INDIVIDUAL INCOME TAX RETURNS 1993

▲ RETURNS FILED $ TAX COMPUTATIONS $

SALARIES & WAGES $ TAXABLE INCOME ▼

▲ EXEMPTIONS $ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME $ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS $ ADJUSTMENTS ▼

▼ IRAS $ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME $

DIVIDENDS ▲ ROYALTIES $ CAPITAL GAINS

$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME DIVISION

Department of the Treasury
Internal Revenue Service

Individual Income Tax Returns 1993

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202)874-0410, or by fax on (202)874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1993. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 115 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1993.

Table A on the following pages presents selected income and tax items for Tax Years 1989, 1990, 1991, 1992, and 1993, as they appear on the forms and provides the percentage change for each item between 1992 and 1993. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1993, the number of individual tax returns filed increased almost 1.0 million, or 0.9 percent. Adjusted gross income (AGI) grew $94.2 billion, or 2.6 percent from 1992 to 1993, compared to the 4.8 percent growth recorded from 1991 to 1992. Total tax liability increased 5.4 percent to $530.3 billion. Several components of AGI showed sizable changes for 1993: taxable interest received decreased 19.2 percent; net capital gain increased 21.6 percent; capital gains distributions reported on Form 1040 increased 41.4 percent; and the self-employed health insurance deduction rose 53.7 percent. In addition, the alternative minimum tax increased 51.3 percent to nearly $2.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1993, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Michael Parisi and Therese Cruciano were responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**112,135,673**	**113,717,138**	**114,730,123**	**113,604,503**	**114,601,819**	**0.9**
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1
PC returns	na	na	†	2,377,108	2,277,831	-4.2
Form 1040A returns	20,478,063	25,917,288	26,605,992	28,768,327	27,850,427	-3.2
Electronically filed returns	†	4,231,641	6,496,237	7,266,419	7,707,100	6.1
PC returns	na	na	†	1,683,774	1,235,691	-26.6
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5
Electronically filed returns	†	1,397,449	1,899,679	1,825,658	2,524,937	38.3
PC returns	na	na	†	709,339	701,878	-1.1
Salaries & wages						
Number of returns	95,487,922	96,729,912	97,066,245	96,263,895	98,003,356	1.8
Amount	2,449,530,553	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390	3.1
Taxable interest received						
Number of returns	69,881,648	70,369,662	70,161,547	67,280,674	65,233,312	-3.0
Amount	220,015,823	227,083,888	209,411,465	162,343,280	131,140,527	-19.2
Tax-exempt interest						
Number of returns	3,730,291	3,916,925	4,128,715	4,453,458	4,691,129	5.3
Amount	37,589,693	40,228,405	43,111,140	45,728,471	46,459,032	1.6
Dividends in AGI						
Number of returns	23,079,592	22,904,441	23,228,826	23,715,100	24,690,816	4.1
Amount	81,309,036	80,168,536	77,284,498	77,925,720	79,728,631	2.3
State income tax refund						
Number of returns	16,589,028	16,668,283	16,675,610	16,769,415	17,272,312	3.0
Amount	9,233,859	10,155,294	10,360,755	10,190,421	11,237,850	10.3
Alimony received						
Number of returns	462,025	466,075	465,461	466,532	418,739	-10.2
Amount	3,598,148	3,876,235	4,141,841	4,606,142	4,208,182	-8.6
Business or profession net income, less loss						
Number of returns	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0
Amount	132,737,680	141,430,193	141,864,014	154,002,154	155,704,680	1.1
Net capital gain in AGI less loss						
Number of returns	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3
Amount	144,006,237	113,159,105	101,559,040	116,393,768	141,576,763	21.6
Capital gain distributions reported on Form 1040						
Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25.7
Amount	1,624,693	1,072,088	1,216,780	1,835,768	2,595,138	41.4
Sales of property other than capital assets, net gain less loss						
Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	1,705,943	1.3
Amount	1,058,830	1,471,208	-2,201,504	-2,654,106	-3,825,285	-44.1
Total IRA distributions						
Number of returns	3,723,152	4,389,748	4,899,292	5,565,393	5,130,514	-7.8
Amount	28,923,395	35,402,867	42,481,367	55,637,677	48,717,807	-12.4
Taxable IRA distributions in AGI						
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4
Amount	13,875,464	17,554,377	20,627,106	26,273,246	27,080,640	3.1
Total pensions & annuities						
Number of returns	17,651,137	17,957,834	18,893,132	18,752,298	18,534,595	-1.2
Amount	196,308,325	214,431,668	239,241,028	262,505,637	270,507,408	3.0
Taxable pensions & annuities in AGI						
Number of returns	16,816,830	17,014,091	17,907,232	17,676,445	17,441,114	-1.3
Amount	147,358,442	159,294,448	176,501,703	186,491,698	194,014,034	4.0
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,238,241	14,341,128	13,872,760	13,593,119	13,778,329	1.4
Amount	67,980,277	74,970,367	72,092,658	101,267,900	110,852,259	9.5
Farm net income less loss						
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7
Amount	-213,939	-433,762	-2,853,007	-2,536,007	-3,666,447	-44.6
Unemployment compensation in AGI						
Number of returns	7,175,322	8,014,136	9,931,421	10,309,533	9,655,286	-6.3
Amount	12,095,062	15,453,147	23,309,714	31,393,169	27,586,208	-12.1
Social security benefits (received)						
Number of returns	10,417,916	10,812,582	11,047,907	10,783,342	10,412,635	-3.4
Amount	91,757,049	100,038,603	108,292,997	111,289,205	112,359,437	1.0
Taxable social security benefits in AGI						
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8
Amount	17,347,058	19,686,539	21,359,312	23,139,399	24,649,668	6.5
Foreign earned income exclusion						
Number of returns	194,017	204,053	222,057	252,629	243,928	-3.4
Amount	7,303,049	7,788,924	9,609,690	11,166,790	10,657,053	-4.6

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss						
Number of returns	287,962	322,604	328,480	351,037	367,330	4.6
Amount	32,006,199	35,573,263	40,030,770	42,117,716	44,021,921	4.5
Other income, net gain less loss						
Number of returns	6,364,065	5,514,420	5,399,836	5,256,347	5,225,702	-0.6
Amount	18,683,150	18,420,835	24,894,414	21,502,493	19,639,891	-8.7
Total income, net gain less loss						
Number of returns	112,082,521	113,680,637	114,659,690	113,475,772	114,524,280	0.9
Amount	3,280,931,125	3,439,401,579	3,499,249,790	3,664,593,805	3,759,964,153	2.6
Primary taxpayer IRA adjustment						
Number of returns	5,280,531	4,761,622	4,211,741	4,036,901	3,998,976	-0.9
Amount	7,806,631	7,128,241	6,400,933	6,191,865	6,050,274	-2.3
Spouse IRA adjustment						
Number of returns	2,372,984	2,106,852	1,912,395	1,837,085	1,799,919	-2.0
Amount	3,022,063	2,729,979	2,629,244	2,504,195	2,477,126	-1.1
One-half of self-employment tax						
Number of returns	na	11,006,093	11,751,761	12,206,670	12,486,990	2.3
Amount	na	9,921,387	10,712,138	11,540,330	11,867,147	2.8
Self-employed health insurance						
Number of returns	2,364,511	2,754,040	3,047,949	2,825,883	2,944,725	4.2
Amount	1,267,834	1,627,356	1,906,288	1,367,088	2,101,234	53.7
Keogh retirement plan						
Number of returns	822,353	824,327	840,087	919,187	947,949	3.1
Amount	6,326,156	6,777,645	6,912,855	7,592,136	8,160,190	7.5
Forfeited interest penalty						
Number of returns	1,056,067	906,265	989,496	905,383	691,586	-23.6
Amount	312,689	194,925	196,726	153,086	105,227	-31.3
Alimony paid adjustment						
Number of returns	600,571	650,896	673,072	680,281	628,100	-7.7
Amount	4,514,401	4,932,087	5,302,480	5,513,598	5,305,227	-3.8
Foreign housing deductions						
Number of returns	2,861	2,684	2,690	3,374	2,479	-26.5
Amount	23,214	46,488	45,256	52,785	17,248	-67.3
Other adjustments						
Number of returns	377,507	135,447	99,191	88,883	103,801	16.8
Amount	1,269,060	616,124	610,210	549,171	540,601	-1.6
Total statutory adjustments						
Number of returns	9,926,729	16,648,032	16,990,443	17,170,925	17,179,519	0.1
Amount	24,572,969	33,974,231	34,716,128	35,464,254	36,624,273	3.3
Adjusted gross income or loss (AGI)						
Amount	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880	2.6
Total itemized deductions						
Number of returns	31,972,317	32,174,938	32,489,919	32,540,614	32,821,464	0.9
Amount	430,977,999	458,485,055	467,697,873	481,945,631	490,403,708	1.8
Total standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	309,431,034	331,456,520	351,076,010	366,533,607	382,134,445	4.3
Basic standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	299,978,991	320,840,806	340,096,951	355,222,745	370,905,395	4.4
Additional standard deduction						
Number of returns	10,551,521	10,954,167	11,038,416	10,643,118	10,547,983	-0.9
Amount	9,452,043	10,615,715	10,979,059	11,310,862	11,229,050	-0.7
AGI less deductions						
Number of returns	101,662,455	102,922,034	103,213,145	102,105,105	102,468,642	0.4
Amount	2,574,191,179	2,679,179,450	2,717,651,867	2,853,414,748	2,925,681,033	2.5
Number of exemptions	223,756,252	227,549,246	231,296,627	230,547,002	232,920,023	1.0
Exemption amount	447,129,806	465,985,366	491,084,150	523,042,222	540,540,132	3.3
Taxable income						
Number of returns	92,313,789	93,148,332	92,717,816	90,717,400	90,831,069	0.1
Amount	2,173,345,881	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2.4
Tax from table, rate schedules, etc.						
Number of returns	92,211,584	93,078,537	92,622,506	90,623,988	90,737,061	0.1
Amount	436,473,269	452,155,839	453,843,011	481,900,611	508,359,262	5.5
Additional taxes						
Number of returns	231,193	152,343	150,801	121,579	73,274	-39.7
Amount	1,766,869	971,740	659,653	730,262	534,701	-26.8
Income tax before credits						
Number of returns	92,246,065	93,089,368	92,635,791	90,633,192	90,754,509	0.1
Amount	438,240,138	453,127,579	454,502,664	482,630,873	508,893,963	5.4
Child care credit						
Number of returns	6,028,094	6,143,590	5,896,435	5,980,219	6,090,070	1.8
Amount	2,439,471	2,549,004	2,520,549	2,527,188	2,559,319	1.3
Credit for elderly or disabled						
Number of returns	319,758	339,818	285,085	240,144	223,053	-7.1
Amount	64,490	61,898	57,083	51,120	49,019	-4.1
Minimum tax credit						
Number of returns	39,869	33,609	32,154	63,316	60,158	-5.0
Amount	252,593	214,226	169,331	283,960	256,340	-9.7

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign tax credit						
Number of returns	641,557	772,143	874,583	1,068,776	1,292,596	20.9
Amount	1,311,742	1,682,307	1,824,334	2,047,275	2,217,865	8.3
General business credit						
Number of returns	332,419	262,573	259,625	252,151	255,132	1.2
Amount	593,192	616,288	522,507	574,633	578,304	0.6
Total credits[2]						
Number of returns	7,363,358	7,547,409	7,360,137	7,627,557	7,928,776	3.9
Amount	4,751,606	5,214,375	5,204,348	5,690,280	5,858,492	3.0
Income tax less credits[3]						
Number of returns	91,654,173	92,523,796	92,088,147	90,075,274	90,175,136	0.1
Amount	433,488,532	447,913,204	449,297,085	476,940,593	503,035,471	5.5
Self-employment tax						
Number of returns	11,587,550	11,615,984	12,084,845	12,243,336	12,501,349	2.1
Amount	18,403,176	20,859,584	21,967,799	23,154,833	23,753,616	2.6
Alternative minimum tax						
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5
Amount	831,012	830,313	1,213,426	1,357,063	2,052,790	51.3
Recapture taxes						
Number of returns	121,380	50,739	11,500	4,433	9,699	118.8
Amount	91,608	66,023	26,956	27,583	30,014	8.8
Social security, Medicare tax on tip income not reported						
Number of returns	158,652	227,866	279,781	306,218	280,979	-8.2
Amount	20,876	32,854	45,410	67,478	37,372	-44.6
Tax on qualified retirement plans						
Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2,673,956	-12.2
Amount	975,572	1,195,718	1,442,380	1,524,638	1,392,898	-8.6
Advanced earned income credit payments						
Number of returns	6,336	8,009	26,086	27,599	35,196	27.5
Amount	1,657	2,367	6,743	15,396	10,316	-33.0
Total tax liability[1,3]						
Number of returns	94,011,751	95,103,483	94,848,722	93,088,694	93,330,455	0.3
Amount	453,833,349	470,909,018	474,008,060	503,095,005	530,328,396	5.4
Income tax withheld						
Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2
Amount	362,405,397	386,525,674	397,605,848	407,463,612	426,405,232	4.6
Estimated tax payments						
Number of returns	12,660,900	12,805,826	12,658,218	12,783,008	12,379,549	-3.2
Amount	88,108,845	91,607,397	92,576,548	113,747,377	116,326,360	2.3
Earned income credit[1]						
Number of returns	11,695,876	12,554,681	13,664,555	14,096,575	15,117,389	7.2
Amount	6,575,661	7,511,502	11,104,993	13,027,917	15,536,762	19.3
Payment with an extension request						
Number of returns	1,286,619	1,304,663	1,113,929	1,152,117	1,167,281	1.3
Amount	17,416,394	16,704,169	14,563,609	9,947,890	11,830,005	18.9
Excess social security tax withheld						
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8
Amount	844,233	905,327	770,807	846,175	925,295	9.4
Other payments:						
Form 2439						
Number of returns	78,141	47,799	47,368	33,198	51,004	53.6
Amount	47,712	33,975	56,313	109,013	63,897	-41.4
Form 4136						
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4
Amount	141,777	145,124	149,940	171,046	155,319	-9.2
Total payments[1,4]						
Number of returns	104,335,240	106,138,534	106,827,617	106,046,359	107,125,726	1.0
Amount	475,560,024	503,463,897	516,828,059	545,313,031	579,499,432	6.3
Overpayment, total						
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7
Amount	81,252,232	88,479,352	95,269,292	92,047,931	98,875,046	7.4
Overpayment refunded						
Number of returns	78,271,544	80,514,484	82,402,017	77,840,969	79,275,446	1.8
Amount	71,735,083	78,103,385	84,043,194	78,879,540	84,776,869	7.5
Refund credited to next year						
Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	-4.9
Amount	9,517,149	10,375,966	11,226,098	13,168,391	14,098,178	7.1
Tax due at time of filing						
Number of returns	28,044,448	26,986,948	25,567,640	29,035,574	28,637,871	-1.4
Amount	60,156,928	56,561,150	53,046,236	50,411,381	50,330,900	-0.2
Tax penalty						
Number of returns	3,569,721	3,792,027	3,798,637	4,555,184	4,972,115	9.2
Amount	631,371	636,676	596,943	581,476	626,890	7.8

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[5]					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**112,135,673**	**113,717,138**	**114,730,123**	**113,604,503**	**114,601,819**	**0.9**
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1
PC returns	na	na	†	2,377,108	2,277,831	-4.2
Form 1040A returns	20,478,063	25,917,288	26,605,992	28,768,327	27,850,427	-3.2
Electronically filed returns	†	4,231,641	6,496,237	7,266,419	7,707,100	6.1
PC returns	na	na	†	1,683,774	1,235,691	-26.6
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5
Electronically filed returns	†	1,397,449	1,899,679	1,825,658	2,524,937	38.3
PC returns	na	na	†	709,339	701,878	-1.1
Salaries & wages						
Number of returns	95,487,922	96,729,912	97,066,245	96,263,895	98,003,356	1.8
Amount	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	2,614,937,061	0.0
Taxable interest received						
Number of returns	69,881,648	70,369,662	70,161,547	67,280,674	65,233,312	-3.0
Amount	231,839,645	227,083,888	200,970,696	151,298,490	118,571,905	-21.6
Tax-exempt interest						
Number of returns	3,730,291	3,916,925	4,128,715	4,453,458	4,691,129	5.3
Amount	39,609,792	40,228,405	41,373,455	42,617,401	42,006,358	-1.4
Dividends in AGI						
Number of returns	23,079,592	22,904,441	23,228,826	23,715,100	24,690,816	4.1
Amount	85,678,647	80,168,536	74,169,384	72,624,157	72,087,370	-0.7
State income tax refund						
Number of returns	16,589,028	16,668,283	16,675,610	16,769,415	17,272,312	3.0
Amount	9,730,094	10,155,294	9,943,143	9,497,130	10,160,805	7.0
Alimony received						
Number of returns	462,025	466,075	465,461	466,532	418,739	-10.2
Amount	3,791,515	3,876,235	3,974,895	4,292,770	3,804,866	-11.4
Business or profession net income, less loss						
Number of returns	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0
Amount	139,871,106	141,430,193	136,145,887	143,524,841	140,781,808	-1.9
Net capital gain in AGI less loss						
Number of returns	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3
Amount	151,745,244	113,159,105	97,465,489	108,475,087	128,007,923	18.0
Capital gain distributions reported on Form 1040						
Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25.7
Amount	1,712,005	1,072,088	1,167,735	1,710,874	2,346,418	37.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	1,705,943	1.3
Amount	1,115,732	1,471,208	-2,112,768	-2,473,538	-3,458,666	-39.8
Total IRA distributions						
Number of returns	3,723,152	4,389,748	4,899,292	5,565,393	5,130,514	-7.8
Amount	30,477,761	35,402,867	40,769,066	51,852,448	44,048,650	-15.1
Taxable IRA distributions in AGI						
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4
Amount	14,621,142	17,554,377	19,795,687	24,485,784	24,485,208	0.0
Total pensions & annuities						
Number of returns	17,651,137	17,957,834	18,893,132	18,752,298	18,534,595	-1.2
Amount	206,858,087	214,431,668	229,597,916	244,646,446	244,581,743	0.0
Taxable pensions & annuities in AGI						
Number of returns	16,816,830	17,014,091	17,907,232	17,676,445	17,441,114	-1.3
Amount	155,277,600	159,294,448	169,387,431	173,804,006	175,419,561	0.9
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,238,241	14,341,128	13,872,760	13,593,119	13,778,329	1.4
Amount	71,633,590	74,970,367	69,186,812	94,378,285	100,228,082	6.2
Farm net income less loss						
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7
Amount	-225,436	-433,762	-2,738,011	-2,363,473	-3,315,052	-40.3
Unemployment compensation in AGI						
Number of returns	7,175,322	8,014,136	9,931,421	10,309,533	9,655,286	-6.3
Amount	12,745,060	15,453,147	22,370,167	29,257,380	24,942,322	-14.7
Social security benefits (received)						
Number of returns	10,417,916	10,812,582	11,047,907	10,783,342	10,412,635	-3.4
Amount	96,688,144	100,038,603	103,928,020	103,717,805	101,590,811	-2.1
Taxable social security benefits in AGI						
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8
Amount	18,279,302	19,686,539	20,498,380	21,565,144	22,287,222	3.3
Foreign earned income exclusion						
Number of returns	194,017	204,053	222,057	252,629	243,928	-3.4
Amount	7,695,521	7,788,924	9,222,351	10,407,074	9,635,672	-7.4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[5]					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss						
Number of returns	287,962	322,604	328,480	351,037	367,330	4.6
Amount	33,726,237	35,573,263	38,417,246	39,252,298	39,802,822	1.4
Other income, net gain less loss						
Number of returns	6,364,065	5,514,420	5,399,836	5,256,347	5,225,702	-0.6
Amount	19,687,197	18,420,835	23,890,992	20,039,602	17,757,587	-11.4
Total income, net gain less loss						
Number of returns	112,082,521	113,680,637	114,659,690	113,475,772	114,524,280	0.9
Amount	3,457,250,922	3,439,401,579	3,358,205,173	3,415,278,476	3,399,605,925	-0.5
Primary taxpayer IRA adjustment						
Number of returns	5,280,531	4,761,622	4,211,741	4,036,901	3,998,976	-0.9
Amount	8,226,165	7,128,241	6,142,930	5,770,610	5,470,410	-5.2
Spouse IRA adjustment						
Number of returns	2,372,984	2,106,852	1,912,395	1,837,085	1,799,919	-2.0
Amount	3,184,471	2,729,979	2,523,267	2,333,826	2,239,716	-4.0
One-half of self-employment tax						
Number of returns	na	11,006,093	11,751,761	12,206,670	12,486,990	2.3
Amount	na	9,921,387	10,280,363	10,755,200	10,729,789	-0.2
Self-employed health insurance						
Number of returns	2,364,511	2,754,040	3,047,949	2,825,883	2,944,725	4.2
Amount	1,335,968	1,627,356	1,829,451	1,274,080	1,899,850	49.1
Keogh retirement plan						
Number of returns	822,353	824,327	840,087	919,187	947,949	3.1
Amount	6,666,129	6,777,645	6,634,218	7,075,616	7,378,110	4.3
Forfeited interest penalty						
Number of returns	1,056,067	906,265	989,496	905,383	691,586	-23.6
Amount	329,493	194,925	188,797	142,671	95,142	-33.3
Alimony paid adjustment						
Number of returns	600,571	650,896	673,072	680,281	628,100	-7.7
Amount	4,757,008	4,932,087	5,088,752	5,138,488	4,796,769	-6.7
Foreign housing deductions						
Number of returns	2,861	2,684	2,690	3,374	2,479	-26.5
Amount	25,651	51,368	50,007	58,326	15,595	-73.3
Other adjustments						
Number of returns	377,507	135,447	99,191	88,883	103,801	16.8
Amount	1,402,276	680,800	674,265	606,819	488,789	-19.5
Total statutory adjustments						
Number of returns	9,926,729	16,648,032	16,990,443	17,170,925	17,179,519	0.1
Amount	25,893,540	33,974,231	33,316,821	33,051,495	33,114,171	0.2
Adjusted gross income or loss (AGI)						
Amount	3,431,357,383	3,405,427,348	3,324,888,350	3,382,226,980	3,366,491,754	-0.5
Total itemized deductions						
Number of returns	31,972,317	32,174,938	32,489,919	32,540,614	32,821,464	0.9
Amount	454,139,093	458,485,055	448,846,327	449,157,158	443,402,991	-1.3
Total standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	326,060,099	331,456,520	336,925,154	341,597,024	345,510,348	1.1
Basic standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	316,100,096	320,840,806	326,388,629	331,055,680	335,357,500	1.3
Additional standard deduction						
Number of returns	10,551,521	10,954,167	11,038,416	10,643,118	10,547,983	-0.9
Amount	9,960,003	10,615,715	10,536,525	10,541,344	10,152,848	-3.7
AGI less deductions						
Number of returns	101,662,455	102,922,034	103,213,145	102,105,105	102,468,642	0.4
Amount	2,712,530,220	2,679,179,450	2,608,111,197	2,659,286,811	2,645,281,223	-0.5
Number of exemptions	223,756,252	227,549,246	231,296,627	230,547,002	232,920,023	1.0
Exemption amount	2,712,530,220	465,985,366	471,289,971	487,457,802	488,734,297	0.3
Taxable income						
Number of returns	92,313,789	93,148,332	92,717,816	90,717,400	90,831,069	0.1
Amount	2,290,143,183	2,263,661,230	2,192,022,970	2,232,708,208	2,218,393,043	-0.6
Tax from table, rate schedules, etc.						
Number of returns	92,211,584	93,078,537	92,622,506	90,623,988	90,737,061	0.1
Amount	459,929,683	452,155,839	435,549,915	449,115,201	459,637,669	2.3
Additional taxes						
Number of returns	231,193	152,343	150,801	121,579	73,274	-39.7
Amount	1,861,822	971,740	633,064	680,580	483,455	-29.0
Income tax before credits						
Number of returns	92,246,065	93,089,368	92,635,791	90,633,192	90,754,509	0.1
Amount	461,791,505	453,127,579	436,182,979	449,795,781	460,121,124	2.3
Child care credit						
Number of returns	6,028,094	6,143,590	5,896,435	5,980,219	6,090,070	1.8
Amount	2,570,570	2,549,004	2,418,953	2,355,254	2,314,032	-1.8
Credit for elderly or disabled						
Number of returns	319,758	339,818	285,085	240,144	223,053	-7.1
Amount	67,956	61,898	54,782	47,642	44,321	-7.0
Minimum tax credit						
Number of returns	39,869	33,609	32,154	63,316	60,158	-5.0
Amount	266,168	214,226	162,506	264,641	231,772	-12.4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued[1]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars[5]					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	641,557	772,143	874,583	1,068,776	1,292,596	20.9
Amount	1,382,236	1,682,307	1,750,800	1,907,992	2,005,303	5.1
General business credit						
Number of returns	332,419	262,573	259,625	252,151	255,132	1.2
Amount	625,071	616,288	501,446	535,539	522,879	-2.4
Total credits[2]						
Number of returns	7,363,358	7,547,409	7,360,137	7,627,557	7,928,776	3.9
Amount	5,006,961	5,214,375	4,994,576	5,303,150	5,297,009	-0.1
Income tax less credits[1]						
Number of returns	91,654,173	92,523,796	92,088,147	90,075,274	90,175,136	0.1
Amount	456,784,544	447,913,204	431,187,222	444,492,631	454,824,115	2.3
Self-employment tax						
Number of returns	11,587,550	11,615,984	12,084,845	12,243,336	12,501,349	2.1
Amount	19,392,177	20,859,584	21,082,341	21,579,527	21,477,049	-0.5
Alternative minimum tax						
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5
Amount	875,671	830,313	1,164,516	1,264,737	1,856,049	46.8
Recapture taxes						
Number of returns	121,380	50,739	11,500	4,433	9,699	118.8
Amount	96,531	66,023	25,869	25,706	27,137	5.6
Social security, Medicare tax on tip income not reported						
Number of returns	158,652	227,866	279,781	306,218	280,979	-8.2
Amount	21,998	32,854	43,580	62,887	33,790	-46.3
Tax on qualified retirement plans						
Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2,673,956	-12.2
Amount	1,028,000	1,195,718	1,384,242	1,420,911	1,259,401	-11.4
Advanced earned income credit payments						
Number of returns	6,336	8,009	26,086	27,599	35,196	27.5
Amount	1,746	2,367	6,471	14,349	9,327	-35.0
Total tax liability [1,3]						
Number of returns	94,011,751	95,103,483	94,848,722	93,088,694	93,330,455	0.3
Amount	478,222,707	470,909,018	454,902,169	468,867,665	479,501,262	2.3
Income tax withheld						
Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2
Amount	381,881,346	386,525,674	381,579,509	379,742,416	385,538,184	1.5
Estimated tax payments						
Number of returns	12,660,900	12,805,826	12,658,218	12,783,008	12,379,549	-3.2
Amount	92,843,883	91,607,397	88,845,056	106,008,739	105,177,541	-0.8
Earned income credit[1]						
Number of returns	11,695,876	12,554,681	13,664,555	14,096,575	15,117,389	7.2
Amount	6,929,042	7,511,502	10,657,383	12,141,582	14,047,705	15.7
Payment with an extension request						
Number of returns	1,286,619	1,304,663	1,113,929	1,152,117	1,167,281	1.3
Amount	18,352,365	16,704,169	13,976,592	9,271,100	10,696,207	15.4
Excess social security tax withheld						
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8
Amount	889,603	905,327	739,738	788,607	836,614	6.1
Other payments:						
Form 2439						
Number of returns	78,141	47,799	47,368	33,198	51,004	53.6
Amount	50,276	33,975	54,043	101,596	57,773	-43.1
Form 4136						
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4
Amount	149,396	145,124	143,896	159,409	140,433	-11.9
Total payments[1,4]						
Number of returns	104,335,240	106,138,534	106,827,617	106,046,359	107,125,726	1.0
Amount	501,116,991	503,463,897	495,996,218	508,213,449	523,959,703	3.1
Overpayment, total						
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7
Amount	85,618,790	88,479,352	91,429,263	85,785,583	89,398,776	4.2
Overpayment refunded						
Number of returns	78,271,544	80,514,484	82,402,017	77,840,969	79,275,446	1.8
Amount	75,590,182	78,103,385	80,655,656	73,513,085	76,651,780	4.3
Refund credited to next year						
Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	-4.9
Amount	10,028,608	10,375,966	10,773,607	12,272,499	12,746,996	3.9
Tax due at time of filing						
Number of returns	28,044,448	26,986,948	25,567,640	29,035,574	28,637,871	-1.4
Amount	63,389,808	56,561,150	50,908,096	46,981,716	45,507,143	-3.1
Tax penalty						
Number of returns	3,569,721	3,792,027	3,798,637	4,555,184	4,972,115	9.2
Amount	665,301	636,676	572,882	541,916	566,808	4.6

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.
[2] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.
[3] Total tax liability includes the values for "other taxes" not tabulated here.
[4] Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.
[5] Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59; based on 1990=100.
1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.
na: Not applicable

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	$6,050
		65 or older	$6,950
	Head of household	under 65	$7,800
		65 or older	$8,700
Married with a child and living apart from spouse during the last six months of 1993	Head of household	under 65	$7,800
		65 or older	$8,700
Married and living with spouse at the end of 1993 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	$10,900
		65 or older (one spouse)	$11,600
		65 or older (both spouses)	$12,300
	Married, separate return	any age	$2,350
Married, not living with spouse at the end of 1993 (or on the date spouse died)	Married, joint or separate return	any age	$2,350
Widowed in 1991 or 1992 and not remarried in 1993	Single	under 65	$6,050
		65 or older	$6,950
	Head of household	under 65	$7,800
		65 or older	$8,700
	Qualifying widow(er) with dependent child	under 65	$8,550
		65 or older	$9,250

Requirements for Filing

The filing requirements for Tax Year 1993 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1993 if he or she:

1. was liable for any of the following taxes:
   - social security or Medicare tax on unreported tip income;
   - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
   - alternative minimum tax;
   - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
   - tax from the recapture of investment credit or low-income housing credit;
   - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was $2,350 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student.

1. Single dependents under 65 must file a return if-

Unearned income was:	and	The total of that income plus earned income was:
$1 or more		more than $600
$0		more than $3,700

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than $4,600 ($5,500 if 65 or older and blind), or
- Unearned income was more than $1,500 ($2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to $3,700) or $600, whichever is larger, plus $900 ($1,800 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Earned income was more than $3,100, or
- Unearned income was more than $0 and gross income was more than $600, or
- Gross income was at least $5 and spouse files a separate return on Form 1040 and itemizes deductions.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than $3,800 ($4,500 if 65 or older and blind), or
- Unearned was more than $1,300 ($2,000 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to $3,100) or $600, whichever is larger, plus $700 ($1,400 if 65 or older and blind), or
- Gross income was at least $5 and spouse files a separate return on Form 1040 and itemizes deductions.

2. received any advance earned income credit (AEIC) payments.
3. had net earnings from self-employment of at least $400; and
4. had wages of $108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1993 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Tax Rates

Two new tax brackets of 36 and 39.6 percent were created in August 1993. The new tax rates applied to all of Tax Year 1993. For 1992, there were only three rates: 15, 28 and 31 percent.

Alternative Minimum Tax

The basic alternative minimum tax rate increased from 24 to 26 percent for 1993. Alternative minimum taxable income in excess of the first $175,000 ($87,500 if married filing separately) was taxed at a new rate of 28 percent. The maximum rate for alternative minimum taxable income for 1992 was 24 percent.

Deferral of Additional 1993 Taxes

Taxpayers who owed additional 1993 taxes due to the retroactive tax rate increases were permitted the option of deferring payment of two-thirds of the tax owed that was in excess of the tax that would have been owed at the 31 percent rate.

