



1993 Federal Tax Forms Advance Proof Copies

(Revised July 1993)

IMPORTANT NOTICE

Attached are advance proof copies of the following 1993 Federal tax forms and schedules for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040, including a new chart to appear in the Form 1040 instructions on reporting information return items (Similar charts will appear in the Form 1040A and Form 1040EZ instructions.)

Note: *The self-employed health insurance deduction (Form 1040, line 25) does not apply to tax years beginning after June 30, 1992. Because pending legislation would extend the deduction through December 31, 1993, we have retained the line item for now.*

- Schedules A, B, C, C-EZ, D, E, F, R, and SE of Form 1040 (Schedule EIC will be released at a later date.)
- The 1993 Tax Table (Pending legislation would affect the tax for married individuals filing separate returns with taxable incomes over \$70,000. We have omitted these tax amounts from the table.)
- Form 2119, Sale of Your Home
- Form 2441, Child and Dependent Care Expenses
- Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
- Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)

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

Because pending legislation would affect the 1993 Tax Rate Schedules, they are not included in this package.

We have circled major changes to the items in this package. However, because of extensive revisions to Schedule D, Form 2441, Schedule 2 of Form 1040A, and Form 5329, specific changes on these items are not circled.

If you have comments concerning any of these materials, please let us know by August 16, 1993. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, each suggestion will be carefully considered.

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

Department of the Treasury—Internal Revenue Service
Form 1040EZ Income Tax Return for Single (and) Joint Filers With No Dependents 1993

OMB No. 1545-0675

Use the IRS label (See page 11.) Otherwise, please print.

L A B E L H E R E	Print your name (first, initial, last)	
	If a joint return, print spouse's name (first, initial, last)	
	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

□	□	□	□	□	□	□	□
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Spouse's social security number

□	□	□	□	□	□	□	□
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See instructions on back and in Form 1040EZ booklet.

Presidential Election Campaign (See page 12.)

Note: Checking "Yes" will not change your tax or reduce your refund.
 Do you want \$1 to go to this fund? ▷

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If a joint return, does your spouse want \$1 to go to this fund? ▷

Filing status

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

Report your income

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

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

Note: You must check Yes or No.

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

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

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

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

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

Figure your tax

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

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

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

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

Sign your return

Keep a copy of this form for your records.

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 complete.

Your signature		Spouse's signature if joint return	
Date	Your occupation	Date	Spouse's occupation

For IRS Use Only — Please do not write in boxes below.

Dollars	Cents
□□, □□□□.	□□
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□	□	□	□
□	□	□	□

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1994, and not blind at the end of 1993.
- Your taxable income (line 6) is less than \$50,000.

Caution: If married and either you or your spouse had total wages of over \$57,600, you may not be able to use this form. See page 6.

If you are not sure about your filing status, see page 12. If you have questions about dependents, call Tele-Tax (see page 22) and listen to topic 155. If you **can't use this form**, call Tele-Tax (see page 22) and listen to topic 152.

Filling in your return

Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Do not type your numbers. Do not use dollar signs.

Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds. Also, use the booklet if you received a Form 1099-INT showing income tax withheld (backup withholding).

Remember, you must report all wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

If you paid someone to prepare your return, see page 17.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, call Tele-Tax (see page 22) and listen to topic 155.

- | | |
|---|------------------|
| A. Enter the amount from line 2 on the front. | A. _____ |
| B. Minimum standard deduction. | B. <u>600.00</u> |
| C. Enter the LARGER of line A or line B here. | C. _____ |
| D. Maximum standard deduction. If single, enter 3,700.00; if married, enter 6,200.00. | D. _____ |
| E. Enter the SMALLER of line C or line D here. This is your standard deduction. | E. _____ |
| F. Exemption amount. <ul style="list-style-type: none"> • If single, enter 0. • If married and both you and your spouse can be claimed as dependents, enter 0. • If married and only one of you can be claimed as a dependent, enter 2,350.00. | F. _____ |
| G. Add lines E and F. Enter the total here and on line 5 on the front. | G. _____ |

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,050.00. This is the total of your standard deduction (3,700.00) and personal exemption (2,350.00).
- Married, enter 10,900.00. This is the total of your standard deduction (6,200.00), exemption for yourself (2,350.00), and exemption for your spouse (2,350.00).

Avoid mistakes

Please see page 17 of the Form 1040EZ booklet for a list of common mistakes to avoid that will help you make sure your form is filled in correctly.

Mailing your return

Mail your return by **April 15, 1994**. Use the envelope that came with your booklet. If you don't have that envelope, see page 29 for the address to use.

Label

(See page 15.)

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

Label form with fields for name, address, and social security numbers.

Fields for social security numbers.

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

Do you want \$1 to go to this fund? If a joint return, does your spouse want \$1 to go to this fund?

Yes/No table for the Presidential Election Campaign Fund question.

Check the box for your filing status

(See page 16.) Check only one box.

- 1 Single
2 Married filing joint return
3 Married filing separate return
4 Head of household
5 Qualifying widow(er)

Figure your exemptions

(See page 19.)

If more than seven dependents, see page 22.

Exemption form with table for dependents and checkboxes for spouse and yourself.

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 23.

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

Main income calculation table with lines 7 through 16.

Figure your adjusted gross income

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 <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked 18a <input type="checkbox"/> if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind }		
b	If your parent (or someone else) can claim you as a dependent, check here	18b	<input type="checkbox"/>
c	If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 36 and check here	18c	<input type="checkbox"/>
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-. <ul style="list-style-type: none"> • Single—\$3,700 • Head of household—\$5,450 • Married filing jointly or Qualifying widow(er)—\$6,200 • Married filing separately—\$3,100 	19	
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	
22	Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your taxable income .	22	

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: <input type="checkbox"/> Tax Table (pages 50–55) or <input type="checkbox"/> Form 8615 (see page 38).	23	
24a	Credit for child and dependent care expenses. Complete and attach Schedule 2.	24a	
b	Credit for the elderly or the disabled. Complete and attach Schedule 3.	24b	
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	
28a	Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. <input type="checkbox"/>	28a	
b	1993 estimated tax payments and amount applied from 1992 return.	28b	
c	Earned income credit. Complete and attach Schedule EIC.	28c	
d	Add lines 28a, 28b, and 28c. These are your total payments .	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	
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	
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	
33	Estimated tax penalty (see page 42). Also, include on line 32.	33	

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 complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Keep a copy of this return for your records.

