Virginia	1,463	2,786,025
Washington	1,318	2,375,104
West Virginia	321	692,122
Wisconsin	1,131	2,227,954
Wyoming	126	198,439
APQ/FPO	90	209,836
Puerto Rico/V.I.	16	42,418
Other Than Above	286	272,026
TOTAL	94,202	114,601,827

\*These returns do not include the State code.

Since individual records in this file may or may not contain data from just one tax return--and, anyway, never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

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RECORD LAYOUT

Codes

(all codes are 2 characters in length - PIC 99)

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

\* Indicates new field for 1993.

\*\*TXRT (Tax Rate Code) was moved to field 175 because it is more than 2 characters long.

- Only present for returns that sampled at less than a 100% rate and where AGI was less than \$200,000.



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**RECORD LAYOUT**

**Amount Fields**

( all amount fields are 10 characters in length - PICS9(10))

**INCOME**

1. Adjusted Gross Income Less Deficit (AGI) (+/-)
2. Salaries and Wages -
3. Taxable Interest
4. Tax-Exempt Interest
5. Dividends
6. State Income Tax Refunds
7. Alimony Received<sup>27</sup>
8. Business or Profession Net Income Less Loss (Schedule C) (+/-)
9. Sales of Capital Assets Reported on Schedule D Net Gain Less loss in AGI (+/-)
10. Capital Gain Distributions Reported on Form 1040
11. Sales of Property Other than Capital Assets Net Gain Less Loss (+/-) (Form 4797)
12. Taxable IRA Distributions
13. Total Pensions and Annuities
14. Pensions and Annuities in AGI
15. Schedule E Net Income Less Loss (+/-)
16. Farm Net Income Less Loss (+/-) (Schedule F)
17. Unemployment Compensation
18. Total Social Security Benefits
19. Social Security Benefits in AGI
20. Reserved

**STATUTORY ADJUSTMENTS**

21. Reserved
22. Deduction For Self-Employment Tax
23. Payments to Individual Retirement Account (IRA), Primary
24. Payments to Individual Retirement Account (IRA), Secondary
25. Payments to a Keogh Plan
26. Forfeited Interest Penalty
27. Alimony Paid<sup>27</sup>
28. Self-Employed Health Insurance Deduction
29. Reserved

Note: See page 13 for this section's footnotes.

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### COMPUTATION OF TAXABLE INCOME AND TAX

30. Standard Deduction (if used) or Itemized Deductions (whether or not used)
31. Exemption Amount
32. Taxable Income
33. Computed Income Tax (SOI)
34. Income Tax Before Credits
35. Income Subject to Tax (SOI)
36. Marginal Tax Base (SOI)
37. Tax Generated - Tax Rate Tables (SOI)

### CREDITS

38. Total Tax Credits (SOI)
39. Child and Dependent Care
40. Elderly or Disabled
41. Foreign Tax
42. General Business Credit
43. Investment (Included in General Business Credit) (SOI)
44. Jobs (Included in General Business Credit)
45. Alcohol Used as Fuel (Included in General Business Credit)
46. Increasing Research Activities (Included in General Business Credit)
47. Low Income Housing (Included in General Business Credit)
48. Other Tax Credits (Not Included in the Other Credit Fields)
49. Credit for Prior Year Minimum Tax

### TAXES

50. Total Income Tax (SOI)
51. Income Tax after Credits (SOI)
52. Alternative Minimum Tax
53. Self-employment Tax
54. Recapture Taxes (Includes Form 4255, Recapture Tax of Investment Credit and Form 8611, Recapture of Low Income Housing Credit)
55. Social Security Tax on Tip Income Not Reported to Employer
56. Penalty Tax on Qualified Retirement Plans
57. Total Tax Liability (SOI)

Note: See page 13 for this section's footnotes.

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### **PAYMENTS**

- 58. Income Tax Withheld
- 59. Estimated Tax Payments
- 60. Amount Paid with Form 4868
- 61. Excess Social Security/RTA
- 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. Overpayment Credited to next Year's Tax
- 67. Predetermined Estimated Tax Penalty

### **EARNED INCOME CREDIT (EIC)**

- 68. Earned Income for Earned Income Credit
- 69. EIC Used to Offset Income Tax Before Credits (SOI)
- 70. EIC Used to Offset Other Taxes (SOI)
- 71. EIC Refundable Portion (SOI)

### **ITEMIZED DEDUCTIONS SCHEDULE A:**

- 72. Total Deductible Medical and Dental Expenses
- 73. Itemized Deductions Limitation
- 74. Medical and Dental Expenses Subject to Reduction by AGI Limit

### **TAXES PAID DEDUCTIONS**

- 75. Reserved
- 76. State and Local Income Taxes<sup>-</sup>
- 77. Real Estate Taxes<sup>-</sup>
- 78. Personal Property Taxes

### **INTEREST PAID DEDUCTIONS**

- 79. Total Interest
- 80. Total Home Mortgage (SOI)
- 81. Home Mortgage Interest & Points Paid to Financial Institutions
- 82. Deductible Points Not Reported on Form 1098
- 83. Investment Interest
- 84. Reserved\*\*

Note: See page 13 for this section's footnotes.

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### CONTRIBUTIONS AND OTHER DEDUCTIONS

- 85. Contributions Deduction, Total
- 86. Reserved\*\*
- 87. Other (Non-limited) Miscellaneous Deductions
- 88. Other than Cash Contributions
- 89. Cash Contributions
- 90. Casualty or Theft Losses
- 91. Moving Expenses

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

- 92. Net Limited Miscellaneous Deductions
- 93. Unreimbursed Employee Business Expenses
- 94. Tax Preparation Fees
- 95. Total Miscellaneous Deductions Subject to AGI Limitation

### 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 Expenses
- 100. Car and Truck Expenses
- 101. Depreciation
- 102. Commissions and Fees
- 103. Mortgage Interest
- 104. Other Interest
- 105. Office Expenses
- 106. Insurance
- 107. Rent - Other Business Property
- 108. Wages (Less Jobs Credit)
- 109. Business Receipts (+/-) (SOI)
- 110. Reserved

### CAPITAL GAINS (SCHEDULE D)

- 111. Short-term Gains
- 112. Current year short-term Losses\*\*
- 113. Reserved\*\*

Note See page 13 for this section's footnotes.

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- 114. Long Term Gain from Other Forms Carried to Schedule D\*
- 115. Long-term Gain
- 116. Current year long-term Losses \*\*
- 117. Reserved\*\*
- 118. Schedule D Capital Gain Distributions
- 119. Long Term Loss from Other Forms Carried to Schedule D\*

**SUPPLEMENTAL INCOME (SCHEDULE E)**

**RENT AND ROYALTIES**

- 120. Rent/royalty Net Income
- 121. Rent/royalty Net Loss
- 122. Farm Rent Net Income or Loss (Not Included in Any Other Rent (Field) (+/-)
- 123. Total Rents Received
- 124. Total Royalties Received
- 125. Royalty Depletion
- 126. Rental Depreciation
- 127. Deductible Rental Real Estate 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 Allowed
- 133. Total Non-passive Loss

**SMALL BUSINESS CORPORATION**

- 134. Total Passive Income
- 135. Total Non-passive Income
- 136. Total Passive Loss Allowed
- 137. Total Non-passive Loss
- 138. Combined Partnership and S Corporation Net Income/loss (+/-)

**ESTATE OR TRUST**

- 139. Total Income
- 140. Total Loss

Note: See page 13 for this section's footnotes.

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### **SELF EMPLOYMENT INCOME (SCHEDULE SE)**

- 141. Net Earnings from Self-employment, Total (SOI)
- 142. Net Earnings from Self-employment, Second Taxpayer (SOI)

### **MINIMUM TAX CREDIT (FORM 8801)**

- 143. Reserved \*\*
- 144. Minimum Tax Credit Carryforward to 1994

### **CHILD CARE CREDIT (FORM 2441)**

- 145. Qualifying Expenses Limitation
- 146. Earned Income Limitation (SOI)
- 147. Qualified Expenses Limited to Earned Income

### **ALTERNATIVE MIN. TAX COMPUTATION (FORM 6251)**

- 148. Other Adjustments and Preferences (+/-)\*
- 149. Tentative Alternative Minimum Taxable Income\*
- 150. Alternative Tax Net Operating Loss Deduction\*
- 151. Accelerated Depreciation

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

- 152. Total Current Year Passive Net Losses (SOI)
- 153. Total Losses Allowed from All Passive Activities for 1993

### **ADDITIONAL CODES AND AMOUNT FIELDS**

- 154. Return Id
- 155. Reserved
- 156. Reserved
- 157. Decimal Weight (SOI)
- 158. Deferral of Additional 1993 Taxes\*
- 159. Sample Count
- 160. Population Count
- 161. Rental Expenses: Mortgage Interest, Schedule E
- 162. Rent/royalty Expenses: Other Interest, Schedule E
- 163. Disallowed Investment Interest Expense to Be Carried Forward, Form 4952
- 164. Investment Interest Expense Deduction, Form 4952
- 165. Reserved

Note: See page 13 for this section's footnotes.