Earned Income Credit

If a taxpayer's "earned income" and adjusted gross income for 1993 were both less than $23,050, and a qualifying child lived with him or her, the taxpayer may have been allowed to claim the earned income credit. The income eligibility level, which was $22,370 for 1992, was adjusted to reflect inflation.

The basic credit for 1993 could be as much as $1,434 for one qualifying child, and as much as $1,511 for two or more qualifying children, compared to $1,324 and $1,384, respectively, for 1992. The maximum amount of the health insurance credit was $465, an increase of $14 over 1992. The maximum amount of the extra credit for a child born in 1993 was $388, compared to $376 for 1992.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a $2,350 deduction for each exemption to which he or she was entitled for 1993, an increase over the $2,300 allowed for 1992. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from $105,250 to $108,450 for single filers; $157,900 to $162,700 for married persons filing jointly and surviving spouses; $131,550 to $135,600 for heads of household; and $78,950 to $81,350 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above $230,950 for single filers; $285,200 for married persons filing jointly and surviving spouses; $258,100 for heads of household; and $142,600 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than $108,450 ($54,225 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from $105,250 ($52,625) for 1992, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-Employed Health Insurance Deduction

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of the outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns were not reflected in the 1992 estimates.

Self-employment Tax

The ceilings on taxable "self-employment income" were raised for 1993, to $57,600 for self-employment tax, and $135,000 for Medicare tax. The limits were $55,500 and $130,200, respectively, for 1992. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Standard Deduction

The standard deduction increased for 1993 as a result of inflation indexing. For single filers, the standard deduction rose from $3,600 to $3,700; for married persons filing jointly or surviving spouses, from $6,000 to $6,200; for married persons filing separately, from $3,000 to $3,100; and for heads of household, from $5,250 to $5,450. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $700 or $900 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully in-

Figure 3.-Calculation of the 1979 Income Concept for 1993

1979 Total Income Concept=

Salaries and wages[1]

plus (+):

- interest[1]
- dividends[1]
- alimony received[1]
- capital gains reported on Schedule D, and allowable losses[1]
- other gains or losses (Form 4797)[1]
- net business income or loss[1]
- net farm income or loss[1]
- net royalty income or loss[1]
- net partnership income or loss[1]
- net subchapter S corporation income or loss[1]
- net farm rental income or loss[1]
- net estate and trust income or loss[1]
- unemployment compensation[1]
- depreciation in excess of straight-line depreciation[2]
- total pension income[2]
- other net income[1]

minus (-):

- disallowed passive losses[2]
- moving expenses[3]
- alimony[1]

[1] Included in AGI for Tax Year 1993.
[2] Not fully included in AGI for Tax Year 1993.
[3] Not included in AGI for Tax Year 1993.

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**114,602**	**3,723,340**	**114,602**	**3,794,015**	**98,003**	**2,892,120**	**98,003**	**2,892,120**
Under $10,000	30,498	95,486	30,047	90,374	23,820	119,458	23,626	115,375
$10,000 under $20,000	24,840	365,691	24,820	365,347	20,344	275,313	20,251	274,895
$20,000 under $30,000	17,258	425,177	17,642	435,223	15,288	347,059	15,429	350,608
$30,000 under $40,000	12,358	429,243	12,594	437,339	11,319	362,267	11,526	368,819
$40,000 under $50,000	9,072	405,366	8,860	395,761	8,324	338,642	8,164	334,410
$50,000 under $60,000	6,302	344,934	6,180	338,017	5,800	288,521	5,778	287,893
$60,000 under $70,000	4,408	285,011	4,349	280,949	4,132	241,299	4,047	237,698
$70,000 under $80,000	2,835	211,758	2,817	210,380	2,640	176,803	2,640	175,885
$80,000 under $90,000	1,782	151,097	1,746	148,092	1,658	123,287	1,619	119,101
$90,000 under $100,000	1,147	108,537	1,159	109,685	1,051	86,896	1,075	87,655
$100,000 under $125,000	1,623	179,801	1,654	183,136	1,482	137,803	1,505	135,929
$125,000 under $150,000	738	100,486	789	107,421	656	70,323	694	71,983
$150,000 under $175,000	452	72,870	496	80,145	386	47,795	421	48,961
$175,000 under $200,000	295	54,882	314	58,671	254	35,634	269	35,293
$200,000 under $300,000	502	120,552	562	134,883	431	74,447	473	75,321
$300,000 under $400,000	187	64,198	227	77,779	160	37,711	192	40,209
$400,000 under $500,000	97	43,258	110	48,850	83	24,306	94	25,086
$500,000 under $1,000,000	141	94,354	163	109,716	118	47,823	137	49,069
$1,000,000 or more	66	170,639	72	182,247	57	56,733	62	57,929

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**65,233**	**131,141**	**65,233**	**131,141**	**24,691**	**79,729**	**24,691**	**79,729**
Under $10,000	11,127	13,382	10,810	13,261	3,448	4,387	3,295	4,379
$10,000 under $20,000	10,899	18,570	10,788	18,719	3,358	6,244	3,319	6,340
$20,000 under $30,000	9,448	12,928	9,736	14,178	2,949	5,750	3,148	6,878
$30,000 under $40,000	8,401	10,771	8,631	11,839	2,803	5,772	2,844	5,846
$40,000 under $50,000	6,985	10,058	6,853	9,454	2,571	5,680	2,505	5,513
$50,000 under $60,000	5,236	7,445	5,088	6,837	2,107	4,666	2,031	4,231
$60,000 under $70,000	3,885	6,310	3,838	5,927	1,750	4,284	1,720	4,416
$70,000 under $80,000	2,569	4,833	2,526	4,598	1,292	3,839	1,268	3,483
$80,000 under $90,000	1,642	4,053	1,626	3,939	880	2,867	856	2,390
$90,000 under $100,000	1,078	3,140	1,097	2,675	665	2,137	647	2,225
$100,000 under $125,000	1,548	4,837	1,580	4,632	1,010	4,263	1,021	4,031
$125,000 under $150,000	710	3,466	755	3,599	489	3,158	513	3,131
$150,000 under $175,000	438	2,797	483	2,815	335	2,214	368	2,335
$175,000 under $200,000	288	2,164	306	2,081	221	1,703	240	1,615
$200,000 under $300,000	491	4,907	550	5,052	389	4,575	426	4,499
$300,000 under $400,000	184	2,929	223	3,015	153	2,438	185	2,606
$400,000 under $500,000	97	2,099	109	2,071	86	1,932	93	1,902
$500,000 under $1,000,000	140	5,092	162	5,165	124	4,173	145	4,225
$1,000,000 or more	66	11,361	72	11,281	61	9,648	67	9,681

Size of income	Business or profession net income less loss				Sales of capital assets			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**15,633**	**155,705**	**15,633**	**155,705**	**18,408**	**144,172**	**18,408**	**144,172**
Under $10,000	3,238	4,513	3,078	3,035	2,612	7,091	2,498	7,482
$10,000 under $20,000	2,686	15,579	2,642	13,974	2,347	3,662	2,332	3,611
$20,000 under $30,000	2,115	13,331	2,180	12,956	2,086	4,081	2,210	4,307
$30,000 under $40,000	1,836	12,184	1,881	11,796	2,003	4,186	2,062	5,131
$40,000 under $50,000	1,516	11,172	1,479	10,404	1,737	5,027	1,675	4,748
$50,000 under $60,000	1,093	10,105	1,116	9,455	1,538	4,369	1,489	3,884
$60,000 under $70,000	828	9,396	832	10,117	1,293	4,312	1,280	3,998
$70,000 under $80,000	568	7,577	562	7,182	1,008	4,356	942	4,044
$80,000 under $90,000	354	6,376	353	5,895	684	3,718	659	3,482
$90,000 under $100,000	270	6,148	286	6,147	522	2,932	501	3,015
$100,000 under $125,000	405	12,079	411	12,040	838	6,814	868	6,652
$125,000 under $150,000	212	8,434	223	8,769	437	5,465	468	5,690
$150,000 under $175,000	133	6,511	155	7,682	305	4,689	334	4,591
$175,000 under $200,000	92	5,474	96	5,149	208	3,297	210	3,019
$200,000 under $300,000	151	10,462	178	12,586	372	8,878	405	8,817
$300,000 under $400,000	53	4,772	67	6,126	153	6,350	181	6,636
$400,000 under $500,000	27	2,631	32	2,803	82	4,899	89	4,923
$500,000 under $1,000,000	39	4,921	43	5,409	124	13,457	138	13,352
$1,000,000 or more	18	4,038	20	4,180	62	46,589	67	46,791

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**10,018**	**13,410**	**10,018**	**13,410**	**5,514**	**92,868**	**5,514**	**92,868**
Under $10,000	1,315	-1,652	1,264	-1,666	587	-14,987	576	-15,298
$10,000 under $20,000	1,436	1,005	1,408	890	530	51	526	-68
$20,000 under $30,000	1,237	551	1,287	580	529	1,131	524	895
$30,000 under $40,000	1,225	-58	1,280	217	490	1,238	530	1,198
$40,000 under $50,000	1,039	233	1,022	247	490	1,757	472	1,754
$50,000 under $60,000	892	117	852	3	416	2,126	397	2,439
$60,000 under $70,000	654	-81	623	-184	389	2,592	366	1,828
$70,000 under $80,000	465	127	457	361	249	2,086	266	2,086
$80,000 under $90,000	336	254	331	173	251	2,061	230	2,490
$90,000 under $100,000	269	158	275	-90	172	1,858	158	1,665
$100,000 under $125,000	417	712	419	916	355	5,556	354	4,750
$125,000 under $150,000	210	921	226	946	208	4,578	225	4,886
$150,000 under $175,000	101	825	117	985	157	4,942	163	4,014
$175,000 under $200,000	74	977	75	709	118	4,218	125	4,669
$200,000 under $300,000	156	2,305	171	2,376	244	11,760	250	11,902
$300,000 under $400,000	65	1,490	75	1,462	112	6,936	125	7,839
$400,000 under $500,000	37	877	38	858	63	5,712	66	5,712
$500,000 under $1,000,000	58	2,034	64	2,006	100	14,344	106	15,039
$1,000,000 or more	32	2,614	34	2,621	54	34,908	56	35,069

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**1,349**	**12,661**	**1,349**	**12,661**	**484**	**4,564**	**484**	**4,564**
Under $10,000	100	3,133	119	4,924	72	32	72	35
$10,000 under $20,000	97	387	97	295	61	109	57	180
$20,000 under $30,000	93	342	107	302	43	167	49	224
$30,000 under $40,000	89	262	88	326	55	187	46	140
$40,000 under $50,000	104	299	103	218	40	242	49	277
$50,000 under $60,000	73	355	61	173	24	151	15	93
$60,000 under $70,000	76	284	71	197	23	156	22	184
$70,000 under $80,000	70	303	64	242	24	168	24	82
$80,000 under $90,000	47	183	45	200	25	89	26	84
$90,000 under $100,000	55	211	53	246	9	113	11	90
$100,000 under $125,000	97	601	95	512	26	148	28	173
$125,000 under $150,000	78	597	78	542	16	251	15	247
$150,000 under $175,000	85	611	81	523	10	120	9	122
$175,000 under $200,000	62	543	55	449	9	96	10	107
$200,000 under $300,000	102	1,348	100	961	19	336	19	313
$300,000 under $400,000	44	537	48	560	9	232	10	242
$400,000 under $500,000	26	405	26	355	4	102	5	103
$500,000 under $1,000,000	36	941	40	693	9	539	10	520
$1,000,000 or more	18	1,319	19	943	6	1,328	7	1,349

Size of income	Pensions and annuities in AGI[1]		Pensions and annuities[1]		Total statutory adjustments			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**19,535**	**221,095**	**21,060**	**319,225**	**17,180**	**36,624**	**10,315**	**37,437**
Under $10,000	2,941	12,629	2,842	12,618	2,939	1,892	198	1,123
$10,000 under $20,000	4,938	39,880	4,994	40,775	3,021	3,354	641	2,594
$20,000 under $30,000	3,203	35,472	3,577	40,993	2,689	3,802	1,096	3,616
$30,000 under $40,000	2,292	26,527	2,518	31,400	2,170	3,647	1,637	4,983
$40,000 under $50,000	1,794	24,878	1,833	27,801	1,732	2,945	1,526	4,013
$50,000 under $60,000	1,438	22,105	1,450	23,321	1,059	2,277	1,414	4,223
$60,000 under $70,000	912	13,422	1,059	17,089	836	2,168	1,132	3,254
$70,000 under $80,000	546	9,957	655	13,116	601	1,724	760	2,504
$80,000 under $90,000	359	7,123	459	10,640	387	1,390	464	1,601
$90,000 under $100,000	230	4,773	286	6,790	280	1,268	318	1,434
$100,000 under $125,000	361	7,550	503	14,664	481	2,568	469	2,281
$125,000 under $150,000	168	4,095	240	8,829	267	1,710	220	1,426
$150,000 under $175,000	97	3,348	163	8,848	169	1,443	124	850
$175,000 under $200,000	59	1,643	101	6,347	122	1,200	82	594
$200,000 under $300,000	103	3,409	185	14,453	210	2,335	125	1,196
$300,000 under $400,000	38	1,393	82	9,771	76	964	52	599
$400,000 under $500,000	17	621	35	5,468	44	599	19	267
$500,000 under $1,000,000	27	1,414	57	14,656	63	896	28	501
$1,000,000 or more	12	857	23	11,647	31	442	10	379

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**32,821**	**490,404**	**32,802**	**466,535**	**90,831**	**2,453,543**	**90,831**	**2,453,543**
Under $10,000	782	8,406	793	8,126	10,816	17,864	10,720	17,927
$10,000 under $20,000	2,305	22,416	2,342	21,400	21,153	134,296	20,947	132,949
$20,000 under $30,000	3,562	33,757	3,713	33,421	16,985	238,451	17,311	243,932
$30,000 under $40,000	4,539	46,551	4,655	45,321	12,298	272,829	12,504	279,914
$40,000 under $50,000	4,952	55,387	4,723	50,731	9,046	269,807	8,817	265,378
$50,000 under $60,000	4,274	53,385	4,157	48,721	6,285	237,322	6,154	232,506
$60,000 under $70,000	3,489	48,400	3,419	45,735	4,397	200,380	4,321	196,647
$70,000 under $80,000	2,403	37,277	2,364	34,878	2,835	151,674	2,805	148,768
$80,000 under $90,000	1,580	27,060	1,519	24,755	1,778	110,658	1,734	105,947
$90,000 under $100,000	1,073	20,571	1,073	19,543	1,143	79,632	1,152	78,773
$100,000 under $125,000	1,514	32,988	1,508	30,430	1,622	135,043	1,642	132,523
$125,000 under $150,000	695	17,765	722	17,221	737	77,425	785	79,037
$150,000 under $175,000	428	12,830	467	12,437	451	56,937	494	58,046
$175,000 under $200,000	283	9,145	291	8,801	295	44,004	314	43,031
$200,000 under $300,000	483	18,802	527	18,598	501	100,425	559	102,369
$300,000 under $400,000	176	8,886	210	9,440	187	55,274	226	59,535
$400,000 under $500,000	92	5,549	102	5,516	97	37,699	109	38,455
$500,000 under $1,000,000	130	11,419	150	11,650	141	82,915	163	85,090
$1,000,000 or more	62	19,808	68	19,814	66	150,907	72	152,716

Size of income	Total tax credits				Total income tax			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**13,222**	**8,159**	**13,222**	**8,159**	**86,435**	**502,788**	**86,435**	**502,788**
Under $10,000	208	22	195	26	10,621	2,852	10,529	2,911
$10,000 under $20,000	5,299	2,386	5,236	2,345	17,152	17,854	16,983	17,690
$20,000 under $30,000	2,439	939	2,539	979	16,809	35,040	17,102	35,895
$30,000 under $40,000	1,079	421	1,098	454	12,285	43,256	12,493	44,403
$40,000 under $50,000	1,042	480	1,017	430	9,037	43,496	8,807	42,921
$50,000 under $60,000	808	412	776	394	6,283	39,687	6,153	39,049
$60,000 under $70,000	668	349	646	332	4,395	36,167	4,319	35,660
$70,000 under $80,000	397	239	407	244	2,834	29,501	2,800	28,896
$80,000 under $90,000	285	192	277	136	1,779	22,774	1,733	21,756
$90,000 under $100,000	173	118	181	94	1,146	17,005	1,151	16,803
$100,000 under $125,000	264	224	251	181	1,621	30,566	1,642	29,910
$125,000 under $150,000	120	140	131	136	737	18,730	784	18,997
$150,000 under $175,000	83	141	89	132	451	14,352	495	14,444
$175,000 under $200,000	65	128	67	129	295	11,637	313	11,235
$200,000 under $300,000	128	314	133	343	501	28,711	559	28,881
$300,000 under $400,000	51	188	59	248	187	17,269	226	18,281
$400,000 under $500,000	31	122	35	144	97	12,300	110	12,411
$500,000 under $1,000,000	51	400	54	440	141	28,345	163	28,854
$1,000,000 or more	31	943	32	970	66	53,246	72	53,790

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

cluded in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amounts reported for these two expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1993

Size of 1993 AGI	Total income tax as a percentage of adjusted gross income							
	1986	1987	1988	1989	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**14.8**	**13.3**	**13.4**	**13.3**	**13.1**	**12.9**	**13.1**	**13.5**
Under $10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0
$10,000 under $20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9
$20,000 under $30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2
$30,000 under $40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1
$40,000 under $50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7
$50,000 under $60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5
$60,000 under $70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7
$70,000 under $80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9
$80,000 under $90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1
$90,000 under $100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7
$100,000 under $125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0
$125,000 under $150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6
$150,000 under $175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7
$175,000 under $200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2
$200,000 under $300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8
$300,000 under $400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9
$400,000 under $500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4
$500,000 under $1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0
$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2

Size of 1993 AGI	Total income tax as a percentage of 1979 Income Concept							
	1986	1987	1988	1989	1990	1991	1992	1993
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**13.3**	**13.1**	**13.3**	**13.2**	**13.0**	**12.7**	**12.8**	**13.3**
Under $10,000	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2
$10,000 under $20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8
$20,000 under $30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2
$30,000 under $40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2
$40,000 under $50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8
$50,000 under $60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6
$60,000 under $70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7
$70,000 under $80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7
$80,000 under $90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7
$90,000 under $100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3
$100,000 under $125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3
$125,000 under $150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7
$150,000 under $175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0
$175,000 under $200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1
$200,000 under $300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4
$300,000 under $400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5
$400,000 under $500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4
$500,000 under $1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3
$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5

expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1991, 1992, and 1993 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1993 using AGI and the 1979 Income Concept, classified by size of 1993 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of $200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1993, 1979 Concept income, was 1.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than $98 billion in nontaxable pensions and annuities in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.4 percent for 1993; income for the group $200,000 and above increased 0.5 percent, after increasing 19.7 percent for 1992. Total income tax for all returns increased 5.3 percent; and total income tax reported for the $200,000 and above income group increased 11.1 percent for 1993, following an increase of 19.8 percent for 1992.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1993 are shown in Figure 4. Based on the 1979 Income Concept, average tax rates increased from 1992 to 1993 for all incomes above $80,000, with larger increases shown for income levels exceeding $200,000. Much of the increased tax rates for these higher income levels are the result of the addition of the 36 and 39.6 percent tax rate brackets and the increase in the alternative minimum tax rate.

For the population as a whole, average tax rates for 1993 (based on the 1979 Income Concept) are the same as to those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below $300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1993: returns with income between $300,000 and $400,000 increased 0.9 percentage points; returns with income between $400,000 and $500,000 increased 2.0 percentage points; returns with income between $500,000 and $1,000,000 increased 2.6 percentage points; and returns with income exceeding $1,000,000 increased 8.1 percentage points. Although the average tax rate for 1993 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1993 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain

deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1994.

All returns processed during 1994 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (115,699,026 returns) reported in Table C and the estimated total of all returns (114,601,801) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1993. While about 97 percent of the returns processed during Calendar Year 1994 were for Tax Year 1993, a few were for noncalendar years ending during 1993 and 1994, and some were returns for prior years. Returns for prior years were used in place of 1993 returns received and processed after December 31, 1994. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1994. Therefore, data for Tax Year 1993 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1994.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of $200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of $50,000,000 or more.
3. Presence or absence of special Forms or Sched-

Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates for the various strata range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1994 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The adminisistrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. These returns are referred to as unavailable returns. The chart below contains the percentage of unavailable returns for Tax Years 1990-1993.

Year	1990	1991	1992	1993
Percent	0.02	0.04	0.04	0.09

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a per-

cent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is $11.24 billion, and its related coefficient of variation, CV(X), is 1.31 percent. The standard error of the estimate, SE(X), is needed to construct the interval estimate:

$$SE(X) = X \cdot CV(X)$$
$$= (\$11.24. \times 10^9) \cdot (.0131)$$
$$= \$0.147 \text{ billion}$$

The p percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p=68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from $11.093 billion to $11.387 billion, and the 95 percent confidence interval is from $10.946 billion to $11.534 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 419-424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS, " *Proceeding of the Section on Survey Research Methods, American Statistical Association*, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata

Description of sample strata	Number of returns	
	Population counts	Sample counts
Grand Total	115,699,026 [1]	104,605
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after cedits and no additional tax for tax preferences, total	2,707 [2]	2,707
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	83 [3]	83
Other Returns, total	115,696,236	101,815

Description of the sample strata for Current Year Returns	Degree of interest [4]	Number of other returns by type of form attached								Number of returns	
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Form 1116 or Form 2555		All other returns			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		**1,477,650**	**13,892**	**15,731,768**	**29,425**	**1,689,654**	**4,013**	**96,797,164**	**54,485**		
Negative Income											
$10,000,000 or more	All	62	62	665	665	69	69	746	746	1,542	1,542
$5,000,000 under $10,000,000	All	77	77	741	741	116	116	828	828	1,762	1,762
$2,000,000 under $5,000,000	All	328	117	2,989	975	485	154	3,036	966	6,838	2,212
$1,000,000 under $2,000,000	All	596	106	6,585	997	1,102	170	5,521	829	13,804	2,102
$500,000 under $1,000,000	All	1,450	59	17,011	475	3,549	115	12,708	385	34,718	1,034
$250,000 under $500,000	All	2,991	26	42,294	379	9,511	81	28,468	245	83,264	731
$120,000 under $250,000	All	6,260	16	93,373	367	18,232	71	63,160	251	181,025	705
$60,000 under $120,000	All	9,839	29	133,141	318	19,926	52	104,090	264	266,996	663
Under $60,000	All	12,307	16	372,256	322	38,767	20	409,878	356	833,208	714
Positive Income											
Under $30,000	1	--	--	--	--	--	--	26,273,742	5,269	26,273,742	5,269
Under $30,000	2	91,779	23	1,680,383	477	137,477	47	29,342,742	8,620	31,252,381	9,167
Under $30,000	3-4	128,476	116	3,294,933	2,667	234,483	215	5,620,099	4,514	9,277,991	7,512
$30,000 under $60,000	1-2	120,333	40	1,714,386	498	201,521	53	19,023,788	5,675	21,060,028	6,266
$30,000 under $60,000	3-4	183,541	185	3,139,974	2,817	328,419	286	4,366,845	3,886	8,018,779	7,174
$60,000 under $120,000	1-3	214,761	59	1,575,131	654	247,038	98	7,926,503	3,084	9,963,433	3,895
$60,000 under $120,000	4	188,535	196	1,918,660	2,053	183,481	216	1,576,541	1,761	3,867,217	4,226
$120,000 under $250,000	1-3	122,340	189	353,705	481	128,048	188	997,777	1,408	1,601,870	2,266
$120,000 under $250,000	4	163,788	495	891,173	2,770	60,301	155	578,170	1,766	1,693,432	5,186
$250,000 under $500,000	All	136,329	877	367,499	2,392	57,876	394	329,678	2,083	891,382	5,746
$500,000 under $1,000,000	All	58,190	1,455	95,284	2,328	14,139	356	93,503	2,353	261,116	6,492
$1,000,000 under $2,000,000	All	22,082	2,798	22,543	2,809	3,578	441	27,240	3,413	75,443	9,461
$2,000,000 under $5,000,000	All	9,786	3,151	7,163	2,362	1,243	423	9,455	3,137	27,647	9,073
$5,000,000 under $10,000,000	All	2,439	2,439	1,269	1,268	201	201	1,759	1,759	5,668	5,667
$10,000,000 or more	All	1,361	1,361	610	610	92	92	887	887	2,950	2,950

[1] This population includes an estimated 1,097,225 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

[2] This population includes 154 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

[3] This population includes 45 records that were misclassified because of bad data collected during revenue processing.

[4] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

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Bill Boyle and Tony Hall were responsible for programming the Basic Tables. Table 1.4CV was programmed by Tammy Dingbaum. Review of specific tables was performed by Therese Cruciano, Barbara Marshall, and Michael Parisi.

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**114,601,819**	**100.0**	**3,723,339,880**	**100.0**	**32,489**	**86,435,367**	**100.0**	**3,563,975,607**	**100.0**
No adjusted gross income	920,431	0.8	-52,237,725	(X)	-56,754	5,007	(Z)	-3,895,521	(X)
$1 under $1,000	2,630,024	2.3	1,567,089	(Z)	596	500,396	0.6	415,046	(Z)
$1,000 under $2,000	3,265,420	2.8	4,858,565	0.1	1,488	893,954	1.0	1,314,734	(Z)
$2,000 under $3,000	3,206,598	2.8	7,965,133	0.2	2,484	622,497	0 7	1,552,243	(Z)
$3,000 under $4,000	2,949,695	2.6	10,291,894	0.3	3,489	652,031	0.8	2,333,592	0.1
$4,000 under $5,000	2,798,417	2.4	12,608,878	0.3	4,506	850,191	1 0	3,793,786	0 1
$5,000 under $6,000	2,868,492	2.5	15,792,245	0.4	5,505	582,845	0 7	3,213,618	0 1
$6,000 under $7,000	2,957,083	2.6	19,182,691	0.5	6,487	1,513,061	1 8	9,830,312	0 3
$7,000 under $8,000	3,134,607	2.7	23,514,563	0.6	7,502	1,783,656	2 1	13,378,777	0.4
$8,000 under $9,000	2,829,258	2.5	24,038,722	0.6	8,496	1,628,404	1 9	13,832,239	0.4
$9,000 under $10,000	2,938,298	2.6	27,903,708	0.7	9,497	1,588,948	1 8	15,093,066	0 4
$10,000 under $11,000	2,762,703	2.4	28,986,256	0.8	10,492	1,551,094	1 8	16,290,307	0 5
$11,000 under $12,000	2,849,402	2.5	32,819,760	0.9	11,518	1,719,210	2 0	19,805,561	0.6
$12,000 under $13,000	2,646,953	2.3	33,038,410	0.9	12,482	1,725,937	2 0	21,562,911	0.6
$13,000 under $14,000	2,744,493	2.4	37,030,982	1.0	13,493	1,823,713	2.1	24,605.591	0 7
$14,000 under $15,000	2,465,594	2.2	35,693,980	1.0	14,477	1,662,898	1 9	24,079,141	0.7
$15,000 under $16,000	2,518,790	2.2	39,056,492	1.0	15,506	1,644,302	1 9	25,521,218	0 7
$16,000 under $17,000	2,341,095	2.0	38,612,811	1.0	16,493	1,661 157	1 9	27,392,558	0.8
$17,000 under $18,000	2,193,040	1.9	38,382,173	1.0	17,502	1,646,146	1 9	28,813,748	0.8
$18,000 under $19,000	2,113,252	1.8	39,084,059	1.0	18,495	1,757,865	2 0	32,519,761	0.9
$19,000 under $20,000	2,204,672	1.9	42,985,772	1.2	19,498	1,959,190	2.3	38,198,472	1.1
$20,000 under $25,000	9,474,601	8.3	212,328,659	5.7	22,410	9,149,885	10.6	205,282,433	5.8
$25,000 under $30,000	7,783,773	6.8	212,848,223	5.7	27,345	7,658,908	8.9	209,448,325	5.9
$30,000 under $40,000	12,358,341	10.8	429,243,404	11.5	34,733	12,285,208	14 2	426,792,262	12.0
$40,000 under $50,000	9,072,138	7.9	405,366,468	10.9	44,683	9,036.752	10.5	403,802,302	11 3
$50,000 under $75,000	12,248,446	10.7	741,486,274	19.9	60,537	12,215,142	14 1	739,533,722	20.8
$75,000 under $100,000	4,224,878	3.7	359,850,336	9.7	85,174	4,221,065	4.9	359,522,515	10.1
$100,000 under $200,000	3,107,998	2.7	408,039,318	11.0	131,287	3,103,603	3 6	407,472,428	11.4
$200,000 under $500,000	786,038	0.7	228,008,384	6.1	290,073	785,206	0 9	227,773,676	6.4
$500,000 under $1,000,000	140,803	0.1	94,353,593	2.5	670,111	140,672	0.2	94,263,971	2.6
$1,000,000 or more	66,485	0.1	170,638,763	4.6	2,566,575	66,426	0 1	170,432,814	4.8

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**86,400,338**	**2,441,209,012**	**100.0**	**86,420,482**	**500,735,016**	**100.0**	**502,787,806**	**100.0**	**20.6**	**14.1**	**5,817**
No adjusted gross income	-	-	-	1,820	1,611	(Z)	67,898	(Z)	(Z)	(Z)	13,561
$1 under $1,000	497,946	86,843	(Z)	500,064	19,230	(Z)	19,270	(Z)	22.2	4.6	39
$1,000 under $2,000	893,947	381,881	(Z)	893,947	62,567	(Z)	63,354	(Z)	16.6	4.8	71
$2,000 under $3,000	622,489	304,564	(Z)	622,489	50,145	(Z)	50,544	(Z)	16.6	3.3	81
$3,000 under $4,000	648,627	443,451	(Z)	652,031	77,543	(Z)	77,543	(Z)	17.5	3.3	119
$4,000 under $5,000	845,551	861,037	(Z)	850,191	148,377	(Z)	148,898	(Z)	17.3	3.9	175
$5,000 under $6,000	582,693	1,103,962	(Z)	582,693	167,642	(Z)	167,981	(Z)	15 2	5.2	288
$6,000 under $7,000	1,513,055	1,834,873	0.1	1,513,055	278,388	0.1	278,422	0.1	15.2	2.8	184
$7,000 under $8,000	1,782,411	3,078,282	0.1	1,783,656	464,691	0.1	466,915	0.1	15.2	3.5	262
$8,000 under $9,000	1,622,568	4,070,310	0.2	1,628,369	669,926	0.1	670,055	0.1	16.5	4.8	411
$9,000 under $10,000	1,588,620	5,584,698	0.2	1,588,948	839,866	0.2	841,006	0.2	15.1	5.6	529
$10,000 under $11,000	1,550,726	6,660,924	0.3	1,550,726	994,634	0.2	1,008,748	0.2	15.1	6.2	650
$11,000 under $12,000	1,718,092	8,261,519	0.3	1,719,207	1,275,220	0.3	1,275,247	0.3	15.4	6.4	742
$12,000 under $13,000	1,725,937	8,805,301	0.4	1,725,937	1,324,561	0.3	1,326,003	0 3	15.1	6.1	768
$13,000 under $14,000	1,823,710	10,699,586	0.4	1,823,710	1,603,901	0.3	1,603,908	0.3	15.0	6.5	879
$14,000 under $15,000	1,662,883	10,861,447	0.4	1,662,883	1,627,673	0.3	1,627,897	0.3	15.0	6.8	979
$15,000 under $16,000	1,644,298	12,512,073	0.5	1,644,298	1,868,474	0.4	1,868,493	0 4	14.9	7.3	1,136
$16,000 under $17,000	1,661,155	13,465,670	0.6	1,661,156	1,926,863	0.4	1,927,017	0 4	14.3	7.0	1,160
$17,000 under $18,000	1,646,145	14,914,862	0.6	1,646,145	2,094,490	0.4	2,094,891	0.4	14.0	7.3	1,273
$18,000 under $19,000	1,757,606	16,853,328	0.7	1,757,606	2,305,743	0.5	2,305,796	0.5	13.7	7.1	1,312
$19,000 under $20,000	1,957,944	20,297,392	0.8	1,959,189	2,816,252	0.6	2,816,493	0.6	13.9	7.4	1,438
$20,000 under $25,000	9,149,862	113,362,587	4.6	9,149,862	16,487,711	3.3	16,490,968	3.3	14.5	8.0	1,802
$25,000 under $30,000	7,657,878	124,386,422	5.1	7,658,870	18,547,874	3.7	18,548,861	3.7	14.9	8.9	2,422
$30,000 under $40,000	12,284,462	272,677,514	11.2	12,284,799	43,244,369	8.6	43,255,580	8 6	15.9	10.1	3,521
$40,000 under $50,000	9,036,286	269,657,727	11.0	9,034,963	43,487,207	8.7	43,495,959	8.7	16.1	10.8	4,813
$50,000 under $75,000	12,214,373	516,846,849	21.2	12,211,426	90,990,626	18.2	91,053,007	18 1	17 6	12.3	7,454
$75,000 under $100,000	4,216,105	262,728,506	10.8	4,218,513	53,970,334	10.8	54,080,534	10.8	20.6	15.0	12,812
$100,000 under $200,000	3,103,132	313,299,055	12.8	3,102,483	74,900,784	15.0	75,285,238	15.0	24.0	18 5	24,257
$200,000 under $500,000	784,880	193,376,310	7.9	784,736	57,621,294	11.5	58,279,965	11.6	30.1	25.6	74,223
$500,000 under $1,000,000	140,607	82,904,105	3.4	140,387	28,054,551	5.6	28,345,337	5.6	34.2	30 1	201,499
$1,000,000 or more	66,352	150,887,934	6.2	66,326	52,812,469	10.5	53,245,979	10 6	35.3	31.2	801,583