Your signature	Date	Your occupation	
	Spouse's signature. If joint return, BOTH must sign.		
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 1
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Dividend Income
for Form 1040A Filers

1993

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Part I

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement, from a brokerage firm, enter the firm's name and the total interest shown on that form.

Interest income

(See pages 25 and 56.)

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 56 and list this interest first. Also, show that buyer's social security number and address.		Amount	
2 Add the amounts on line 1.	2		
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040A.	3		
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		

Part II

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

Dividend income

(See pages 25 and 57.)

5 List name of payer		Amount	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, line 9.	6		

Proof as of
July 1993
(subject to change)

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 form:
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 60.

Part I

Persons or organizations who provided the care

You **MUST** complete this part.

	(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)
1				
2	(If you need more space, use the bottom of page 2.) Add the amounts in column (d) of line 1.			2
3	Enter the number of qualifying persons cared for in 1993 . . . ▶			<input type="text" value=""/>

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																																	
5	Enter YOUR earned income .	5																																	
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 61); all others , enter the amount from line 5.	6																																	
7	Enter the smallest of line 4, 5, or 6.		7																																
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.																																		
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="width: 25%;">If line 8 is—</th> <th style="width: 25%;">Decimal amount is</th> <th style="width: 25%;">If line 8 is—</th> <th style="width: 25%;">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>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</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				9
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																																		
10	Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see page 62 for the amount of credit to enter on Form 1040A, line 24a.		10 =																																

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

Name(s) shown on page 1	Your social security number : : :
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Part III
Dependent care benefits

Complete this part **only** if you received these benefits.

	11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11	
	12 Enter the amount forfeited, if any. See page 62.	12	
	13 Subtract line 12 from line 11.	13	
	14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s). 14		
	15 Enter the smaller of line 13 or 14. 15		
	16 Enter YOUR earned income . 16		
	17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16. 17		
	18 Enter the smallest of line 15, 16, or 17. 18		
	19 Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17). 19		
	20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB." 20		
To claim the child and dependent care credit, complete lines 21-25 below, and lines 4-10 on the front of this form.			
	21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19. 21		
	22 Enter \$2,400 (\$4,800 if two or more qualifying persons). 22		
	23 Enter the amount from line 19. 23		
	24 Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions. 24		
	25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form. 25		

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service
Credit for the Elderly or the Disabled
for Form 1040A Filers

1993

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to use Schedule 3 to reduce your tax if by the end of 1993:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: In most cases, the IRS can figure the credit for you. See page 38 of the Form 1040A instructions.

Part I

Check the box for your filing status and age

If your filing status is:	And by the end of 1993:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a joint return	8 You were 65 or older and you did not live with your spouse at any time in 1993	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1993	9 <input type="checkbox"/>
Married filing a separate return		

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II
Statement of permanent and total disability

- IF:** **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box

- If you checked this box, you do not have to file another statement for 1993.
- If you **did not** check this box, have your physician complete the following statement:

Physician's statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired ► _____

Physician: Sign your name on **either** line A or B below.

- A** The disability has lasted or can be expected to last continuously for at least a year _____
Physician's signature Date
- B** There is no reasonable probability that the disabled condition will ever improve _____
Physician's signature Date

Physician's name _____ Physician's address _____

Name(s) shown on page 1

Your social security number

Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10
<p>Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.</p>			
11	<ul style="list-style-type: none"> ● If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. ● If you checked box 2, 4, or 9 in Part I, enter your taxable disability income. ● If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		11
<p>TIP: For more details on what to include on line 11, see the instructions.</p>			
12	<ul style="list-style-type: none"> ● If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts. ● All others, enter the amount from line 10. 		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):		
	a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	13a	
	b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.	13b	
	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	
14	Enter the amount from Form 1040A, line 17.	14	
15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.	16	
17	Divide line 16 above by 2.	17	
18	Add lines 13c and 17.		18
19	Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.		19
20	Decimal amount used to figure the credit.	20	× .15
21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.	21	

Instructions for physician's statement

Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Physician.—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

For the year Jan. 1–Dec. 31, 1993, or other tax year beginning , 1993, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 12.)

Form with fields for Name (First name and initial, Last name), Spouse's name, Home address, Apt. no., City, town or post office, state, and ZIP code.

Fields for Your social security number, Spouse's social security number, and Privacy Act notice.

Yes/No table for Presidential Election Campaign with a note: "Note: Checking 'Yes' will not change your tax or reduce your refund."

Filing Status

(See page 12.)

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions

(See page 13.)

If more than six dependents, see page 14.

Exemptions section including 6a Yourself, 6b Spouse, 6c Dependents table with columns for Name, age, SSN, relationship, and months lived in home.

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.

Income section with lines 7 through 23 for various types of income and total income calculation.

Adjustments to Income

(See page 20.)

Adjustments to Income section with lines 24a through 29 and total adjustments line 30.

Adjusted Gross Income

Line 31: Subtract line 30 from line 23. This is your adjusted gross income.

Tax Computation

(See page 24.)

If you want the IRS to figure your tax, see page 25.

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
34 Enter the larger of your: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$81,350 or less, multiply \$2,350 by the total number of exemptions claimed on line 6e.
37 Taxable income. Subtract line 36 from line 35.
38 Tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D Tax Worksheet, or d Form 8615.
39 Additional taxes (see page 25).
40 Add lines 38 and 39.

Credits

(See page 25.)

41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Foreign tax credit. Attach Form 1116
44 Other credits (see page 26). Check if from a Form 3800, b Form 8396, c Form 8801, d Form (specify)
45 Add lines 41 through 44
46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-

Other Taxes

47 Self-employment tax. Attach Schedule SE. Also, see line 25.
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes (see page 27). Check if from a Form 4255, b Form 8611, c Form 8828
50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329
52 Advance earned income credit payments from Form W-2
53 Add lines 46 through 52. This is your total tax.