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- 166. Total Current Year Passive Net Income, Form 8582 (SOI)
- 167. Reserved\*\*
- 168. Tax on Taxable Income
- 169. Health Insurance Credit, Schedule EIC
- 170. Extra Credit for Child Born in 1993, Schedule EIC
- 171. Sample Code
- 172. S-corp. Section 179 Expense Deduction, Schedule E\*
- 173. Partnership Section 179 Expense Deduction, Schedule E\*
- 174. Amount Elected for Inclusion in Investment Income, Form 4952 \*
- 175. Marginal Tax Rate Code (SOI) \*\*

\* Indicates new field for 1993.

\*\* Signifies change from last year.

- 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.
- Blurred for lower income returns, reserved for high income returns.
- Blurred for all returns.
- For Schedule C-EZ filers, no detail is available for this field.

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CODE DEFINITIONS

1. AGEX Age Indicator:
- (A) No Age Status for either taxpayer..... 0
  - (B) Only primary taxpayer indicates age 65 or over ..... 1
  - (C) Only secondary taxpayer indicates age 65 or over ... 2
  - (D) Both spouses indicate age 65 or over..... 3

NOTE: For high income returns with values greater than 1, this code was set equal to 1.

2. AGIR1 Adjusted Gross Income (AGI) Range:
- No AGI (includes deficit)..... 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



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\$ 200,000 under \$ 500,000.....28  
\$ 500,000 under \$ 1,000,000.....29  
\$1,000,000 or more.....30

3. CGIND Capital Gains Indicator:  
  
(A) If no capital gains are present (field 9 & field 10 are blank)..... 0  
(B) If capital gains are present (field 9 or field 10 is greater than zero).. 1  
(C) If capital losses are present (field 9 is less than zero)..... 2

4. PCI Form 1040PC indicator  
  
(A) Return not filed as Form 1040PC ..... 00  
(B) Return file as Form 1040PC ..... 01

5. CYCLE CYCLE  
  
Individual Master File return posting cycle (week) code.....04-52  
(Each digit represents the nth week of the year)

6. DSI Dependent Status Indicator:  
  
(A) Taxpayer not being claimed as a dependent on another tax return.. 0  
(B) Taxpayer claimed as a dependent on another tax return..... 1

7. EIC Earned Income Credit Code:  
  
(A) Schedule EIC not attached..... 0  
(B) Schedule EIC attached..... 1  
(Note: This field does not indicate whether the Earned Income Credit was claimed)

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8. ELECT      President Elect Campaign Fund Boxes:

(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

9. FDED      Form of Deduction Code:

(A) Itemized deductions..... 1  
(B) Standard deduction..... 2  
(C) Taxpayer did not use itemized or standard deduction 3

Note: Unused total itemized deductions may be shown in field 30 if provided by the taxpayer.

10-11. FLPD      Filing (Accounting) Period, Year:

(A) YR - Calendar Year ended..... 81-94  
(B) MO - Month Taxpayer's year ended..... 01-12

12. EFI      Electronic Filing Indicator:

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

13. F2441      Form 2441, Child Care Credit Qualified Individual:

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

NOTE: For high income returns with values greater than 3, this code was set equal to 3.

14. F8582      Form 8582, Passive Activity Loss Limitation:

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

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15. F6251      Form 6251, Alternative Minimum Tax:
- (A) No Form 6251 attached to the return..... 0
- (B) Form 6251 attached to the return..... 1
- 
16. F3800      Form 3800, General Business credit:
- (A) No Form 3800 attached to return..... 0
- (B) Form 3800 attached to return..... 1
- 
17. MARS      Marital (Filing) Status:
- (A) Single..... 1
- (B) Married filing a joint return..... 2
- (C) Married filing separately and not claiming a spousal exemption.... 3
- (D) Head of household..... 4
- (E) Widow(er) with dependent child (surviving spouse)..... 5
- (F) Married filing separately and claiming a spousal exemption..... 6
- 
- NOTE: For high income returns with values equal to 5, this code was set equal to 2.
- 
18. PREP      Tax Preparer:
- (A) No preparer other than taxpayer indicated on the form..... 0
- (B) Return prepared by paid tax preparer..... 1
- (C) IRS prepared return..... 2
- (D) IRS reviewed return..... 3
- (E) Voluntary Income Tax Assistance prepared return..... 4
- (F) Self help..... 5
- (G) Tax Counseling for the elderly..... 6
- (H) Outreach program..... 7
- 
19. PSV      Primary Stratifying Variable:
- (A) Positive Income GT OR EQ to Negative Income..... 1
- (B) Negative Income GT Positive Income..... 2

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20. 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

NOTE: For high income returns this code was set equal to zero.

21. F2555 Form 2555, Foreign Earned Income:

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

22. 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

23. SCHE Schedule E Indicator:

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

24. F8606 Form 8606, Nondeductible IRA Contributions:

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

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25. SPECTX Special Tax Computation.

(A) No entry.....	0
(B) Form 4970 tax used.....	1
(C) Form 4972 tax used.....	2
(D) Both Form 4972 and Form 4970 taxes used.....	3
(E) Type not determinable or prior year return with any combination of the additional taxes.....	4

26. 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

NOTE: For high income returns this code was set equal to zero.

1993 PUBLIC USE TAX FILE

27. TFORM Form of Return:

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

28 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

1993 PUBLIC USE TAX FILE

29	TXNT	Taxable/Nontaxable Return:	
		(A) Taxable Return (Field 50 greater than zero).....	1
		(B) Nontaxable Return (Field 50 equal zero).....	0
30	RESERVED		
31	TXST	TAX STATUS:	
		(A) No tax owed and IRS did not compute tax.....	0
		(B) Regular tax only, not computed by IRS.....	1
		(C) Taxes are owed and IRS computed tax.....	2
		(D) No taxes due as computed by IRS.....	3
		(E) Form 8615 has entry, Schedule D tax has no entry.....	4
		(F) Form 8814 tax at children's 15% rate; Sched D has no entry.....	5
		(G) Form 8814 tax at children's 15% rate; Sched D has entry.....	6
		(H) Schedule D tax has an entry, no tax from Form 8615 or Form 8814..	7
		(I) Form 8615 has an entry, Schedule D tax also has an entry.....	8
32	SCHB	Schedule B Indicator:	
		(A) No Schedule B attached to return.....	0
		(B) Schedule B attached to return.....	1
33	XFPT	Primary Taxpayer Exemption:	
		(A) No exemption for primary taxpayer (dep. of another taxpayer).....	0
		(B) Primary taxpayer exemption.....	1
34	XFST	Secondary Taxpayer Exemption:	
		(A) No secondary taxpayer or joint return filed be dependents..	0
		(B) Secondary taxpayer exemption.....	1

**1993 PUBLIC USE TAX FILE**

35. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-99

NOTE: For high income returns with values greater than 3, this code was set equal to 3

36. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.

37. XOODep Exemptions for Other Dependents:

Number of other dependents..... 0-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOODep was set equal to 0.

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

Number of parents..... 0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.

39. XBI Primary or Secondary Taxpayer Blindness Indicator:

(A) Neither the primary nor secondary taxpayer is blind..... 0

(B) Either the primary or secondary taxpayer is blind..... 1

(C) Both the primary and secondary taxpayer is blind..... 2

40. XTOT Total Exemptions:

Number of exemptions..... 01-99



## 1993 PUBLIC USE TAX FILE

### EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 1993 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 "1993 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
20	<b>OTHER NET INCOME OR LOSS</b> Does not include Net Operating Loss nor Foreign Earned Income exclusion.
30	<b>DEDUCTIONS</b> This is either Total Standard Deduction or Total Itemized Deductions. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in Field 30.)
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 dependents paying "kiddie" tax from Form 8615; and those returns with long-term capital gains taxed at the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the maximum capital gains rate of 28 percent). 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 marginal tax rate applicable to the return (TXRT), using the 1993 Tax Rate Schedules for all returns. (See Income Subject to Tax).