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	920,431	0.8	-52,237,725	(X)	-56,754	5,007	(Z)	-3,895,521	(X)
$1 under $1,000	2,630,024	2.3	1,567,089	(Z)	596	500,396	0.6	415,046	(Z)
$1 under $2,000	5,895,444	5.1	6,425,655	0.2	1,090	1,394,349	1.6	1,729,780	(Z)
$1 under $3,000	9,102,042	7.9	14,390,788	0.4	1,581	2,016,846	2.3	3,282,022	0.1
$1 under $4,000	12,051,737	10.5	24,682,682	0.7	2,048	2,668,877	3.1	5,615,615	0.2
$1 under $5,000	14,850,154	13.0	37,291,560	1.0	2,511	3,519,068	4.1	9,409,401	0.3
$1 under $6,000	17,718,646	15.5	53,083,805	1.4	2,996	4,101,913	4 7	12,623,019	0.4
$1 under $7,000	20,675,729	18.0	72,266,497	1.9	3,495	5,614,974	6.5	22,453,331	0.6
$1 under $8,000	23,810,335	20.8	95,781,060	2.5	4,023	7,398,630	8 6	35,832,108	1 0
$1 under $9,000	26,639,594	23.2	119,819,782	3.2	4,498	9,027,034	10 4	49,664,347	1.4
$1 under $10,000	29,577,892	25.8	147,723,489	3.9	4,994	10,615,982	12.3	64,757,412	1.8
$1 under $11,000	32,340,595	28.2	176,709,746	4.7	5,464	12,167,075	14 1	81,047,720	2.3
$1 under $12,000	35,189,996	30.7	209,529,506	5.5	5,954	13,886,285	16 1	100,853,281	2.8
$1 under $13,000	37,836,949	33.0	242,567,916	6.4	6,411	15,612,222	18.1	122,416,192	3.4
$1 under $14,000	40,581,442	35.4	279,598,898	7.4	6,890	17,435,935	20.2	147,021,783	4.1
$1 under $15,000	43,047,036	37.6	315,292,878	8.4	7,324	19,098,833	22 1	171,100,923	4.8
$1 under $16,000	45,565,826	39.8	354,349,370	9.4	7,777	20,743,135	24 0	196,622,142	5.5
$1 under $17,000	47,906,921	41.8	392,962,181	10.4	8,203	22,404,292	25.9	224,014,699	6.3
$1 under $18,000	50,099,961	43.7	431,344,354	11.4	8,610	24,050,437	27 8	252,828,447	7.1
$1 under $19,000	52,213,213	45.6	470,428,413	12.5	9,010	25,808,303	29 9	285,348,208	8.0
$1 under $20,000	54,417,885	47.5	513,414,185	13.6	9,435	27,767,493	32.1	323,546,680	9.1
$1 under $25,000	63,892,486	55.8	725,742,844	19.2	11,359	36,917,378	42 7	528,829,113	14 8
$1 under $30,000	71,676,259	62.5	938,591,067	24.9	13,095	44,576,286	51.6	738,277,438	20.7
$1 under $40,000	84,034,601	73.3	1,367,834,471	36.2	16,277	56,861,494	65 8	1,165,069,700	32.7
$1 under $50,000	93,106,739	81.2	1,773,200,939	47.0	19,045	65,898,246	76 2	1,568,872,002	44.0
$1 under $75,000	105,355,185	91.9	2,514,687,213	66.6	23,869	78,113,388	90 4	2,308,405,724	64.7
$1 under $100,000	109,580,064	95.6	2,874,537,549	76.1	26,232	82,334,453	95 3	2,667,928,239	74.8
$1 under $200,000	112,688,062	98.3	3,282,576,866	86.9	29,130	85,438,056	98.8	3,075,400,667	86.2
$1 under $500,000	113,474,100	99.0	3,510,585,250	93.0	30,937	86,223,262	99 8	3,303,174,342	92.6
$1 under $1,000,000	113,614,903	99.1	3,604,938,843	95.5	31,729	86,363,934	99 9	3,397,438,313	95.2
$1 or more	113,681,387	99.2	3,775,577,606	100.0	33,212	86,430,360	100 0	3,567,871,127	100 0
All returns	**114,601,819**	**100.0**	**3,723,339,880**	**98.6**	**32,489**	**86,435,367**	**100.0**	**3,563,975,607**	**99.9**

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	-	-	-	1,820	1,611	(Z)	67,898	(Z)	(X)	(X)	13,561
$1 under $1,000	497,946	86,843	(Z)	500,064	19,230	(Z)	19,270	(Z)	22.2	4.6	39
$1 under $2,000	1,391,893	468,724	(Z)	1,394,011	81,798	(Z)	82,624	(Z)	17.6	4.8	59
$1 under $3,000	2,014,382	773,288	(Z)	2,016,500	131,943	(Z)	133,168	(Z)	17.2	4.1	66
$1 under $4,000	2,663,008	1,216,739	(Z)	2,668,530	209,486	(Z)	210,711	(Z)	17.3	3.8	79
$1 under $5,000	3,508,560	2,077,777	0.1	3,518,721	357,862	0.1	359,609	0.1	17.3	3.8	102
$1 under $6,000	4,091,253	3,181,738	0.1	4,101,415	525,505	0.1	527,590	0.1	16.6	4.2	129
$1 under $7,000	5,604,308	5,016,611	0.2	5,614,470	803,892	0.2	806,012	0.2	16.1	3.6	144
$1 under $8,000	7,386,719	8,094,893	0.3	7,398,125	1,268,583	0.3	1,272,927	0.3	15 7	3.6	172
$1 under $9,000	9,009,287	12,165,204	0.5	9,026,494	1,938,509	0.4	1,942,982	0.4	16.0	3.9	215
$1 under $10,000	10,597,907	17,749,902	0.7	10,615,442	2,778,375	0.6	2,783,988	0.6	15.7	4.3	262
$1 under $11,000	12,148,634	24,410,826	1.0	12,166,168	3,773,009	0.8	3,792,736	0.8	15.5	4.7	312
$1 under $12,000	13,866,726	32,672,344	1.3	13,885,375	5,048,229	1.0	5,067,983	1.0	15.5	5.0	365
$1 under $13,000	15,592,663	41,477,646	1.7	15,611,312	6,372,790	1.3	6,393,986	1.3	15.4	5.2	410
$1 under $14,000	17,416,373	52,177,232	2.1	17,435,022	7,976,691	1.6	7,997,894	1.6	15.3	5.4	459
$1 under $15,000	19,079,256	63,038,679	2.6	19,097,905	9,604,364	1.9	9,625,791	1.9	15.3	5.6	504
$1 under $16,000	20,723,554	75,550,751	3.1	20,742,203	11,472,839	2.3	11,494,284	2.3	15.2	5.8	554
$1 under $17,000	22,384,709	89,016,422	3.6	22,403,359	13,399,702	2.7	13,421,301	2.7	15.1	6.0	599
$1 under $18,000	24,030,853	103,931,284	4.3	24,049,503	15,494,191	3.1	15,516,192	3.1	14.9	6.1	645
$1 under $19,000	25,788,459	120,784,611	4.9	25,807,109	17,799,935	3.6	17,821,988	3.5	14.8	6.2	691
$1 under $20,000	27,746,403	141,082,003	5.8	27,766,298	20,616,187	4.1	20,638,481	4.1	14.6	6.4	743
$1 under $25,000	36,896,265	254,444,590	10.4	36,916,160	37,103,898	7.4	37,129,449	7.4	14.6	7.0	1,006
$1 under $30,000	44,554,143	378,831,013	15.5	44,575,030	55,651,772	11.1	55,678,310	11.1	14.7	7.5	1,249
$1 under $40,000	56,838,604	651,508,527	26.7	56,859,829	98,896,141	19.8	98,933,889	19.7	15.2	8.5	1,740
$1 under $50,000	65,874,890	921,166,254	37.7	65,894,792	142,383,348	28.4	142,429,848	28.3	15.5	9.1	2,161
$1 under $75,000	78,089,263	1,438,013,103	58.9	78,106,218	233,373,974	46.6	233,482,855	46.4	16.2	10.1	2,989
$1 under $100,000	82,305,368	1,700,741,609	69.7	82,324,731	287,344,308	57.4	287,563,389	57.2	16.9	10.8	3,493
$1 under $200,000	85,408,500	2,014,040,664	82.5	85,427,214	362,245,091	72.3	362,848,627	72.2	18.0	11.8	4,247
$1 under $500,000	86,193,380	2,207,416,974	90.4	86,211,950	419,866,385	83.9	421,128,593	83.8	19.1	12.7	4,884
$1 under $1,000,000	86,333,986	2,290,321,078	93.8	86,352,337	447,920,936	89.5	449,473,929	89.4	19.6	13.2	5,204
$1 or more	86,400,338	2,441,209,012	100.0	86,418,662	500,733,405	100.0	502,719,908	100.0	20.6	14 1	5,816
All returns	**86,400,338**	**2,441,209,012**	**100.0**	**86,420,482**	**500,735,016**	**100.0**	**502,787,806**	**100.0**	**20.6**	**14.1**	**5,817**

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income									
$1,000,000 or more	66,485	0.1	170,638,763	4.5	2,566,575	66,426	0.1	170,432,814	4.8
$500,000 or more	207,288	0.2	264,992,356	7.0	1,278,378	207,098	0.2	264,696,785	7.4
$200,000 or more	993,326	0.9	493,000,740	13.1	496,313	992,304	1.1	492,470,460	13.8
$100,000 or more	4,101,324	3.6	901,040,057	23.9	219,695	4,095,907	4.7	899,942,888	25.2
$75,000 or more	8,326,202	7.3	1,260,890,393	33.4	151,436	8,316,972	9.6	1,259,465,403	35.3
$50,000 or more	20,574,649	18.0	2,002,376,667	53.0	97,323	20,532,114	23.8	1,998,999,126	56.0
$40,000 or more	29,646,787	25.9	2,407,743,135	63.8	81,214	29,568,866	34.2	2,402,801,428	67.3
$30,000 or more	42,005,128	36.7	2,836,986,539	75.1	67,539	41,854,074	48.4	2,829,593,689	79.3
$25,000 or more	49,788,902	43.4	3,049,834,762	80.8	61,255	49,512,982	57.3	3,039,042,014	85.2
$20,000 or more	59,263,502	51.7	3,262,163,421	86.4	55,045	58,662,866	67.9	3,244,324,448	90.9
$19,000 or more	61,468,175	53.6	3,305,149,193	87.5	53,770	60,622,057	70.1	3,282,522,920	92.0
$18,000 or more	63,581,427	55.5	3,344,233,252	88.6	52,598	62,379,922	72.2	3,315,042,680	92.9
$17,000 or more	65,774,467	57.4	3,382,615,425	89.6	51,427	64,026,068	74.1	3,343,856,428	93.7
$16,000 or more	68,115,561	59.4	3,421,228,236	90.6	50,227	65,687,224	76.0	3,371,248,986	94.5
$15,000 or more	70,634,351	61.6	3,460,284,728	91.6	48,989	67,331,527	77.9	3,396,770,204	95.2
$14,000 or more	73,099,945	63.8	3,495,978,708	92.6	47,825	68,994,424	79.8	3,420,849,345	95.9
$13,000 or more	75,844,438	66.2	3,533,009,690	93.6	46,582	70,818,137	81.9	3,445,454,935	96.6
$12,000 or more	78,491,391	68.5	3,566,048,100	94.5	45,432	72,544,074	83.9	3,467,017,847	97.2
$11,000 or more	81,340,793	71.0	3,598,867,860	95.3	44,244	74,263,284	85.9	3,486,823,408	97.7
$10,000 or more	84,103,495	73.4	3,627,854,116	96.1	43,136	75,814,378	87.7	3,503,113,715	98.2
$9,000 or more	87,041,794	76.0	3,655,757,824	96.8	42,000	77,403,325	89.6	3,518,206,781	98.6
$8,000 or more	89,871,052	78.4	3,679,796,546	97.5	40,945	79,031,730	91.4	3,532,039,020	99.0
$7,000 or more	93,005,659	81.2	3,703,311,109	98.1	39,818	80,815,385	93.5	3,545,417,796	99.4
$6,000 or more	95,962,742	83.7	3,722,493,801	98.6	38,791	82,328,447	95.2	3,555,248,108	99.6
$5,000 or more	98,831,233	86.2	3,738,286,046	99.0	37,825	82,911,292	95.9	3,558,461,727	99.7
$4,000 or more	101,629,650	88.7	3,750,894,924	99.3	36,907	83,761,483	96.9	3,562,255,512	99.8
$3,000 or more	104,579,345	91.3	3,761,186,818	99.6	35,965	84,413,513	97.7	3,564,589,105	99.9
$2,000 or more	107,785,943	94.1	3,769,151,951	99.8	34,969	85,036,010	98.4	3,566,141,348	100.0
$1,000 or more	111,051,363	96.9	3,774,010,516	100.0	33,984	85,929,964	99.4	3,567,456,081	100.0
$1 or more	113,681,387	99.2	3,775,577,606	100.0	33,212	86,430,360	100.0	3,567,871,127	100.0
All returns	**114,601,819**	**100.0**	**3,723,339,880**	**98.6**	**32,489**	**86,435,367**	**100.0**	**3,563,975,607**	**99.9**

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
								Percentage of			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income											
$1,000,000 or more	66,352	150,887,934	6.2	66,326	52,812,469	10.5	53,245,979	10.6	35.3	31.2	801,583
$500,000 or more	206,958	233,792,038	9.6	206,713	80,867,020	16.1	81,591,315	16.2	34.9	30.8	393,974
$200,000 or more	991,838	427,168,348	17.5	991,449	138,488,314	27.7	139,871,281	27.8	32.7	28.4	140,956
$100,000 or more	4,094,970	740,467,403	30.3	4,093,932	213,389,098	42.6	215,156,519	42 8	29.1	23 9	52,530
$75,000 or more	8,311,075	1,003,195,909	41.1	8,312,445	267,359,432	53.4	269,237,053	53.5	26.8	21 4	32,372
$50,000 or more	20,525,448	1,520,042,758	62.3	20,523,871	358,350,058	71.6	360,290,060	71.7	23.7	18 0	17,548
$40,000 or more	29,561,734	1,789,700,485	73.3	29,558,834	401,837,264	80.2	403,786,019	80.3	22.6	16 8	13,656
$30,000 or more	41,846,195	2,062,377,999	84.5	41,843,632	445,081,634	88.9	447,041,598	88.9	21.7	15.8	10,681
$25,000 or more	49,504,074	2,186,764,422	89.6	49,502,503	463,629,508	92.6	465,590,459	92.6	21.3	15.3	9,403
$20,000 or more	58,653,935	2,300,127,009	94.2	58,652,364	480,117,218	95.9	482,081,427	95.9	21.0	14 9	8,218
$19,000 or more	60,611,879	2,320,424,401	95.1	60,611,554	482,933,471	96.4	484,897,920	96.4	20.9	14.8	7,999
$18,000 or more	62,369,485	2,337,277,728	95.7	62,369,159	485,239,214	96.9	487,203,716	96.9	20.8	14 7	7,810
$17,000 or more	64,015,630	2,352,192,590	96.4	64,015,304	487,333,703	97.3	489,298,607	97 3	20.8	14.6	7,642
$16,000 or more	65,676,784	2,365,658,260	96.9	65,676,459	489,260,567	97.7	491,225,624	97 7	20.8	14.6	7,478
$15,000 or more	67,321,082	2,378,170,333	97.4	67,320,758	491,129,041	98.1	493,094,117	98.1	20.7	14.5	7,323
$14,000 or more	68,983,965	2,389,031,780	97.9	68,983,640	492,756,714	98.4	494,722,014	98.4	20 7	14.5	7,170
$13,000 or more	70,807,675	2,399,731,366	98.3	70,807,350	494,360,615	98.7	496,325,922	98.7	20.7	14.4	7,008
$12,000 or more	72,533,612	2,408,536,668	98.7	72,533,288	495,685,176	99.0	497,651,925	99.0	20.7	14.4	6,860
$11,000 or more	74,251,705	2,416,798,186	99.0	74,252,494	496,960,396	99.2	498,927,172	99.2	20.6	14.3	6,718
$10,000 or more	75,802,431	2,423,459,110	99.3	75,803,221	497,955,030	99.4	499,935,920	99.4	20.6	14.3	6,594
$9,000 or more	77,391,051	2,429,043,808	99.5	77,392,169	498,794,896	99.6	500,776,926	99.6	20.6	14.2	6,470
$8,000 or more	79,013,619	2,433,114,119	99.7	79,020,537	499,464,822	99.7	501,446,981	99.7	20.6	14 2	6,345
$7,000 or more	80,796,030	2,436,192,401	99.8	80,804,193	499,929,513	99.8	501,913,896	99.8	20.6	14.2	6,211
$6,000 or more	82,309,085	2,438,027,274	99.9	82,317,248	500,207,901	99.9	502,192,318	99.9	20.6	14.1	6,100
$5,000 or more	82,891,778	2,439,131,235	99.9	82,899,941	500,375,543	99.9	502,360,299	99.9	20.6	14.1	6,059
$4,000 or more	83,737,330	2,439,992,273	100.0	83,750,132	500,523,920	100.0	502,509,197	99.9	20.6	14.1	5,999
$3,000 or more	84,385,956	2,440,435,724	100.0	84,402,162	500,601,463	100.0	502,586,740	100.0	20.6	14.1	5,954
$2,000 or more	85,008,445	2,440,740,288	100.0	85,024,651	500,651,607	100.0	502,637,284	100.0	20 6	14 1	5,911
$1,000 or more	85,902,392	2,441,122,169	100.0	85,918,598	500,714,175	100.0	502,700,638	100.0	20.6	14 1	5,850
$1 or more	86,400,338	2,441,209,012	100.0	86,418,662	500,733,405	100.0	502,719,908	100 0	20.6	14.1	5,816
All returns	**86,400,338**	**2,441,209,012**	**100.0**	**86,420,482**	**500,735,016**	**100.0**	**502,787,806**	**100.0**	**20.6**	**14.1**	**5,817**

X Percentage not computed.

Z Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding.

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**114,601,819**	**3,723,339,880**	**540,540,132**	**32,821,464**	**490,403,708**	**80,840,916**	**382,134,445**	**90,831,069**	**2,453,542,706**	**86,420,482**	**500,735,016**	**86,435,367**	**502,787,806**
No adjusted gross income	920,431	-52,237,725	4,006,501	--	--	--	--	--	--	1,820	1,610	5,007	67,898
$1 under $5,000	14,850,154	37,291,560	29,456,392	171,121	1,796,854	14,677,797	47,484,649	3,601,220	2,085,258	3,518,721	357,862	3,519,067	359,609
$5,000 under $10,000	14,727,738	110,431,929	51,871,144	610,522	6,608,999	14,114,825	64,292,471	7,214,871	15,778,479	7,096,720	2,420,513	7,096,914	2,424,379
$10,000 under $15,000	13,469,144	167,569,389	56,752,519	913,416	8,751,292	12,548,489	61,303,645	10,556,222	49,593,469	8,482,463	6,825,989	8,482,851	6,841,803
$15,000 under $20,000	11,370,849	198,121,307	52,692,115	1,391,376	13,664,686	9,979,473	50,054,429	10,596,902	84,702,065	8,668,393	11,011,823	8,668,660	11,012,690
$20,000 under $25,000	9,474,601	212,328,659	44,520,586	1,580,166	14,812,600	7,891,027	39,777,062	9,310,878	113,976,330	9,149,861	16,487,711	9,149,885	16,490,967
$25,000 under $30,000	7,783,773	212,848,223	40,231,378	1,981,701	18,944,016	5,802,073	29,696,398	7,673,893	124,474,976	7,658,870	18,547,874	7,658,908	18,548,861
$30,000 under $40,000	12,358,341	429,243,404	68,461,757	4,538,682	46,551,496	7,815,142	41,976,332	12,298,021	272,828,793	12,284,799	43,244,369	12,285,208	43,255,580
$40,000 under $50,000	9,072,138	405,366,468	56,796,515	4,951,568	55,387,289	4,120,410	23,877,136	9,045,808	269,806,935	9,034,963	43,487,207	9,036,752	43,495,959
$50,000 under $75,000	12,248,446	741,486,274	84,163,906	9,068,069	121,716,054	3,180,377	19,235,166	12,220,154	516,912,048	12,211,426	90,990,626	12,215,142	91,053,007
$75,000 under $100,000	4,224,878	359,850,336	29,410,789	3,751,463	64,977,655	473,416	2,976,003	4,216,623	262,755,147	4,218,513	53,970,334	4,221,065	54,080,534
$100,000 under $200,000	3,107,998	408,039,318	20,897,602	2,919,745	72,728,804	188,250	1,163,641	3,104,460	313,409,048	3,102,483	74,900,784	3,103,603	75,285,238
$200,000 under $500,000	786,038	228,008,384	1,278,845	751,123	33,237,362	34,875	209,357	785,020	193,398,214	784,736	57,621,294	785,206	58,279,965
$500,000 under $1,000,000	140,803	94,353,593	45	130,118	11,418,900	10,684	63,863	140,634	82,915,033	140,387	28,054,551	140,672	28,345,337
$1,000,000 or more	66,485	170,638,763	39	62,392	19,807,700	4,078	24,293	66,365	150,906,911	66,326	52,812,469	66,426	53,245,979
Taxable returns, total	**86,435,367**	**3,563,975,607**	**406,980,328**	**30,886,816**	**457,108,465**	**55,525,772**	**262,988,536**	**86,400,338**	**2,441,209,012**	**86,420,482**	**500,735,016**	**86,435,367**	**502,787,806**
No adjusted gross income	5,007	-3,895,521	28,833	--	--	--	--	--	--	1,820	1,610	5,007	67,898
$1 under $5,000	3,519,067	9,409,401	50,533	*14,878	*39,627	3,504,190	7,325,568	3,508,560	2,077,777	3,518,721	357,862	3,519,067	359,609
$5,000 under $10,000	7,096,914	55,348,012	12,905,459	132,999	643,445	6,961,524	26,175,660	7,089,347	15,672,125	7,096,720	2,420,513	7,096,914	2,424,379
$10,000 under $15,000	8,482,851	106,343,511	23,266,345	501,756	3,283,639	7,973,856	34,516,517	8,481,349	45,288,777	8,482,463	6,825,989	8,482,851	6,841,803
$15,000 under $20,000	8,668,660	152,445,756	30,530,313	925,824	6,858,232	7,742,836	37,026,207	8,667,147	78,043,325	8,668,393	11,011,823	8,668,660	11,012,690
$20,000 under $25,000	9,149,885	205,282,433	41,212,397	1,404,508	11,815,761	7,741,969	38,892,373	9,149,861	113,362,587	9,149,861	16,487,711	9,149,885	16,490,967
$25,000 under $30,000	7,658,908	209,448,325	38,993,953	1,875,529	16,489,572	5,783,378	29,580,512	7,657,878	124,386,422	7,658,870	18,547,874	7,658,908	18,548,861
$30,000 under $40,000	12,285,208	426,792,262	67,978,555	4,468,669	44,200,674	7,812,022	41,959,386	12,284,462	272,677,514	12,284,799	43,244,369	12,285,208	43,255,580
$40,000 under $50,000	9,036,752	403,802,302	56,526,584	4,920,891	53,787,647	4,115,701	23,847,936	9,036,286	269,657,727	9,034,963	43,487,207	9,036,752	43,495,959
$50,000 under $75,000	12,215,142	739,533,722	83,950,670	9,035,423	119,526,531	3,179,719	19,231,601	12,214,373	516,846,849	12,211,426	90,990,626	12,215,142	91,053,007
$75,000 under $100,000	4,221,065	359,522,515	29,387,277	3,747,980	64,482,995	473,085	2,973,952	4,216,105	262,728,506	4,218,513	53,970,334	4,221,065	54,080,534
$100,000 under $200,000	3,103,603	407,472,428	20,871,720	2,915,707	72,166,928	187,893	1,161,509	3,103,132	313,299,055	3,102,483	74,900,784	3,103,603	75,285,238
$200,000 under $500,000	785,206	227,773,675	1,277,642	750,318	32,930,523	34,848	209,216	784,880	193,376,310	784,736	57,621,294	785,206	58,279,965
$500,000 under $1,000,000	140,672	94,263,971	19	129,996	11,307,667	10,676	63,825	140,607	82,904,105	140,387	28,054,551	140,672	28,345,337
$1,000,000 or more	66,426	170,432,814	28	62,337	19,575,224	4,074	24,273	66,352	150,887,934	66,326	52,812,469	66,426	53,245,979
Nontaxable returns, total	**28,166,452**	**159,364,274**	**133,559,803**	**1,934,648**	**33,295,243**	**25,315,144**	**119,145,909**	**4,430,731**	**12,333,694**	--	--	--	--

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**48,298,687**	**2,508,485,786**	**346,953,022**	**22,580,458**	**371,838,572**	**25,310,657**	**163,451,805**	**41,874,740**	**1,699,555,732**	**40,735,236**	**359,817,191**	**40,742,883**	**361,354,878**
No adjusted gross income	407,571	-35,135,775	2,715,315	--	--	--	--	--	--	568	187	2,980	51,255
$1 under $5,000	1,025,737	2,898,547	6,941,489	61,851	895,652	963,886	6,199,053	*6,808	*9,559	*12,409	*11,108	*12,431	*11,595
$5,000 under $10,000	2,238,463	17,446,522	15,644,971	153,070	2,013,285	2,085,393	13,683,911	--	--	*4,883	*58,423	*5,041	*58,624
$10,000 under $15,000	3,373,193	42,488,921	22,414,936	290,677	3,452,508	3,082,516	20,544,455	1,473,554	2,310,732	1,292,355	364,323	1,292,743	377,552
$15,000 under $20,000	3,680,678	64,258,083	25,281,073	505,245	5,573,737	3,175,434	20,855,216	3,118,147	14,372,307	2,284,040	1,698,090	2,284,306	1,698,925
$20,000 under $25,000	3,457,494	77,605,844	23,879,592	663,677	7,423,384	2,793,817	18,212,952	3,318,293	28,688,098	3,215,467	4,098,096	3,215,477	4,098,172
$25,000 under $30,000	3,317,799	91,056,370	25,150,184	809,224	8,888,938	2,508,575	15,963,458	3,238,924	41,354,174	3,228,600	6,093,133	3,228,634	6,093,927
$30,000 under $40,000	6,727,817	235,426,185	49,988,747	2,348,510	26,025,929	4,379,306	27,697,893	6,693,262	132,049,299	6,684,472	19,549,394	6,684,554	19,552,721
$40,000 under $50,000	6,493,156	291,009,189	48,220,684	3,456,329	39,719,212	3,036,827	19,283,953	6,476,476	183,940,447	6,469,319	27,221,512	6,470,334	27,223,890
$50,000 under $75,000	10,178,933	618,601,587	77,329,790	7,523,561	101,044,491	2,655,372	16,923,046	10,161,612	423,700,236	10,155,676	71,208,760	10,156,745	71,256,610
$75,000 under $100,000	3,784,614	322,376,918	28,122,058	3,355,782	57,779,949	428,833	2,779,920	3,778,331	233,935,308	3,780,226	47,130,144	3,780,981	47,197,268
$100,000 under $200,000	2,743,362	360,327,399	20,003,750	2,582,834	64,338,970	160,527	1,048,807	2,740,457	275,065,580	2,738,640	64,747,734	2,739,535	65,016,226
$200,000 under $500,000	693,308	200,572,385	1,260,373	665,399	29,387,113	27,909	180,635	692,538	169,838,515	692,370	50,345,814	692,695	50,883,560
$500,000 under $1,000,000	121,321	81,062,425	32	112,370	9,739,684	8,951	57,262	121,188	71,300,448	121,078	24,178,912	121,226	24,405,117
$1,000,000 or more	55,239	138,491,186	28	51,929	15,555,721	3,311	21,243	55,149	122,991,030	55,133	43,111,561	55,202	43,429,435
Taxable returns, total	**40,742,883**	**2,459,273,066**	**287,892,542**	**21,568,211**	**353,796,596**	**19,171,691**	**123,742,799**	**40,720,267**	**1,696,600,957**	**40,735,236**	**359,817,191**	**40,742,883**	**361,354,878**
No adjusted gross income	2,980	-2,451,312	23,385	--	--	--	--	--	--	568	187	2,980	51,255
$1 under $5,000	*12,431	*31,198	*39,053	*13	*863	*12,418	*43,629	*6,808	*9,559	*12,409	*11,108	*12,431	*11,595
$5,000 under $10,000	*5,041	*41,965	*26,254	*4,922	*55,896	*119	*740	--	--	*4,883	*58,423	*5,041	*58,624
$10,000 under $15,000	1,292,743	17,246,420	6,156,887	57,930	466,230	1,234,812	8,471,314	1,291,240	2,163,757	1,292,355	364,323	1,292,743	377,552
$15,000 under $20,000	2,284,306	40,420,832	12,158,985	239,079	2,099,177	2,045,227	13,834,713	2,282,794	12,340,277	2,284,040	1,698,090	2,284,306	1,698,925
$20,000 under $25,000	3,215,477	72,369,015	21,267,162	519,256	5,083,815	2,696,220	17,601,833	3,215,467	28,416,243	3,215,467	4,098,096	3,215,477	4,098,172
$25,000 under $30,000	3,228,634	88,618,116	24,095,947	738,746	7,383,806	2,489,888	15,847,601	3,227,608	41,292,657	3,228,600	6,093,133	3,228,634	6,093,927
$30,000 under $40,000	6,684,554	233,997,039	49,624,541	2,307,406	24,741,402	4,377,148	27,684,506	6,684,132	131,961,767	6,684,472	19,549,394	6,684,554	19,552,721
$40,000 under $50,000	6,470,334	290,036,993	48,019,765	3,438,215	38,962,406	3,032,119	19,254,753	6,470,311	183,801,130	6,469,319	27,221,512	6,470,334	27,223,890
$50,000 under $75,000	10,156,745	617,280,872	77,143,170	7,501,851	99,585,541	2,654,894	16,920,084	10,156,183	423,650,226	10,155,676	71,208,760	10,156,745	71,256,610
$75,000 under $100,000	3,780,981	322,065,504	28,099,238	3,352,479	57,310,529	428,502	2,777,869	3,777,818	233,908,722	3,780,226	47,130,144	3,780,981	47,197,268
$100,000 under $200,000	2,739,535	359,840,162	19,978,922	2,579,338	63,870,991	160,197	1,046,755	2,739,162	274,960,522	2,738,640	64,747,734	2,739,535	65,016,226
$200,000 under $500,000	692,695	200,397,798	1,259,204	664,803	29,153,110	27,892	180,531	692,432	169,821,912	692,370	50,345,814	692,695	50,883,560
$500,000 under $1,000,000	121,226	80,997,542	13	112,279	9,655,053	8,947	57,238	121,171	71,294,001	121,078	24,178,912	121,226	24,405,117
$1,000,000 or more	55,202	138,380,921	17	51,894	15,427,778	3,309	21,231	55,142	122,980,186	55,133	43,111,561	55,202	43,429,435
Nontaxable returns, total	**7,555,804**	**49,212,720**	**59,060,480**	**1,012,247**	**18,041,976**	**6,138,966**	**39,709,006**	**1,154,472**	**2,954,775**	--	--	--	--