Payments

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

54 Federal income tax withheld. If any is from Form(s) 1099, check
55 1993 estimated tax payments and amount applied from 1992 return
56 Earned income credit. Attach Schedule EIC
57 Amount paid with Form 4868 (extension request)
58 Excess social security, Medicare, and RRTA tax withheld (see page 28)
59 Other payments (see page 28). Check if from a Form 2439, b Form 4136
60 Add lines 54 through 59. These are your total payments

Refund or Amount You Owe

61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID.
62 Amount of line 61 you want REFUNDED TO YOU.
63 Amount of line 61 you want APPLIED TO YOUR 1994 ESTIMATED TAX
64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE.
65 Estimated tax penalty (see page 29). Also include on line 64

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation
Spouse's signature. If a joint return, BOTH must sign. Date, Spouse's occupation

Paid Preparer's Use Only

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

Where To Report Certain Items From 1993 Forms W-2, 1098, and 1099

Report any Federal income tax withheld from these forms on Form 1040, line 54. If you itemize your deductions, report any state or local income tax withheld from these forms on Schedule A, line 5.

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10)	Form 1040, line 7 See the instructions for Form 1040, line 7, on page 16 Form 1040, line 52 Form 2441, line 11
W-2G	Gambling winnings (box 1)	Form 1040, line 22 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3)	Schedule A, line 9a* Schedule A, line 9a* See the instructions for Form 1040, line 22, on page 20*
1099-A	Acquisition or abandonment of secured property	See Pub. 544
1099-B	Stocks, bonds, etc. (box 2) Bartering (box 3) Futures contracts (box 9)	Schedule D See Pub. 525 Form 6781
1099-DIV	Ordinary dividends (box 1b) Capital gain distributions (box 1c) Nontaxable distributions (box 1d) Investment expenses (box 1e) Foreign tax paid (box 3)	Form 1040, line 9 Form 1040, line 14 (or Schedule D) See the instructions for Form 1040, line 9, on page 17 Form 1040, line 9, and Schedule A, line 20 Schedule A, line 7 (or Form 1116)
1099-G	Unemployment compensation (box 1) State or local income tax refund (box 2) Discharge of indebtedness (box 5) Taxable grants (box 6) Agriculture payments (box 7)	Form 1040, line 20. But if you repaid any unemployment compensation in 1993, see the instructions for line 20 on page 19 See the instructions for Form 1040, line 10, on page 17* Form 1040, line 22, but first see Pub. 908* Form 1040, line 22* See the Schedule F instructions or Pub. 225
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 5)	Form 1040, line 8a Form 1040, line 28 See the instructions for Form 1040, line 8a, on page 16 Schedule A, line 7 (or Form 1116)
1099-MISC	Rents (box 1) Royalties (box 2) Prizes, awards, etc. (box 3) Nonemployee compensation (box 7) Other income (boxes 5, 6, 8, 9, and 10)	See the instructions for Schedule E Schedule E, line 4 (timber, coal, iron ore royalties, see Pub. 544) Form 1040, line 22 Schedule C, C-EZ, or F (Form 1040, line 7, if you were not self-employed) See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions for Form 1040, line 8a, on page 16 See the instructions on Form 1099-OID Form 1040, line 28
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Credits (boxes 6, 7, and 8)	Schedule C, Schedule F, or Form 4835 Form 3468 or Form 5884
1099-R	Distributions from IRAs Distributions from pensions, annuities, etc. Capital gain (box 3)	See the instructions for Form 1040, lines 16a and 16b, on page 18 See the instructions for Form 1040, lines 17a and 17b, on page 18 See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5)	Form 2119 (or Form 4797 or Schedule D if the property was not your home) See the instructions for Schedule A, line 6, on page A-2*

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F, or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

1993

Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040		Your social security number	
Medical and Dental Expenses	1	Medical and dental expenses (see page A-1)	1
	2	Enter amount from Form 1040, line 32. 2	2
	3	Multiply line 2 above by 7.5% (.075)	3
	4	Subtract line 3 from line 1. If zero or less, enter -0-	4
Taxes You Paid (See page A-1.)	5	State and local income taxes	5
	6	Real estate taxes (see page A-2)	6
	7	Other taxes. List—include personal property taxes ▶	7
	8	Add lines 5 through 7	8
Interest You Paid (See page A-2.)	9a	Home mortgage interest and points reported to you on Form 1098	9a
	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 ▶	
	9b		9b
	10	Points not reported to you on Form 1098. See page A-3 for special rules	10
Note: Personal interest is not deductible.	11	Investment interest. If required, attach Form 4952. (See page A-3.)	11
	12	Add lines 9a through 11	12
Gifts to Charity (See page A-3.)	13	Contributions by cash or check	13
	14	Other than by cash or check. If over \$500, you MUST attach Form 8283	14
	15	Carryover from prior year	15
	16	Add lines 13 through 15	16
Casualty and Theft Losses	17	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	17
Moving Expenses	18	Moving expenses. Attach Form 3903 or 3903-F. (See page A-4.)	18
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	19	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ▶	19
	20	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	20
	21	Add lines 19 and 20	21
	22	Enter amount from Form 1040, line 32. 22	22
	23	Multiply line 22 above by 2% (.02)	23
	24	Subtract line 23 from line 21. If zero or less, enter -0-	24
Other Miscellaneous Deductions	25	Other—from list on page A-5. List type and amount ▶	25
Total Itemized Deductions	26	Is the amount on Form 1040, line 32, more than \$108,450 (more than \$54,225 if married filing separately)?	26
		<ul style="list-style-type: none"> • NO. 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 larger of this amount or your standard deduction. • YES. Your deduction may be limited. See page A-5 for the amount to enter. 	

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I Interest Income

(See pages 16 and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

Table for Part I Interest Income with columns for Interest Income and Amount. Rows include: 1 List name of payer, 2 Add the amounts on line 1, 3 Excludable interest on series EE U.S. savings bonds, 4 Subtract line 3 from line 2.

Part II Dividend Income

(See pages 17 and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

Table for Part II Dividend Income with columns for Dividend Income and Amount. Rows include: 5 List name of payer, 6 Add the amounts on line 5, 7 Capital gain distributions, 8 Nontaxable distributions, 9 Add lines 7 and 8, 10 Subtract line 9 from line 6.