## 1993 PUBLIC USE TAX FILE

<u>Field Number</u>	<u>Definition</u>
37	<b>TAX GENERATED</b> This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
38	<b>TOTAL TAX CREDITS (SOI)</b> Total credits from Form 1040 (line 45) or 1040A (line 24c) plus <b>EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (F69)</b> .
50	<b>TOTAL INCOME TAX</b> Income Tax After Credits (F51) plus Alternative Minimum Tax (F52).
51	<b>INCOME TAX AFTER CREDITS (SOI)</b> Income Tax after Credits from Form 1040 (line 46) or 1040A (line 25) 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	<b>TOTAL TAX LIABILITY (SOI)</b> Total tax liability (Form 1040, line 53, Form 1040A, line 27, Form 1040-EZ, line 8) minus Advance Earned Income Credit (line 52, Form 1040) payments minus <b>EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (F69)</b> minus <b>EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC (F70)</b> .
64	<b>TOTAL TAX PAYMENTS</b> Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 60 minus line 56). This is limited to zero if there is a refundable EIC.
69	<b>EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS</b> 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:  70 - <b>EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC</b> The lesser of:

## 1993 PUBLIC USE TAX FILE

<u>Field Number</u>	<u>Definition</u>
	<ol style="list-style-type: none"><li>1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F69); or</li><li>2. The sum of all other taxes (fields 52 through 56).</li></ol>
71 -	<b>EARNED INCOME CREDIT, REFUNDABLE PORTION</b> EIC minus F69 minus F70 (see above for definitions and conditions).
80	<b>TOTAL HOME MORTGAGE</b> 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).
109	<b>BUSINESS RECEIPTS</b> Line 3 plus line 6 of Schedule C.
112	<b>SHORT TERM LOSSES (INCLUDING CARRYOVER)</b> This field is actual Short Term Losses (Including Carryover) (line 7, column f) minus Short Term Loss Carryover (line 6 column f).
116	<b>LONG TERM LOSSES (INCLUDING CARRYOVER)</b> This field is actual Long Term Losses (Including Carryover) (line 16, column f) minus Long Term Loss Carryover (line 15, column f).
141	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME</b> The lessor of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4.
142	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER</b> The lessor of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
146	<b>EARNED INCOME LIMITATION</b> The smaller of line 5 or 6 (primary or secondary earned income), Form 2441.

**1993 PUBLIC USE TAX FILE**

<u>Field Number</u>	<u>Definition</u>
152	<b>TOTAL PASSIVE LOSSES (FORM 8582)</b> This is the combined amount of lines 1b and 2b on a current year Form 8582 (includes 1e and 2e on 1990 and prior years, losses from Rental Real Estate Activities and losses from All Other Passive Activities).
157	<b>DECIMAL WEIGHT</b> This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. All estimates derived from this file must be multiplied by this decimal weight and divided by 100.
165	<b>SUSPENDED LOSS CARRYOVER, RENTAL PROPERTIES, SCHEDULE E</b> Amount of rental losses which are carried-over from previous years and used in the current year.
166	<b>TOTAL CURRENT YEAR PASSIVE NET INCOME, FORM 8582</b> Lines 1A + 2A, Form 8582
167	<b>PRIOR YEAR UNALLOWED LOSSES, FORM 8582</b> Lines 1C + 2C, FORM 8582
171	<b>SAMPLED CODE</b> (A) Nonbusiness Nonfarm returns..... 001-024 (B) High Income Nontaxable (HINT) Returns..... 101 (C) Expanded HINT, but not HINT..... 129 (D) PSAMP GE 101 and LE 124; Return is not a HINT..... 130 (E) Large Business Returns..... 201 (F) PSAMP GE 101 and LE 224; not a Large Business..... 230 (G) Business & Non-Business Foreign Tax Credit Returns.. 401-424 (H) Business Farm and Non-Farm Returns..... 601-624 (I) Farm Nonbusiness Returns..... 801-824 (J) Prior year returns..... 901-999
175	<b>MARGINAL TAX RATE</b> Top rate from tax rate schedule that applies to income subject to tax. See definition for field number 35 (Income Subject to Tax).

## 1993 PUBLIC USE TAX FILE

### TECHNICAL DESCRIPTION OF THE FILE

Each "data record" in the file, representing one tax return, is composed of **1,830 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 a 3480 standard IBM cartridge, however, the user can also request the data on a nine-track, 6250 bytes per inch (BPI) magnetic tape.

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 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 integer weighting system.

## **1993 PUBLIC USE TAX FILE**

### **SAMPLE DESCRIPTION**

#### **Sources of the Data**

The data in the 1993 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 1994. The total sample of 94,202 returns was selected from a population of 114.6 million returns.

The estimates that are obtained from this file are intended to represent all returns filed for Income Tax Year 1993. While most of the returns processed during Calendar Year 1994 were for Income Tax Year 1993, a few were for prior years. Returns for prior years were used in place of 1993 returns received and processed by December 31, 1994. This was done on the assumption that the characteristics of Income Tax Year 1993 return not yet filed could best be represented by the returns for previous income years that were processed in 1994.

All returns processed during 1994 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, 1040EZ, 1040PC, and 1040TEL processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1994 were classified, by computer, into sample strata. Initially, these data were used to assign a return record to one of twenty four income classes based on the larger of positive income or negative income, and the usefulness of the return record for tax modeling purposes. The final sample strata were based on income class, size of Adjusted Gross Income plus the absence of an Income Tax or Alternative Minimum Tax and the size of business plus farm receipts, or the presence or absence of one or more of the following forms: a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or Loss from Business or Profession; and, a Schedule F, Farm Income and Expenses. Sixty variables were used to derive positive and negative income and thirty two variables were used to determine the usefulness for tax modeling purposes. The end result was a maximum of 98 strata identified by the sample code.

## 1993 PUBLIC USE TAX FILE

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 of 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.<sup>1/</sup>

## 1993 PUBLIC USE TAX FILE

<sup>1</sup> 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.



**1993 PUBLIC USE TAX FILE**

**1993  
FEDERAL TAX FORMS  
(WITH ELEMENT NUMBERS REFERENCED)**

**1993 PUBLIC USE TAX FILE**

**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.

-- 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 1993 Core Record Layout, which contains the number 3 to the left of the line (see above).

---

8a Taxable Interest Income ----- 3

Label

(See instructions on page 12.)

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

LABEL HERE	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 12.	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	

Your social security number

Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Presidential Election Campaign (See page 12.)

Do you want \$3 to go to this fund? . . . . . **ELECT**

If a joint return, does your spouse want \$3 to go to this fund? . . . . .

Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status (See page 12.)

Check only one box.

MARS

- 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 13.) 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 13.)

Exemptions (See page 13.)

If more than six dependents, see page 14.

XFPT  
XFST

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 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 1993

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

No. of your children on 6c who:

- lived with you
- didn't live with you due to divorce or separation (see page 15)

Dependents on 6c not entered above

Add numbers entered on lines above ▶

XOCAH

XOCAWH

XOODEP

XOPAR

XTO

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.

If you are attaching a check or money order, put it on top of any Forms W-2, W-2G, or 1099-R.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	2
8a	Taxable interest income (see page 16). Attach Schedule B if over \$400	8a	3
b	Tax-exempt interest (see page 17). DON'T include on line 8a	8b	4
9	Dividend income. Attach Schedule B if over \$400	9	5
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 17)	10	6
11	Alimony received	11	7
12	Business income or (loss). Attach Schedule C or C-EZ	12	8
13	Capital gain or (loss). Attach Schedule D	13	9
14	Capital gain distributions not reported on line 13 (see page 17)	14	10
15	Other gains or (losses). Attach Form 4797	15	11
16a	Total IRA distributions	16a	12
b	Taxable amount (see page 18)	16b	12
17a	Total pensions and annuities	17a	13
b	Taxable amount (see page 18)	17b	14
18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	18	15
19	Farm income or (loss). Attach Schedule F	19	16
20	Unemployment compensation (see page 19)	20	17
21a	Social security benefits	21a	18
b	Taxable amount (see page 19)	21b	19
22	Other income. List type and amount—see page 20	22	
23	Add the amounts in the far right column for lines 7 through 22. This is your total income ▶	23	

Adjustments to Income (See page 20.)

24a	Your IRA deduction (see page 20)	24a	23
b	Spouse's IRA deduction (see page 20)	24b	24
25	One-half of self-employment tax (see page 21)	25	22
26	Self-employed health insurance deduction (see page 22)	26	28
27	Keogh retirement plan and self-employed SEP deduction	27	25
28	Penalty on early withdrawal of savings	28	26
29	Alimony paid. Recipient's SSN ▶	29	27
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 \$23,050 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56	31	1
----	---	----	---

AGEX XBI

Tax Computation

(See page 23.)

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

Credits

(See page 25.)

Other Taxes

Payments

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

Refund or Amount You Owe

Sign Here

Keep a copy of this return for your records.