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**17,734,575**	**355,845,255**	**97,538,167**	**2,844,909**	**32,196,617**	**14,780,568**	**77,131,673**	**11,742,930**	**182,552,315**	**8,737,828**	**31,382,204**	**8,740,196**	**31,520,786**
No adjusted gross income	90,091	-5,267,749	367,107	--	--	--	--	--	--	*3	(Z)	208	7,498
$1 under $5,000	1,924,597	5,416,702	10,669,348	10,263	138,373	1,913,098	9,912,437	*4,639	*2,368	*3,404	*327	*3,404	*327
$5,000 under $10,000	3,223,190	24,965,720	17,575,926	58,011	429,548	3,162,788	16,709,181	315,618	701,914	275,722	99,389	275,722	99,721
$10,000 under $15,000	3,390,052	42,112,719	18,883,947	142,178	1,039,456	3,240,635	16,938,805	2,470,539	7,035,647	657,633	472,749	657,633	472,749
$15,000 under $20,000	2,678,907	46,480,176	15,477,550	232,070	2,009,101	2,446,837	12,647,326	2,554,743	16,597,138	1,474,370	1,272,356	1,474,370	1,272,389
$20,000 under $25,000	1,960,796	43,928,257	10,758,209	272,489	2,183,208	1,684,900	8,710,388	1,954,435	22,297,981	1,897,220	2,935,075	1,897,224	2,935,301
$25,000 under $30,000	1,311,420	35,729,251	7,401,021	376,729	3,500,789	934,692	4,874,375	1,296,399	19,974,025	1,291,709	2,907,021	1,291,713	2,907,111
$30,000 under $40,000	1,582,018	54,515,404	8,491,913	709,466	6,966,590	868,035	4,560,502	1,573,634	34,558,967	1,570,168	5,325,150	1,570,168	5,325,695
$40,000 under $50,000	779,382	34,613,578	4,067,860	451,380	4,664,035	327,842	1,705,492	779,258	24,183,092	775,573	4,109,699	776,020	4,115,091
$50,000 under $75,000	578,786	33,621,475	3,057,476	396,727	5,167,568	182,060	972,634	578,561	24,428,971	577,017	4,729,439	578,574	4,735,110
$75,000 under $100,000	99,159	8,374,809	432,911	89,339	1,474,722	9,820	52,875	99,103	6,420,699	99,102	1,448,283	99,105	1,450,788
$100,000 under $200,000	87,460	11,681,419	345,156	79,921	2,115,345	7,536	36,858	87,382	9,194,021	87,350	2,397,489	87,408	2,429,781
$200,000 under $500,000	20,933	6,175,845	9,721	19,145	835,989	1,747	8,297	20,849	5,328,021	20,837	1,645,744	20,882	1,673,799
$500,000 under $1,000,000	4,635	3,109,166	13	4,197	360,926	437	1,875	4,624	2,749,193	4,581	914,368	4,623	934,614
$1,000,000 or more	3,150	10,388,483	11	2,995	1,310,967	141	629	3,147	9,080,279	3,140	3,125,116	3,144	3,160,812
Taxable returns, total	**8,740,196**	**275,793,936**	**43,428,500**	**2,547,853**	**28,606,220**	**6,174,364**	**30,768,906**	**8,737,082**	**173,662,944**	**8,737,828**	**31,382,204**	**8,740,196**	**31,520,786**
No adjusted gross income	208	-641,210	1,083	--	--	--	--	--	--	*3	(Z)	208	7,498
$1 under $5,000	*3,404	*7,247	--	--	--	*3,404	*5,113	*3,404	*2,134	*3,404	*327	*3,404	*327
$5,000 under $10,000	275,722	2,274,778	712,042	20,029	31,942	253,302	876,162	273,232	661,365	275,722	99,389	275,722	99,721
$10,000 under $15,000	657,633	8,229,065	2,257,873	55,029	280,838	595,366	2,535,615	657,633	3,154,740	657,633	472,749	657,633	472,749
$15,000 under $20,000	1,474,370	26,339,866	6,749,553	121,180	846,511	1,353,190	6,689,218	1,474,370	12,054,584	1,474,370	1,272,356	1,474,370	1,272,389
$20,000 under $25,000	1,897,224	42,548,916	10,165,160	256,968	1,963,699	1,636,849	8,449,437	1,897,220	21,971,066	1,897,220	2,935,075	1,897,224	2,935,301
$25,000 under $30,000	1,291,713	35,202,453	7,255,441	357,021	3,125,725	934,692	4,874,375	1,291,709	19,947,153	1,291,709	2,907,021	1,291,713	2,907,111
$30,000 under $40,000	1,570,168	54,102,200	8,415,175	697,616	6,606,658	868,035	4,560,502	1,570,168	34,519,866	1,570,168	5,325,150	1,570,168	5,325,695
$40,000 under $50,000	776,020	34,455,063	4,028,412	448,017	4,554,253	327,842	1,705,492	775,904	24,173,222	775,573	4,109,699	776,020	4,115,091
$50,000 under $75,000	578,574	33,606,571	3,056,468	396,540	5,159,682	182,035	972,560	578,380	24,421,372	577,017	4,729,439	578,574	4,735,110
$75,000 under $100,000	99,105	8,369,696	432,533	89,285	1,464,592	9,820	52,875	99,102	6,420,698	99,102	1,448,283	99,105	1,450,788
$100,000 under $200,000	87,408	11,673,219	345,037	79,893	2,110,216	7,511	36,781	87,356	9,189,632	87,350	2,397,489	87,408	2,429,781
$200,000 under $500,000	20,882	6,161,564	9,706	19,098	819,654	1,743	8,283	20,839	5,326,059	20,837	1,645,744	20,882	1,673,799
$500,000 under $1,000,000	4,623	3,100,508	6	4,187	351,267	436	1,872	4,622	2,748,029	4,581	914,368	4,623	934,614
$1,000,000 or more	3,144	10,363,998	11	2,991	1,291,183	139	621	3,143	9,073,024	3,140	3,125,116	3,144	3,160,812
Nontaxable returns, total	**8,994,378**	**80,051,319**	**54,109,667**	**297,055**	**3,590,396**	**8,606,204**	**46,362,768**	**3,005,849**	**8,889,372**	--	--	--	--

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**48,568,557**	**859,008,840**	**96,048,942**	**7,396,097**	**86,368,519**	**40,749,691**	**141,550,967**	**37,213,399**	**571,434,659**	**36,947,417**	**109,535,620**	**36,952,288**	**109,912,142**
No adjusted gross income	422,769	-11,834,201	924,080	--	--	--	--	--	--	*1,248	*1,424	1,819	9,145
$1 under $5,000	11,899,820	28,976,311	11,845,555	99,008	762,828	11,800,813	31,373,159	3,589,772	2,073,331	3,502,908	346,427	3,503,233	347,687
$5,000 under $10,000	9,266,085	68,019,688	18,650,247	399,441	4,166,167	8,866,643	33,899,379	6,899,253	15,076,564	6,816,116	2,262,701	6,816,152	2,266,035
$10,000 under $15,000	6,705,899	82,967,748	15,453,635	480,561	4,259,328	6,225,338	23,820,385	6,612,130	40,247,089	6,532,475	5,988,917	6,532,475	5,991,501
$15,000 under $20,000	5,011,263	87,383,047	11,933,492	654,061	6,081,848	4,357,202	16,551,887	4,924,012	53,732,620	4,909,984	8,041,377	4,909,984	8,041,377
$20,000 under $25,000	4,056,311	90,794,559	9,882,784	644,001	5,206,009	3,412,310	12,853,722	4,038,150	62,990,251	4,037,175	9,454,540	4,037,184	9,457,494
$25,000 under $30,000	3,154,554	86,062,601	7,680,173	795,748	6,554,288	2,358,807	8,858,566	3,138,570	63,146,778	3,138,561	9,547,720	3,138,561	9,547,823
$30,000 under $40,000	4,048,507	139,301,815	9,981,096	1,480,706	13,558,978	2,567,801	9,717,937	4,031,125	106,220,527	4,030,159	18,369,826	4,030,487	18,377,164
$40,000 under $50,000	1,799,600	79,743,701	4,507,971	1,043,859	11,004,042	755,740	2,887,692	1,790,074	61,683,397	1,790,071	12,155,995	1,790,399	12,156,977
$50,000 under $75,000	1,490,727	89,263,212	3,776,640	1,147,782	15,503,996	342,946	1,339,485	1,479,981	68,782,841	1,478,733	15,052,427	1,479,823	15,061,287
$75,000 under $100,000	341,106	29,098,610	855,821	306,342	5,722,984	34,763	143,208	339,189	22,399,140	339,185	5,391,907	340,979	5,432,478
$100,000 under $200,000	277,176	36,030,500	548,696	256,990	6,274,489	20,187	77,976	276,621	29,149,447	276,493	7,755,560	276,661	7,839,231
$200,000 under $500,000	71,797	21,260,153	8,751	66,579	3,014,261	5,218	20,424	71,634	18,231,678	71,530	5,629,737	71,629	5,722,606
$500,000 under $1,000,000	14,848	10,182,002	--	13,552	1,318,289	1,296	4,726	14,822	8,865,392	14,728	2,961,271	14,824	3,005,606
$1,000,000 or more	8,095	21,759,094	--	7,469	2,941,012	626	2,421	8,068	18,835,603	8,052	6,575,792	8,079	6,655,732
Taxable returns, total	**36,952,288**	**828,908,605**	**75,659,286**	**6,770,751**	**74,705,648**	**30,179,717**	**108,476,831**	**36,942,989**	**570,945,111**	**36,947,417**	**109,535,620**	**36,952,288**	**109,912,142**
No adjusted gross income	1,819	-802,999	4,365	--	--	--	--	--	--	*1,248	*1,424	1,819	9,145
$1 under $5,000	3,503,233	9,370,955	11,480	*14,864	*38,764	3,488,368	7,276,826	3,498,348	2,066,084	3,502,908	346,427	3,503,233	347,687
$5,000 under $10,000	6,816,152	53,031,269	12,167,164	108,049	555,607	6,708,103	25,298,757	6,816,116	15,010,760	6,816,116	2,262,701	6,816,152	2,266,035
$10,000 under $15,000	6,532,475	80,868,026	14,851,586	388,797	2,536,571	6,143,678	23,509,588	6,532,475	39,970,280	6,532,475	5,988,917	6,532,475	5,991,501
$15,000 under $20,000	4,909,984	85,685,059	11,621,776	565,565	3,912,544	4,344,419	16,502,275	4,909,984	53,648,464	4,909,984	8,041,377	4,909,984	8,041,377
$20,000 under $25,000	4,037,184	90,364,502	9,780,075	628,285	4,768,247	3,408,900	12,841,103	4,037,175	62,975,278	4,037,175	9,454,540	4,037,184	9,457,494
$25,000 under $30,000	3,138,561	85,627,756	7,642,565	779,762	5,980,041	2,358,799	8,858,537	3,138,561	63,146,613	3,138,561	9,547,720	3,138,561	9,547,823
$30,000 under $40,000	4,030,487	138,693,022	9,938,840	1,463,648	12,852,614	2,566,839	9,714,378	4,030,162	106,195,882	4,030,159	18,369,826	4,030,487	18,377,164
$40,000 under $50,000	1,790,399	79,310,246	4,478,407	1,034,658	10,270,988	755,740	2,887,692	1,790,071	61,683,376	1,790,071	12,155,995	1,790,399	12,156,977
$50,000 under $75,000	1,479,823	88,646,279	3,751,031	1,137,032	14,781,308	342,790	1,338,957	1,479,810	68,775,250	1,478,733	15,052,427	1,479,823	15,061,287
$75,000 under $100,000	340,979	29,087,315	855,505	306,216	5,707,874	34,763	143,208	339,185	22,399,085	339,185	5,391,907	340,979	5,432,478
$100,000 under $200,000	276,661	35,959,047	547,762	256,475	6,185,722	20,186	77,972	276,614	29,148,901	276,493	7,755,560	276,661	7,839,231
$200,000 under $500,000	71,629	21,214,314	8,731	66,417	2,957,759	5,212	20,403	71,610	18,228,339	71,530	5,629,737	71,629	5,722,606
$500,000 under $1,000,000	14,824	10,165,920	--	13,531	1,301,347	1,293	4,715	14,814	8,862,075	14,728	2,961,271	14,824	3,005,606
$1,000,000 or more	8,079	21,687,896	--	7,453	2,856,263	626	2,421	8,066	18,834,724	8,052	6,575,792	8,079	6,655,732
Nontaxable returns, total	**11,616,270**	**30,100,235**	**20,389,656**	**625,346**	**11,662,871**	**10,569,974**	**33,074,135**	**270,410**	**489,547**	**--**	**--**	**--**	**--**

(Z) less than $500.

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	114,601,819	3,723,339,880	48,298,687	2,508,485,786	2,437,311	62,142,610
Salaries and wages	98,003,356	2,892,120,390	41,465,060	1,916,612,019	2,128,247	50,819,470
Taxable interest	65,233,312	131,140,527	35,590,389	80,886,025	1,020,905	2,520,811
Tax-exempt interest	4,691,129	46,459,032	2,902,543	29,362,608	72,540	923,424
Dividends	24,690,816	79,728,631	14,690,258	49,611,822	325,360	1,486,783
State income tax refunds	17,272,312	11,237,850	12,270,635	8,505,263	393,883	187,937
Alimony received	418,739	4,208,182	19,227	112,741	*7,799	*61,726
Business or profession:						
Net income	11,864,976	176,342,644	8,055,700	137,193,782	230,218	2,872,222
Net loss	3,768,073	20,637,964	2,661,370	14,879,672	70,915	459,670
Sales of capital assets:						
Net gain in AGI	14,201,679	152,257,495	8,438,640	110,259,346	153,077	4,733,604
Net loss in AGI	4,206,780	8,085,593	2,667,645	5,237,576	52,336	57,120
Sales of property other than capital assets	1,705,943	-3,825,285	1,316,969	-2,745,148	25,640	-190,134
Taxable IRA distributions	4,382,772	27,080,640	2,895,692	19,997,495	50,940	271,271
Pensions and annuities in AGI	17,441,114	194,014,034	10,656,829	134,503,127	213,429	2,185,128
Rent and royalty:						
Net income	5,746,353	41,558,889	3,973,150	31,108,715	64,206	733,191
Net loss	5,300,136	31,600,265	3,752,135	23,110,578	69,883	501,334
Farm rental income less loss	628,292	3,451,144	380,490	2,239,029	6,249	67,280
Partnership and S corporation net income less loss	5,513,884	92,868,065	3,948,740	78,796,361	84,271	1,237,777
Estate and trust net income less loss	483,763	4,564,425	246,770	2,351,188	10,095	173,372
Farm net income less loss	2,272,407	-3,666,447	1,810,081	-2,728,776	38,425	-132,972
Unemployment compensation	9,655,286	27,586,208	5,122,106	15,933,502	196,433	493,822
Social security benefits in AGI	5,688,191	24,649,668	3,787,046	18,215,995	95,093	351,998
Other income less loss	5,225,702	19,639,891	3,328,795	13,982,716	77,689	544,411
Total statutory adjustments	17,179,519	36,624,273	11,154,017	26,573,199	310,821	657,611
Primary IRA payments	3,998,976	6,050,274	2,201,460	3,384,827	37,251	54,599
Secondary IRA payments	1,799,919	2,477,126	1,799,919	2,477,126	-	-
Payments to a Keogh plan	947,949	8,160,190	768,571	6,947,776	7,335	72,711
Deduction for self-employment tax	12,486,990	11,867,147	8,617,603	9,148,691	228,132	179,646
Self-employed health insurance deduction	2,944,725	2,101,234	2,169,871	1,769,264	34,008	16,781
Total itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,515
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,558
Taxes paid deduction	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,432
Interest paid deduction	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,430
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,822
Casualty or theft loss deduction	170,112	2,802,466	107,630	2,053,879	*6,709	*99,761
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,018
Total miscellaneous deductions	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,909
Basic standard deduction	80,840,916	370,905,395	25,310,657	156,705,773	1,555,201	4,798,737
Additional standard deduction	10,547,983	11,229,050	5,612,895	6,746,033	75,290	53,568
Taxable income	90,831,069	2,453,542,706	41,874,740	1,699,555,732	2,101,652	46,225,946
Total tax credits	13,221,602	8,158,947	7,064,122	4,680,139	62,406	162,050
Child care credit	6,090,070	2,559,319	4,189,984	1,662,675	29,504	15,945
Credit for the elderly or disabled	223,053	49,019	66,972	16,597	-	-
Foreign tax credit	1,292,596	2,217,865	850,164	1,611,159	30,535	128,995
Earned income credit used to offset income tax before credits	6,130,847	2,300,455	1,887,454	577,797	-	-
Minimum tax credit	60,158	256,340	41,618	209,788	285	5,774
General business credit	255,132	578,304	196,736	467,524	2,254	9,463
Income tax after credits	86,420,482	500,735,016	40,735,236	359,817,191	2,090,393	10,276,112
Alternative minimum tax	334,615	2,052,790	226,484	1,537,687	15,890	91,969
Total income tax	86,435,367	502,787,806	40,742,883	361,354,878	2,091,654	10,368,082
Total tax liability	88,724,446	526,818,862	41,979,017	379,865,130	2,148,691	10,753,215
Total tax payments	105,147,746	563,962,671	45,411,524	393,684,754	2,213,953	10,689,120
Income tax withheld	98,688,932	426,405,232	42,387,198	289,907,601	2,115,215	7,215,627
Estimated tax payments	12,379,549	116,326,360	7,344,057	86,718,703	145,132	2,764,322
Overpayment refunded	79,275,446	84,776,869	29,663,058	42,934,232	1,345,860	995,216
Tax due at time of filing	28,637,871	50,330,900	15,811,518	36,519,300	959,105	1,423,261

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,241,758	292,372,541	55,506	1,330,103	48,568,557	859,008,840
Salaries and wages	14,498,100	264,232,249	49,953	832,099	39,861,996	659,624,553
Taxable interest	3,962,242	3,105,593	23,345	98,331	24,636,431	44,529,767
Tax-exempt interest	148,435	944,571	5,323	11,496	1,562,288	15,216,933
Dividends	1,048,832	1,851,097	12,717	38,241	8,613,649	26,740,688
State income tax refunds	1,196,603	610,534	5,600	4,719	3,405,591	1,929,398
Alimony received	185,533	1,756,139	-	-	206,180	2,277,575
Business or profession:						
Net income	783,019	7,660,811	*3,789	*84,217	2,792,249	28,531,612
Net loss	228,305	1,104,264	*1,297	*7,118	806,186	4,187,240
Sales of capital assets:						
Net gain in AGI	530,985	3,657,838	9,956	89,023	5,069,021	33,517,683
Net loss in AGI	190,534	344,091	1,268	3,579	1,294,997	2,443,228
Sales of property other than capital assets	43,846	-132,228	252	-12,882	319,236	-744,894
Taxable IRA distributions	204,218	989,704	*1,429	*6,299	1,230,493	5,815,871
Pensions and annuities in AGI	899,846	6,409,553	14,301	142,997	5,656,710	50,773,229
Rent and royalty:						
Net income	239,235	1,262,687	2,641	18,751	1,467,122	8,435,546
Net loss	285,477	1,667,510	4,088	32,822	1,188,553	6,288,022
Farm rental income less loss	9,912	14,580	-	-	231,641	1,130,255
Partnership and S corporation net income less loss	181,720	2,075,441	2,053	7,323	1,297,099	10,751,164
Estate and trust net income less loss	17,025	268,835	*15	*5,740	209,858	1,765,290
Farm net income less loss	43,040	-19,919	*164	*-6,532	380,696	-778,248
Unemployment compensation	1,581,406	3,539,902	*5,806	*13,238	2,749,537	7,605,743
Social security benefits in AGI	123,999	328,438	1,638	5,450	1,680,414	5,747,787
Other income less loss	395,765	877,183	7,906	63,763	1,415,546	4,171,817
Total statutory adjustments	1,166,640	1,788,475	6,263	13,920	4,541,778	7,591,068
Primary IRA payments	288,522	399,260	*3,260	*6,492	1,468,483	2,205,097
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	23,983	195,227	*195	*5,018	147,865	939,457
Deduction for self-employment tax	798,137	524,463	*2,667	*2,232	2,840,452	2,012,115
Self-employed health insurance deduction	107,898	61,194	*167	*174	632,781	253,821
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412	-	-	41,437	504,414
Moving expenses deduction	48,973	178,218	-	-	168,719	629,468
Total miscellaneous deductions	706,701	2,145,206	3,525	4,631	2,107,170	8,284,552
Basic standard deduction	13,184,606	71,771,673	40,761	252,098	40,749,691	137,377,115
Additional standard deduction	276,017	251,478	*5,885	*4,119	4,577,897	4,173,851
Taxable income	9,611,597	135,646,849	29,682	679,521	37,213,399	571,434,659
Total tax credits	5,312,731	2,613,895	15,332	8,125	767,012	694,738
Child care credit	1,816,334	857,623	*3,526	*2,699	50,722	20,377
Credit for the elderly or disabled	*11,576	*1,808	-	-	144,506	30,614
Foreign tax credit	39,843	66,280	*1,011	*39	371,044	411,392
Earned income credit used to offset income tax before credits	4,097,858	1,660,843	*11,779	*5,266	133,756	56,549
Minimum tax credit	2,672	8,003	-	-	15,583	32,775
General business credit	7,441	9,438	*5	*58	48,696	91,822
Income tax after credits	6,627,045	20,969,465	20,391	136,627	36,947,417	109,535,620
Alternative minimum tax	12,219	43,731	*31	*2,881	79,991	376,522
Total income tax	6,628,152	21,013,196	20,391	139,508	36,952,288	109,912,142
Total tax liability	6,789,263	21,835,354	22,862	143,029	37,784,613	114,222,133
Total tax payments	14,027,809	33,365,888	44,142	160,749	43,450,317	126,062,161
Income tax withheld	13,813,679	30,500,163	42,732	119,069	40,330,108	98,662,771
Estimated tax payments	363,449	2,437,076	2,790	28,946	4,524,121	24,377,313
Overpayment refunded	14,035,170	20,828,092	39,516	57,608	34,191,842	19,961,720
Tax due at time of filing	960,226	1,465,449	11,362	20,979	10,895,659	10,901,911