Part III Foreign Accounts and Trusts

(See page B-2.)

Table for Part III Foreign Accounts and Trusts with columns for Yes and No. Rows include: 11a At any time during 1993, did you have an interest in or a signature or other authority over a financial account in a foreign country, 12 Were you the grantor of, or transferor to, a foreign trust that existed during 1993, whether or not you have any beneficial interest in it?

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

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1993

Attachment
Sequence No. **09**

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 limitations on losses		
J If this is the first Schedule C filed for this business, check here		<input type="checkbox"/>

Part I Income

1 Gross receipts or sales. Caution: 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		
4 Cost of goods sold (from line 40 on page 2)			4		
5 Gross profit. Subtract line 4 from line 3			5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)			6		
7 Gross income. Add lines 5 and 6			7		

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):		
10 Car and truck expenses (see page C-3)	10		a Vehicles, machinery, and equipment	20a	
11 Commissions and fees	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter 20% of line 24b subject to limitations (see page C-4)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
			26 Wages (less jobs credit)	26	
			27 Other expenses (from line 46 on page 2)	27	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28				
29 Tentative profit (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home. Attach Form 8829	30				

31 **Net profit or (loss).** 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.

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**.

32a All investment is at risk.
32b Some investment is not at risk.

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

Department of the Treasury
Internal Revenue Service

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**

Name of proprietor

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 ► <input type="checkbox"/>	1		
2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions	2		
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	3		

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**

Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

Line A.—Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B.—Enter on this line the four-digit code that identifies your principal business or professional activity. **See page C-6** for the list of codes.

Line D.—You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4, Application for Employer Identification Number**. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

Line E.— Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1—Gross Receipts.—Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses.—Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Part II, on pages C-3 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

Proof as of
July 1993
(subject to change)

**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-2)	(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	Total Short-Term Sales Price Amounts. 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	()
8	Net short-term capital gain or (loss). 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	Total Long-Term Sales Price Amounts. 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	
13	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1				13	
14	Capital gain distributions				14	
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	()
17	Net long-term capital gain or (loss). 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. Note: If both lines 17 and 18 are gains, see the Schedule D Tax Worksheet on page D-3				18	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a the (loss) on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) Note: See the Capital Loss Carryover Worksheet 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.				19	()

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part I)

(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-2)	(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)
20						
21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2.						

Proof as of July 1993 (subject to change)

Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part II)

22						
23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10.						

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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**

Name(s) shown on return

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 rental real estate property :	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	
		C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
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)	12			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			19
20 Depreciation expense or depletion (see page E-2)	20			20
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 Form 6198	22			
23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582	23	()	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here	25	()		()
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-3. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Table with 5 columns: (g) Passive loss allowed, (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. Rows A-E, 28a Totals, b Totals, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B, C.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, C, 33a Totals, b Totals, 34, 35, 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 37, 38.

Part V Summary

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 39, 40, 41.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1993

Attachment
Sequence No. **14**

Name of proprietor	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter principal agricultural activity code (from page 2) ▶
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 1993? If "No," see page F-2 for limitations on losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1				
2 Cost or other basis of livestock and other items reported on line 1	2				
3 Subtract line 2 from line 1				3	
4 Sales of livestock, produce, grains, and other products you raised				4	
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b	
6a Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b	
7 Commodity Credit Corporation (CCC) loans (see page F-2):					
a CCC loans reported under election				7a	
b CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	7c	
8 Crop insurance proceeds and certain disaster payments (see page F-2):					
a Amount received in 1993	8a		8b Taxable amount	8b	
c If election to defer to 1994 is attached, check here ▶ <input type="checkbox"/>			8d Amount deferred from 1992	8d	
9 Custom hire (machine work) income				9	
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10	
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. ▶				11	

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

12 Car and truck expenses (see page F-3—also attach Form 4562)	12				
13 Chemicals	13				
14 Conservation expenses. Attach Form 8645.	14				
15 Custom hire (machine work).	15				
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16				
17 Employee benefit programs other than on line 25	17				
18 Feed purchased	18				
19 Fertilizers and lime	19				
20 Freight and trucking	20				
21 Gasoline, fuel, and oil	21				
22 Insurance (other than health)	22				
23 Interest:					
a Mortgage (paid to banks, etc.)	23a				
b Other	23b				
24 Labor hired (less jobs credit)	24				
25 Pension and profit-sharing plans				25	
26 Rent or lease (see page F-4):					
a Vehicles, machinery, and equipment				26a	
b Other (land, animals, etc.)				26b	
27 Repairs and maintenance				27	
28 Seeds and plants purchased				28	
29 Storage and warehousing				29	
30 Supplies purchased				30	
31 Taxes				31	
32 Utilities				32	
33 Veterinary, breeding, and medicine				33	
34 Other expenses (specify):					
a				34a	
b				34b	
c				34c	
d				34d	
e				34e	
f				34f	
35 Total expenses. Add lines 12 through 34f ▶				35	
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F-5)				36	
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.					
				37a	<input type="checkbox"/> All investment is at risk.
				37b	<input type="checkbox"/> Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year				38		
39a	Total cooperative distributions (Form(s) 1099-PATR) | 39a |			39b	Taxable amount	39b	
40a	Agricultural program payments . . . . . | 40a |			40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election			41a		41a	
b	CCC loans forfeited or repaid with certificates | 41b |			41c	Taxable amount	41c	
42	Crop insurance proceeds			42		42	
43	Custom hire (machine work) income			43		43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		44	
45	Add amounts in the right column for lines 38 through 44			45		45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
47	Cost of livestock, produce, grains, and other products purchased during the year	47					
48	Add lines 46 and 47	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*					50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶					51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 **Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 **Ornamental floriculture and nursery products**

- 185 **Food crops grown under cover**, including hydroponic crops
- 211 **Beefcattle feedlots**
- 212 **Beefcattle**, except feedlots
- 215 **Hogs, sheep, and goats**
- 240 **Dairy**
- 250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 **General livestock**, not specializing in any one livestock category
- 270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 **Agricultural production**, not specified

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service

Credit for the Elderly or the Disabled

Attach to Form 1040. See separate instructions for Schedule R.