Paid Preparer's Use Only

32	Amount from line 31 (adjusted gross income)	32	
33a	Check if: <input checked="" type="checkbox"/> You were 65 or older, <input checked="" type="checkbox"/> Blind; <input checked="" type="checkbox"/> Spouse was 65 or older, <input checked="" type="checkbox"/> 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	051
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 24 and check here.	33c	
34	Enter the larger of your: <b>Itemized deductions</b> from Schedule A, line 26, OR <b>Standard deduction</b> shown below for your filing status. But if you checked any box on line 33a or b, go to page 24 to find your standard deduction. If you checked box 33c, your standard deduction is zero. • Single—\$3,700 • Head of household—\$5,450 • Married filing jointly or Qualifying widow(er)—\$6,200 • Married filing separately—\$3,100	34	30
35	Subtract line 34 from line 32	35	
36	If line 32 is \$81,350 or less, multiply \$2,350 by the total number of exemptions claimed on line 6e. If line 32 is over \$81,350, see the worksheet on page 25 for the amount to enter	36	31
37	<b>Taxable income.</b> Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	32
38	Tax. Check if from a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, c <input type="checkbox"/> Schedule D Tax Worksheet, or d <input type="checkbox"/> Form 8615 (see page 25). Amount from Form(s) 8814 ▶ e	38	168
39	Additional taxes (see page 25). Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972	39	
40	Add lines 38 and 39.	40	34
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	42
44	Other credits (see page 26). Check if from a <input checked="" type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input checked="" type="checkbox"/> Form 8801 d <input checked="" type="checkbox"/> Form (specify)	44	48
45	Add lines 41 through 44	45	49
46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-	46	
47	Self-employment tax. Attach Schedule SE. Also, see line 25.	47	53
48	Alternative minimum tax. Attach Form 6251	48	52
49	Recapture taxes (see page 26). Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49	54
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	55
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	51	56
52	Advance earned income credit payments from Form W-2	52	
53	Add lines 46 through 52. This is your <b>total tax</b> .	53	
54	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	54	58
55	1993 estimated tax payments and amount applied from 1992 return	55	59
56	<b>Earned income credit.</b> Attach Schedule EIC	56	
57	Amount paid with Form 4868 (extension request)	57	60
58a	Excess social security, Medicare, and RRTA tax withheld (see page 28)	58a	61
b	Deferral of additional 1993 taxes. Attach Form 8841	58b	158
59	Other payments (see page 28). Check if from a <input checked="" type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	59	62
60	Add lines 54 through 59. These are your <b>total payments</b>	60	
61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you <b>OVERPAID</b> .	61	65(-)
62	Amount of line 61 you want <b>REFUNDED TO YOU</b> .	62	
63	Amount of line 61 you want <b>APPLIED TO YOUR 1994 ESTIMATED TAX</b> ▶	63	66
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the <b>AMOUNT YOU OWE</b> . For details on how to pay, including what to write on your payment, see page 29	64	65(+)
65	Estimated tax penalty (see page 29). Also include on line 64	65	67

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

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

**Schedule A—Itemized Deductions**

OMB No 1545-0074

(Schedule B is on back)

**1993**

Department of the Treasury  
Internal Revenue Service

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

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	74		
	<b>2</b>	Enter amount from Form 1040, line 32, <b>2</b>			
	<b>3</b>	Multiply line 2 above by 7.5% (.075)			
	<b>4</b>	Subtract line 3 from line 1. If zero or less, enter -0-			72
<b>Taxes You Paid</b> <small>(See page A-1.)</small>	<b>5</b>	State and local income taxes	76		
	<b>6</b>	Real estate taxes (see page A-2)	77		
	<b>7</b>	Other taxes. List—include personal property taxes <i>Personal property taxes 78</i>			
	<b>8</b>	Add lines 5 through 7			
<b>Interest You Paid</b> <small>(See page A-2.)</small>	<b>9a</b>	Home mortgage interest and points reported to you on Form 1098	81		
	<b>9b</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶			
	<b>10</b>	Points not reported to you on Form 1098. See page A-3 for special rules.	82		
	<b>11</b>	Investment interest. If required, attach Form 4952. (See page A-3.)	83		
<b>Note:</b> Personal interest is not deductible.	<b>12</b>	Add lines 9a through 11			79
<b>Gifts to Charity</b> <small>(See page A-3.)</small>	<b>13</b>	<b>Caution:</b> If you made a charitable contribution and received a benefit in return, see page A-3. Contributions by cash or check	89		
	<b>14</b>	Other than by cash or check. If over \$500, you <b>MUST</b> attach Form 8283	88		
	<b>15</b>	Carryover from prior year			
	<b>16</b>	Add lines 13 through 15			85
<b>Casualty and Theft Losses</b>	<b>17</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)			90
<b>Moving Expenses</b>	<b>18</b>	Moving expenses. Attach Form 3903 or 3903-F. (See page A-4.)			91
<b>Job Expenses and Most Other Miscellaneous Deductions</b> <small>(See page A-5 for expenses to deduct here.)</small>	<b>19</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you <b>MUST</b> attach Form 2106. (See page A-4.) ▶	93		
	<b>20</b>	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶ <i>Tax preparation fee 94</i>			
	<b>21</b>	Add lines 19 and 20	95		
	<b>22</b>	Enter amount from Form 1040, line 32, <b>22</b>			
	<b>23</b>	Multiply line 22 above by 2% (.02)			
	<b>24</b>	Subtract line 23 from line 21. If zero or less, enter -0-			92
<b>Other Miscellaneous Deductions</b>	<b>25</b>	Other—from list on page A-5. List type and amount ▶			87
<b>Total Itemized Deductions</b>	<b>26</b>	Is the amount on Form 1040, line 32, more than \$108,450 (more than \$54,225 if married filing separately)? • <b>NO.</b> Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25 and enter the total here. Also enter on Form 1040, line 34, the <b>larger</b> of this amount or your standard deduction. • <b>YES.</b> Your deduction may be limited. See page A-5 for the amount to enter.			

**Itemized Deductions Worksheet—Line 28 (keep for your records)**

1. Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25 . . . . .	1. _____
2. Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25 . . . . .	2. _____
<i>Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25.</i>	
3. Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 28, and see the <b>Note</b> below . . . . .	3. _____
4. Multiply line 3 above by 80% (.80) . . . . .	4. _____
5. Enter the amount from Form 1040, line 32 . . . . .	5. _____
6. Enter \$108,450 (\$54,225 if married filing separately) . . . . .	6. _____
7. Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 28, and see the <b>Note</b> below . . . . .	7. _____
8. Multiply line 7 above by 3% (.03) . . . . .	8. _____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9. <u>73</u>
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28, and see the <b>Note</b> below . . . . .	10. _____
<i>Note: Also enter on Form 1040, line 34, the larger of the amount you enter on Schedule A, line 28, or your standard deduction.</i>	

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.

OMB No. 1545-0074

**1993**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

► 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 page C-1) \_\_\_\_\_ **B** Enter principal business code (see page C-6) ► \_\_\_\_\_

**C** Business name. If no separate business name, leave blank. \_\_\_\_\_ **D** Employer ID number (EIN), if any \_\_\_\_\_

**E** Business address (including suite or room no.) ► \_\_\_\_\_  
City, town or post office, state, and ZIP code \_\_\_\_\_

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ► \_\_\_\_\_

**G** Method(s) used to value closing inventory: (1)  Cost (2)  Lower of cost or market (3)  Other (attach explanation) (4)  Does not apply (if checked, skip line H)

Yes	No

**H** Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation \_\_\_\_\_

**I** Did you "materially participate" in the operation of this business during 1993? If "No," see page C-2 for limit on losses. \_\_\_\_\_

**J** If you started or acquired this business during 1993, check here \_\_\_\_\_

**Part I Income**

1	Gross receipts or sales. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. <input type="checkbox"/>	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	97
4	Cost of goods sold (from line 40 on page 2)	4	98
5	<b>Gross profit.</b> Subtract line 4 from line 3	5	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6	
7	<b>Gross income.</b> Add lines 5 and 6	7	96

**Part II Expenses. Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.**

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Bad debts from sales or services (see page C-3)	9		20	Rent or lease (see page C-4):	20a	
10	Car and truck expenses (see page C-3)	10	100	a	Vehicles, machinery, and equipment	20b	107
11	Commissions and fees	11	102	21	Repairs and maintenance	21	
12	Depletion	12		22	Supplies (not included in Part III)	22	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13	101	23	Taxes and licenses	23	
14	Employee benefit programs (other than on line 19)	14		24	Travel, meals, and entertainment:	24a	
15	Insurance (other than health)	15	106	a	Travel		
16	Interest:			b	Meals and entertainment		
a	Mortgage (paid to banks, etc.)	16a	103	c	Enter 20% of line 24b subject to limitations (see page C-4)		
b	Other	16b	104	d	Subtract line 24c from line 24b	24d	
17	Legal and professional services	17		25	Utilities	25	
18	Office expense	18	105	26	Wages (less jobs credit)	26	108
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns. ►	28		27	Other expenses (from line 46 on page 2)	27	
29	Tentative profit (loss). Subtract line 28 from line 7	29		28		28	99
30	Expenses for business use of your home. Attach Form 8829	30		29		29	
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Fiduciaries, enter on Form 1041, line 3. • If a loss, you MUST go on to line 32.	31		30		30	
32	If you have a loss, check the box that describes your investment in this activity (see page C-5). • If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Fiduciaries, enter on Form 1041, line 3. • If you checked 32b, you MUST attach Form 6198.			31		31	8
				32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see page C-5)

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33	
34	Purchases less cost of items withdrawn for personal use	34	
35	Cost of labor. Do not include salary paid to yourself	35	
36	Materials and supplies	36	
37	Other costs	37	
38	Add lines 33 through 37	38	
39	Inventory at end of year	39	
40	<b>Cost of goods sold.</b> Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40	98

**Part IV Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business.

- 41 When did you place your vehicle in service for business purposes? (month, day, year) ►
- 42 Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:
- a Business                      b Commuting                      c Other
- 43 Do you (or your spouse) have another vehicle available for personal use?                       Yes                       No
- 44 Was your vehicle available for use during off-duty hours?                       Yes                       No
- 45a Do you have evidence to support your deduction?                       Yes                       No
- b If "Yes," is the evidence written?                       Yes                       No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.