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**114,601,819**	**3,723,339,880**	**98,003,356**	**2,892,120,390**	**65,233,312**	**131,140,527**	**4,691,129**	**46,459,032**	**24,690,816**	**79,728,631**	**17,272,312**	**11,237,850**
No adjusted gross income	920,431	-52,237,725	318,194	6,497,422	559,885	3,266,780	41,090	645,816	242,942	928,720	64,260	146,842
$1 under $5,000	14,850,154	37,291,560	11,941,069	32,321,021	5,105,990	2,708,400	106,777	507,920	1,570,079	1,110,906	53,859	26,051
$5,000 under $10,000	14,727,738	110,431,929	11,560,567	80,639,392	5,461,602	7,406,324	161,962	667,864	1,634,693	2,347,232	256,460	111,623
$10,000 under $15,000	13,469,144	167,569,389	10,773,131	122,815,180	5,505,516	9,603,437	254,130	968,492	1,708,876	2,990,630	328,213	103,976
$15,000 under $20,000	11,370,849	198,121,307	9,571,353	152,497,730	5,393,801	8,966,215	232,602	1,250,444	1,649,102	3,253,696	600,929	205,719
$20,000 under $25,000	9,474,601	212,328,659	8,190,808	168,680,612	4,982,040	7,585,817	266,027	1,595,896	1,620,999	3,264,634	774,656	275,796
$25,000 under $30,000	7,783,773	212,848,223	7,096,984	178,378,184	4,466,405	5,342,674	193,619	1,088,764	1,327,652	2,485,203	1,041,478	379,823
$30,000 under $40,000	12,358,341	429,243,404	11,318,732	362,267,086	8,400,979	10,770,557	526,809	3,134,977	2,803,491	5,772,422	2,536,784	1,017,311
$40,000 under $50,000	9,072,138	405,366,468	8,324,011	338,641,536	6,985,021	10,057,962	514,996	3,431,509	2,570,728	5,679,684	2,765,390	1,110,723
$50,000 under $75,000	12,248,446	741,486,274	11,372,467	624,137,048	10,476,055	16,229,927	867,857	6,219,781	4,528,887	10,759,965	4,936,240	2,619,780
$75,000 under $100,000	4,224,878	359,850,336	3,908,872	292,669,430	3,934,329	9,550,189	462,109	4,009,971	2,165,376	7,032,081	1,970,396	1,284,463
$100,000 under $200,000	3,107,998	408,039,318	2,778,244	291,555,765	2,984,297	13,264,199	655,239	7,441,788	2,055,603	11,337,645	1,455,586	1,609,491
$200,000 under $500,000	786,038	228,008,384	674,069	136,463,848	771,369	9,935,125	290,384	6,810,618	627,429	8,944,621	378,694	1,074,176
$500,000 under $1,000,000	140,803	94,353,593	118,034	47,823,186	139,736	5,091,940	75,002	3,263,164	123,684	4,172,941	72,177	450,304
$1,000,000 or more	66,485	170,638,763	56,820	56,732,949	66,287	11,360,981	42,526	5,422,027	61,275	9,648,252	37,190	821,771
Taxable returns, total	**86,435,367**	**3,563,975,607**	**75,411,093**	**2,723,086,199**	**56,912,141**	**117,638,031**	**4,371,036**	**43,308,502**	**22,245,276**	**74,749,258**	**16,458,029**	**10,684,079**
No adjusted gross income	5,007	-3,895,521	1,976	268,708	3,299	472,572	691	57,665	1,805	106,879	897	12,201
$1 under $5,000	3,519,067	9,409,401	2,564,988	7,188,743	2,604,681	981,663	46,360	38,771	896,682	494,797	*2,490	*482
$5,000 under $10,000	7,096,914	55,348,012	5,822,585	41,890,513	2,922,530	3,418,218	86,681	266,644	866,920	1,155,529	59,050	16,809
$10,000 under $15,000	8,482,851	106,343,511	6,512,149	74,110,199	4,072,426	7,488,448	194,613	674,686	1,306,588	2,386,264	205,565	65,843
$15,000 under $20,000	8,668,660	152,445,756	7,115,467	113,799,619	4,515,873	8,093,021	194,801	893,483	1,451,716	2,798,857	410,817	128,915
$20,000 under $25,000	9,149,885	205,282,433	7,923,795	163,198,650	4,787,563	7,242,458	254,652	1,359,844	1,563,841	3,046,841	707,133	231,347
$25,000 under $30,000	7,658,908	209,448,325	7,002,233	175,968,449	4,384,225	5,160,943	187,372	1,048,937	1,300,708	2,443,788	989,153	359,317
$30,000 under $40,000	12,285,208	426,792,262	11,275,692	360,875,328	8,333,795	10,350,629	516,128	3,023,524	2,768,757	5,501,797	2,508,194	993,519
$40,000 under $50,000	9,036,752	403,802,302	8,306,450	337,999,392	6,954,289	9,683,093	510,036	3,371,050	2,552,514	5,433,886	2,747,907	1,089,381
$50,000 under $75,000	12,215,142	739,533,722	11,355,156	623,090,861	10,446,539	16,057,377	859,465	5,893,273	4,509,519	10,449,579	4,914,557	2,570,901
$75,000 under $100,000	4,221,065	359,522,515	3,906,376	292,478,034	3,930,524	9,481,084	459,263	3,922,182	2,162,269	6,998,492	1,969,725	1,280,965
$100,000 under $200,000	3,103,603	407,472,428	2,775,898	291,339,397	2,979,974	13,101,482	653,378	7,313,843	2,052,323	11,286,162	1,454,858	1,599,675
$200,000 under $500,000	785,206	227,773,675	673,596	136,381,113	770,581	9,828,424	290,138	6,769,151	626,833	8,907,210	378,383	1,068,908
$500,000 under $1,000,000	140,672	94,263,971	117,956	47,800,212	139,611	5,043,672	74,955	3,258,570	123,580	4,154,865	72,133	449,277
$1,000,000 or more	66,426	170,432,814	56,776	56,696,981	66,230	11,234,946	42,504	5,416,879	61,222	9,584,312	37,168	816,538
Nontaxable returns, total	**28,166,452**	**159,364,274**	**22,592,264**	**169,034,191**	**8,321,171**	**13,502,496**	**320,093**	**3,150,530**	**2,445,539**	**4,979,373**	**814,283**	**553,771**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**418,739**	**4,208,182**	**11,864,976**	**176,342,644**	**3,768,073**	**20,637,964**	**3,942,860**	**2,595,138**	**10,258,819**	**149,662,356**	**4,206,780**	**8,085,593**
No adjusted gross income	2,379	16,603	108,373	1,330,137	337,308	5,567,009	10,045	3,585	111,968	6,061,024	179,819	425,568
$1 under $5,000	12,546	30,503	1,022,446	2,565,543	158,775	596,500	401,435	178,227	493,102	640,991	201,868	343,375
$5,000 under $10,000	53,158	284,863	1,391,363	7,751,073	219,769	969,942	297,743	150,922	602,195	1,406,091	313,988	580,554
$10,000 under $15,000	72,276	374,487	1,123,896	8,641,636	249,080	1,223,036	286,438	200,004	640,890	1,975,976	246,722	458,562
$15,000 under $20,000	57,553	374,454	1,039,306	9,351,043	273,985	1,190,329	257,832	137,407	649,459	2,314,128	265,203	506,634
$20,000 under $25,000	42,016	269,791	819,876	8,116,377	269,740	1,148,522	248,990	215,078	637,793	2,313,316	251,972	486,988
$25,000 under $30,000	34,028	244,170	781,181	7,392,272	243,704	1,028,767	243,489	117,639	513,159	2,280,296	190,428	358,288
$30,000 under $40,000	64,402	624,614	1,304,922	13,994,953	531,341	1,811,251	441,452	258,234	1,107,619	4,777,430	453,850	849,589
$40,000 under $50,000	34,560	531,096	1,122,604	12,322,036	393,818	1,149,698	460,583	296,478	949,446	5,301,536	326,575	571,385
$50,000 under $75,000	26,255	636,145	1,606,465	25,457,640	616,300	2,356,160	762,012	521,587	1,785,495	11,817,079	798,858	1,472,930
$75,000 under $100,000	10,138	383,499	657,317	17,464,412	232,463	964,150	313,010	279,887	999,028	9,307,836	386,446	767,047
$100,000 under $200,000	7,839	316,948	663,323	33,705,051	178,159	1,206,231	191,565	190,538	1,197,823	20,876,053	398,074	802,013
$200,000 under $500,000	1,380	88,121	181,335	18,501,628	48,896	636,551	26,126	39,026	430,125	20,440,045	150,237	351,435
$500,000 under $1,000,000	*113	*10,806	29,692	5,187,916	9,515	267,030	1,688	3,089	91,909	13,530,797	30,079	77,150
$1,000,000 or more	96	22,082	12,874	4,560,926	5,218	522,787	452	3,437	48,808	46,619,758	12,661	34,075
Taxable returns, total	**333,879**	**3,834,689**	**8,764,187**	**156,685,830**	**2,895,811**	**12,263,224**	**3,623,360**	**2,455,217**	**9,256,492**	**141,015,037**	**3,504,056**	**6,578,192**
No adjusted gross income	*34	*3,882	1,209	98,640	836	107,442	*47	*413	1,923	1,375,085	1,253	2,685
$1 under $5,000	-	-	58,127	111,563	*8,569	*12,373	315,193	147,091	251,630	263,570	31,972	18,099
$5,000 under $10,000	24,795	172,991	470,404	2,612,764	80,240	262,099	175,747	85,618	310,643	628,479	119,188	162,723
$10,000 under $15,000	45,366	249,877	547,449	4,037,253	118,371	483,690	228,526	168,207	455,833	1,277,497	184,911	329,627
$15,000 under $20,000	45,225	304,182	631,205	5,354,169	194,462	732,094	227,518	132,923	563,338	1,799,936	216,653	418,512
$20,000 under $25,000	40,771	264,291	754,328	7,117,597	250,605	946,735	240,591	213,434	613,775	2,155,919	226,869	422,357
$25,000 under $30,000	34,025	244,056	748,440	6,934,827	235,481	958,357	242,176	116,421	497,010	2,151,220	181,921	339,465
$30,000 under $40,000	63,288	606,780	1,292,570	13,684,095	525,935	1,759,078	439,764	257,947	1,088,815	4,553,197	446,204	826,728
$40,000 under $50,000	34,560	531,096	1,117,062	12,246,878	393,152	1,142,219	459,138	295,926	939,192	5,076,807	323,807	563,292
$50,000 under $75,000	26,252	636,092	1,600,155	25,192,826	615,307	2,337,028	761,833	521,315	1,771,448	11,530,417	796,308	1,468,188
$75,000 under $100,000	10,138	383,499	656,951	17,449,462	231,936	951,198	313,009	279,887	997,574	9,231,868	384,758	764,232
$100,000 under $200,000	7,839	316,948	662,593	33,623,551	177,441	1,189,978	191,565	190,538	1,195,006	20,640,252	397,541	800,482
$200,000 under $500,000	1,379	88,108	181,162	18,483,752	48,766	625,510	26,116	38,978	429,694	20,331,106	149,996	350,751
$500,000 under $1,000,000	*113	*10,806	29,665	5,183,628	9,494	261,834	1,686	3,085	91,843	13,486,235	30,030	77,020
$1,000,000 or more	96	22,082	12,866	4,554,825	5,213	493,590	451	3,436	48,768	46,513,448	12,645	34,030
Nontaxable returns, total	**84,860**	**373,492**	**3,100,789**	**19,656,814**	**872,262**	**8,374,740**	**319,499**	**139,921**	**1,002,327**	**8,647,320**	**702,724**	**1,507,401**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**4,037,362**	**29,009,930**	**3,361,259**	**37,899,112**	**657,243**	**19,982,648**	**137,541**	**1,350,573**	**62,948**	**461,537**	**11,382,251**	**157,245,937**
No adjusted gross income	57,709	833,132	96,824	4,018,113	57,143	2,831,121	2,981	33,750	3,378	37,294	184,482	8,449,089
$1 under $5,000	140,887	348,574	109,242	1,054,493	29,619	638,330	*1,529	*3,243	*158	*285	528,461	877,016
$5,000 under $10,000	181,749	339,521	151,939	1,257,260	32,581	796,053	9,027	12,293	*5,441	*4,454	688,065	1,742,994
$10,000 under $15,000	176,489	403,912	154,005	1,076,288	23,611	672,570	14,184	29,516	*1,469	*16,640	686,711	2,228,821
$15,000 under $20,000	196,606	417,539	141,077	904,614	22,892	493,400	10,774	13,631	*6,106	*18,021	714,538	2,491,827
$20,000 under $25,000	199,849	472,762	157,714	1,068,962	27,337	619,893	4,590	7,891	*1,542	*9,335	721,336	2,510,953
$25,000 under $30,000	170,894	511,585	149,338	898,638	23,342	465,882	6,825	39,687	*2,384	*8,736	558,354	2,394,057
$30,000 under $40,000	398,463	1,069,941	325,892	1,843,222	57,815	1,100,532	10,047	27,239	2,840	7,750	1,202,793	5,226,838
$40,000 under $50,000	355,424	1,142,456	290,191	1,967,565	58,657	1,137,366	18,661	57,522	5,543	32,218	1,018,522	5,784,883
$50,000 under $75,000	739,379	2,244,551	603,353	4,610,667	116,638	2,613,183	13,782	71,483	10,869	23,166	1,994,391	13,285,851
$75,000 under $100,000	444,924	1,956,947	351,034	2,958,218	53,138	1,545,215	10,482	39,044	1,855	5,656	1,092,471	9,957,895
$100,000 under $200,000	605,807	4,426,227	497,242	5,501,587	86,205	2,867,173	19,154	177,657	8,901	82,200	1,319,564	21,953,589
$200,000 under $500,000	260,131	4,426,006	233,791	4,979,088	47,387	2,113,961	9,413	236,980	7,131	57,891	505,439	21,769,358
$500,000 under $1,000,000	68,339	2,717,065	62,259	2,234,204	13,497	865,899	3,291	205,362	2,386	29,674	109,976	13,810,516
$1,000,000 or more	40,711	7,699,712	37,359	3,526,194	7,379	1,222,069	2,803	395,275	2,944	128,218	57,147	44,762,251
Taxable returns, total	**3,700,079**	**27,127,852**	**2,995,173**	**29,901,256**	**518,310**	**14,661,606**	**121,766**	**1,263,580**	**51,655**	**389,119**	**10,178,074**	**144,979,934**
No adjusted gross income	1,038	72,850	1,019	144,629	442	81,581	72	2,332	35	1,486	2,324	1,568,336
$1 under $5,000	77,808	107,277	36,125	60,127	*2,493	*3,893	-	-	-	-	248,388	262,620
$5,000 under $10,000	94,559	167,062	69,792	336,810	8,639	228,372	*1,235	*185	*1,003	*1,120	347,026	678,876
$10,000 under $15,000	122,623	249,466	103,634	559,269	13,704	347,418	11,858	16,580	*1,157	*16,163	501,742	1,347,381
$15,000 under $20,000	172,560	323,767	117,614	539,799	15,139	264,885	*10,650	*11,459	*3,650	*8,831	613,550	1,901,137
$20,000 under $25,000	187,886	449,320	142,207	817,569	19,928	445,751	4,582	6,975	*1,498	*8,477	681,209	2,231,535
$25,000 under $30,000	156,925	453,120	139,693	768,575	22,295	409,658	5,887	16,628	*2,382	*8,733	541,842	2,260,739
$30,000 under $40,000	389,640	1,039,282	320,087	1,667,142	55,497	953,560	10,032	27,150	2,830	6,322	1,179,380	4,947,224
$40,000 under $50,000	350,407	1,031,682	286,649	1,822,700	58,151	1,044,067	18,650	57,520	5,398	31,151	1,006,839	5,423,163
$50,000 under $75,000	731,136	2,189,514	599,723	4,392,536	115,340	2,493,061	13,740	71,465	10,862	22,840	1,978,312	12,932,425
$75,000 under $100,000	443,022	1,907,642	349,822	2,887,820	52,937	1,504,143	10,445	38,989	1,846	5,630	1,089,352	9,850,630
$100,000 under $200,000	603,732	4,394,894	495,839	5,362,947	85,646	2,797,158	19,129	176,849	8,574	75,698	1,316,285	21,659,525
$200,000 under $500,000	259,799	4,389,346	233,458	4,911,259	47,266	2,080,365	9,397	236,865	7,105	56,809	504,854	21,608,351
$500,000 under $1,000,000	68,274	2,691,448	62,193	2,159,191	13,463	821,446	3,289	205,320	2,379	20,691	109,878	13,720,607
$1,000,000 or more	40,668	7,661,183	37,319	3,470,882	7,367	1,186,248	2,800	395,263	2,936	125,167	57,093	44,587,386
Nontaxable returns, total	**337,283**	**1,882,077**	**366,086**	**7,997,856**	**138,933**	**5,321,042**	**15,775**	**86,994**	**11,293**	**72,417**	**1,204,177**	**12,266,003**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**5,336,864**	**70,203,347**	**1,617,399**	**39,105,715**	**2,920,921**	**48,445,779**	**72,028**	**609,130**	**1,692,403**	**82,183,865**
No adjusted gross income	155,961	8,921,295	85,280	5,779,270	80,325	4,027,752	3,316	54,468	-	-
$1 under $5,000	254,979	1,697,251	75,694	889,898	73,682	311,768	*1,402	*7,483	-	-
$5,000 under $10,000	330,849	3,289,351	118,224	2,218,977	177,483	640,186	*5,408	*6,525	-	-
$10,000 under $15,000	266,856	2,287,931	84,403	1,533,273	212,185	973,620	*2,715	*33,319	-	-
$15,000 under $20,000	293,577	2,945,277	110,053	1,953,653	176,504	932,759	*7,109	*11,354	-	-
$20,000 under $25,000	309,441	2,602,850	80,520	1,601,233	186,136	832,747	*45	*1,275	-	-
$25,000 under $30,000	235,558	2,476,676	61,936	1,382,004	181,308	1,023,245	*1,269	*12,098	-	-
$30,000 under $40,000	520,288	4,502,339	181,284	3,010,673	315,093	1,681,334	10,662	12,272	-	-
$40,000 under $50,000	424,209	3,840,547	106,335	2,050,586	263,433	1,838,412	3,215	50,324	-	-
$50,000 under $75,000	962,317	8,739,027	282,640	4,829,395	480,291	4,501,886	13,700	33,479	114,617	1,011,803
$75,000 under $100,000	541,849	5,438,067	143,582	3,129,217	246,816	3,460,708	1,625	10,607	128,086	1,387,178
$100,000 under $200,000	649,337	8,598,825	175,778	4,442,478	309,722	7,211,718	10,091	61,162	903,539	13,798,671
$200,000 under $500,000	286,047	6,646,031	82,915	3,171,651	154,245	7,768,385	6,639	86,039	414,992	16,564,271
$500,000 under $1,000,000	67,119	3,081,238	18,680	1,286,857	40,344	4,364,917	2,123	43,263	85,394	10,935,427
$1,000,000 or more	38,479	5,136,642	10,075	1,826,550	23,353	8,676,343	2,708	185,463	45,776	38,486,516
Taxable returns, total	**4,614,937**	**53,038,003**	**1,303,853**	**27,832,789**	**2,500,266**	**42,705,620**	**59,596**	**496,745**	**1,692,015**	**82,143,154**
No adjusted gross income	1,843	437,408	702	235,095	1,241	707,479	33	1,237	-	-
$1 under $5,000	65,621	84,270	*7,473	*12,551	*4,980	*8,354	-	-	-	-
$5,000 under $10,000	131,480	685,972	27,237	386,693	59,274	110,573	*1,003	*1,681	-	-
$10,000 under $15,000	200,067	1,365,209	63,339	888,297	126,106	424,947	*2,402	*31,338	-	-
$15,000 under $20,000	246,046	2,147,104	90,683	1,318,248	137,465	569,785	**4,654	**1,762	-	-
$20,000 under $25,000	282,970	1,947,229	67,901	1,103,710	175,458	753,902	**	**	-	-
$25,000 under $30,000	226,252	2,178,133	59,607	1,232,783	174,317	944,990	*1,268	*12,097	-	-
$30,000 under $40,000	505,541	3,957,332	173,103	2,569,003	310,685	1,603,938	10,652	10,135	-	-
$40,000 under $50,000	417,833	3,452,328	102,967	1,817,271	260,256	1,703,938	3,070	48,724	-	-
$50,000 under $75,000	958,086	8,549,044	281,145	4,736,920	477,570	4,407,343	13,693	32,990	114,617	1,011,803
$75,000 under $100,000	540,715	5,315,487	143,068	3,029,818	246,462	3,421,921	1,625	10,607	128,086	1,387,178
$100,000 under $200,000	647,384	8,468,919	175,187	4,385,676	308,827	7,134,763	9,764	51,367	903,201	13,773,022
$200,000 under $500,000	285,627	6,509,980	82,735	3,104,916	153,989	7,710,656	6,615	84,114	414,961	16,561,709
$500,000 under $1,000,000	67,039	2,952,926	18,646	1,228,750	40,302	4,343,076	2,116	29,799	85,381	10,932,915
$1,000,000 or more	38,434	4,986,661	10,059	1,783,057	23,332	8,859,956	2,701	180,893	45,770	38,476,528
Nontaxable returns, total	**721,927**	**17,165,344**	**313,546**	**11,272,926**	**420,655**	**5,740,160**	**12,433**	**112,385**	**388**	**40,711**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss				Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**777,428**	**4,922,776**	**928,515**	**8,748,061**	**4,382,772**	**27,080,640**	**18,534,595**	**270,507,408**	**17,441,114**	**194,014,034**
No adjusted gross income	36,300	555,377	78,642	4,087,039	27,917	283,701	107,491	1,221,054	88,784	704,353
$1 under $5,000	21,106	76,045	33,134	158,478	103,407	177,942	600,838	2,414,512	550,407	1,226,188
$5,000 under $10,000	44,945	120,849	50,243	200,721	387,417	884,629	2,027,454	11,372,532	1,990,922	9,352,303
$10,000 under $15,000	38,493	101,646	48,797	141,360	523,028	1,638,695	2,517,100	20,244,221	2,455,711	17,537,268
$15,000 under $20,000	71,827	215,698	67,500	178,309	502,079	1,964,168	2,158,994	22,078,711	2,098,750	18,740,093
$20,000 under $25,000	56,997	252,467	46,634	139,699	436,290	1,650,468	1,778,090	21,665,075	1,724,357	19,239,277
$25,000 under $30,000	37,647	160,332	44,053	141,018	319,037	1,664,044	1,213,958	14,832,494	1,163,710	12,918,197
$30,000 under $40,000	87,365	288,614	68,217	343,152	513,289	2,964,994	2,114,147	29,481,747	1,974,655	23,561,842
$40,000 under $50,000	73,727	315,620	89,378	369,402	470,453	2,835,941	1,702,938	29,106,286	1,586,764	22,041,826
$50,000 under $75,000	115,666	631,564	101,203	685,956	640,015	4,871,350	2,593,362	52,397,290	2,334,569	36,048,716
$75,000 under $100,000	67,670	415,585	74,089	305,577	234,299	3,039,117	835,866	23,333,306	711,180	13,419,609
$100,000 under $200,000	73,098	766,142	122,265	642,598	168,636	3,138,985	683,865	25,286,394	596,983	13,497,000
$200,000 under $500,000	35,876	468,719	71,239	547,620	46,525	1,355,033	158,677	12,579,902	131,093	4,068,644
$500,000 under $1,000,000	9,816	184,740	19,299	295,127	7,450	392,727	28,340	2,652,181	22,529	1,020,976
$1,000,000 or more	6,893	369,376	13,822	512,006	2,929	218,846	13,476	1,841,701	10,701	637,741
Taxable returns, total	**635,047**	**4,068,063**	**727,879**	**4,034,248**	**3,826,116**	**25,247,339**	**15,697,454**	**252,860,934**	**14,722,315**	**181,211,850**
No adjusted gross income	783	66,974	581	97,417	218	5,285	1,569	44,431	286	8,451
$1 under $5,000	*3,581	*6,704	*4,980	*3,291	*6,811	*14,129	39,024	99,492	39,024	81,647
$5,000 under $10,000	10,117	27,955	17,167	5,726	138,114	276,583	834,770	4,852,749	827,522	4,205,122
$10,000 under $15,000	20,433	59,089	30,545	62,034	387,222	1,263,348	1,871,055	15,399,117	1,820,792	13,756,076
$15,000 under $20,000	45,945	122,870	37,831	89,141	476,438	1,831,725	1,936,461	20,651,329	1,882,242	17,595,287
$20,000 under $25,000	52,410	215,094	43,724	94,231	431,258	1,623,939	1,726,021	21,120,521	1,674,056	18,905,855
$25,000 under $30,000	37,362	158,439	40,752	112,177	309,659	1,501,677	1,190,958	14,596,634	1,141,838	12,705,641
$30,000 under $40,000	85,538	276,080	65,875	307,930	510,005	2,908,445	2,109,039	29,420,092	1,969,584	23,501,830
$40,000 under $50,000	73,504	313,883	87,298	363,060	469,500	2,834,880	1,694,141	28,948,890	1,578,002	21,933,918
$50,000 under $75,000	112,421	627,739	99,817	658,288	637,275	4,851,484	2,575,941	52,086,934	2,318,210	35,911,036
$75,000 under $100,000	67,653	415,449	73,576	293,419	234,208	3,037,277	835,762	23,323,502	711,077	13,411,310
$100,000 under $200,000	72,803	761,476	121,566	614,842	168,564	3,136,317	682,397	25,257,749	595,519	13,477,322
$200,000 under $500,000	35,807	465,407	71,091	535,983	46,474	1,351,550	158,525	12,571,349	130,951	4,062,390
$500,000 under $1,000,000	9,804	182,773	19,276	292,827	7,443	391,852	28,322	2,647,962	22,517	1,018,910
$1,000,000 or more	6,885	368,132	13,800	503,882	2,929	218,846	13,470	1,840,183	10,697	637,057
Nontaxable returns, total	**142,381**	**854,713**	**200,635**	**4,713,814**	**556,655**	**1,833,301**	**2,837,141**	**17,646,474**	**2,718,799**	**12,802,183**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**4,279,102**	**31,596,448**	**4,760,586**	**28,327,060**	**1,119,621**	**4,945,498**	**56,272**	**105,695**	**484,051**	**3,907,384**	**144,241**	**456,239**
No adjusted gross income	72,181	916,291	192,305	2,740,566	25,307	174,510	220	2,497	6,745	51,058	5,698	55,497
$1 under $5,000	153,008	328,963	132,221	646,326	44,214	53,002	*2,407	*613	21,226	42,331	*6,123	*22,493
$5,000 under $10,000	391,823	1,114,932	196,843	950,997	67,213	55,209	*3,564	*5,451	45,713	172,793	23,557	31,311
$10,000 under $15,000	387,329	1,266,037	231,220	979,528	108,078	139,369	*1,117	*110	60,949	268,109	14,657	61,154
$15,000 under $20,000	312,865	1,212,874	279,319	1,219,340	69,552	118,437	*2,647	*26,472	46,826	284,082	19,404	38,304
$20,000 under $25,000	276,132	1,070,139	272,783	1,188,441	77,059	110,172	*254	*141	31,341	297,079	*6,433	*8,669
$25,000 under $30,000	264,192	1,031,047	268,648	1,189,526	54,119	174,332	*6,888	*1,800	38,311	229,420	*9,086	*46,272
$30,000 under $40,000	456,955	2,043,150	635,296	2,762,464	131,923	354,560	*3,242	*1,444	62,527	393,084	14,138	38,007
$40,000 under $50,000	437,807	2,067,257	508,373	2,441,387	109,292	213,591	1,926	4,679	47,259	320,372	12,138	21,512
$50,000 under $75,000	662,851	4,411,984	959,624	5,399,052	155,450	435,961	14,892	17,731	52,350	613,293	13,449	25,234
$75,000 under $100,000	334,410	2,757,458	444,909	2,738,245	69,346	162,715	*7,043	*12,906	33,960	466,129	9,036	14,419
$100,000 under $200,000	328,187	4,902,145	464,574	3,637,834	119,973	735,043	7,224	7,084	27,509	567,743	7,043	64,231
$200,000 under $500,000	151,140	4,485,764	135,707	1,625,966	62,814	906,522	3,500	5,633	7,341	152,882	2,929	13,692
$500,000 under $1,000,000	32,995	1,932,851	26,235	474,495	14,849	459,087	747	6,243	1,295	33,916	261	5,952
$1,000,000 or more	17,226	2,055,556	12,528	332,894	10,432	852,989	600	12,892	701	15,095	290	9,493
Taxable returns, total	**3,532,008**	**28,544,983**	**4,099,813**	**22,884,266**	**952,953**	**4,578,165**	**50,485**	**73,432**	**409,919**	**3,609,849**	**111,877**	**317,693**
No adjusted gross income	1,500	103,290	647	56,902	482	15,111	*18	*85	*21	*3,917	*8	*188
$1 under $5,000	*3,752	*12,658	*4,603	*7,684	*6,207	*8,237	*7	*446	*3,716	*6,118	-	-
$5,000 under $10,000	114,113	298,936	72,335	316,521	16,710	14,017	*1,926	*2,480	14,921	62,353	*9,289	*10,931
$10,000 under $15,000	237,342	729,455	149,187	528,046	77,543	107,821	*1,116	*73	43,070	187,693	*8,424	*21,654
$15,000 under $20,000	246,099	952,386	201,243	893,078	54,741	110,046	*1,384	*24	45,662	261,610	19,404	38,304
$20,000 under $25,000	262,340	995,743	250,747	982,777	73,497	99,667	-	-	31,336	296,869	*6,433	*8,669
$25,000 under $30,000	254,604	968,143	254,489	1,065,078	52,675	156,517	*6,887	*1,799	38,310	229,397	*9,086	*46,272
$30,000 under $40,000	453,079	1,979,965	625,806	2,632,625	131,562	350,739	*3,237	*1,442	62,526	393,080	14,135	37,996
$40,000 under $50,000	435,424	2,044,275	505,097	2,356,093	108,771	210,828	1,924	4,677	47,259	320,372	12,096	20,668
$50,000 under $75,000	661,490	4,377,203	954,522	5,315,309	154,395	397,958	14,890	17,724	52,349	613,288	13,449	25,234
$75,000 under $100,000	334,113	2,741,594	443,300	2,716,495	68,961	161,295	*7,043	*12,906	33,916	465,644	9,035	14,415
$100,000 under $200,000	327,002	4,881,247	463,667	3,600,362	119,435	729,755	7,212	7,027	27,503	567,697	7,041	64,228
$200,000 under $500,000	150,974	4,475,911	135,454	1,609,791	62,724	905,223	3,495	5,613	7,335	152,811	2,929	13,692
$500,000 under $1,000,000	32,964	1,930,773	26,206	472,797	14,828	458,597	746	6,242	1,294	33,905	260	5,950
$1,000,000 or more	17,211	2,053,404	12,511	330,709	10,421	852,354	600	12,892	701	15,095	290	9,493
Nontaxable returns, total	**747,095**	**3,051,465**	**660,773**	**5,442,794**	**166,668**	**367,333**	**5,786**	**32,263**	**74,132**	**297,535**	**32,364**	**138,546**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**5,352,110**	**39,749,648**	**4,665,849**	**26,339,880**	**3,385,545**	**133,437,568**	**2,128,339**	**40,569,503**	**428,226**	**5,091,374**	**55,537**	**526,949**
No adjusted gross income	88,222	1,025,920	196,702	2,791,434	53,899	1,433,215	161,447	15,893,497	7,277	116,625	6,611	199,594
$1 under $5,000	203,259	406,820	134,069	660,648	75,853	216,297	73,890	425,682	20,606	39,288	*2,474	*4,590
$5,000 under $10,000	474,489	1,333,633	218,593	966,179	138,734	610,002	83,629	927,053	31,891	79,983	*3,452	*83
$10,000 under $15,000	504,175	1,660,043	240,164	1,003,250	139,919	700,653	98,987	654,061	29,656	104,273	*3,729	*2,360
$15,000 under $20,000	398,242	1,584,435	293,274	1,236,700	168,345	877,516	122,721	873,346	22,769	74,529	*4,438	*67,505
$20,000 under $25,000	355,936	1,456,725	274,201	1,121,184	158,518	1,126,890	112,381	716,598	25,863	71,882	*938	*4,621
$25,000 under $30,000	335,694	1,416,136	271,597	1,200,890	156,174	1,322,416	102,377	601,460	14,927	104,065	*1,132	*4,302
$30,000 under $40,000	584,832	2,775,367	640,521	2,833,153	294,500	2,616,382	195,318	1,377,979	54,503	187,118	*263	*404
$40,000 under $50,000	538,920	2,561,303	499,805	2,328,676	307,696	2,892,266	182,136	1,135,276	35,368	247,256	*4,288	*4,964
$50,000 under $75,000	808,775	5,399,050	960,675	5,385,964	597,932	7,944,994	340,380	2,493,741	52,215	423,415	6,320	30,902
$75,000 under $100,000	397,683	3,353,475	448,342	2,790,963	333,344	6,826,388	205,076	1,554,633	40,486	291,216	5,888	7,021
$100,000 under $200,000	410,232	6,078,864	391,711	2,643,242	569,091	22,782,602	268,466	3,487,705	50,399	660,259	11,052	45,815
$200,000 under $500,000	187,733	5,432,221	70,073	760,744	281,960	28,360,061	137,643	3,952,422	29,060	694,469	2,871	24,630
$500,000 under $1,000,000	41,004	2,381,852	17,017	347,360	70,996	16,426,172	28,861	2,082,443	8,271	553,499	1,183	14,859
$1,000,000 or more	22,914	2,883,802	9,103	269,491	38,582	39,301,716	15,026	4,393,605	4,935	1,443,497	899	115,299
Taxable returns, total	**4,435,373**	**36,188,006**	**3,979,168**	**20,818,869**	**3,069,612**	**130,426,445**	**1,715,862**	**22,111,974**	**391,361**	**4,946,468**	**40,471**	**262,422**
No adjusted gross income	1,646	110,547	687	57,609	1,307	253,162	1,456	1,040,747	74	30,553	55	16,805
$1 under $5,000	11,203	26,747	*3,365	*5,508	23,231	25,029	*7,068	*11,507	14,473	16,493	*1,111	*1,655
$5,000 under $10,000	135,880	372,654	80,424	322,927	70,788	282,156	24,022	138,777	19,580	75,397	*3,404	*17
$10,000 under $15,000	322,472	1,021,776	152,237	531,030	92,521	386,216	46,001	187,462	24,621	92,029	-	-
$15,000 under $20,000	315,939	1,294,817	214,826	905,112	123,422	566,208	87,186	427,243	21,104	70,620	*1,499	*1,957
$20,000 under $25,000	340,981	1,377,800	251,870	914,919	142,261	1,003,454	98,275	569,494	23,464	67,495	*936	*4,582
$25,000 under $30,000	326,104	1,335,194	257,430	1,088,006	147,818	1,234,066	92,169	442,611	14,886	104,008	*1,124	*2,421
$30,000 under $40,000	580,681	2,710,336	632,342	2,703,172	283,486	2,501,301	189,887	1,197,267	52,987	181,373	*10	*37
$40,000 under $50,000	536,165	2,536,879	496,529	2,255,488	300,445	2,775,090	180,148	936,779	35,329	247,170	*4,284	*4,956
$50,000 under $75,000	806,639	5,328,404	955,926	5,277,885	593,027	7,907,012	336,426	2,255,361	52,197	423,318	6,268	30,869
$75,000 under $100,000	397,373	3,336,494	446,723	2,776,514	331,441	6,698,178	204,800	1,466,699	40,463	290,876	5,877	6,920
$100,000 under $200,000	408,920	6,054,305	390,824	2,616,705	568,575	22,748,902	267,350	3,318,055	49,993	659,070	10,967	44,945
$200,000 under $500,000	187,509	5,421,217	69,903	751,551	281,751	28,339,171	137,294	3,818,454	29,001	691,601	2,858	24,432
$500,000 under $1,000,000	40,968	2,379,515	16,990	344,913	70,964	16,418,596	28,798	2,029,757	8,260	552,985	1,181	14,521
$1,000,000 or more	22,892	2,881,323	9,090	267,527	38,574	39,287,906	14,983	4,271,761	4,929	1,443,480	897	108,305
Nontaxable returns, total	**916,737**	**3,561,642**	**686,681**	**5,521,011**	**315,933**	**3,011,123**	**412,477**	**18,457,530**	**36,866**	**144,906**	**15,067**	**264,527**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign earned income exclusion	
	Net income		Net loss				Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	**899,302**	**9,474,244**	**1,373,105**	**13,140,691**	**9,655,286**	**27,586,208**	**10,412,635**	**112,359,437**	**5,688,191**	**24,649,668**	**243,928**	**10,657,053**
No adjusted gross income	17,920	228,231	108,437	2,460,977	25,846	102,968	102,234	1,101,120	417	1,399	59,302	1,809,261
$1 under $5,000	63,849	110,731	51,145	376,443	348,756	567,330	684,057	5,619,346	7,114	11,502	56,609	2,172,660
$5,000 under $10,000	101,103	502,335	112,847	554,035	1,343,527	3,436,897	1,279,590	12,311,353	20,691	58,768	17,350	920,480
$10,000 under $15,000	107,488	697,369	109,081	782,333	1,464,321	4,027,945	1,234,336	13,308,137	28,221	117,325	12,183	481,675
$15,000 under $20,000	86,164	605,379	112,585	819,955	1,160,180	3,333,983	953,528	10,324,995	75,437	162,625	15,559	480,548
$20,000 under $25,000	74,099	537,511	127,968	925,554	940,925	2,850,855	962,920	10,745,342	488,656	631,209	8,885	407,009
$25,000 under $30,000	66,761	628,829	101,102	643,666	768,412	2,393,457	754,817	7,968,908	632,111	1,161,525	*3,393	*184,383
$30,000 under $40,000	103,914	1,189,846	187,080	1,382,823	1,224,789	3,565,238	1,303,086	13,926,797	1,297,476	4,441,336	11,433	480,260
$40,000 under $50,000	86,008	900,410	139,819	912,549	999,414	3,162,062	1,033,235	11,134,129	1,033,235	5,132,773	4,271	306,155
$50,000 under $75,000	111,016	1,577,471	165,883	1,502,783	1,025,523	3,049,149	1,225,770	13,895,747	1,225,770	6,919,445	15,502	798,259
$75,000 under $100,000	41,767	942,243	71,329	606,166	236,820	681,324	425,230	5,409,735	425,230	2,704,857	10,461	630,915
$100,000 under $200,000	27,278	954,627	57,595	1,021,449	104,750	361,761	331,503	4,615,479	331,503	2,307,734	19,834	1,203,370
$200,000 under $500,000	9,322	400,429	20,849	581,714	11,005	49,017	94,074	1,531,103	94,074	765,547	7,113	601,353
$500,000 under $1,000,000	1,779	108,812	4,467	229,773	803	3,257	18,640	298,094	18,640	149,047	1,392	122,561
$1,000,000 or more	833	90,020	2,917	340,471	216	966	9,616	169,153	9,616	84,576	641	58,164
Taxable returns, total	**676,202**	**8,288,451**	**1,045,700**	**9,061,223**	**7,340,443**	**21,826,283**	**8,407,791**	**92,193,489**	**5,576,276**	**24,221,939**	**101,997**	**5,219,803**
No adjusted gross income	100	8,462	385	65,298	**	**	430	7,066	*8	*67	-	-
$1 under $5,000	12,409	19,292	*5,106	*2,111	**19,414	**29,858	52,385	365,344	-	-	*962	*43,406
$5,000 under $10,000	32,047	201,714	34,445	116,188	502,264	1,358,223	489,611	4,268,499	*16,376	*40,294	*4,870	*267,837
$10,000 under $15,000	57,877	377,055	61,021	316,229	766,451	2,244,874	924,407	9,394,023	25,855	106,821	7,709	310,446
$15,000 under $20,000	55,582	390,942	75,062	608,176	802,145	2,330,855	879,017	9,601,027	64,237	115,012	12,558	247,906
$20,000 under $25,000	72,329	520,626	120,559	837,765	898,014	2,696,936	938,192	10,395,666	471,224	586,683	*5,963	*263,095
$25,000 under $30,000	65,305	624,479	100,586	616,685	756,176	2,336,902	735,786	7,796,516	616,223	1,127,608	*2,947	*159,456
$30,000 under $40,000	103,231	1,186,318	186,414	1,354,633	1,219,375	3,535,362	1,280,154	13,664,665	1,274,545	4,344,885	10,140	384,789
$40,000 under $50,000	85,943	899,350	139,573	908,498	997,900	3,151,056	1,017,679	10,956,400	1,017,679	5,056,196	3,940	281,435
$50,000 under $75,000	110,416	1,564,994	165,704	1,496,133	1,025,159	3,046,034	1,214,228	13,764,150	1,214,228	6,854,326	14,505	739,126
$75,000 under $100,000	41,764	942,226	71,120	587,642	236,820	681,324	424,268	5,395,367	424,268	2,697,674	9,797	565,076
$100,000 under $200,000	27,277	954,625	57,526	1,005,653	104,708	361,640	329,524	4,589,886	329,524	2,294,938	19,502	1,178,094
$200,000 under $500,000	9,312	399,546	20,825	577,981	10,999	49,006	93,882	1,528,049	93,882	764,020	7,078	598,895
$500,000 under $1,000,000	1,778	108,801	4,461	229,185	801	3,248	18,622	297,844	18,622	148,921	1,387	122,146
$1,000,000 or more	833	90,020	2,914	339,045	216	966	9,606	168,987	9,606	84,493	640	58,094
Nontaxable returns, total	**223,100**	**1,185,793**	**327,405**	**4,079,468**	**2,314,843**	**5,759,925**	**2,004,844**	**20,165,948**	**111,915**	**427,728**	**141,931**	**5,437,250**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Statutory adjustments					
	Net income		Net loss				Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**5,069,956**	**22,390,635**	**155,746**	**2,750,744**	**367,330**	**44,021,921**	**17,179,519**	**36,624,273**	**3,998,976**	**6,050,274**	**1,799,919**	**2,477,126**
No adjusted gross income	50,444	660,176	21,901	1,113,430	232,437	40,920,211	175,598	332,786	11,999	18,179	6,631	9,777
$1 under $5,000	340,827	465,059	8,414	143,385	32,154	311,189	1,051,601	394,334	73,790	116,415	7,863	12,409
$5,000 under $10,000	336,670	679,008	*3,996	*21,361	29,956	419,042	1,712,054	1,164,548	163,257	244,226	20,094	30,419
$10,000 under $15,000	327,737	746,868	*10,474	*83,802	14,713	185,049	1,498,441	1,452,534	255,739	400,194	59,425	80,523
$15,000 under $20,000	353,975	900,109	12,084	49,278	12,447	134,976	1,522,416	1,901,597	406,077	635,818	89,975	115,776
$20,000 under $25,000	378,710	870,294	*5,339	*70,706	5,106	104,785	1,359,708	1,954,675	484,730	713,883	135,757	189,060
$25,000 under $30,000	351,984	667,423	*6,248	*13,857	3,963	184,627	1,329,662	1,847,227	468,811	635,037	148,177	214,514
$30,000 under $40,000	549,176	1,261,731	17,156	147,251	7,554	218,693	2,170,465	3,647,117	794,169	1,148,467	396,696	541,558
$40,000 under $50,000	550,010	1,387,028	18,660	196,368	8,545	131,813	1,731,890	2,944,936	469,216	530,855	318,118	317,741
$50,000 under $75,000	859,568	2,906,062	16,625	182,795	9,716	199,336	2,217,668	5,355,796	403,771	710,680	263,635	390,164
$75,000 under $100,000	398,965	1,636,099	13,625	164,871	4,545	167,812	946,624	3,472,232	181,053	344,403	122,880	197,813
$100,000 under $200,000	370,701	3,154,735	12,852	231,580	2,949	314,416	1,039,181	6,921,611	210,356	404,216	169,226	279,360
$200,000 under $500,000	147,840	2,675,239	5,484	157,349	2,111	236,321	330,033	3,897,491	60,153	117,336	49,013	79,360
$500,000 under $1,000,000	32,749	1,413,880	1,854	93,533	681	133,163	63,315	895,843	11,038	21,244	8,895	13,302
$1,000,000 or more	20,598	2,966,924	1,034	81,179	454	360,489	30,862	441,544	4,817	9,321	3,534	5,350
Taxable returns, total	**4,359,711**	**20,241,655**	**113,465**	**1,450,704**	**58,961**	**7,269,813**	**13,658,238**	**33,778,758**	**3,754,071**	**5,674,489**	**1,704,597**	**2,343,489**
No adjusted gross income	1,169	108,862	50	42,971	3,450	5,385,736	2,075	9,570	222	341	158	188
$1 under $5,000	149,652	144,488	-	-	*340	*11,796	99,884	33,131	14,315	20,013	*1,235	*2,471
$5,000 under $10,000	135,701	306,822	*1,927	*6,813	2,891	36,003	629,579	460,719	106,716	159,028	-	-
$10,000 under $15,000	206,233	427,339	*7,108	*46,337	4,152	49,498	830,474	858,348	200,765	313,083	24,050	36,284
$15,000 under $20,000	247,283	607,674	*7,258	*34,700	6,879	38,826	1,044,951	1,389,765	358,605	571,075	74,738	96,838
$20,000 under $25,000	361,457	798,046	*4,221	*59,209	4,042	68,853	1,278,281	1,802,792	477,382	699,513	128,987	177,033
$25,000 under $30,000	343,389	626,013	*6,089	*13,740	3,644	166,597	1,285,976	1,785,230	465,848	630,823	145,888	210,107
$30,000 under $40,000	540,820	1,245,345	17,001	146,165	7,185	169,792	2,147,755	3,572,714	790,639	1,144,134	394,954	538,701
$40,000 under $50,000	547,076	1,349,998	18,660	196,368	7,271	68,267	1,724,461	2,932,367	469,111	530,708	318,056	317,623
$50,000 under $75,000	857,926	2,884,124	16,343	181,386	8,746	145,113	2,208,061	5,325,245	403,358	709,860	263,234	389,371
$75,000 under $100,000	398,526	1,632,732	13,623	164,867	4,489	162,534	944,832	3,465,228	180,815	343,926	122,679	197,567
$100,000 under $200,000	369,588	3,111,166	12,845	231,328	2,753	273,123	1,038,057	6,913,084	210,332	404,170	169,204	279,337
$200,000 under $500,000	147,609	2,650,274	5,460	154,333	2,016	216,217	329,739	3,894,042	60,118	117,269	48,991	79,325
$500,000 under $1,000,000	32,709	1,405,031	1,848	92,844	658	124,805	63,267	895,083	11,031	21,230	8,891	13,296
$1,000,000 or more	20,573	2,943,741	1,032	79,643	446	352,653	30,844	441,440	4,814	9,317	3,532	5,348
Nontaxable returns, total	**710,245**	**2,148,981**	**42,281**	**1,300,040**	**308,370**	**36,752,108**	**3,521,281**	**2,845,515**	**244,905**	**375,785**	**95,322**	**133,637**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments--continued											
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	**12,486,990**	**11,867,147**	**947,949**	**8,160,190**	**691,586**	**105,227**	**628,100**	**5,305,227**	**2,944,725**	**2,101,234**	**103,801**	**540,601**
No adjusted gross income	135,119	104,994	1,974	17,345	11,508	1,778	10,860	113,163	40,777	30,995	*1,016	*30,806
$1 under $5,000	946,814	199,203	*1,912	*4,160	42,765	7,597	*7,257	*9,345	91,997	44,254	*1,156	*951
$5,000 under $10,000	1,468,679	611,534	*7,383	*7,928	81,475	9,341	33,893	155,494	221,740	102,606	*2,484	*2,650
$10,000 under $15,000	1,188,194	713,958	19,588	30,814	83,553	9,819	30,133	72,182	267,279	144,318	*6,927	*725
$15,000 under $20,000	1,085,660	765,422	15,368	29,004	66,888	13,009	32,211	168,541	286,278	167,903	*7,999	*6,022
$20,000 under $25,000	874,055	664,509	36,368	81,856	34,914	5,183	33,336	148,466	226,947	142,613	*3,329	*8,686
$25,000 under $30,000	824,972	633,049	26,648	73,363	65,742	6,220	39,289	162,492	199,733	122,553	-	-
$30,000 under $40,000	1,348,429	1,204,362	53,262	160,291	77,777	9,235	77,094	333,630	319,151	215,129	*11,172	*34,446
$40,000 under $50,000	1,125,821	1,046,087	71,948	242,714	72,085	12,272	77,457	590,768	222,788	148,248	26,382	56,252
$50,000 under $75,000	1,676,616	2,024,860	188,019	782,455	96,581	14,509	131,766	1,008,718	398,148	286,902	28,288	137,489
$75,000 under $100,000	737,234	1,198,802	130,173	933,381	29,604	6,361	51,648	524,715	194,710	167,652	8,265	98,960
$100,000 under $200,000	801,244	1,874,704	267,138	3,045,412	19,647	6,235	67,716	910,151	304,109	311,779	4,858	89,753
$200,000 under $500,000	224,816	673,905	103,370	2,167,459	7,328	2,260	25,603	628,805	127,386	161,064	1,546	64,624
$500,000 under $1,000,000	34,945	112,973	18,146	429,285	1,113	509	6,474	271,654	28,626	35,727	241	4,269
$1,000,000 or more	14,391	38,785	6,651	154,723	606	900	3,362	207,102	15,055	19,491	138	4,966
Taxable returns, total	**9,329,156**	**10,272,235**	**924,329**	**8,093,530**	**561,551**	**82,404**	**577,861**	**5,040,038**	**2,414,960**	**1,774,744**	**92,273**	**487,105**
No adjusted gross income	1,468	2,908	22	1,158	31	6	130	4,421	690	548	**	**
$1 under $5,000	70,947	9,919	-	-	*18,145	*724	-	-	*8	*5	-	-
$5,000 under $10,000	497,969	210,379	*1,248	*1,250	38,258	1,948	*10,974	*61,729	86,020	24,373	**1,236	**2,011
$10,000 under $15,000	596,603	340,785	16,589	23,811	56,646	5,161	24,448	62,154	160,607	77,068	*3,523	*4
$15,000 under $20,000	651,131	430,278	11,879	22,444	50,762	12,683	31,124	156,738	176,944	96,916	*5,528	*2,793
$20,000 under $25,000	799,688	584,911	32,940	68,060	32,614	4,618	31,775	134,477	202,056	125,247	*2,214	*8,516
$25,000 under $30,000	785,887	590,115	25,498	70,179	62,389	5,225	39,167	161,831	189,972	116,951	-	-
$30,000 under $40,000	1,328,726	1,167,572	51,593	155,808	76,258	9,060	76,749	331,728	312,960	208,208	*10,057	*17,503
$40,000 under $50,000	1,119,578	1,036,601	71,911	242,299	72,084	12,271	77,405	589,392	220,755	147,223	26,381	56,250
$50,000 under $75,000	1,667,118	2,007,770	187,216	779,198	96,095	14,477	131,529	1,002,701	396,589	284,361	28,288	137,489
$75,000 under $100,000	735,647	1,194,093	130,172	933,355	29,603	6,360	51,641	524,545	193,680	166,420	8,265	98,960
$100,000 under $200,000	800,500	1,871,892	267,132	3,045,307	19,636	6,228	67,535	905,127	303,704	311,269	4,858	89,753
$200,000 under $500,000	224,599	673,348	103,341	2,166,764	7,312	2,235	25,563	627,037	127,304	160,953	1,544	64,593
$500,000 under $1,000,000	34,913	112,896	18,138	429,178	1,111	509	6,461	271,124	28,617	35,716	241	4,269
$1,000,000 or more	14,383	38,768	6,650	154,719	606	900	3,360	207,033	15,052	19,486	136	4,964
Nontaxable returns, total	**3,157,834**	**1,594,912**	**23,619**	**66,660**	**130,035**	**22,822**	**50,239**	**265,189**	**529,766**	**326,490**	**11,528**	**53,496**