OMB No. 1545-0074

1993

Attachment Sequence No. 16

Name(s) shown on Form 1040

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1993:

- You were age 65 or older, OR You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R.

Note: In most cases, the IRS can figure the credit for you. See page 25 of the Form 1040 instructions.

Part I Check the Box for Your Filing Status and Age

Table with 3 columns: 'If your filing status is:', 'And by the end of 1993:', and 'Check only one box:'. Rows include Single, Head of household, Married filing joint return, and Married filing separate return with various age and disability conditions.

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box

- If you checked this box, you do not have to file another statement for 1993.
If you did not check this box, have your physician complete the following statement.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____ Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired.

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's name Physician's address Physician's signature Date

Part III Figure Your Credit

10 If you checked (in Part I):	Enter:			
Box 1, 2, 4, or 7	\$5,000	}	. . . . .	10
Box 3, 5, or 6	\$7,500			
Box 8 or 9	\$3,750			
Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.				
11 If you checked:				
• Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.	}	. . . . .	11	
• Box 2, 4, or 9 in Part I, enter your taxable disability income.				
• Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.				
TIP: For more details on what to include on line 11, see the instructions.				
12				
• If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts.	}	. . . . .	12	
• All others, enter the amount from line 10.				
13				
Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):				
a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	}	. . . . .	13a	
b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.				
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c			13c	
14				
Enter the amount from Form 1040, line 32	14			
15 If you checked (in Part I):	Enter:			
Box 1 or 2	\$7,500	}	. . . . .	15
Box 3, 4, 5, 6, or 7	\$10,000			
Box 8 or 9	\$5,000			
16				
Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-	16			
17				
Divide line 16 above by 2	17			
18				
Add lines 13c and 17	18			
19				
Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21	19			
20				
Decimal amount used to figure the credit	20		× .15	
21				
Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim	21			

Instructions for Physician's Statement

Taxpayer

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Physician

A person is permanently and totally disabled if **both** of the following apply:
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1993

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
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Who Must File Schedule SE

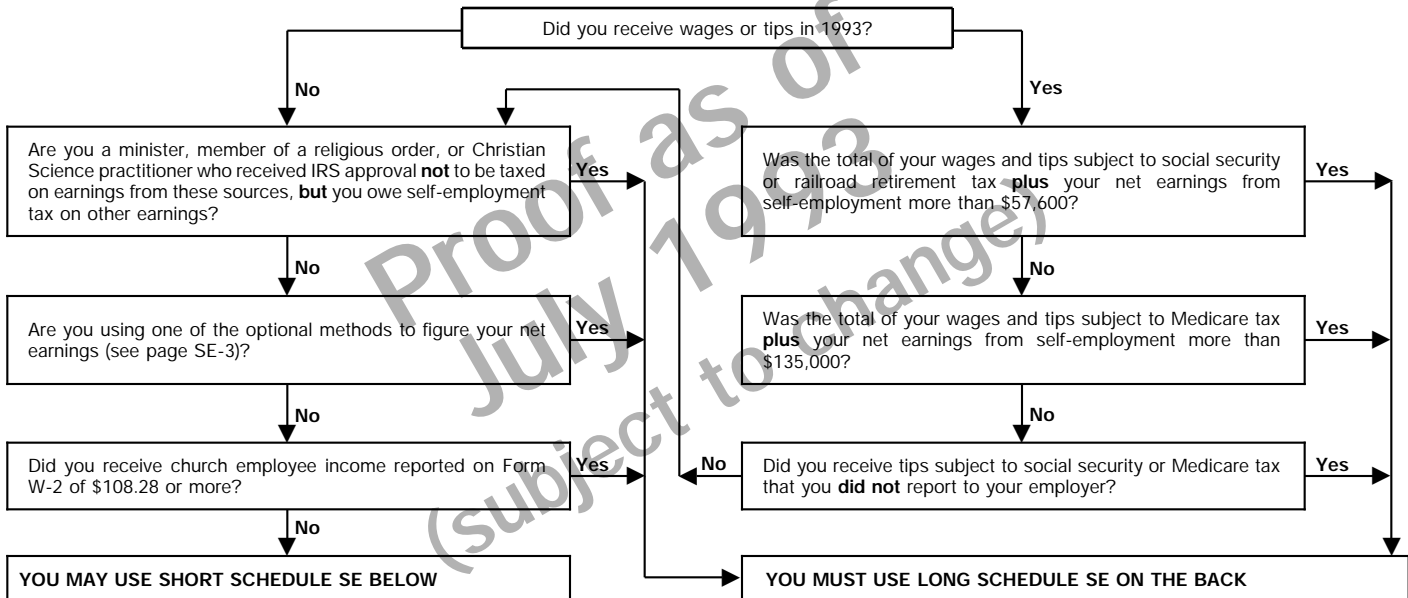
You must file Schedule SE if:

- 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	1		
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	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result. • 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. • \$135,000 or more, enter \$11,057.40. Also enter on Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 5 by 50% (.5) and enter the result on Form 1040, line 25.)	5		

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. (Income from services you performed as a minister or a member of a religious order is not church employee income.) See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner AND you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

Table with 15 rows for self-employment tax calculations. Includes fields for net farm profit, net profit, combined wages, and self-employment tax. Pre-filled values include 57,600.00 on line 7 and 135,000.00 on line 11.

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733.

Table for Farm Optional Method with 2 rows. Line 16: Maximum income for optional methods (1,600.00). Line 17: Enter the smaller of two-thirds of gross farm income or \$1,600.

Nonfarm Optional Method. You may use this method only if (a) Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and (b) You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

Table for Nonfarm Optional Method with 2 rows. Line 18: Subtract line 17 from line 16. Line 19: Enter the smaller of two-thirds of gross nonfarm income or the amount on line 18.