46	<b>Total other expenses.</b> Enter here and on page 1, line 27	46	
----	--	----	--



**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service  
Name of proprietor

**Net Profit From Business**  
(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.  
► Attach to Form 1040 or Form 1041. ► See instructions on back.

OMB No. 1545-0074

**1993**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I General Information**

**You May Use  
This Form  
If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter principal business code  
(see page C-6) ►

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), if any

**E** Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

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

**Part II Figure Your Net Profit**

- 1 Gross receipts.** If more than \$25,000, you **must** use Schedule C.  
**Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here . . . . .
- 2 Total expenses.** If more than \$2,000, you **must** use Schedule C. See instructions . . . . .
- 3 Net profit.** Subtract line 2 from line 1. Enter on **Form 1040, line 12**, and ALSO on **Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Fiduciaries, enter on Form 1041, line 3.) If less than zero, you **must** use Schedule C . . . . .

1	96	
2	99	
3	8	

**Part III Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ► . . . . . / . . . . . / . . . . .
- 5** Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:
- a** Business . . . . . **b** Commuting . . . . . **c** Other . . . . .
- 6** Do you (or your spouse) have another vehicle available for personal use? . . . . .  **Yes**  **No**
- 7** Was your vehicle available for use during off-duty hours? . . . . .  **Yes**  **No**
- 8a** Do you have evidence to support your deduction? . . . . .  **Yes**  **No**
- b** If "Yes," is the evidence written? . . . . .  **Yes**  **No**

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 1993

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1040. ▶ See instructions for Schedule D (Form 1040).

▶ Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

OMB No. 1545-0074

**1993**

Attachment  
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21 . . . . .		2			
3	<b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2 . . . . .		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		4			
5	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1 . . . . .		5			
6	Short-term capital loss carryover from 1992 Schedule D, line 38 . . . . .		6			
7	Add lines 1, 2, and 4 through 6, in columns (f) and (g) . . . . .		7	(	)	111
8	<b>Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . .		8			

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

9						
10	Enter your long-term totals, if any, from line 23 . . . . .		10			
11	<b>Total long-term sales price amounts.</b> Add column (d) of lines 9 and 10 . . . . .		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		12	119		114
13	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1 . . . . .		13			
14	Capital gain distributions . . . . .		14			118
15	Long-term capital loss carryover from 1992 Schedule D, line 45 . . . . .		15			
16	Add lines 9, 10, and 12 through 15, in columns (f) and (g) . . . . .		16	(	)	115
17	<b>Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 16 . . . . .		17			

**Part III Summary of Parts I and II**

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. <b>Note:</b> If both lines 17 and 18 are gains, see the <b>Schedule D Tax Worksheet</b> on page D-4 . . . . .		18			
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses: a The (loss) on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) . . . . .		19	(	)	
	<b>Note:</b> See the <b>Capital Loss Carryover Worksheet</b> on page D-4 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.					

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

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

OMB No 1545-0074

**1993**

Attachment  
Sequence No. **13**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

1 Show the kind and location of each <b>rental real estate property</b> :	2 For each rental real estate 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 page E-1.)	Yes No	
		A	B
A .....			
B .....			
C .....			

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received				3 123
4 Royalties received				4 124
<b>Expenses:</b>				
5 Advertising				5
6 Auto and travel (see page E-2)				6
7 Cleaning and maintenance				7
8 Commissions				8
9 Insurance				9
10 Legal and other professional fees				10
11 Management fees				11
12 Mortgage interest paid to banks, etc. (see page E-2)			161 162	12
13 Other interest				13
14 Repairs				14
15 Supplies				15
16 Taxes				16
17 Utilities				17
18 Other (list) ▶				18
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see page E-2)				20 125, 126
21 Total expenses. Add lines 19 and 20				21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file <b>Form 6198</b> .			128 129	22
23 Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> .			127	23 ( ) ( ) ( )
24 <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses.				24 120
25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here.				25 ( 121 )
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2.				26

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 enter 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 page E-4. 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		(i) 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		172/173			
29 Add columns (h) and (k) of line 28a									29
30 Add columns (g), (i), and (j) of line 28b									30 ( )
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below									31

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

**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 page E-4)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38 Combine 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					39 122
40 TOTAL income or (loss). Combine 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 page E-4)					41

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service

**Earned Income Credit**

- ▶ Attach to Form 1040A or 1040.
- ▶ See instructions for Schedule EIC.

OMB No 1545-0074

**1993**

Attachment  
Sequence No. **43**

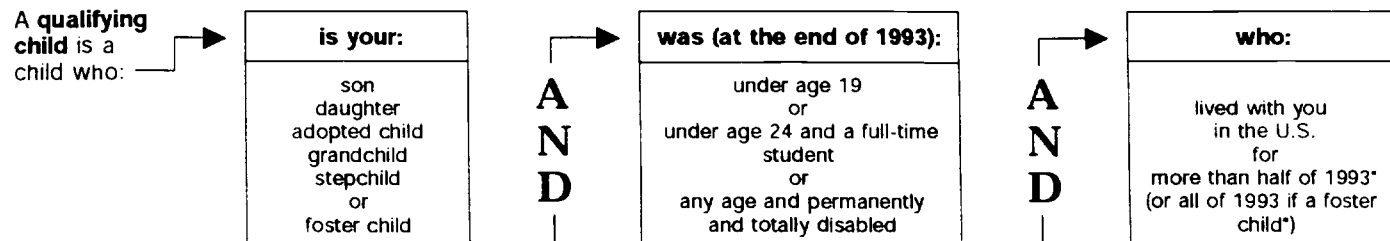
Name(s) shown on return

Your social security number

**Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest.**

**General Information**

- To take this credit ▶
- You **must** have worked and earned **less** than \$23,050, **and**
  - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) **must** be **less** than \$23,050, **and**
  - Your filing status can be any status **except** married filing a separate return, **and**
  - You **must** have at least one qualifying child (see boxes below), **and**
  - You **cannot** be a qualifying child yourself.



\*If the child didn't live with you for the required time (for example, was born in 1993), see the **Exception** on page 64 (1040A) or page EIC-2 (1040).

<b>Do you have at least one qualifying child?</b>	<b>No</b> ▶	You <b>cannot</b> take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).
	<b>Yes</b> ▶	Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040).

**Information About Your Qualifying Child or Children**

If more than two qualifying children, see page 65 (1040A) or page EIC-2 (1040). <b>1(a) Child's name</b> (first, initial, and last name)	(b) Child's year of birth	For a child born <b>before 1975</b> , check if child was—		(e) If child was born <b>before 1993</b> , enter the child's social security number	(f) Child's relationship to you (for example, son, grandchild, etc.)	(g) Number of months child lived with you in the U.S. in 1993
		(c) a student <b>under age 24</b> at end of 1993	(d) disabled (see booklet)			
	19			:		
	19			:		

**Caution:** If a child you listed above was born in 1993 **and** you chose to claim the credit or exclusion for child care expenses for this child on **Schedule 2** (Form 1040A) or **Form 2441** (Form 1040), check here

<b>Do you want the IRS to figure the credit for you?</b>	<b>Yes</b> ▶	Fill in lines 2 and 3; <b>and</b> enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶ \$
	<b>No</b> ▶	Go to page 2 on the back now.

**Other Information**

<b>2</b>	Enter any <b>nontaxable earned income</b> (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶		
<b>3</b>	Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions		

<b>If you want the IRS to figure the credit for you:</b>	<b>S T O P</b> ▶	<p><b>Attach this schedule to your return.</b></p> <ul style="list-style-type: none"> <li>• If filing <b>Form 1040A</b>, print "EIC" on the line next to line 28c.</li> <li>• If filing <b>Form 1040</b>, print "EIC" on the dotted line next to line 56.</li> </ul>
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**Figure Your Basic Credit**

<b>4</b> Enter the amount from line 7 of Form 1040A or Form 1040. If you received a taxable scholarship or fellowship grant, see instructions	<b>4</b>		
<b>5</b> Enter any <b>nontaxable earned income</b> (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶	<b>5</b>		
<b>6 Form 1040 Filers Only:</b> If you were self-employed or used Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3	<b>6</b>		
<b>7 Earned income.</b> Add lines 4, 5, and 6. If \$23,050 or more, you <b>cannot</b> take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) ▶	<b>7</b>	68	
<b>8</b> Use <b>line 7</b> above to find your credit in <b>TABLE A</b> on pages <b>69 and 70</b> (1040A) or pages <b>EIC-4 and 5</b> (1040). Enter here	<b>8</b>		
<b>9 Adjusted gross income.</b> Enter the amount from Form 1040A, line 16, or Form 1040, line 31 ▶	<b>9</b>		
<b>10 Is line 9 \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE A</b> on pages <b>69 and 70</b> (1040A) or pages <b>EIC-4 and 5</b> (1040). Enter here <b>NO.</b> Go to line 11.	<b>10</b>		
<b>11 Basic credit:</b> • If you answered "YES" to line 10, enter the <b>smaller</b> of line 8 or line 10. • If you answered "NO" to line 10, enter the amount from line 8. <b>Next:</b> To take the health insurance credit, fill in lines 12-16. To take the extra credit for a child born in 1993, fill in lines 17-19. Otherwise, go to line 20 now.	<b>11</b>		