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	**80,840,916**	**370,905,395**	**10,547,983**	**11,229,050**	**32,821,464**	**490,403,708**	**232,920,023**	**540,540,132**	**90,831,069**	**2,453,542,706**	**90,754,509**	**508,893,963**
No adjusted gross income	-	-	-	-	-	-	1,712,693	4,006,501	-	-	2,095	1,747
$1 under $5,000	14,677,797	46,621,595	867,397	863,054	171,121	1,796,854	12,561,194	29,456,392	3,601,220	2,085,258	3,525,403	361,109
$5,000 under $10,000	14,114,825	61,981,940	2,342,966	2,310,530	610,522	6,608,999	22,103,751	51,871,144	7,214,871	15,778,479	7,217,136	2,438,784
$10,000 under $15,000	12,548,489	58,885,659	2,258,863	2,417,986	913,416	8,751,292	24,172,741	56,752,519	10,556,222	49,593,469	10,548,098	7,500,595
$15,000 under $20,000	9,979,473	48,353,162	1,541,655	1,701,267	1,391,376	13,664,686	22,442,266	52,692,115	10,596,902	84,702,065	10,596,913	12,723,121
$20,000 under $25,000	7,891,027	38,564,829	1,082,608	1,212,233	1,580,166	14,812,600	18,962,030	44,520,586	9,310,878	113,976,330	9,309,754	17,146,890
$25,000 under $30,000	5,802,073	29,110,546	535,039	585,853	1,981,701	18,944,016	17,134,476	40,231,378	7,673,893	124,474,976	7,674,885	18,827,716
$30,000 under $40,000	7,815,142	41,171,788	750,662	804,544	4,538,682	46,551,496	29,147,150	68,461,757	12,298,021	272,828,793	12,298,362	43,665,258
$40,000 under $50,000	4,120,410	23,298,170	533,045	578,967	4,951,568	55,387,289	24,177,068	56,796,515	9,045,808	269,806,935	9,046,135	43,966,891
$50,000 under $75,000	3,180,377	18,689,314	463,157	545,852	9,068,069	121,716,054	35,828,342	84,163,906	12,220,154	516,912,048	12,220,165	91,897,824
$75,000 under $100,000	473,416	2,839,573	112,062	136,430	3,751,463	64,977,655	12,523,142	29,410,789	4,216,623	262,755,147	4,219,033	54,373,879
$100,000 under $200,000	188,250	1,103,146	49,942	60,495	2,919,745	72,728,804	9,191,352	20,897,602	3,104,460	313,409,048	3,104,502	75,534,114
$200,000 under $500,000	34,875	200,416	7,902	8,941	751,123	33,237,362	2,367,796	1,278,845	785,020	193,398,214	785,021	58,245,881
$500,000 under $1,000,000	10,684	61,824	1,905	2,039	130,118	11,418,900	411,194	45	140,634	82,915,033	140,640	28,454,437
$1,000,000 or more	4,078	23,434	779	859	62,392	19,807,700	184,826	39	66,365	150,906,911	66,369	53,755,716
Taxable returns, total	**55,525,772**	**254,774,064**	**7,701,611**	**8,214,472**	**30,886,816**	**457,108,465**	**176,005,129**	**406,980,328**	**86,400,338**	**2,441,209,012**	**86,425,849**	**507,022,499**
No adjusted gross income	-	-	-	-	-	-	12,362	28,833	-	-	1,820	1,610
$1 under $5,000	3,504,190	7,311,611	*13,616	*13,957	*14,878	*39,627	21,503	50,533	3,508,560	2,077,777	3,518,721	359,855
$5,000 under $10,000	6,961,524	25,331,926	923,076	843,734	132,999	643,445	5,501,259	12,905,459	7,089,347	15,672,125	7,096,720	2,422,691
$10,000 under $15,000	7,973,856	32,759,602	1,723,728	1,756,914	501,756	3,283,639	9,908,532	23,266,345	8,481,349	45,288,777	8,482,463	6,854,434
$15,000 under $20,000	7,742,836	35,356,517	1,508,982	1,669,689	925,824	6,858,232	13,005,629	30,530,313	8,667,147	78,043,325	8,668,393	11,723,625
$20,000 under $25,000	7,741,969	37,686,160	1,077,734	1,206,213	1,404,508	11,815,761	17,552,977	41,212,397	9,149,861	113,362,587	9,149,861	17,054,829
$25,000 under $30,000	5,783,378	28,994,661	535,038	585,852	1,875,529	16,489,572	16,607,607	38,993,953	7,657,878	124,386,422	7,658,870	18,814,460
$30,000 under $40,000	7,812,022	41,154,850	750,653	804,537	4,468,669	44,200,674	28,941,383	67,978,555	12,284,462	272,677,514	12,284,802	43,642,130
$40,000 under $50,000	4,115,701	23,268,975	533,037	578,961	4,920,891	53,787,647	24,062,093	56,526,584	9,036,286	269,657,727	9,036,286	43,944,465
$50,000 under $75,000	3,179,719	18,685,749	463,157	545,852	9,035,423	119,526,531	35,737,562	83,950,670	12,214,373	516,846,849	12,214,381	91,886,936
$75,000 under $100,000	473,085	2,837,521	112,062	136,430	3,747,980	64,482,995	12,513,136	29,387,277	4,216,105	262,728,506	4,218,513	54,368,546
$100,000 under $200,000	187,893	1,101,014	49,942	60,495	2,915,707	72,166,928	9,179,941	20,871,720	3,103,132	313,299,055	3,103,173	75,508,583
$200,000 under $500,000	34,848	200,276	7,901	8,940	750,318	32,930,523	2,365,565	1,277,642	784,880	193,376,310	784,880	58,239,628
$500,000 under $1,000,000	10,676	61,786	1,905	2,039	129,996	11,307,667	410,880	19	140,607	82,904,105	140,612	28,450,969
$1,000,000 or more	4,074	23,414	779	859	62,337	19,575,224	184,698	28	66,352	150,887,934	66,353	53,749,738
Nontaxable returns, total	**25,315,144**	**116,131,331**	**2,846,372**	**3,014,578**	**1,934,648**	**33,295,243**	**56,914,894**	**133,559,803**	**4,430,731**	**12,333,694**	**4,328,660**	**1,871,463**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers

NOTE. Detail may not add to totals because of rounding.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.06**	**0.17**	**0.19**	**0.28**	**0.42**	**1.17**	**1.87**	**2.40**	**0.81**	**1.50**	**0.98**	**1.31**
No adjusted gross income	2.40	1.19	4.68	5.20	3.27	2.68	13.45	9.14	5.36	5.44	8.80	6.79
$1 under $5,000	1.40	1.66	1.63	2.09	2.54	4.62	15.34	33.46	4.14	6.24	16.16	23.09
$5,000 under $10,000	1.38	1.41	1.65	1.77	2.29	4.18	12.44	32.98	3.94	6.36	9.64	14.93
$10,000 under $15,000	1.45	1.46	1.69	1.81	2.24	4.42	9.69	20.26	3.83	6.77	8 18	17.23
$15,000 under $20,000	1.59	1.59	1.78	1.90	2.27	4.97	9.93	21.51	3.84	7.05	6.31	7.99
$20,000 under $25,000	1.77	1.77	1.94	2.06	2.40	5.59	9.61	19.92	4.01	7.25	5.62	7.79
$25,000 under $30,000	1.94	1.94	2.06	2.18	2.51	6.21	10.48	20.78	4.33	9.25	4.99	7.11
$30,000 under $40,000	1.15	1.15	1.23	1.30	1.52	4.81	6.44	11.42	2.81	6.39	3.11	4.15
$40,000 under $50,000	1.46	1.47	1.55	1.65	1.73	5.68	6.54	10.53	2.97	7.12	3.02	4.00
$50,000 under $75,000	1.13	1.10	1.21	1.25	1.25	4.22	4.78	10.08	2.05	5.69	2.07	3.51
$75,000 under $100,000	1.87	1.87	1.99	2.13	1.96	6.24	5.99	7.92	2.82	7.28	3.06	4.34
$100,000 under $200,000	1.55	1.36	1.73	1.75	1.59	3.56	3.33	4.65	1 95	3.98	2.56	3.71
$200,000 under $500,000	1.50	1.26	1.73	1.85	1.52	3.08	2.44	3.45	1.69	4.21	2.45	4.35
$500,000 under $1,000,000	1.13	1.13	1.30	1.64	1.14	2.91	1.87	2.98	1.28	3.74	1.88	3.88
$1,000,000 or more	0.57	0.33	0.68	0.74	0.58	0.81	0.84	1.20	0.62	1.30	0.94	1.30
Taxable returns, total	**0.28**	**0.20**	**0.34**	**0.31**	**0.46**	**1.27**	**1.92**	**2.45**	**0.85**	**1.56**	**1.01**	**1.35**
No adjusted gross income	27.44	2.33	19.55	11.33	15.47	3.00	24.65	22.46	18.50	7.62	26.67	13.66
$1 under $5,000	3.28	3.83	4.06	4.66	3.85	7.04	23.61	44.33	5.74	8.40	70.41	52.91
$5,000 under $10,000	2.22	2.24	2.53	2.69	3.40	6.51	17.65	51.48	5.61	8.39	21.52	23.90
$10,000 under $15,000	1.96	1.97	2.33	2.48	2.71	5.13	11.07	26.12	4.49	7.58	10.89	25.88
$15,000 under $20,000	1.89	1.90	2.16	2.31	2.54	5.28	11.09	25.89	4.14	7.54	7.74	10.02
$20,000 under $25,000	1.81	1.81	1.99	2.10	2.46	5.77	9.89	21.64	4.11	7.45	5.98	8.27
$25,000 under $30,000	1.96	1.96	2.08	2.20	2.54	6.35	10.65	21.52	4.38	9.39	5.13	7.42
$30,000 under $40,000	1.15	1.16	1.23	1.31	1.53	4.87	6.52	11.80	2.83	6.42	3.13	4.20
$40,000 under $50,000	1.47	1.47	1.56	1.65	1.74	5.68	6.57	10.70	2 99	7 06	3.03	4.00
$50,000 under $75,000	1.13	1.10	1.21	1.25	1.25	4.26	4.81	10.47	2.06	5.73	2.08	3.49
$75,000 under $100,000	1.87	1.87	1.99	2.13	1.96	6.28	6.02	8.07	2 82	7.32	3.07	4.35
$100,000 under $200,000	1.55	1.36	1.74	1.75	1.59	3.59	3.34	4.73	1 95	4.00	2.56	3.72
$200,000 under $500,000	1.50	1.27	1.73	1.85	1.52	3.11	2.44	3.47	1 70	4.22	2.46	4.37
$500,000 under $1,000,000	1.14	1.13	1.30	1.64	1.14	2.94	1.87	2.99	1.29	3.76	1.89	3.88
$1,000,000 or more	0.58	0.34	0.68	0.74	0.58	0.82	0.84	1.20	0.62	1.31	0.94	1.31
Nontaxable returns, total	**0.85**	**1.46**	**1.03**	**1.27**	**1.64**	**3.01**	**7.92**	**10.88**	**2.91**	**5.85**	**4.86**	**6.20**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**5.82**	**7.73**	**0.61**	**1.13**	**1.86**	**2.42**	**2.50**	**7.12**	**1.19**	**0.91**	**1.97**	**2.11**
No adjusted gross income	54.10	42.68	7.14	6.35	3.85	4.78	20.94	24.51	6.83	2.34	6.27	6.59
$1 under $5,000	30.75	36.81	3.77	5.26	9.15	16.08	8.88	15.22	5.86	8.37	9.42	10.56
$5,000 under $10,000	16.05	19.00	3.16	3.99	8.53	10.90	10.16	16.07	5.64	8.11	7.86	8.15
$10,000 under $15,000	14.58	16.32	3.57	4.63	8.31	10.77	10.17	20.68	5.31	7.12	8.97	9.94
$15,000 under $20,000	15.33	18.04	3.79	5.21	8.31	11.94	9.98	19.82	5.46	7.52	8.69	9.16
$20,000 under $25,000	19.32	23.07	4.29	5.91	8.84	12.00	10.69	26.45	5.75	7.69	9.14	9.99
$25,000 under $30,000	20.57	25.16	4.42	6.10	9.67	12.55	10.94	21.23	6.08	8.52	9.87	10.98
$30,000 under $40,000	15.61	17.52	3.20	4.87	6.13	9.00	7.36	17.38	4.18	5.60	6.72	7.41
$40,000 under $50,000	21.11	22.65	3.58	5.17	7.40	9.85	7.50	16.12	4.49	5.73	7.96	8.75
$50,000 under $75,000	22.88	23.63	2.79	4.17	5.54	8.31	5.54	17.58	3.24	4.25	5.01	5.67
$75,000 under $100,000	35.90	38.99	4.27	5.10	8.54	10.76	8.15	38.34	4.12	6.07	6.85	7.55
$100,000 under $200,000	26.46	33.63	2.75	3.04	6.96	8.08	8.35	25.56	2.50	3.17	4.44	4.60
$200,000 under $500,000	36.41	74.87	2.98	3.31	6.86	7.70	10.93	24.05	2.04	3.24	3.75	3.94
$500,000 under $1,000,000	51.81	70.86	3.00	4.44	5.56	7.77	14.50	30.10	1.63	3.13	3.14	3.32
$1,000,000 or more	20.23	45.75	1.80	2.57	2.65	2.43	11.19	27.60	0.76	0.62	1.89	1.94
Taxable returns, total	**6.56**	**8.35**	**0.90**	**1.26**	**2.25**	**3.06**	**2.61**	**7.47**	**1.26**	**0.95**	**2.22**	**2.42**
No adjusted gross income	95.59	96.08	33.98	14.90	25.35	13.35	71.06	97.29	19.48	3.59	28.89	26.70
$1 under $5,000	--	--	18.70	26.92	37.76	67.43	10.28	16.92	7.85	9.39	25.93	36.22
$5,000 under $10,000	22.31	27.06	6.12	7.85	15.74	20.29	13.68	22.09	8.01	9.68	14.02	15.34
$10,000 under $15,000	18.55	20.48	5.30	6.93	12.21	16.04	11.57	23.26	6.46	8.36	10.94	12.59
$15,000 under $20,000	17.52	19.93	4.91	6.77	10.07	14.77	10.75	20.44	5.97	7.80	9.83	10.54
$20,000 under $25,000	19.68	23.46	4.52	6.35	9.30	12.90	10.94	26.65	5.89	8.05	9.75	10.78
$25,000 under $30,000	20.57	25.17	4.53	6.27	9.87	12.85	10.99	21.44	6.18	8.57	10.11	11.41
$30,000 under $40,000	15.79	17.80	3.22	4.96	6.18	9.15	7.38	17.40	4.22	5.76	6.82	7.57
$40,000 under $50,000	21.11	22.65	3.60	5.20	7.42	9.92	7.52	16.15	4.52	5.84	8.02	8.85
$50,000 under $75,000	22.89	23.64	2.80	4.20	5.54	8.38	5.54	17.59	3.26	4.30	5.03	5.68
$75,000 under $100,000	35.90	38.99	4.27	5.10	8.56	10.84	8.15	38.34	4.12	6.11	6.88	7.58
$100,000 under $200,000	26.46	33.63	2.76	3.05	6.98	8.18	8.35	25.56	2.50	3.19	4.45	4.61
$200,000 under $500,000	36.44	74.88	2.99	3.31	6.88	7.84	10.93	24.08	2.04	3.25	3.75	3.94
$500,000 under $1,000,000	51.81	70.86	3.00	4.44	5.58	7.92	14.51	30.14	1.63	3.14	3.15	3.33
$1,000,000 or more	20.23	45.75	1.80	2.57	2.66	2.57	11.22	27.60	0.76	0.62	1.89	1.94
Nontaxable returns, total	**12.74**	**15.28**	**1.82**	**2.81**	**3.49**	**4.00**	**8.84**	**16.51**	**3.99**	**3.10**	**4.36**	**4.41**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.88**	**1.71**	**2.02**	**1.92**	**3.94**	**2.89**	**9.35**	**8.06**	**12.68**	**13.39**	**1.10**	**0.88**
No adjusted gross income	9.82	7.64	7.72	5.07	9.98	6.22	43.33	18.68	39.85	34.49	5.77	2.09
$1 under $5,000	9.69	22.80	11.54	15.50	20.25	19.26	82.46	65.20	77.36	78.27	5.66	8.85
$5,000 under $10,000	10.14	19.38	10.79	14.92	18.91	18.54	36.25	55.62	54.45	53.82	5.24	8.77
$10,000 under $15,000	9.87	18.39	10.79	14.76	23.07	19.73	34.27	44.48	79.99	97.11	5.14	7.26
$15,000 under $20,000	9.69	15.65	11.05	14.26	19.72	19.97	45.05	49.14	52.39	62.67	5.19	7.22
$20,000 under $25,000	9.75	17.56	10.54	14.10	21.91	19.12	40.68	55.95	82.36	74 71	5.35	7.33
$25,000 under $30,000	10.47	16.38	11.15	15.18	25.31	22.47	38.08	61.25	61.06	68.79	5.74	7.95
$30,000 under $40,000	7.10	10.68	7.58	10.46	16.75	14.05	42.24	55.38	53.41	48 64	3.97	5.49
$40,000 under $50,000	7.20	11.03	8.07	9.98	16.64	13.53	34.56	49.64	63.63	52 80	4.32	5.71
$50,000 under $75,000	5.11	7.74	5.52	6.98	10.64	9.74	26.57	34.85	37.93	35 05	3.03	4.05
$75,000 under $100,000	6.19	9.18	7.06	9.18	14.55	13.72	31.93	47.46	55.07	43.70	3.89	5.78
$100,000 under $200,000	3.56	5.43	3.89	5.39	7.92	8.20	15.28	33.10	21.24	61.97	2.25	3.03
$200,000 under $500,000	2.59	4.60	2.75	4.21	6.12	7.48	12.24	21.60	16.48	24 07	1.83	3.01
$500,000 under $1,000,000	1.92	4.99	2.05	4.74	4.74	8.32	9.62	23.57	11.16	11.24	1.41	3.03
$1,000,000 or more	0.84	1.08	0.91	1.35	2.38	2.36	3.60	5.67	3.34	2.44	0.66	0.62
Taxable returns, total	**1.97**	**1.75**	**2.17**	**2.19**	**4.55**	**3.51**	**10.07**	**8.34**	**13.37**	**15.34**	**1.17**	**0.94**
No adjusted gross income	20.19	6.40	20.55	12.23	36.62	19.28	44.67	53.65	21.53	4.27	16.95	3 24
$1 under $5,000	12.49	39.95	19.65	68.75	70.59	75.36	--	--	--	--	8.06	10.44
$5,000 under $10,000	13.92	26.13	17.23	26.14	33.25	33.38	99.96	99.96	75.05	95.42	7.58	10.10
$10,000 under $15,000	12.12	17.48	13.90	20.52	33.33	28.68	39.36	51.66	99.87	99.94	6.21	8.58
$15,000 under $20,000	10.48	16.11	12.53	17.69	24.38	26.01	45.56	56.44	57.68	75.06	5.70	7.65
$20,000 under $25,000	10.10	18.38	11.25	16.61	25.54	23.65	40.75	62.10	84.77	82.12	5.55	7.72
$25,000 under $30,000	10.71	17.36	11.56	16.98	26.38	25.02	41.20	47.86	61.11	68.82	5.86	8.19
$30,000 under $40,000	7.21	10.91	7.69	11.23	17.35	15.54	42.30	55.56	53.60	56.81	4.02	5.65
$40,000 under $50,000	7.28	10.88	8.16	10.44	16.78	14.16	34.58	49.64	65.31	54.52	4.35	5.81
$50,000 under $75,000	5.15	7.90	5.55	7.24	10.75	10.14	26.65	34.86	37.95	35 55	3.05	4.11
$75,000 under $100,000	6.21	9.32	7.08	9.35	14.60	14.06	32.04	47.53	55.34	43.89	3.90	5.84
$100,000 under $200,000	3.57	5.47	3.90	5.49	7.97	8.39	15.30	33.25	21.73	67.26	2.26	3.05
$200,000 under $500,000	2.59	4.64	2.75	4.26	6.13	7.60	12.27	21.61	16.54	24.53	1.83	3.03
$500,000 under $1,000,000	1.92	5.04	2.05	4.90	4.75	8.77	9.63	23.58	11.20	16.12	1.41	3.05
$1,000,000 or more	0.84	1.08	0.91	1.37	2.38	2.43	3.60	5.67	3 35	2 50	0.66	0.63
Nontaxable returns, total	**6.57**	**7.78**	**5.60**	**4.41**	**7.88**	**5.35**	**24.69**	**30.84**	**35.42**	**22.22**	**3.51**	**2.69**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**1.64**	**1.44**	**2.86**	**2.08**	**2.08**	**1.84**	**13.38**	**9.05**	**1.85**	**1.12**
No adjusted gross income	6.60	3.08	8.43	4.02	7.76	2.97	40.58	19.46	--	--
$1 under $5,000	8.45	10.79	14.08	14.86	14.26	19.24	89.20	94.36	--	--
$5,000 under $10,000	7.49	8.55	11.26	10.47	9.58	16.03	54.78	55.06	--	--
$10,000 under $15,000	8.30	9.87	13.27	12.57	8.51	11.99	63.04	75.79	--	--
$15,000 under $20,000	8.23	9.28	12.54	11.70	8.96	13.31	61.21	85.16	--	--
$20,000 under $25,000	8.15	9.53	14.27	12.44	9.87	12.33	78.82	50.91	--	--
$25,000 under $30,000	8.50	10.05	15.24	13.22	9.55	13.59	73.86	74.06	--	--
$30,000 under $40,000	6.06	7.25	10.01	9.30	6.98	9.85	47.83	47.58	--	--
$40,000 under $50,000	6.61	8.08	12.31	11.44	7.82	10.06	42.11	57.44	--	--
$50,000 under $75,000	4.39	5.22	7.63	7.28	5.84	7.30	35.36	37.26	13.11	16.38
$75,000 under $100,000	5.62	6.68	10.65	9.70	7.50	11.23	58.00	39.84	11.36	14.67
$100,000 under $200,000	3.24	4.40	6.12	6.32	4.03	5.42	20.99	37.21	2.52	3.66
$200,000 under $500,000	2.42	3.46	4.49	5.46	3.32	5.28	17.25	24.61	2.13	3.55
$500,000 under $1,000,000	1.94	3.56	4.01	6.14	2.77	6.21	11.93	11.49	1.72	3.50
$1,000,000 or more	0.90	1.18	2.07	2.26	1.25	1.52	3.51	2.49	0.80	0.68
Taxable returns, total	**1.78**	**1.75**	**3.26**	**2.64**	**2.26**	**2.03**	**14.57**	10.59	1.85	1.12
No adjusted gross income	20.70	5.37	28.91	9.05	17.52	6.10	22.84	7.76	--	--
$1 under $5,000	16.98	31.69	40.77	51.30	49.96	55.31	--	--	--	--
$5,000 under $10,000	12.55	16.62	22.60	22.13	16.30	23.50	75.05	95.41	--	--
$10,000 under $15,000	10.06	12.99	16.27	16.69	11.10	16.08	70.70	80.56	--	--
$15,000 under $20,000	9.12	11.10	14.18	14.47	10.45	14.36	**	**	--	--
$20,000 under $25,000	8.64	10.91	15.72	14.83	10.23	13.29	**	**	--	--
$25,000 under $30,000	8.68	10.75	15.74	14.28	9.84	14.09	73.92	74.06	--	--
$30,000 under $40,000	6.19	7.81	10.31	10.19	7.06	10.23	47.88	55.07	--	--
$40,000 under $50,000	6.69	8.60	12.61	12.34	7.90	10.39	43.94	59.25	--	--
$50,000 under $75,000	4.40	5.32	7.67	7.41	5.87	7.40	35.38	37.81	13.11	16.38
$75,000 under $100,000	5.63	6.81	10.69	9.96	7.51	11.36	58.00	39.84	11.36	14.67
$100,000 under $200,000	3.25	4.46	6.14	6.40	4.04	5.47	21.45	44.05	2.52	3.66
$200,000 under $500,000	2.42	3.53	4.50	5.58	3.33	5.32	17.31	25.18	2.13	3.55
$500,000 under $1,000,000	1.94	3.71	4.02	6.43	2.78	6.24	11.97	16.69	1.72	3.50
$1,000,000 or more	0.90	1.22	2.07	2.32	1.25	1.53	3.51	2.55	0.80	0.68
Nontaxable returns, total	**4.39**	**2.86**	**6.09**	**3.67**	**5.50**	**3.94**	**33.69**	**14.75**	**85.18**	**62.07**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss				Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**3.58**	**4.17**	**3.60**	**3.73**	**2.15**	**3.37**	**0.97**	**1.97**	**1.00**	**1.44**
No adjusted gross income	11.31	9.19	9.79	5.81	15.78	19.42	9.08	11.57	9.41	10.68
$1 under $5,000	22.09	23.18	18.98	31.01	14.62	16.87	6.56	15 09	6.86	8.77
$5,000 under $10,000	17.43	23.87	17.21	29.55	8.11	11.07	3.56	5.39	3.59	4.39
$10,000 under $15,000	16.49	24.78	18.34	28.42	6.80	9.34	3.14	4.48	3.17	3.96
$15,000 under $20,000	13.29	16.82	16.13	26.15	6.83	9.87	3.33	4.97	3.38	4.33
$20,000 under $25,000	13.76	18.30	18.50	30.05	7.62	11.54	3.65	4.80	3.70	4.83
$25,000 under $30,000	18.70	22.71	18.70	29.88	8.59	14.44	4.15	5 71	4.22	5.84
$30,000 under $40,000	11.31	16.47	14.07	19.76	6.10	10.42	3.06	4 43	3.13	4.46
$40,000 under $50,000	13.31	17.67	15.15	24.77	6.68	10.45	3.37	5.23	3.47	5.13
$50,000 under $75,000	10.54	13.47	11.89	16.85	5.40	7.83	2.62	5 34	2.73	4.06
$75,000 under $100,000	13.96	18.19	13.86	16.15	8.49	15.43	4.45	8.74	4.71	6.19
$100,000 under $200,000	7.56	13.17	7.36	11.96	6.02	9.79	3.49	5.56	3.74	4.83
$200,000 under $500,000	7.02	13.68	4.95	7.96	6.71	13.27	3.72	21.18	4.08	6.99
$500,000 under $1,000,000	5.60	14.14	3.89	7.79	6.50	13.43	3.50	7.67	4.01	8.91
$1,000,000 or more	2.30	5.81	1.67	4.67	3.89	9.72	1.71	4.06	1.93	5.13
Taxable returns, total	**4.00**	**4.79**	**4.10**	**5.00**	**2.29**	**3.56**	**1.06**	**2.08**	**1.10**	**1.53**
No adjusted gross income	26.84	18.89	28.71	19.89	53.92	43.71	79.66	64.66	39.66	40.51
$1 under $5,000	57.81	67.85	49.87	67.66	70.66	74.01	28.29	34 66	28.29	33.46
$5,000 under $10,000	33.30	38.45	31.13	49.92	13.60	17.74	5.78	8.27	5.81	6.95
$10,000 under $15,000	23.19	37.39	24.74	46.08	8.09	11.03	3.74	4.84	3.78	4 62
$15,000 under $20,000	16.95	23.15	19.78	26.53	7.05	10.24	3.54	5.22	3.58	4 51
$20,000 under $25,000	14.58	19.73	19.47	34.59	7.68	11.69	3.71	4.85	3.77	4.90
$25,000 under $30,000	18.83	22.97	19.86	34.23	8.71	14.45	4.18	5.76	4.26	5.89
$30,000 under $40,000	11.49	17.02	14.48	21.37	6.13	10.54	3.07	4.44	3.14	4 47
$40,000 under $50,000	13.35	17.77	15.44	25.17	6.69	10.45	3.38	5.25	3.48	5.15
$50,000 under $75,000	10.60	13.55	12.01	17.24	5.41	7.85	2.63	5.36	2 74	4.07
$75,000 under $100,000	13.96	18.20	13.94	16.38	8.50	15.44	4.45	8.74	4.71	6.20
$100,000 under $200,000	7.59	13.24	7.40	12.23	6.02	9.80	3.49	5 56	3.75	4.84
$200,000 under $500,000	7.04	13.78	4.97	8.13	6.71	13.31	3.72	21 19	4.09	7 00
$500,000 under $1,000,000	5.61	14.29	3.89	7.86	6.50	13.46	3.50	7.68	4.02	8 93
$1,000,000 or more	2.30	5.83	1.67	4.75	3.89	9.72	1.71	4.07	1.93	5 14
Nontaxable returns, total	**8.38**	**7.83**	**7.59**	**5.46**	**6.30**	**9.47**	**2.83**	**4.97**	**2.90**	**3.83**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**1.64**	**1.83**	**1.62**	**1.68**	**3.61**	**4.92**	**15.98**	**27.71**	**5.40**	**6.97**	**11.97**	**15.15**
No adjusted gross income	8.73	6.05	5.75	4.58	13.26	15.64	28.81	35.68	29.72	29.52	38.37	55.60
$1 under $5,000	8.73	11.13	9.16	10.87	19.14	28.75	70.42	69.13	27.05	30.96	44.71	64.05
$5,000 under $10,000	5.74	7.23	8.04	9.26	16.40	24.16	53.92	60.92	17.32	19.33	32.51	42.95
$10,000 under $15,000	5.99	7.74	7.11	8.63	13.30	21.08	99.78	62.92	16.00	20.76	38.93	42.36
$15,000 under $20,000	6.44	8.77	6.85	8.68	14.48	31.92	64.14	95.63	15.87	20.89	34.63	36.97
$20,000 under $25,000	6.54	9.55	7.14	8.26	14.41	23.07	99.80	99.80	21.69	23.39	59.38	62.39
$25,000 under $30,000	7.24	10.70	6.92	8.39	16.43	26.92	57.40	94.87	21.65	29.05	54.62	62.23
$30,000 under $40,000	5.32	7.62	5.05	5.73	11.81	23.16	57.59	77.68	16.13	22.24	43.52	62.08
$40,000 under $50,000	5.77	7.83	5.64	6.27	13.48	21.41	55.96	59.68	18.09	21.63	37.59	62.72
$50,000 under $75,000	4.78	6.32	4.22	4.76	10.70	21.23	39.95	59.29	17.29	20.21	39.43	44.13
$75,000 under $100,000	6.52	8.01	5.96	6.31	14.52	22.48	45.78	59.46	21.54	24.70	49.77	52.04
$100,000 under $200,000	4.13	5.41	3.65	4.23	7.89	15.39	25.79	52.77	12.98	19.99	26.01	42.92
$200,000 under $500,000	3.36	4.30	3.60	5.85	5.57	14.19	22.04	32.12	16.95	37.05	21.16	26.34
$500,000 under $1,000,000	2.90	4.80	3.41	5.24	5.08	13.33	19.77	32.26	15 15	34.25	31.84	54.41
$1,000,000 or more	1.46	1.95	1.82	2.87	1.96	4.40	8.26	11.34	8.01	13.49	12.11	28.14
Taxable returns, total	**1.82**	**1.97**	**1.79**	**1.94**	**3.90**	**5.19**	**17.15**	**19.67**	**5.90**	**7.44**	**13.82**	**17.20**
No adjusted gross income	24.70	14.26	26.81	9.87	35.16	11.68	42.09	45.03	37.77	79.55	80.00	90.11
$1 under $5,000	57.44	54.77	50.23	68.03	44.69	54.64	92.12	92.12	57.70	58.68	--	--
$5,000 under $10,000	10.61	13.44	14.25	18.65	31.49	50.29	73.64	76.43	28.83	33.22	55.15	66.31
$10,000 under $15,000	7.87	10.10	9.14	11.51	16.15	24.00	99.87	94.95	19.98	26.85	50.05	59.92
$15,000 under $20,000	7.25	9.76	8.06	10.59	15.22	33.75	89.83	26.39	16.09	21.15	34.63	36.97
$20,000 under $25,000	6.72	10.06	7.59	9.13	14.95	24.33	--	--	21.69	23.41	59.38	62.39
$25,000 under $30,000	7.41	11.18	7.18	8.96	16.74	27.92	57.41	94.88	21.65	29.05	54.62	62.23
$30,000 under $40,000	5.36	7.71	5.11	5.91	11.84	23.39	57.68	77.76	16.13	22.24	43.53	62.10
$40,000 under $50,000	5.79	7.89	5.68	6.38	13.54	21.68	56.01	59.69	18.09	21.63	37.72	65.16
$50,000 under $75,000	4.79	6.36	4.24	4.81	10.76	21.85	39.95	59.31	17.29	20.21	39.43	44.13
$75,000 under $100,000	6.53	8.05	5.98	6.35	14.60	22.67	45.78	59.46	21.57	24.72	49.78	52.06
$100,000 under $200,000	4.14	5.43	3.66	4.24	7.93	15.50	25.83	53.19	12.99	19.99	26.02	42.92
$200,000 under $500,000	3.36	4.31	3.60	5.91	5.58	14.21	22.07	32.23	16.97	37.07	21.16	26.34
$500,000 under $1,000,000	2.90	4.81	3.42	5.26	5.09	13.35	19.80	32.27	15.16	34.26	31.97	54.42
$1,000,000 or more	1.46	1.95	1.82	2.88	1.96	4.40	8.26	11.34	8.01	13.49	12.11	28.14
Nontaxable returns, total	**3.94**	**4.41**	**3.73**	**3.35**	**9.58**	**14.16**	**42.16**	**78.97**	**13.41**	**15.34**	**23.82**	**30.53**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**1.49**	**1.72**	**1.67**	**1.75**	**1.82**	**1.19**	**2.54**	**1.72**	**5.48**	**5.16**	**16.59**	**17.28**
No adjusted gross income	7.82	6.17	5.67	4.67	10.88	9.25	6.69	2.67	26.07	13.64	36.54	29.20
$1 under $5,000	8.01	10.20	9.11	11.46	13.96	23.77	14.40	22.42	27.74	43.82	67.49	67.27
$5,000 under $10,000	5.37	6.60	8.01	9.09	10.01	13.58	13.42	19.23	24.48	27.78	98.62	57.43
$10,000 under $15,000	5.46	7.14	7.17	8.59	10.55	13.32	12.86	16.67	21.82	29.06	91.68	77.10
$15,000 under $20,000	5.75	7.91	6.85	8.70	9.69	12.91	11.63	16.50	28.25	38.51	65.01	97.03
$20,000 under $25,000	5.95	8.66	7.19	8.19	9.89	13.27	13.98	17.29	26.93	33.13	99.63	99.06
$25,000 under $30,000	6.60	9.82	6.95	8.52	9.50	13.08	14.09	18.24	26.22	38.86	99.25	69.54
$30,000 under $40,000	4.93	7.19	5.06	5.70	7.05	9.48	9.84	12.70	18.27	27.10	95.41	85.02
$40,000 under $50,000	5.35	7.24	5.68	6.24	7.17	9.83	10.03	14.08	21.00	35.20	80.90	76.64
$50,000 under $75,000	4.41	5.93	4.22	4.74	5.13	6.40	7.20	9.65	15.58	23.83	35.10	51.32
$75,000 under $100,000	6.04	7.72	5.97	6.31	6.33	7.94	8.70	9.38	19.47	30.46	64.47	52.59
$100,000 under $200,000	3.87	5.17	4.09	4.69	3.32	3.73	4.92	5.96	9.33	15.71	29.77	32.31
$200,000 under $500,000	3.08	4.41	4.92	6.47	2.30	3.19	3.77	4.27	7.78	17.14	19.09	24.29
$500,000 under $1,000,000	2.71	4.71	4.26	7.28	1.89	2.82	3.14	3.56	6.70	15.64	15.49	22.37
$1,000,000 or more	1.25	1.90	2.14	3.03	0.93	0.78	1.57	1.17	2.76	4.19	6.05	3.71
Taxable returns, total	**1.66**	**1.85**	**1.86**	**2.04**	**1.91**	**1.20**	**2.89**	**2.18**	**5.67**	**5.29**	**18.99**	**9.32**
No adjusted gross income	23.48	13.58	25.31	9.89	22.15	7.51	22.47	3.41	13.29	3.07	25.51	8.80
$1 under $5,000	33.25	38.49	57.91	82.46	25.85	32.23	40.66	40.20	34.67	39.06	99.67	94.05
$5,000 under $10,000	9.88	12.32	14.23	18.18	14.73	19.23	26.27	40.00	28.73	29.31	99.99	99.99
$10,000 under $15,000	7.07	9.32	9.23	11.60	13.91	17.21	19.51	29.08	21.93	31.68	--	--
$15,000 under $20,000	6.37	8.65	8.08	10.45	11.47	16.15	14.16	22.31	29.97	40.50	84.71	99.83
$20,000 under $25,000	6.09	9.03	7.66	8.99	10.49	14.39	15.34	20.20	28.82	34.74	99.84	99.90
$25,000 under $30,000	6.73	10.16	7.21	9.04	9.84	13.67	14.97	20.61	26.29	38.88	99.96	99.96
$30,000 under $40,000	4.95	7.28	5.11	5.88	7.18	9.71	10.07	13.88	18.67	27.83	68.05	61.37
$40,000 under $50,000	5.38	7.29	5.72	6.33	7.29	9.99	10.13	14.77	21.02	35.22	80.97	76.76
$50,000 under $75,000	4.42	5.97	4.24	4.79	5.16	6.42	7.27	10.18	15.58	23.84	35.39	51.37
$75,000 under $100,000	6.04	7.75	5.99	6.34	6.36	7.99	8.72	9.82	19.48	30.50	64.59	53.34
$100,000 under $200,000	3.88	5.19	4.09	4.72	3.32	3.73	4.94	6.13	9.38	15.74	29.99	32.91
$200,000 under $500,000	3.08	4.42	4.93	6.55	2.30	3.19	3.78	4.42	7.79	17.21	19.18	24.48
$500,000 under $1,000,000	2.71	4.71	4.26	7.33	1.89	2.83	3.14	3.65	6.71	15.66	15.51	22.89
$1,000,000 or more	1.25	1.90	2.14	3.05	0.93	0.78	1.57	1.21	2.77	4.19	6.06	3.95
Nontaxable returns, total	**3.69**	**4.26**	**3.73**	**3.46**	**6.14**	**7.48**	**5.30**	**2.75**	**20.80**	**17.29**	**33.76**	**33.16**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits				Foreign earned income exclusion	
	Net income		Net loss				Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	**3.26**	**4.14**	**2.41**	**3.22**	**1.60**	**2.28**	**1.31**	**1.47**	**1.66**	**1.91**	**5.57**	**5.30**
No adjusted gross income	14.67	20.88	5.58	5.89	19.30	22.70	12.09	14.11	60.43	13.87	11.59	13 36
$1 under $5,000	15.77	21.89	15.24	20.02	9.28	11.29	5.86	6.69	39.53	48.53	12.74	14.63
$5,000 under $10,000	12.87	18.05	11.48	13.92	4.68	6.22	4.30	4.69	34.29	38.20	22.65	23.81
$10,000 under $15,000	12.38	17.53	10.63	14.57	4.46	6.46	4.40	4.91	30.10	36.21	27.90	31.41
$15,000 under $20,000	13.13	19.84	11.51	19.81	4.94	6.61	4.91	5.42	16.50	25.70	33.18	30.55
$20,000 under $25,000	13.15	18.03	10.37	14.69	5.46	7.16	4.89	5.58	7.06	10.16	31.60	34.41
$25,000 under $30,000	13.46	17.72	12.74	15.22	6.03	8.33	5.11	5.90	5.72	7.44	45.23	46 30
$30,000 under $40,000	10.85	16.72	9.20	12.02	4.69	6.71	3.75	4.39	3.76	4.48	34.83	31.52
$40,000 under $50,000	13.39	15.49	10.83	14.17	5.25	7.32	4 26	4.91	4.26	4.74	33.08	33.24
$50,000 under $75,000	10.83	11.91	9.86	13.21	4.94	7.00	3.69	4.19	3.69	4.16	27.88	19.98
$75,000 under $100,000	15.97	15.93	14 76	15.58	9.43	12.51	5.81	6.67	5.81	6.67	19.58	19.36
$100,000 under $200,000	13.85	10.59	11.06	11.92	11.06	12.41	3.94	4.15	3.94	4.15	22.08	14.16
$200,000 under $500,000	13.38	14.12	9.60	9.11	17.88	23.84	4.22	4.55	4.22	4.55	12.97	13 49
$500,000 under $1,000,000	11.97	13.97	7.64	8.41	21.54	27.69	4.39	4.81	4.39	4.81	15.39	16.22
$1,000,000 or more	6.49	5.08	3.45	3.80	14.68	18.69	2.03	2.29	2.03	2.29	8.51	9 41
Taxable returns, total	**3.92**	**4.56**	**3.04**	**4.18**	**1.86**	**2.63**	**1.45**	**1.62**	**1.68**	**1.92**	**9.81**	**7.38**
No adjusted gross income	34.13	33.19	35.50	28.80	**	**	45.60	54.79	44.09	50.83	--	--
$1 under $5,000	39.23	47.31	64.71	93.59	**	**	23.05	26.31	--	--	99.95	99.95
$5,000 under $10,000	25.81	32.44	23.43	29.33	7.79	10.20	7.32	8.26	39.63	44.32	44.52	46.63
$10,000 under $15,000	17.17	23.37	15.14	18.74	6.23	9.12	5.22	5.76	32.42	39.27	35.54	40.05
$15,000 under $20,000	16.67	26.13	14.11	25.72	5.99	8.10	5.16	5.68	18.41	28.88	39.41	40.55
$20,000 under $25,000	13.40	18.56	10.83	15.82	5.60	7.40	4.98	5.67	7.23	10.23	37.95	39.19
$25,000 under $30,000	13.65	17.83	12.80	15.41	6.10	8.49	5.16	5.95	5.76	7.55	50.72	52.27
$30,000 under $40,000	10.92	16.77	9.23	12.19	4.70	6.75	3.78	4.43	3.80	4.51	38.05	34.66
$40,000 under $50,000	13.40	15.51	10.85	14.23	5.25	7.34	4 29	4.94	4.29	4.78	34.90	35.12
$50,000 under $75,000	10.88	12.00	9.87	13.27	4.94	7.00	3.71	4.21	3.71	4.18	29.60	21.21
$75,000 under $100,000	15.98	15.93	14.80	15.91	9.43	12.51	5.82	6.68	5.82	6.68	20.40	20.00
$100,000 under $200,000	13.85	10.59	11.07	12.06	11.07	12.41	3.96	4.17	3.96	4.17	22.39	14.31
$200,000 under $500,000	13.39	14.15	9 61	9.17	17.89	23.84	4.23	4.56	4.23	4.56	13 04	13.55
$500,000 under $1,000,000	11.97	13.97	7.65	8.43	21.59	27.77	4.40	4.81	4.40	4.81	15.44	16.28
$1,000,000 or more	6.49	5.08	3.45	3.81	14.68	18.69	2 03	2.29	2 03	2.29	8 53	9.42
Nontaxable returns, total	**7.75**	**11.40**	**5.10**	**5.12**	**3.47**	**4.66**	**3.26**	**3.66**	**13.08**	**15.97**	**7.05**	**8.27**

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Other income				Net operating loss		Statutory adjustments					
	Net income		Net loss				Total		Primary IRA payments		Secondary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**1.88**	**2.58**	**9.23**	**8.29**	**4.30**	**1.43**	**0.78**	**1.28**	**2.32**	**2.42**	**3.02**	**3.22**
No adjusted gross income	11.03	8.04	18.90	13.09	4.70	1.47	5.80	12.76	22.10	21.81	23.07	23.42
$1 under $5,000	6.44	9.34	35.70	52.46	18.00	22.61	3.92	7.16	17.57	18.27	37.15	38.03
$5,000 under $10,000	7.14	9.42	47.80	45.28	19.87	23.88	3.07	5.30	12.27	12.99	23.13	24.87
$10,000 under $15,000	7.37	10.24	42.04	45.61	24.98	28.67	3.42	5.27	10.19	11.06	17.70	19.13
$15,000 under $20,000	7.73	13.42	37.70	46.47	27.00	36.74	3.52	5.10	8.04	8.40	13.71	14.07
$20,000 under $25,000	7.83	11.52	42.96	62.45	37.23	39.75	3.83	5.07	7.55	7.92	12.15	13.40
$25,000 under $30,000	8.14	12.63	59.07	64.19	40.44	41.07	3.86	5.18	7.44	7.86	10.98	11.91
$30,000 under $40,000	6.32	10.30	33.23	46.47	32.83	32.09	2.83	4.07	5.29	5.77	6.99	7.64
$40,000 under $50,000	6.46	10.50	31.07	39.26	44.04	34.10	3.19	6.12	6.91	7.38	8.10	9.02
$50,000 under $75,000	4.93	8.47	29.18	32.55	32.58	20.06	2.58	4.35	6.81	6.91	8.17	8.77
$75,000 under $100,000	6.82	12.97	36.41	33.56	28.73	25.98	3.76	5.22	9.08	9.27	10.54	11.34
$100,000 under $200,000	4.85	8.43	15.30	22.87	23.41	16.35	2.36	3.11	5.91	5.97	6.38	6.77
$200,000 under $500,000	3.71	8.86	14.52	16.37	20.68	13.47	2.18	3.12	5.53	5.58	6.36	7.02
$500,000 under $1,000,000	3.00	8.87	13.15	21.68	16.58	12.36	2.06	3.97	5.45	5.52	5.97	6.67
$1,000,000 or more	1.32	2.94	6.23	7.40	7.72	3.71	1.07	2.49	3.12	3.15	3.68	4.11
Taxable returns, total	**2.06**	**2.80**	**11.45**	**10.72**	**12.04**	**2.66**	**0.96**	**1.37**	**2.41**	**2.50**	**3.12**	**3.33**
No adjusted gross income	26.79	11.89	23.85	6.52	16.71	2.50	22.31	20.06	54.71	43.74	73.49	69.98
$1 under $5,000	9.88	11.94	--	--	94.63	91.67	14.94	24.31	34.79	33.08	99.96	99.96
$5,000 under $10,000	11.64	14.65	70.38	81.75	48.14	40.83	5.55	9.13	16.01	16.74	--	--
$10,000 under $15,000	9.52	12.88	55.69	59.58	44.71	58.67	4.91	7.27	11.69	12.65	26.99	29.71
$15,000 under $20,000	9.33	17.27	53.76	59.10	39.32	54.68	4.43	6.31	8.75	9.09	15.60	15.71
$20,000 under $25,000	8.12	12.05	47.49	72.00	40.88	41.87	3.99	5.32	7.62	8.01	12.46	13.71
$25,000 under $30,000	8.30	12.84	60.58	64.74	43.74	45.15	3.95	5.31	7.48	7.90	11.11	12.09
$30,000 under $40,000	6.37	10.42	33.52	46.81	34.45	37.16	2.85	4.11	5.31	5.78	7.02	7.67
$40,000 under $50,000	6.49	10.66	31.07	39.26	51.11	37.12	3.20	6.14	6.91	7.38	8.10	9.02
$50,000 under $75,000	4.94	8.53	29.66	32.80	35.76	22.02	2.59	4.37	6.81	6.92	8.18	8.79
$75,000 under $100,000	6.83	12.99	36.42	33.56	29.07	26.77	3.76	5.23	9.09	9.28	10.56	11.35
$100,000 under $200,000	4.87	8.51	15.31	22.90	24.95	17.87	2.36	3.11	5.91	5.97	6.38	6.77
$200,000 under $500,000	3.71	8.94	14.58	16.69	21.65	14.72	2.18	3.12	5.53	5.59	6.36	7.03
$500,000 under $1,000,000	3.00	8.93	13.19	21.84	17.16	13.19	2.06	3.98	5.45	5.52	5.97	6.67
$1,000,000 or more	1.33	2.96	6.24	7.55	7.85	3.79	1.07	2.49	3.12	3.15	3.69	4.12
Nontaxable returns, total	**4.62**	**5.80**	**14.67**	**12.84**	**4.59**	**1.65**	**1.87**	**3.44**	**9.05**	**9.75**	**12.10**	**12.94**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	**0.73**	**1.13**	**2.99**	**2.42**	**5.90**	**12.24**	**5.55**	**5.52**	**1.84**	**2.12**	**15.10**	**19.92**
No adjusted gross income	6.20	7.23	32.67	48.76	35.89	33.72	25.94	22.22	11.24	12.28	97.64	97.75
$1 under $5,000	4.02	5.27	69.49	69.35	27.22	48.58	40.79	49.58	11.94	16.12	99.96	99.96
$5,000 under $10,000	3.16	3.86	54.38	57.31	17.33	26.28	27.37	26.16	8.73	10.05	70.60	79.56
$10,000 under $15,000	3.51	4.68	31.68	34.70	17.90	38.68	26.81	38.11	7.62	8.75	70.71	99.50
$15,000 under $20,000	3.72	5.12	26.14	31.82	20.67	46.65	26.86	29.72	6.95	8 31	66.26	61 99
$20,000 under $25,000	4.11	5.45	22.51	20.67	27.01	39.39	26.19	27.67	7.84	9.14	57.71	82 41
$25,000 under $30,000	4.26	5.68	24.24	25.64	20.28	30.59	24.83	26.87	7 88	8.82	--	--
$30,000 under $40,000	3.16	4.59	16.90	19.34	18.08	33.85	18.15	20.96	6.57	7.52	46.89	64 30
$40,000 under $50,000	3.55	4.71	13.41	17.55	18.12	58.82	17.59	23.94	6.60	7.65	31.57	40 68
$50,000 under $75,000	2.76	3.73	8.03	9.01	14.69	23.95	12.82	15.54	5.18	6.24	30.56	52 19
$75,000 under $100,000	4.10	4.58	8.17	8.66	24.91	42.80	18.20	20.48	6 42	7.70	39.20	51.81
$100,000 under $200,000	2.54	2.71	4.17	4.44	18.49	36.67	10.33	11.95	3.57	5.93	32.80	40.46
$200,000 under $500,000	2.66	3.03	3.63	3.94	15.11	25.20	7.97	9.23	3.34	5.96	28.46	35.08
$500,000 under $1,000,000	2.86	3.76	4.12	4.70	16.67	30.04	6.92	8.99	3.21	3.74	33.95	45 63
$1,000,000 or more	1.67	2.29	2.63	3.32	8.41	43.64	3.44	4.30	1.68	2.32	18.29	34 90
Taxable returns, total	**0.96**	**1.27**	**3.01**	**2.43**	**6.55**	**14.06**	**5.81**	**5.74**	**2.00**	**2.31**	**16.25**	**20.93**
No adjusted gross income	28.35	21.75	34.43	78.78	26.78	14.74	38.02	32.90	43.92	41.27	**	**
$1 under $5,000	16.38	22.83	--	--	47.81	59.00	--	--	93 59	93.63	--	--
$5,000 under $10,000	5.93	7.30	99.72	99.58	24.63	32.24	42.40	42.10	15.42	16.03	**	**
$10,000 under $15,000	5.19	6.56	35.94	41.81	22.51	34.87	31.35	43.49	10.36	12.20	99.99	99.99
$15,000 under $20,000	4.86	6.38	29.99	37.25	23.48	47.83	27.63	31.15	8.52	10.89	90.52	89.28
$20,000 under $25,000	4.34	5.86	24.39	23.26	28.65	43.62	27.23	29.79	8.38	9.93	70.69	84 04
$25,000 under $30,000	4.38	5.84	24.95	26.53	20.68	31.04	24.91	26.98	7.99	9 05	--	--
$30,000 under $40,000	3.19	4.66	17.33	19.82	18.39	34.45	18.22	21.08	6.67	7.65	50.90	81 60
$40,000 under $50,000	3.56	4.74	13.41	17.58	18.12	58.82	17.61	24.00	6.64	7.70	31.57	40.68
$50,000 under $75,000	2.78	3.75	8.06	9.04	14.76	24.00	12.84	15.63	5.20	6.27	30.56	52 19
$75,000 under $100,000	4.10	4.58	8.17	8.67	24.91	42.80	18.20	20.49	6.43	7.72	39.20	51 81
$100,000 under $200,000	2.55	2.71	4.17	4.44	18.50	36.71	10.36	12.01	3.58	5.94	32.80	40.46
$200,000 under $500,000	2.66	3.03	3.63	3.94	15.14	25.48	7.98	9.26	3.34	5 97	28.50	35 10
$500,000 under $1,000,000	2.86	3.77	4.12	4.70	16.70	30.04	6.93	9.01	3.21	3 74	33 95	45.63
$1,000,000 or more	1.67	2.29	2.63	3.32	8.41	43.64	3.44	4.30	1.68	2 32	18.56	34.91
Nontaxable returns, total	**1.90**	**2.95**	**22.50**	**20.41**	**13.59**	**24.69**	**18.88**	**16.42**	**4.98**	**5.65**	**39.73**	**64.84**