Footnotes 1-4: 1From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. 2From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. 3From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. 4From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—					
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
59,000		62,000		65,000															
59,000	59,050	13,820	11,730	14,562	12,679	62,000	62,050	14,750	12,570	15,492	13,519	65,000	65,050	15,680	13,410	16,422	14,359		
59,050	59,100	13,835	11,744	14,578	12,693	62,050	62,100	14,765	12,584	15,508	13,533	65,050	65,100	15,695	13,424	16,438	14,373		
59,100	59,150	13,851	11,758	14,593	12,707	62,100	62,150	14,781	12,598	15,523	13,547	65,100	65,150	15,711	13,438	16,453	14,387		
59,150	59,200	13,866	11,772	14,609	12,721	62,150	62,200	14,796	12,612	15,539	13,561	65,150	65,200	15,726	13,452	16,469	14,401		
60,000		63,000		66,000															
60,000	60,050	14,130	12,010	14,872	12,959	63,000	63,050	15,060	12,850	15,802	13,799	66,000	66,050	15,990	13,690	16,732	14,639		
60,050	60,100	14,145	12,024	14,888	12,973	63,050	63,100	15,075	12,864	15,818	13,813	66,050	66,100	16,005	13,704	16,748	14,653		
60,100	60,150	14,161	12,038	14,903	12,987	63,100	63,150	15,091	12,878	15,833	13,827	66,100	66,150	16,021	13,718	16,763	14,667		
60,150	60,200	14,176	12,052	14,919	13,001	63,150	63,200	15,106	12,892	15,849	13,841	66,150	66,200	16,036	13,732	16,779	14,681		
61,000		64,000		67,000															
61,000	61,050	14,440	12,290	15,182	13,239	64,000	64,050	15,370	13,130	16,112	14,079	67,000	67,050	16,300	13,970	17,042	14,919		
61,050	61,100	14,455	12,304	15,198	13,253	64,050	64,100	15,385	13,144	16,128	14,093	67,050	67,100	16,315	13,984	17,058	14,933		
61,100	61,150	14,471	12,318	15,213	13,267	64,100	64,150	15,401	13,158	16,143	14,107	67,100	67,150	16,331	13,998	17,073	14,947		
61,150	61,200	14,486	12,332	15,229	13,281	64,150	64,200	15,416	13,172	16,159	14,121	67,150	67,200	16,346	14,012	17,089	14,961		

* This column must also be used by a qualifying widow(er).

Continued on next page

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
At least	But less than	Your tax is—				At least	But less than	Your tax is—			
95,000						98,000					
95,000	95,050	24,980	21,986		23,318	98,000	98,050	25,910	22,916		24,248
95,050	95,100	24,995	22,002		23,333	98,050	98,100	25,925	22,932		24,263
95,100	95,150	25,011	22,017		23,349	98,100	98,150	25,941	22,947		24,279
95,150	95,200	25,026	22,033		23,364	98,150	98,200	25,956	22,963		24,294
95,200	95,250	25,042	22,048		23,380	98,200	98,250	25,972	22,978		24,310
95,250	95,300	25,057	22,064		23,395	98,250	98,300	25,987	22,994		24,325
95,300	95,350	25,073	22,079		23,411	98,300	98,350	26,003	23,009		24,341
95,350	95,400	25,088	22,095		23,426	98,350	98,400	26,018	23,025		24,356
95,400	95,450	25,104	22,110		23,442	98,400	98,450	26,034	23,040		24,372
95,450	95,500	25,119	22,126		23,457	98,450	98,500	26,049	23,056		24,387
95,500	95,550	25,135	22,141		23,473	98,500	98,550	26,065	23,071		24,403
95,550	95,600	25,150	22,157		23,488	98,550	98,600	26,080	23,087		24,418
95,600	95,650	25,166	22,172		23,504	98,600	98,650	26,096	23,102		24,434
95,650	95,700	25,181	22,188		23,519	98,650	98,700	26,111	23,118		24,449
95,700	95,750	25,197	22,203		23,535	98,700	98,750	26,127	23,133		24,465
95,750	95,800	25,212	22,219		23,550	98,750	98,800	26,142	23,149		24,480
95,800	95,850	25,228	22,234		23,566	98,800	98,850	26,158	23,164		24,496
95,850	95,900	25,243	22,250		23,581	98,850	98,900	26,173	23,180		24,511
95,900	95,950	25,259	22,265		23,597	98,900	98,950	26,189	23,195		24,527
95,950	96,000	25,274	22,281		23,612	98,950	99,000	26,204	23,211		24,542
96,000						99,000					
96,000	96,050	25,290	22,296		23,628	99,000	99,050	26,220	23,226		24,558
96,050	96,100	25,305	22,312		23,643	99,050	99,100	26,235	23,242		24,573
96,100	96,150	25,321	22,327		23,659	99,100	99,150	26,251	23,257		24,589
96,150	96,200	25,336	22,343		23,674	99,150	99,200	26,266	23,273		24,604
96,200	96,250	25,352	22,358		23,690	99,200	99,250	26,282	23,288		24,620
96,250	96,300	25,367	22,374		23,705	99,250	99,300	26,297	23,304		24,635
96,300	96,350	25,383	22,389		23,721	99,300	99,350	26,313	23,319		24,651
96,350	96,400	25,398	22,405		23,736	99,350	99,400	26,328	23,335		24,666
96,400	96,450	25,414	22,420		23,752	99,400	99,450	26,344	23,350		24,682
96,450	96,500	25,429	22,436		23,767	99,450	99,500	26,359	23,366		24,697
96,500	96,550	25,445	22,451		23,783	99,500	99,550	26,375	23,381		24,713
96,550	96,600	25,460	22,467		23,798	99,550	99,600	26,390	23,397		24,728
96,600	96,650	25,476	22,482		23,814	99,600	99,650	26,406	23,412		24,744
96,650	96,700	25,491	22,498		23,829	99,650	99,700	26,421	23,428		24,759
96,700	96,750	25,507	22,513		23,845	99,700	99,750	26,437	23,443		24,775
96,750	96,800	25,522	22,529		23,860	99,750	99,800	26,452	23,459		24,790
96,800	96,850	25,538	22,544		23,876	99,800	99,850	26,468	23,474		24,806
96,850	96,900	25,553	22,560		23,891	99,850	99,900	26,483	23,490		24,821
96,900	96,950	25,569	22,575		23,907	99,900	99,950	26,499	23,505		24,837
96,950	97,000	25,584	22,591		23,922	99,950	100,000	26,514	23,521		24,852
97,000											
97,000	97,050	25,600	22,606		23,938	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; display: inline-block;"> <p>\$100,000 or over — use Tax Rate Schedules</p> </div>					
97,050	97,100	25,615	22,622		23,953						
97,100	97,150	25,631	22,637		23,969						
97,150	97,200	25,646	22,653		23,984						
97,200	97,250	25,662	22,668		24,000						
97,250	97,300	25,677	22,684		24,015						
97,300	97,350	25,693	22,699		24,031						
97,350	97,400	25,708	22,715		24,046						
97,400	97,450	25,724	22,730		24,062						
97,450	97,500	25,739	22,746		24,077						
97,500	97,550	25,755	22,761		24,093						
97,550	97,600	25,770	22,777		24,108						
97,600	97,650	25,786	22,792		24,124						
97,650	97,700	25,801	22,808		24,139						
97,700	97,750	25,817	22,823		24,155						
97,750	97,800	25,832	22,839		24,170						
97,800	97,850	25,848	22,854		24,186						
97,850	97,900	25,863	22,870		24,201						
97,900	97,950	25,879	22,885		24,217						
97,950	98,000	25,894	22,901		24,232						