**Figure Your Health Insurance Credit**

<b>12</b> Use <b>line 7</b> above to find your credit in <b>TABLE B</b> on page <b>71</b> (1040A) or page <b>EIC-6</b> (1040). Enter here	<b>12</b>		
<b>13 Is line 9 above \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE B</b> on page <b>71</b> (1040A) or page <b>EIC-6</b> (1040). Enter here. <b>NO.</b> Go to line 14.	<b>13</b>		
<b>14</b> • If you answered "YES" to line 13, enter the <b>smaller</b> of line 12 or line 13. • If you answered "NO" to line 13, enter the amount from line 12.	<b>14</b>		
<b>15</b> Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions	<b>15</b>		
<b>16 Health insurance credit.</b> Enter the <b>smaller</b> of line 14 or line 15	<b>16</b>	169	

**Figure Your Extra Credit for Child Born in 1993**

Take this credit **only** if you did not take the credit or exclusion for child care expenses on **Schedule 2** or **Form 2441** for the same child.

**TIP:** You can take **both** the **basic credit** and the **extra credit** for your child born in 1993.

<b>17</b> Use <b>line 7</b> above to find your credit in <b>TABLE C</b> on page <b>72</b> (1040A) or page <b>EIC-7</b> (1040). Enter here	<b>17</b>		
<b>18 Is line 9 above \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE C</b> on page <b>72</b> (1040A) or page <b>EIC-7</b> (1040). Enter here <b>NO.</b> Go to line 19.	<b>18</b>		
<b>19 Extra credit for child born in 1993:</b> • If you answered "YES" to line 18, enter the <b>smaller</b> of line 17 or line 18. • If you answered "NO" to line 18, enter the amount from line 17.	<b>19</b>	170	

**Figure Your Total Earned Income Credit**

<b>20</b> Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your <b>total earned income credit</b> ▶	<b>20</b>		
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**TIP:** Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-829-3676.

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service

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**

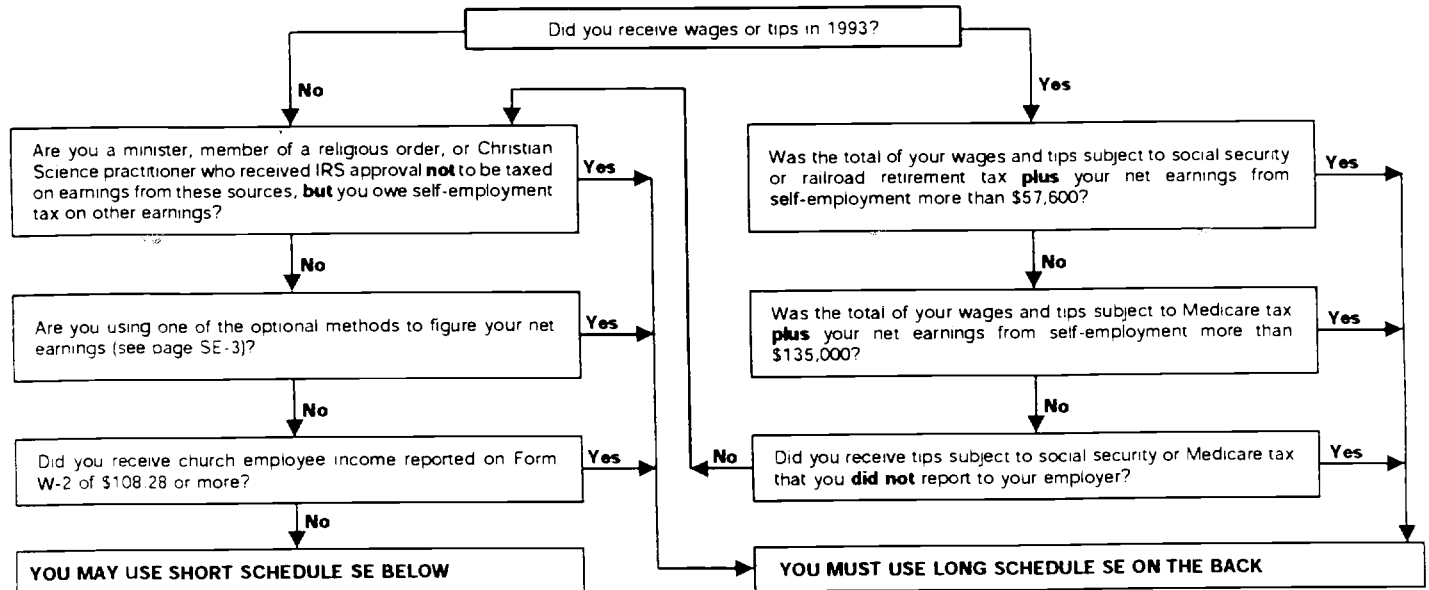
You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$135,000; **AND**
- Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

**Note:** Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**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 47.

**May I Use Short Schedule SE or MUST I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report.		
3	Combine lines 1 and 2		
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶		
5	<b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>• \$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result.</li> <li>• More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9% (.029). Then, add \$8,812.80 to the result and enter the total.</li> <li>• \$135,000 or more, enter \$11,057.40.</li> </ul> Also enter on <b>Form 1040, line 47.</b> (Important: You are allowed a deduction for <b>one-half</b> of this amount. Multiply line 5 by 50% (.5) and enter the result on <b>Form 1040, line 25.</b> )		

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**  
▶ **See separate instructions.**

Name(s) shown on Form 1040

Your social security number

You need to understand the following terms to complete this form:  
**Dependent Care Benefits, Earned Income, Qualified Expenses,**  
and **Qualifying Person(s).** See **Important Terms** on page 1 of the  
Form 2441 instructions. Also, if you had a child born in 1993 and  
line 32 of Form 1040 is less than \$23,050, see **A Change To Note**  
on page 2 of the instructions.

**Part I** **Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., 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

2

3 Enter the number of **qualifying persons** cared for in 1993

Did you receive  
**dependent care benefits?**

**NO** → Complete only Part II below.

**YES** → Complete Part III on the back now.

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

4 Enter the amount of **qualified expenses** you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25

4 145

5 Enter YOUR **earned income** *Limitation 146*

5

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see instructions); **all others**, enter the amount from line 5

6

7 Enter the **smallest** of line 4, 5, or 6

7 147

8 Enter the amount from Form 1040, line 32

8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—		Decimal amount is	If line 8 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—No limit		.20
18,000—20,000		.25			

9 X

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

10

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get **Form 942** for details.



Name(s) as shown on return

Identifying number

**Part I Tentative Credit**

<b>1a</b> Current year investment credit (Form 3468, Part I)	<b>1a</b>	43	
<b>b</b> Current year jobs credit (Form 5884, Part I)	<b>1b</b>	44	
<b>c</b> Current year credit for alcohol used as fuel (Form 6478)	<b>1c</b>	45	
<b>d</b> Current year credit for increasing research activities (Form 6765, Part III)	<b>1d</b>	46	
<b>e</b> Current year low-income housing credit (Form 8586, Part I)	<b>1e</b>	47	
<b>f</b> Current year enhanced oil recovery credit (Form 8830, Part I)	<b>1f</b>		
<b>g</b> Current year disabled access credit (Form 8826, Part I)	<b>1g</b>		
<b>h</b> Current year renewable electricity production credit (Form 8835, Part I)	<b>1h</b>		
<b>i</b> Other current year credit(s). Check if from <input type="checkbox"/> Form 8845 <input type="checkbox"/> Form 8846 <input type="checkbox"/> Form 8847	<b>1i</b>		
<b>j</b> <b>Current year general business credit.</b> Add lines 1a through 1i	<b>1j</b>		
<b>2</b> Passive activity credits included on lines 1a through 1i (see instructions).	<b>2</b>		
<b>3</b> Subtract line 2 from line 1j	<b>3</b>		
<b>4</b> Passive activity credits allowed for 1993 (see instructions)	<b>4</b>		
<b>5</b> Carryforward of general business, WIN, or ESOP credit to 1993 (see instructions for the schedule to attach)	<b>5</b>		
<b>6</b> Carryback of general business credit to 1993 (see instructions)	<b>6</b>		
<b>7</b> <b>Tentative general business credit.</b> Add lines 3 through 6	<b>7</b>		

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

<b>8a</b> Individuals. Enter amount from Form 1040, line 40	}	<b>8</b>	
<b>b</b> Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
<b>c</b> Other filers. Enter regular tax before credits from your return			
<b>9</b> Credits that reduce regular tax before the general business credit—			
<b>a</b> Credit for child and dependent care expenses (Form 2441, line 10)	<b>9a</b>		
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)	<b>9b</b>		
<b>c</b> Mortgage interest credit (Form 8396, line 11)	<b>9c</b>		
<b>d</b> Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	<b>9d</b>		
<b>e</b> Possessions tax credit (Form 5735, line 14)	<b>9e</b>		
<b>f</b> Orphan drug credit (Form 6765, line 10)	<b>9f</b>		
<b>g</b> Credit for fuel from a nonconventional source	<b>9g</b>		
<b>h</b> Qualified electric vehicle credit (Form 8834, line 17)	<b>9h</b>		
<b>i</b> Add lines 9a through 9h	<b>9i</b>		
<b>10</b> Net regular tax. Subtract line 9i from line 8	<b>10</b>		
<b>11</b> Tentative minimum tax (see instructions):			
<b>a</b> Individuals. Enter amount from Form 6251, line 26	}	<b>11</b>	
<b>b</b> Corporations. Enter amount from Form 4626, line 14			
<b>c</b> Estates and trusts. Enter amount from Form 1041, Schedule H, line 37			
<b>12</b> Net income tax:			
<b>a</b> Individuals. Add line 10 above and line 28 of Form 6251	}	<b>12</b>	
<b>b</b> Corporations. Add line 10 above and line 16 of Form 4626			
<b>c</b> Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H			
<b>13</b> If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	<b>13</b>		
<b>14</b> Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0-	<b>14</b>		
<b>15</b> <b>General business credit allowed for current year.</b> Enter the <b>smaller</b> of line 7 or line 14. 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 any regular investment credit carryforward is claimed. See the instructions if the corporation has undergone a post-1986 "ownership change.")	<b>15</b>		

Name(s) shown on return

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b> Investment interest expense paid or accrued in 1993. See instructions. . . . .	<b>1</b>		
<b>2</b> Disallowed investment interest expense from 1992 Form 4952, line 5 . . . . .	<b>2</b>		
<b>3 Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>		

**Part II Net Investment Income**

<b>4a</b> Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . . .	<b>4a</b>		
<b>b</b> Net gain from the disposition of property held for investment . . . . .	<b>4b</b>		
<b>c</b> Net capital gain from the disposition of property held for investment . . . . .	<b>4c</b>		
<b>d</b> Subtract line 4c from line 4b. If zero or less, enter -0- . . . . .	<b>4d</b>		
<b>e</b> Enter all or part of the amount on line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions . . . . .	<b>4e</b>	174	
<b>f</b> Investment income. Add lines 4a, 4d, and 4e. See instructions . . . . .	<b>4f</b>		
<b>5</b> Investment expenses. See instructions . . . . .	<b>5</b>		
<b>6 Net investment income.</b> Subtract line 5 from line 4f. If zero or less, enter -0- . . . . .	<b>6</b>		

**Part III Investment Interest Expense Deduction**

<b>7</b> Disallowed investment interest expense to be carried forward to 1994. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	<b>7</b>	163	
<b>8 Investment interest expense deduction.</b> Enter the smaller of line 3 or 6. See instructions . . . . .	<b>8</b>	164	

**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** . . . . . 13 min.
- Learning about the law or the form** . . . . . 15 min.
- Preparing the form** . . . . . 21 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 10 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 for the tax return with which this form is filed.

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**A Change To Note**

Beginning in 1993, for purposes of computing your investment interest expense deduction, net capital gain from the disposition of property held for investment is excluded from investment income. However, you may elect to include in your investment income all or

part of the net capital gain from the disposition of property held for investment if you also reduce the amount of net capital gain eligible for the 28% maximum capital gains rate by the same amount. See the instructions for line 4e on page 2.

**Purpose of Form**

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment may not be fully deductible in the current year. Form 4952 is used to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

For more details, get **Pub. 550**, Investment Income and Expenses.

Name(s) shown on Form 1040

Your social security number

**Part I Adjustments and Preferences**

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 34, and skip to line 6	1																													
2	Medical and dental expenses. See instructions	2																													
3	Taxes. Enter the amount from Schedule A, line 8	3																													
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4																													
5	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 24	5																													
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 22	6	( )																												
7	Investment interest. Enter difference between regular tax and AMT deduction	7																													
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation	8																													
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss	9																													
10	Incentive stock options. Enter excess of AMT income over regular tax income	10																													
11	Passive activities. Enter difference between AMT and regular tax income or loss	11																													
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8	12																													
13	Tax-exempt interest from private activity bonds issued after 8/7/86	13																													
14	Other. Enter the amount, if any, for each item and enter the total on line 14.	14	148																												
	<table border="0"> <tr> <td>a Charitable contributions</td> <td></td> <td>g Long-term contracts</td> <td></td> </tr> <tr> <td>b Circulation expenditures</td> <td></td> <td>h Loss limitations</td> <td></td> </tr> <tr> <td>c Depletion</td> <td></td> <td>i Mining costs</td> <td></td> </tr> <tr> <td>d Depreciation (pre-1987)</td> <td></td> <td>j Pollution control facilities</td> <td></td> </tr> <tr> <td>e Installment sales</td> <td></td> <td>k Research and experimental</td> <td></td> </tr> <tr> <td>f Intangible drilling costs</td> <td></td> <td>l Tax shelter farm activities</td> <td></td> </tr> <tr> <td></td> <td></td> <td>m Related adjustments</td> <td></td> </tr> </table>	a Charitable contributions		g Long-term contracts		b Circulation expenditures		h Loss limitations		c Depletion		i Mining costs		d Depreciation (pre-1987)		j Pollution control facilities		e Installment sales		k Research and experimental		f Intangible drilling costs		l Tax shelter farm activities				m Related adjustments		15	
a Charitable contributions		g Long-term contracts																													
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		m Related adjustments																													
15	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14	15																													

**Part II Alternative Minimum Taxable Income**

16	Enter the amount from <b>Form 1040, line 35.</b> If less than zero, enter as a (loss)	16	
17	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount	17	
18	If Form 1040, line 32, is over \$108,450 (over \$54,225 if married filing separately), enter your itemized deductions limitation, if any, from line 9 of the worksheet for Schedule A, line 26	18	( )
19	Combine lines 15 through 18	19	149
20	Alternative tax net operating loss deduction. See instructions	20	150
21	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.)	21	

**Part III Exemption Amount and Alternative Minimum Tax**

22	<b>Exemption Amount.</b> (If this form is for a child under age 14, see instructions.)																
	<table border="0"> <tr> <td><b>If your filing status is:</b></td> <td><b>And line 21 is not over:</b></td> <td><b>Enter on line 22:</b></td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$33,750</td> <td rowspan="3">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>45,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>22,500</td> </tr> </table>	<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>		Single or head of household	\$112,500	\$33,750	}	Married filing jointly or qualifying widow(er)	150,000	45,000	Married filing separately	75,000	22,500	22	
<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>															
Single or head of household	\$112,500	\$33,750	}														
Married filing jointly or qualifying widow(er)	150,000	45,000															
Married filing separately	75,000	22,500															
	If line 21 is <b>over</b> the amount shown above for your filing status, see instructions.																
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28	23															
24	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, see instructions	24															
25	Alternative minimum tax foreign tax credit. See instructions	25															
26	Tentative minimum tax. Subtract line 25 from line 24	26															
27	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43	27															
28	<b>Alternative Minimum Tax.</b> (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48	28															

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service

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

Names shown on return

Identifying number

## Part I 1993 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** on page 3 of the instructions.)

1a	Activities with net income (from Worksheet 1, column (a))	See 166	
1b	Activities with net loss (from Worksheet 1, column (b))	(see 152)	
1c	Prior year unallowed losses (from Worksheet 1, column (c))	( )	
1d	Combine lines 1a, 1b, and 1c		
<b>All Other Passive Activities</b>			
2a	Activities with net income (from Worksheet 2, column (a))	See 166	
2b	Activities with net loss (from Worksheet 2, column (b))	(see 152)	
2c	Prior year unallowed losses (from Worksheet 2, column (c))	( )	
2d	Combine lines 2a, 2b, and 2c		
3	Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10		3

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

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 7 for examples.)

4	Enter the smaller of the loss on line 1d or the loss on line 3		4
5	Enter \$150,000. If married filing separately, see the instructions		
6	Enter modified adjusted gross income, but not less than zero (see instructions)		
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		9

## Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total		10
11	Total losses allowed from all passive activities for 1993. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return		11 153

For Paperwork Reduction Act Notice, see separate instructions.