* This column must also be used by a qualifying widow(er).

Sale of Your Home

Department of the Treasury Internal Revenue Service

Attach to Form 1040 for year of sale.

See separate instructions. Please print or type.

1993 Attachment Sequence No. 20

Your first name and initial. If a joint return, also give spouse's name and initial. Last name. Your social security number. Present address (no., street, and apt. no., rural route, or P.O. box no. if mail is not delivered to street address). Spouse's social security number. City, town or post office, state, and ZIP code.

Part I General Information

1 Date your former main home was sold (month, day, year). 2 Have you bought or built a new main home? 3 Is or was any part of either main home rented out or used for business? If "Yes," see instructions.

Part II Gain on Sale—Do not include amounts you deduct as moving expenses.

4 Selling price of home. Do not include personal property items you sold with your home. 5 Expense of sale (see instructions). 6 Amount realized. Subtract line 5 from line 4. 7 Adjusted basis of home sold (see instructions). 8 Gain on sale. Subtract line 7 from line 6.

Is line 8 more than zero? Yes —> If line 2 is "Yes," you must go to Part III or Part IV, whichever applies. All others, go to line 9. No —> Stop and attach this form to your return.

9 If you haven't replaced your home, do you plan to do so within the replacement period (see instructions)? If line 9 is "Yes," stop here, attach this form to your return, and see Additional Filing Requirements in the instructions. If line 9 is "No," you must go to Part III or Part IV, whichever applies.

Part III One-Time Exclusion of Gain for People Age 55 or Older—By completing this part, you are electing to take the one-time exclusion (see instructions). If you are not electing to take the exclusion, go to Part IV now.

10 Who was age 55 or older on the date of sale? 11 Did the person who was age 55 or older own and use the property as his or her main home for a total of at least 3 years (except for short absences) of the 5-year period before the sale? 12 At the time of sale, who owned the home? 13 Social security number of spouse at the time of sale if you had a different spouse from the one above. 14 Exclusion. Enter the smaller of line 8 or \$125,000 (\$62,500 if married filing separate return). Then, go to line 15.

Part IV Adjusted Sales Price, Taxable Gain, and Adjusted Basis of New Home

15 If line 14 is blank, enter the amount from line 8. Otherwise, subtract line 14 from line 8. 16 Fixing-up expenses (see instructions for time limits). 17 If line 14 is blank, enter amount from line 16. Otherwise, add lines 14 and 16. 18 Adjusted sales price. Subtract line 17 from line 6. 19a Date you moved into new home (month, day, year). 19b Cost of new home. 20 Subtract line 19b from line 18. If zero or less, enter -0-. 21 Taxable gain. Enter the smaller of line 15 or line 20. 22 Postponed gain. Subtract line 21 from line 15. 23 Adjusted basis of new home. Subtract line 22 from line 19b.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this form, including attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Your signature, Date, Spouse's signature, Date. If a joint return, both must sign.

▶ 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																									
5	Enter YOUR earned income	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																									
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	9																									
	<table border="0"> <thead> <tr> <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> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> </tr> </tbody> </table>	If line 8 is—		Decimal amount is	Over	But not over	\$0—10,000		.30	10,000—12,000		.29	12,000—14,000		.28	14,000—16,000		.27	16,000—18,000		.26	18,000—20,000		.25			
If line 8 is—		Decimal amount is																									
Over	But not over																										
\$0—10,000		.30																									
10,000—12,000		.29																									
12,000—14,000		.28																									
14,000—16,000		.27																									
16,000—18,000		.26																									
18,000—20,000		.25																									
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If line 8 is—		Decimal amount is																									
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\$20,000—22,000		.24																									
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24,000—26,000		.22																									
26,000—28,000		.21																									
28,000—No limit		.20																									
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 to a person who worked in your home, you may have to file an employment tax return. Get **Form 942** for details.

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2	11		
12 Enter the amount forfeited, if any. See the instructions	12		
13 Subtract line 12 from line 11	13		
14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s)	14		
15 Enter the smaller of line 13 or 14	15		
16 Enter YOUR earned income	16		
17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16	17		
18 Enter the smallest of line 15, 16, or 17	18		
19 Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return } and you were required to enter your spouse's } earned income on line 17). 	19		
20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB"	20		

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19	21		
22 Enter \$2,400 (\$4,800 if two or more qualifying persons)	22		
23 Enter the amount from line 19	23		
24 Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions	24		
25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form	25		

Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
(Under Sections 72, 4973, 4974 and 4980A of the Internal Revenue Code)
▶ Attach to Form 1040. See separate instructions.

Name of individual subject to additional tax. (If married, see instructions.)		Your social security number : : :
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. No.
	City, town or post office, state, and ZIP code	If this is an Amended Return, check here <input type="checkbox"/>

If you are subject to the 10% tax on early distributions **only**, see **Who Must File** in the instructions before continuing. You may be able to report this amount directly on Form 1040 without filing Form 5329.

Part I Tax on Early Distributions

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA), annuity contract, or modified endowment contract before you reached age 59½. **Note:** You must enter the amount of the distribution on line 16b or 17b of Form 1040 or on the appropriate line of Form 4972.