Name(s) shown on return

Identifying number

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

1	Enter the amount from line 4 of your 1992 Form 6251. Form 1041 filers, see instructions.	1		
2	Enter adjustments and preferences 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 were married filing separately for 1992, see instructions.	4		
5	Enter the amount from line 12 of your 1992 Form 6251. Form 1041 filers, enter \$20,000.	5		
6	Enter the amount from line 13 of your 1992 Form 6251. Form 1041 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).	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	Multiply line 10 by 24% (.24). Form 1040NR filers, see instructions.	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 the amount from line 21 of your 1992 Form 6251, or line 38c of 1992 Form 1041, Schedule H.	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 1994**

16	Enter the amount from line 22 your of 1992 Form 6251, or line 39 of your 1992 Form 1041, Schedule H.	16		
17	Enter the amount from line 15 above.	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount.	18		
19	<b>1992 minimum tax credit carryforward.</b> Enter the amount from line 26 of your 1992 Form 8801.	19		
20	Enter your 1992 unallowed credit for fuel produced from a nonconventional source, plus your 1992 unallowed orphan drug credit. See instructions.	20		
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions.	21		
22	Enter your 1993 regular income tax liability minus allowable credits. See instructions.	22		
23	Enter the amount from line 26 of your 1993 Form 6251, or line 37 of your 1993 Form 1041, Schedule H.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-.	24		
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on the appropriate line of your 1993 tax return. See instructions.	25		
26	<b>Minimum tax credit carryforward to 1994.</b> Subtract line 25 from line 21. See instructions.	26	144	

**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 the 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.

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Form 8801 is used by individuals, trusts, and estates 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, trusts, and estates that had:

- An AMT liability in 1992 and adjustments or preferences (other than exclusion items) in 1992;

- A minimum tax credit carryforward from 1992 to 1993; or

- A 1992 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line 20).

**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 26 of your 1992 Form 8801).

**Specific Instructions**

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

**Deferral items** are generally adjustments and preferences that do not cause a permanent difference in taxable income over a number of years (e.g., depreciation). **Exclusion items**, on the other hand, cause a permanent difference in taxable income (e.g., the standard deduction).

**Label**

(See page 15.)

Use the 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 16. _____ Apt. no. _____
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. _____ <b>STATE</b>

Your social security number \_\_\_\_\_

Spouse's social security number \_\_\_\_\_

**For Privacy Act and Paperwork Reduction Act Notice, see page 4.**

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

**Presidential Election Campaign Fund** (See page 16.)

Do you want \$3 to go to this fund? **ELECT**  Yes  No

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

**Check the box for your filing status**

(See page 16.)

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 number above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 17.) 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 18.)

**Figure your exemptions**

(See page 19.)

If more than seven dependents, see page 22.

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 18b on page 2.

b  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 1993

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.  XTR

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 22) \_\_\_\_\_ XOCAWH

Dependents on 6c not entered above \_\_\_\_\_ XOPAR XOODFP

Add numbers entered on lines above  XTR

**Figure your total income**

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

If you didn't get a W-2, see page 24.

If you are attaching a check or money order, put it on top of any Forms W-2 or 1099-R.

<b>7</b> Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7	2
<b>8a</b> Taxable interest income (see page 25). If over \$400, also complete and attach Schedule 1, Part I.	8a	3
<b>b</b> Tax-exempt interest. DO NOT include on line 8a.	8b	4
<b>9</b> Dividends. If over \$400, also complete and attach Schedule 1, Part II.	9	5
<b>10a</b> Total IRA distributions.	10a	12
<b>10b</b> Taxable amount (see page 26).	10b	12
<b>11a</b> Total pensions and annuities.	11a	13
<b>11b</b> Taxable amount (see page 26).	11b	14
<b>12</b> Unemployment compensation (see page 30).	12	17
<b>13a</b> Social security benefits.	13a	18
<b>13b</b> Taxable amount (see page 30).	13b	19
<b>14</b> Add lines 7 through 13b (far right column). This is your <b>total income</b> .	14	

**Figure your adjusted gross income**

<b>15a</b> Your IRA deduction (see page 32).	15a	23
<b>b</b> Spouse's IRA deduction (see page 32).	15b	24
<b>c</b> Add lines 15a and 15b. These are your <b>total adjustments</b> .	15c	21
<b>16</b> Subtract line 15c from line 14. This is your <b>adjusted gross income</b> . If less than \$23,050 and a child lived with you, see page 63 to find out if you can claim the "Earned income credit" on line 28c.	16	1

Name(s) shown on page 1

Your social security number

**Figure your standard deduction, exemption amount, and taxable income**

17 Enter the amount from line 16. 17

18a Check <sup>AGEX</sup>  You were 65 or older <sup>XBI</sup>  Blind } Enter number of boxes checked ▶ 18a   
 if:  Spouse was 65 or older  Blind }  
 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 36 and check here ▶ 18c

19 Enter the **standard deduction** shown below for your filing status. **But if you checked any box on line 18a or b, go to page 36 to find your standard deduction. If you checked box 18c, enter -0-.**

- Single—\$3,700
- Head of household—\$5,450
- Married filing jointly or Qualifying widow(er)—\$6,200
- Married filing separately—\$3,100

19 30

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

21 Multiply \$2,350 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

**Figure your tax, credits, and payments**

If you want the IRS to figure your tax, see the instructions for line 22 on page 37.

23 Find the tax on the amount on line 22. Check if from:  
 Tax Table (pages 50-55) or  Form 8615 (see page 38). 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 40

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

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

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

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

b 1993 estimated tax payments and amount applied from 1992 return. 28b 59

c **Earned income credit.** Complete and attach Schedule EIC. 28c

d Add lines 28a, 28b, and 28c. These are your **total payments**. ▶ 28d 28d

**Figure your refund or amount you owe**

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 1994 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**. For details on how to pay, including what to write on your payment, see page 42. 32 65(+)

33 Estimated tax penalty (see page 43). Also, include on line 32. 33 67

**Sign your return**

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 accurately list all amounts and sources of income I received during the tax year. 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

**Paid preparer's use only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	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**

**1993**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You need to understand the following terms to complete this schedule: **Dependent care benefits, Earned income, Qualified expenses, and Qualifying person(s).** See **Important terms** on page 58. Also, if you had a child born in 1993 and line 17 of Form 1040A is less than \$23,050, see **A change to note** on page 59.

**Part I**

**Persons or organizations who provided the care**

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 61)

(If you need more space, use the bottom of page 2.)

You **MUST** complete this part.

2	Add the amounts in column (d) of line 1.	2	
3	Enter the number of <b>qualifying persons</b> cared for in 1993 . . . . ▶	<input type="checkbox"/>	

Did you receive dependent care benefits?

- NO —————▶ Complete only Part II below.
- YES —————▶ Complete Part III on the back now.

**Part II**

**Credit for child and dependent care expenses**

4	Enter the amount of <b>qualified expenses</b> you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.	4	145	limitation 146																																														
5	Enter YOUR <b>earned income</b> .	5																																																
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 61); <b>all others</b> , enter the amount from line 5.	6																																																
7	Enter the <b>smallest</b> of line 4, 5, or 6.	7	147																																															
8	Enter the amount from Form 1040A, line 17.	8																																																
9	Enter on line 9 the decimal amount shown below that applies to the amount on line 8.	9																																																
	<table border="1"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	If line 8 is—		Decimal amount is	If line 8 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—No limit		.20	18,000—20,000		.25						
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16,000—18,000		.26	28,000—No limit		.20																																													
18,000—20,000		.25																																																
10	Multiply <b>line 7</b> by the decimal amount on line 9. Enter the result. Then, see page 61 for the amount of credit to enter on Form 1040A, line 24a.	10	=																																															

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get **Form 942** for details.



Use the IRS label (See page 10.) Otherwise, please print.

L Print your name (first, initial, last)
A
B
E if a joint return, print spouse's name (first, initial, last)
L Home address (number and street). If you have a P.O. box, see page 11. Apt. no.
H
E
R
E City, town or post office, state and ZIP code. If you have a foreign address, see page 11
STATE

Your social security number

Spouse's social security number

See instructions on back and in Form 1040EZ booklet.

Presidential Election Campaign (See page 11.)

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

Do you want \$3 to go to this fund? Elect

If a joint return, does your spouse want \$3 to go to this fund? T

Filing status

1 Single Married filing joint return (even if only one had income) MARS

Report your income

2 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). 2 2

Attach Copy B of Form(s) W-2 here.

3 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ. 3 3

Attach any tax payment on top of Form(s) W-2.

4 Add lines 2 and 3. This is your adjusted gross income. 4 1

Note: You must check Yes or No.

5 Can your parents (or someone else) claim you on their return? Yes. Do worksheet on back; enter amount from line G here. No. If single, enter 6,050.00. If married, enter 10,900.00. For an explanation of these amounts, see back of form. 5 30,31

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income. 6 32

Figure your tax

7 Enter your Federal income tax withheld from box 2 of your W-2 form(s). 7 58

8 Tax. Look at line 6 above. Use the amount on line 6 to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line. 8 34

Refund or amount you owe

9 If line 7 is larger than line 8, subtract line 8 from line 7. This is your refund. 9 65(-)

10 If line 8 is larger than line 7, subtract line 7 from line 8. This is the amount you owe. For details on how to pay, including what to write on your payment, see page 16. 10 65(+)

Sign your return

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 accurately lists all amounts and sources of income I received during the tax year.

Your signature Spouse's signature if joint return

Keep a copy of this form for your records.

Date Your occupation Date Spouse's occupation

PREP