1 Early distributions included in gross income. See instructions	1		
2 Exceptions to distributions subject to additional taxes. See instructions. (Enter appropriate No. for exception from instructions ▶ _____)	2		
3 Amount subject to additional tax (subtract line 2 from 1)	3		
4 Tax due (multiply line 3 by 10% (.10)). Enter here and on Form 1040, line 51.	4		

Part II Tax on Excess Contributions to Individual Retirement Arrangements

Complete this part if, either in this year or in earlier years, you contributed more to your IRA than is or was allowable and you have an excess contribution subject to tax.

5 Excess contributions for 1993 (see instructions). Do not include this amount on Form 1040, line 24a or 24b				5
6 Earlier year excess contributions not previously eliminated (see instructions)	6			
7 Contribution credit. (If your actual contribution for 1993 is less than your maximum allowable contribution, see instructions; otherwise, enter -0-.)	7			
8 1993 distributions from your IRA account that are includible in taxable income	8			
9 1992 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1992 income tax return, and 1991 and earlier tax year excess contributions withdrawn in 1993	9			
10 Add lines 7, 8, and 9	10			
11 Adjusted earlier year excess contributions. (Subtract line 10 from line 6. Enter the result, but not less than zero.)				11
12 Total excess contributions (add lines 5 and 11)				12
13 Tax due. (Enter the smaller of 6% of line 12 or 6% of the value of your IRA on the last day of 1993.) Also enter this amount on Form 1040, line 51				13

Part III Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

14	Minimum required distribution (see instructions)	14		
15	Amount actually distributed to you	15		
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-	16		
17	Tax due (multiply line 16 by 50% (.50)). Enter here and on Form 1040, line 51	17		

Part IV Tax on Excess Distributions From Qualified Retirement Plans (Including IRAs)

<i>Complete Column A for regular distributions. Complete Column B for lump-sum distributions.</i>		Column A Regular Distributions		Column B Lump-Sum Distributions	
18	Total amount of regular retirement or lump-sum distributions	18			
19	Amount excluded from additional tax. (Enter appropriate No. for exception from instructions ▶ _____)	19			
20	Subtract line 19 from line 18.	20			
21	Enter the greater of the threshold amount or the 1993 recovery of the grandfather amount (from Worksheet 1 or 2). See instructions	21			
22	Excess distributions. (Subtract line 21 from line 20. If less than zero enter -0-)	22			
23	Tentative tax. (Multiply line 22 by 15% (.15))	23			
24	Section 72(t) offset. See instructions	24			
25	Subtract line 24 from line 23.	25			
26	Tax due. (Combine columns (a) and (b) of line 25.) Enter here and on Form 1040, line 51	26			

Acceleration Elections (see the instructions for Part IV)

- If you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election beginning in 1993 under Temp. Regs. section 54.4981A-1T b-12, check here ▶ .
- If you previously made an acceleration election and wish to revoke that election, check here ▶ .

Complete Only if You Are Filing This Form by Itself and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	▶ _____ Your signature		▶ _____ Date	
	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 ▶		

**Nondeductible IRAs
(Contributions, Distributions, and Basis)**

Department of the Treasury
Internal Revenue Service

▶ Please see **What Records Must I Keep?** below.
▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate Form 8606 for each spouse. See instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Contributions, Nontaxable Distributions, and Basis

- 1 Enter your IRA contributions for 1993 that you choose to be nondeductible. Include those made during 1/1/94–4/15/94 that were for 1993. See instructions
- 2 Enter your total IRA basis for 1992 and earlier years. See instructions
- 3 Add lines 1 and 2
- 4 Enter only those contributions included on line 1 that were made during 1/1/94–4/15/94. This amount will be the same as line 1 if all of your nondeductible contributions for 1993 were made in 1994 by 4/15/94. See instructions
- 5 Subtract line 4 from line 3
- 6 Enter the total value of **ALL** your IRAs as of 12/31/93 plus any outstanding rollovers. See instructions
- 7 Enter the total IRA distributions received during 1993. Do not include amounts rolled over before 1/1/94. See instructions
- 8 Add lines 6 and 7
- 9 Divide line 5 by line 8 and enter the result as a decimal (to at least two places). Do not enter more than "1.00"
- 10 Multiply line 7 by line 9. This is the amount of your **nontaxable distributions for 1993**
- 11 Subtract line 10 from line 5. This is the **basis in your IRA(s) as of 12/31/93**
- 12 Add lines 4 and 11. This is your **total IRA basis for 1993 and earlier years**

Did you receive any IRA distributions (withdrawals) in 1993?

No **▶**

Enter the amount from line 3 on line 12. Then, **stop** and read **When and Where To File** on page 2.

Yes **▶**

Go to line 4.

1		
2		
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13		

Taxable Distributions for 1993

- 13 Subtract line 10 from line 7. Enter the result here and on Form 1040, line 16b, Form 1040A, line 10b, or Form 1040NR, line 17b, whichever applies

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

▶ Your signature

▶ Date

General Instructions

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**, 26 minutes; **Learning about the law or the form**, 7 minutes; **Preparing the form**, 22 minutes; and **Copying, assembling, and sending the form to the IRS**, 20 minutes.

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 Form 1040, Form 1040A, or Form 1040NR.

Purpose of Form

Use Form 8606 to report your IRA contributions that you choose to be nondeductible. You may wish to make nondeductible contributions, for example, if you cannot deduct all of your contributions because of the income limits for IRAs.

Also use Form 8606 to figure the basis in your IRA(s) and the taxable part of any IRA distributions you receive if you have ever made nondeductible contributions.

Your **basis** is the total of all your nondeductible IRA contributions minus the total of all nontaxable IRA distributions received. It is to your advantage to keep

track of your basis because it is used to figure the nontaxable part of future distributions.

Note: To figure your deductible IRA contributions, use the instructions for Form 1040 or Form 1040A, whichever applies.

Who Must File

You must file Form 8606 for 1993 if:

- You made nondeductible contributions to your IRA for 1993, **or**
- You received IRA distributions in 1993 **and** you have ever made nondeductible contributions to any of your IRAs.

What Records Must I Keep?

To verify the nontaxable part of distributions from your IRA, keep a copy of this form together with copies of the following forms and records until all