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	**0.25**	**0.33**	**1.42**	**1.48**	**0.58**	**0.57**	**0.29**	**0.29**	**0.26**	**0.22**	**0.26**	**0.25**
No adjusted gross income	--	--	--	--	--	--	2.93	2.94	--	--	61.27	81.58
$1 under $5,000	1.41	1.59	5.38	5.50	10.46	12.90	2.27	2.27	3.24	4.55	3.27	5.57
$5,000 under $10,000	1.43	1.43	3.28	3.33	5.97	8.22	1.67	1.67	2.20	2.67	2.19	3.35
$10,000 under $15,000	1.53	1.51	3.33	3.48	4.87	5.59	1.64	1.64	1.71	2.06	1.71	2.13
$15,000 under $20,000	1.74	1.72	4.01	4.21	4.15	4.89	1.78	1.78	1.67	1.96	1.67	1.95
$20,000 under $25,000	2.00	1.99	4.85	5.09	3.87	4.11	1.97	1.97	1.79	2.00	1.79	2.00
$25,000 under $30,000	2.35	2.33	6.45	6.87	3.56	3.89	2.21	2.21	1.96	2.13	1.96	2.14
$30,000 under $40,000	1.63	1.67	5.29	5.62	2.23	2.43	1.45	1.45	1.15	1.22	1.15	1.26
$40,000 under $50,000	2.41	2.45	6.30	6.60	2.15	2.36	1.73	1.73	1.47	1.51	1.47	1.57
$50,000 under $75,000	2.69	2.71	6.34	6.76	1.38	1.53	1.32	1.32	1.13	1.12	1.13	1.15
$75,000 under $100,000	6.28	6.35	12.15	12.86	2.03	2.24	2.11	2.11	1 87	1.90	1.87	1.93
$100,000 under $200,000	7.06	7.20	10.25	9.83	1.62	1.65	1.77	1.82	1.55	1.35	1.55	1.32
$200,000 under $500,000	7.25	7.29	13.46	13.70	1.56	1.66	1.73	3.76	1.50	1.26	1.50	1.24
$500,000 under $1,000,000	5.69	5.79	14.95	16.61	1.22	1.65	1.38	--	1.14	1.15	1.14	1.16
$1,000,000 or more	3.55	3.60	8.21	8.50	0.62	0.57	0.75	--	0 58	0.35	0.58	0.36
Taxable returns, total	**0.52**	**0.55**	**1.70**	**1.77**	**0.60**	**0.55**	**0.38**	**0.39**	**0.28**	**0.23**	**0.28**	**0.25**
No adjusted gross income	--	--	--	--	--	--	19.67	19.54	--	--	70.18	88.28
$1 under $5,000	3.29	4.15	49.98	51.09	46.50	59.54	48.07	48.07	3.28	4.56	3.28	5.58
$5,000 under $10,000	2.25	2.27	5.45	5.50	13.56	14.78	2.56	2.56	2.22	2.68	2.22	3.37
$10,000 under $15,000	2.05	2.05	3.88	4.04	6.91	7.06	2.05	2.05	1.96	2.23	1.96	2.30
$15,000 under $20,000	2.04	2.03	4.06	4.26	5.19	5.33	2.00	2.00	1.89	2.10	1.89	2.10
$20,000 under $25,000	2.03	2.01	4.87	5.11	4.15	4.32	2.00	2.00	1.81	2.00	1.81	2.01
$25,000 under $30,000	2.35	2.33	6.45	6.87	3.68	3.78	2.22	2.22	1.96	2.14	1.96	2.14
$30,000 under $40,000	1.63	1.67	5.29	5.62	2.25	2.41	1.45	1.45	1.15	1.22	1 15	1.26
$40,000 under $50,000	2.41	2.45	6.30	6.60	2.16	2.29	1.73	1.73	1.47	1.51	1 47	1.57
$50,000 under $75,000	2.69	2.71	6.34	6.76	1.39	1.50	1.32	1.32	1.13	1.12	1 13	1.15
$75,000 under $100,000	6.28	6.36	12.15	12.86	2.04	2.24	2.11	2.11	1.87	1.90	1.87	1.93
$100,000 under $200,000	7.08	7.21	10.25	9.83	1.63	1.66	1.77	1.82	1.55	1.35	1.55	1.32
$200,000 under $500,000	7.26	7.30	13.46	13.70	1.56	1.68	1.74	3.76	1.50	1.26	1 50	1.24
$500,000 under $1,000,000	5.69	5.80	14.95	16.61	1.22	1.67	1.38	--	1.14	1.15	1.14	1.16
$1,000,000 or more	3.56	3.60	8.21	8.50	0.62	0.58	0.75	--	0.58	0.35	0 58	0.36
Nontaxable returns, total	**0.94**	**0.93**	**2.89**	**2.98**	**3.21**	**4.02**	**1.01**	**1.01**	**2.50**	**3.13**	**2.52**	**3.15**

** CV's not available because data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**20,393,132**	**253,420,938**	**20,333,295**	**253,007,553**	**6,053,380**	**413,385**	**20,393,132**	**71,544,919**	**15,972,286**	**37,526,306**
Under $5,000	6,459,555	16,052,071	6,399,718	15,948,591	1,559,186	103,480	6,459,555	17,419,545	2,212,656	5,196,999
$5,000 under $10,000	4,198,855	30,536,391	4,198,855	30,475,127	999,118	61,265	4,198,855	15,680,871	3,221,505	7,568,044
$10,000 under $15,000	3,031,780	37,408,349	3,031,780	37,361,820	767,918	46,529	3,031,780	11,527,246	2,986,902	7,018,221
$15,000 under $20,000	2,187,729	38,175,708	2,187,729	38,125,252	716,710	50,456	2,187,729	8,454,623	2,332,337	5,480,245
$20,000 under $25,000	1,663,227	37,040,057	1,663,227	36,994,047	613,576	46,010	1,663,227	6,426,701	1,772,930	4,165,637
$25,000 under $30,000	1,221,688	33,174,648	1,221,688	33,138,416	518,594	36,232	1,221,688	4,831,899	1,346,350	3,163,922
$30,000 under $40,000	1,171,045	40,096,310	1,171,045	40,052,410	600,046	43,901	1,171,045	4,935,929	1,412,404	3,318,982
$40,000 or more	459,253	20,937,404	459,253	20,911,891	278,233	25,514	459,253	2,268,105	687,203	1,614,257
Taxable returns, total	**14,666,590**	**237,442,811**	**14,666,590**	**237,065,803**	**5,416,693**	**377,009**	**14,666,590**	**55,276,168**	**12,842,118**	**30,173,402**
Under $5,000	1,560,768	4,953,410	1,560,768	4,880,906	1,057,134	72,503	1,560,768	4,437,384	-	-
$5,000 under $10,000	3,401,018	25,963,351	3,401,018	25,907,471	869,469	55,879	3,401,018	12,579,779	2,363,831	5,552,758
$10,000 under $15,000	3,001,861	37,101,924	3,001,861	37,055,411	762,931	46,514	3,001,861	11,341,749	2,927,064	6,877,603
$15,000 under $20,000	2,187,729	38,175,708	2,187,729	38,125,252	716,710	50,456	2,187,729	8,454,623	2,332,337	5,480,245
$20,000 under $25,000	1,663,227	37,040,057	1,663,227	36,994,047	613,576	46,010	1,663,227	6,426,701	1,772,930	4,165,637
$25,000 under $30,000	1,221,688	33,174,648	1,221,688	33,138,416	518,594	36,232	1,221,688	4,831,899	1,346,350	3,163,922
$30,000 under $40,000	1,171,045	40,096,310	1,171,045	40,052,410	600,046	43,901	1,171,045	4,935,929	1,412,404	3,318,982
$40,000 or more	459,253	20,937,404	459,253	20,911,891	278,233	25,514	459,253	2,268,105	687,203	1,614,257
Nontaxable returns, total	**5,726,543**	**15,978,127**	**5,666,705**	**15,941,750**	**636,687**	**36,377**	**5,726,543**	**16,268,750**	**3,130,168**	**7,352,903**

Size of adjusted gross income	All returns--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**14,746,373**	**151,993,415**	**14,666,590**	**24,098,063**	**19,894,476**	**29,895,154**	**17,824,191**	**6,395,959**	**2,244,820**	**598,868**
Under $5,000	1,635,565	516,190	1,560,768	77,844	6,025,732	1,024,960	5,965,894	950,741	189,486	3,625
$5,000 under $10,000	3,406,005	7,830,823	3,401,018	1,174,692	4,144,004	2,451,582	3,725,140	1,331,687	458,756	54,796
$10,000 under $15,000	3,001,861	18,882,573	3,001,861	2,833,109	3,021,807	3,777,967	2,647,821	1,042,658	378,972	97,800
$15,000 under $20,000	2,187,729	24,240,841	2,187,729	3,636,276	2,187,721	4,305,503	1,883,546	749,443	304,183	80,216
$20,000 under $25,000	1,663,227	26,447,720	1,663,227	3,967,028	1,663,227	4,575,376	1,362,793	683,898	300,434	75,550
$25,000 under $30,000	1,221,688	25,178,827	1,221,688	3,809,451	1,221,688	4,398,275	1,032,201	665,082	189,486	76,258
$30,000 under $40,000	1,171,045	31,841,399	1,171,045	5,494,940	1,171,045	6,035,655	881,631	676,771	289,414	136,056
$40,000 or more	459,253	17,055,042	459,253	3,104,723	459,253	3,325,835	325,164	295,678	134,088	74,567
Taxable returns, total	**14,666,590**	**151,993,241**	**14,666,590**	**24,098,063**	**14,487,068**	**28,867,341**	**12,416,783**	**5,368,146**	**2,244,820**	**598,868**
Under $5,000	1,560,768	516,026	1,560,768	77,844	1,431,120	316,043	1,371,282	241,824	189,486	3,625
$5,000 under $10,000	3,401,018	7,830,813	3,401,018	1,174,692	3,361,127	2,156,527	2,942,262	1,036,632	458,756	54,796
$10,000 under $15,000	3,001,861	18,882,573	3,001,861	2,833,109	2,991,888	3,754,126	2,617,902	1,018,818	378,972	97,800
$15,000 under $20,000	2,187,729	24,240,841	2,187,729	3,636,276	2,187,721	4,305,503	1,883,546	749,443	304,183	80,216
$20,000 under $25,000	1,663,227	26,447,720	1,663,227	3,967,028	1,663,227	4,575,376	1,362,793	683,898	300,434	75,550
$25,000 under $30,000	1,221,688	25,178,827	1,221,688	3,809,451	1,221,688	4,398,275	1,032,201	665,082	189,486	76,258
$30,000 under $40,000	1,171,045	31,841,399	1,171,045	5,494,940	1,171,045	6,035,655	881,631	676,771	289,414	136,056
$40,000 or more	459,253	17,055,042	459,253	3,104,723	459,253	3,325,835	325,164	295,678	134,088	74,567
Nontaxable returns, total	**79,784**	**175**	-	-	**5,407,408**	**1,027,812**	**5,407,408**	**1,027,812**	-	-

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**19,335,418**	**223,728,111**	**19,275,580**	**223,345,438**	**5,597,435**	**382,673**	**19,335,418**	**65,008,279**	**13,866,831**	**32,578,486**
Under $5,000	6,434,623	15,971,190	6,374,785	15,867,920	1,554,199	103,270	6,434,623	17,286,152	2,172,764	5,103,253
$5,000 under $10,000	4,139,018	30,054,847	4,139,018	29,994,625	984,158	60,223	4,139,018	15,309,877	3,101,830	7,286,807
$10,000 under $15,000	2,907,118	35,865,292	2,907,118	35,819,666	742,986	45,626	2,907,118	10,754,341	2,737,578	6,432,310
$15,000 under $20,000	2,043,121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4,800,587
$20,000 under $25,000	1,553,524	34,576,995	1,553,524	34,535,288	568,698	41,707	1,553,524	5,746,545	1,553,524	3,650,035
$25,000 under $30,000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4,058,995	1,097,026	2,578,010
$30,000 under $40,000	929,686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439,503	929,686	2,184,594
$40,000 or more	231,302	10,213,155	231,302	10,200,192	137,441	12,963	231,302	854,814	231,302	542,890
Taxable returns, total	**13,723,565**	**208,618,834**	**13,723,565**	**208,271,271**	**4,985,681**	**347,562**	**13,723,565**	**49,429,413**	**10,956,068**	**25,741,185**
Under $5,000	1,560,768	4,953,410	1,560,768	4,880,906	1,057,134	72,503	1,560,768	4,437,384	-	-
$5,000 under $10,000	3,401,018	25,963,351	3,401,018	25,907,471	869,469	55,879	3,401,018	12,579,779	2,363,831	5,552,758
$10,000 under $15,000	2,907,118	35,865,292	2,907,118	35,819,666	742,986	45,626	2,907,118	10,754,341	2,737,578	6,432,310
$15,000 under $20,000	2,043,121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4,800,587
$20,000 under $25,000	1,553,524	34,576,995	1,553,524	34,535,288	568,698	41,707	1,553,524	5,746,545	1,553,524	3,650,035
$25,000 under $30,000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4,058,995	1,097,026	2,578,010
$30,000 under $40,000	929,686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439,503	929,686	2,184,594
$40,000 or more	231,302	10,213,155	231,302	10,200,192	137,441	12,963	231,302	854,814	231,302	542,890
Nontaxable returns, total	**5,611,854**	**15,109,277**	**5,552,016**	**15,074,167**	**611,755**	**35,110**	**5,611,854**	**15,578,866**	**2,910,763**	**6,837,301**

Size of adjusted gross income	Returns of single persons--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**13,803,348**	**133,448,410**	**13,723,565**	**21,251,823**	**18,841,749**	**26,549,489**	**17,012,237**	**5,813,086**	**2,004,047**	**515,419**
Under $5,000	1,635,565	516,190	1,560,768	77,844	6,005,786	1,022,587	5,945,948	948,368	189,486	3,625
$5,000 under $10,000	3,406,005	7,830,823	3,401,018	1,174,692	4,084,166	2,424,127	3,665,302	1,304,232	458,756	54,796
$10,000 under $15,000	2,907,118	18,678,641	2,907,118	2,802,392	2,897,145	3,657,119	2,523,159	952,527	378,972	97,800
$15,000 under $20,000	2,043,121	23,293,110	2,043,121	3,494,067	2,043,113	4,089,922	1,738,938	676,072	304,183	80,216
$20,000 under $25,000	1,553,524	25,180,416	1,553,524	3,776,963	1,553,524	4,355,104	1,283,010	644,176	270,515	66,035
$25,000 under $30,000	1,097,026	23,061,687	1,097,026	3,491,887	1,097,026	4,036,989	947,431	612,130	149,594	67,028
$30,000 under $40,000	929,686	26,072,091	929,686	4,629,390	929,686	5,065,650	730,782	539,954	198,904	103,694
$40,000 or more	231,302	8,815,451	231,302	1,804,589	231,302	1,897,991	177,667	135,627	53,635	42,224
Taxable returns, total	**13,723,565**	**133,448,235**	**13,723,565**	**21,251,823**	**13,544,043**	**25,575,346**	**11,714,531**	**4,838,943**	**2,004,047**	**515,419**
Under $5,000	1,560,768	516,026	1,560,768	77,844	1,431,120	316,043	1,371,282	241,824	189,486	3,625
$5,000 under $10,000	3,401,018	7,830,813	3,401,018	1,174,692	3,361,127	2,156,527	2,942,262	1,036,632	458,756	54,796
$10,000 under $15,000	2,907,118	18,678,641	2,907,118	2,802,392	2,897,145	3,657,119	2,523,159	952,527	378,972	97,800
$15,000 under $20,000	2,043,121	23,293,110	2,043,121	3,494,067	2,043,113	4,089,922	1,738,938	676,072	304,183	80,216
$20,000 under $25,000	1,553,524	25,180,416	1,553,524	3,776,963	1,553,524	4,355,104	1,283,010	644,176	270,515	66,035
$25,000 under $30,000	1,097,026	23,061,687	1,097,026	3,491,887	1,097,026	4,036,989	947,431	612,130	149,594	67,028
$30,000 under $40,000	929,686	26,072,091	929,686	4,629,390	929,686	5,065,650	730,782	539,954	198,904	103,694
$40,000 or more	231,302	8,815,451	231,302	1,804,589	231,302	1,897,991	177,667	135,627	53,635	42,224
Nontaxable returns, total	**79,784**	**175**	-	-	**5,297,705**	**974,143**	**5,297,705**	**974,143**	-	-

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of married persons									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**1,057,714**	**29,692,827**	**1,057,714**	**29,662,114**	**455,945**	**30,713**	**1,057,714**	**6,536,639**	**2,105,455**	**4,947,820**
Under $5,000	*24,932	*80,881	*24,932	*80,671	*4,986	*209	*24,932	*133,393	*39,892	*93,746
$5,000 under $10,000	59,838	481,544	59,838	480,502	*14,959	*1,042	59,838	370,994	119,676	281,237
$10,000 under $15,000	124,662	1,543,056	124,662	1,542,154	*24,932	*903	124,662	772,904	249,324	585,911
$15,000 under $20,000	144,608	2,523,957	144,608	2,522,306	*39,892	*1,651	144,608	896,569	289,216	679,657
$20,000 under $25,000	109,703	2,463,062	109,703	2,458,758	*44,878	*4,303	109,703	680,156	219,405	515,602
$25,000 under $30,000	124,662	3,475,956	124,662	3,473,447	64,824	2,508	124,662	772,904	249,324	585,911
$30,000 under $40,000	241,359	8,400,122	241,359	8,392,576	120,680	7,546	241,359	1,496,427	482,718	1,134,388
$40,000 or more	227,950	10,724,249	227,950	10,711,699	140,793	12,551	227,950	1,413,292	455,901	1,071,366
Taxable returns, total	**943,025**	**28,823,978**	**943,025**	**28,794,531**	**431,013**	**29,446**	**943,025**	**5,846,755**	**1,886,050**	**4,432,217**
$10,000 under $15,000	94,743	1,236,632	94,743	1,235,744	*19,946	*888	94,743	587,407	189,486	445,293
$15,000 under $20,000	144,608	2,523,957	144,608	2,522,306	*39,892	*1,651	144,608	896,569	289,216	679,657
$20,000 under $25,000	109,703	2,463,062	109,703	2,458,758	*44,878	*4,303	109,703	680,156	219,405	515,602
$25,000 under $30,000	124,662	3,475,956	124,662	3,473,447	64,824	2,508	124,662	772,904	249,324	585,911
$30,000 under $40,000	241,359	8,400,122	241,359	8,392,576	120,680	7,546	241,359	1,496,427	482,718	1,134,388
$40,000 or more	227,950	10,724,249	227,950	10,711,699	140,793	12,551	227,950	1,413,292	455,901	1,071,366
Nontaxable returns, total	**114,689**	**868,849**	**114,689**	**867,583**	***24,932**	***1,267**	**114,689**	**689,884**	**219,405**	**515,602**

Size of adjusted gross income	Joint returns of married persons--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**943,025**	**18,545,005**	**943,025**	**2,846,240**	**1,052,728**	**3,345,664**	**811,954**	**582,873**	**240,773**	**83,449**
Under $5,000	-	-	-	-	*19,946	*2,374	*19,946	*2,374	-	-
$5,000 under $10,000	-	-	-	-	59,838	27,456	59,838	27,456	-	-
$10,000 under $15,000	94,743	203,932	94,743	30,717	124,662	120,847	124,662	90,131	-	-
$15,000 under $20,000	144,608	947,730	144,608	142,209	144,608	215,580	144,608	73,371	-	-
$20,000 under $25,000	109,703	1,267,304	109,703	190,065	109,703	220,273	79,784	39,722	*29,919	*9,514
$25,000 under $30,000	124,662	2,117,140	124,662	317,564	124,662	361,285	84,770	52,951	*39,892	*9,230
$30,000 under $40,000	241,359	5,769,308	241,359	865,551	241,359	970,006	150,849	136,817	90,510	32,362
$40,000 or more	227,950	8,239,591	227,950	1,300,135	227,950	1,427,844	147,497	160,051	80,453	32,342
Taxable returns, total	**943,025**	**18,545,005**	**943,025**	**2,846,240**	**943,025**	**3,291,995**	**702,252**	**529,203**	**240,773**	**83,449**
$10,000 under $15,000	94,743	203,932	94,743	30,717	94,743	97,007	94,743	66,290	-	-
$15,000 under $20,000	144,608	947,730	144,608	142,209	144,608	215,580	144,608	73,371	-	-
$20,000 under $25,000	109,703	1,267,304	109,703	190,065	109,703	220,273	79,784	39,722	*29,919	*9,514
$25,000 under $30,000	124,662	2,117,140	124,662	317,564	124,662	361,285	84,770	52,951	*39,892	*9,230
$30,000 under $40,000	241,359	5,769,308	241,359	865,551	241,359	970,006	150,849	136,817	90,510	32,362
$40,000 or more	227,950	8,239,591	227,950	1,300,135	227,950	1,427,844	147,497	160,051	80,453	32,342
Nontaxable returns, total	-	-	-	-	**109,703**	**53,669**	**109,703**	**53,669**	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**27,850,427**	**496,119,486**	**25,238,227**	**441,100,346**	**9,684,653**	**10,402,462**	**122,800**	**181,196**	**2,248,916**	**1,770,797**
Under $5,000	3,708,290	9,700,429	3,176,975	8,085,277	988,086	724,676	*14,864	*8,997	279,570	144,184
$5,000 under $10,000	5,066,032	38,861,467	4,390,127	30,920,069	1,282,662	1,566,290	*19,848	*14,157	298,822	229,443
$10,000 under $15,000	5,205,568	64,867,870	4,530,511	52,804,355	1,466,749	2,489,888	*21,626	*46,364	333,278	353,751
$15,000 under $20,000	4,064,430	70,559,915	3,705,410	60,743,179	1,301,800	1,893,621	*13,653	*26,191	286,433	310,300
$20,000 under $25,000	3,031,994	67,922,068	2,825,441	60,275,520	1,072,563	1,181,405	*18,092	*56,039	322,056	242,107
$25,000 under $30,000	2,134,063	58,196,814	2,066,708	53,625,036	881,509	652,240	*6,756	*2,387	180,900	178,294
$30,000 under $40,000	2,661,927	91,706,303	2,616,931	86,461,974	1,390,050	811,665	*16,780	*13,619	288,103	168,723
$40,000 or more	1,978,122	94,304,620	1,926,124	88,184,936	1,301,235	1,082,677	*11,180	*13,442	259,755	143,995
Taxable returns, total	**16,186,363**	**392,944,669**	**14,390,731**	**346,580,426**	**7,842,996**	**8,883,213**	**95,346**	**166,253**	**1,933,748**	**1,595,914**
Under $5,000	544,358	1,289,265	370,752	858,156	464,194	324,944	*3,404	*1,634	175,097	77,809
$5,000 under $10,000	1,339,471	10,768,048	1,019,161	7,006,307	642,625	846,782	*15,199	*10,910	153,556	143,653
$10,000 under $15,000	2,034,265	25,708,067	1,462,472	16,443,410	1,022,159	2,113,784	*14,809	*43,457	278,062	332,584
$15,000 under $20,000	2,579,144	45,586,218	2,220,124	36,202,977	1,099,297	1,872,898	*9,125	*24,765	279,625	308,772
$20,000 under $25,000	2,925,224	65,650,334	2,718,671	58,062,572	1,045,331	1,178,280	*18,092	*56,039	318,652	242,084
$25,000 under $30,000	2,123,851	57,931,814	2,056,496	53,360,093	878,105	652,183	*6,756	*2,387	180,900	178,294
$30,000 under $40,000	2,661,927	91,706,303	2,616,931	86,461,974	1,390,050	811,665	*16,780	*13,619	288,103	168,723
$40,000 or more	1,978,122	94,304,620	1,926,124	88,184,936	1,301,235	1,082,677	*11,180	*13,442	259,755	143,995
Nontaxable returns, total	**11,664,063**	**103,174,817**	**10,847,496**	**94,519,921**	**1,841,658**	**1,519,249**	**27,454**	**14,943**	**315,168**	**174,883**

Size of adjusted gross income	IRA distributions				Pensions and annuities				Social security benefits	
	Total		In AGI		Total		In AGI		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**733,917**	**3,080,007**	**642,013**	**2,181,214**	**3,610,173**	**34,621,758**	**3,469,014**	**31,170,881**	**1,943,121**	**18,493,565**
Under $5,000	24,491	35,395	23,246	31,366	186,468	663,824	158,904	332,284	261,422	1,991,678
$5,000 under $10,000	136,287	307,660	119,057	232,351	765,304	3,969,203	752,841	3,816,801	478,649	4,330,515
$10,000 under $15,000	120,909	419,140	109,114	292,532	840,110	7,091,744	820,502	6,689,928	368,329	3,930,961
$15,000 under $20,000	155,459	967,695	139,474	511,202	606,972	6,432,657	592,720	6,084,933	272,128	2,918,890
$20,000 under $25,000	106,350	451,886	100,577	405,345	413,739	5,004,866	406,931	4,756,612	194,242	1,986,045
$25,000 under $30,000	61,487	341,782	47,324	228,783	229,832	2,912,385	221,900	2,696,812	121,820	1,146,889
$30,000 under $40,000	55,997	253,445	51,521	240,228	295,058	3,590,379	267,116	3,202,492	134,838	1,073,946
$40,000 or more	72,936	303,004	51,699	239,407	272,690	4,956,701	248,100	3,591,017	111,693	1,114,641
Taxable returns, total	**592,649**	**2,789,462**	**511,167**	**1,945,807**	**2,822,792**	**30,682,867**	**2,725,065**	**27,700,459**	**1,351,362**	**13,036,851**
Under $5,000	-	-	-	-	*8,053	*16,812	*8,053	*16,812	25,735	144,511
$5,000 under $10,000	43,087	92,273	35,034	68,073	351,515	1,995,700	351,515	1,960,107	212,612	1,757,296
$10,000 under $15,000	98,578	381,914	86,783	255,307	668,842	5,873,579	652,637	5,487,141	295,116	3,047,391
$15,000 under $20,000	154,214	965,158	138,229	508,665	591,117	6,339,809	576,866	5,996,828	255,304	2,766,132
$20,000 under $25,000	106,350	451,886	100,577	405,345	405,686	4,997,503	398,878	4,749,249	194,242	1,986,045
$25,000 under $30,000	61,487	341,782	47,324	228,783	229,832	2,912,385	221,900	2,696,812	121,820	1,146,889
$30,000 under $40,000	55,997	253,445	51,521	240,228	295,058	3,590,379	267,116	3,202,492	134,838	1,073,946
$40,000 or more	72,936	303,004	51,699	239,407	272,690	4,956,701	248,100	3,591,017	111,693	1,114,641
Nontaxable returns, total	**141,268**	**290,545**	**130,846**	**235,407**	**787,380**	**3,938,891**	**743,949**	**3,470,422**	**591,759**	**5,456,714**

Footnotes at end of table

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Social security benefits--cont.		Unemployment compensation		Total income		Statutory adjustments			
	In AGI						Total		Primary IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**425,289**	**1,049,809**	**4,027,001**	**9,457,775**	**27,831,831**	**497,133,284**	**721,353**	**1,013,798**	**669,609**	**820,703**
Under $5,000	*2,491	*3,541	260,613	382,017	3,689,694	9,703,344	*8,053	*2,915	*6,808	*1,297
$5,000 under $10,000	*9,298	*29,046	901,975	2,109,330	5,066,032	38,903,331	38,542	41,864	38,542	41,864
$10,000 under $15,000	*3,404	*21,316	930,914	2,331,126	5,205,568	64,982,897	77,448	115,027	72,920	105,972
$15,000 under $20,000	*3,404	*5,657	561,338	1,208,304	4,064,430	70,757,197	140,464	197,282	133,377	185,340
$20,000 under $25,000	74,345	60,136	432,657	1,180,740	3,031,994	68,101,865	129,361	179,797	120,760	146,488
$25,000 under $30,000	86,939	103,118	316,257	872,250	2,134,063	58,356,534	104,546	159,720	103,423	119,737
$30,000 under $40,000	133,714	327,742	330,840	736,659	2,661,927	91,949,484	154,354	243,180	142,012	177,332
$40,000 or more	111,693	499,252	292,406	637,348	1,978,122	94,378,632	68,586	74,012	51,768	42,672
Taxable returns, total	**422,798**	**1,046,268**	**2,514,623**	**6,161,392**	**16,186,363**	**393,913,478**	**685,527**	**968,810**	**636,152**	**782,070**
Under $5,000	-	-	*13,616	*12,326	544,358	1,290,048	*3,404	*783	*3,404	*783
$5,000 under $10,000	*9,298	*29,046	309,515	752,631	1,339,471	10,806,600	36,052	38,552	36,052	38,552
$10,000 under $15,000	*3,404	*21,316	446,548	1,139,096	2,034,265	25,792,637	58,059	84,570	54,655	77,762
$15,000 under $20,000	*3,404	*5,657	387,644	878,615	2,579,144	45,774,412	131,166	188,194	124,079	178,743
$20,000 under $25,000	74,345	60,136	417,795	1,132,466	2,925,224	65,830,131	129,361	179,797	120,760	146,488
$25,000 under $30,000	86,939	103,118	316,257	872,250	2,123,851	58,091,534	104,546	159,720	103,423	119,737
$30,000 under $40,000	133,714	327,742	330,840	736,659	2,661,927	91,949,484	154,354	243,180	142,012	177,332
$40,000 or more	111,693	499,252	292,406	637,348	1,978,122	94,378,632	68,586	74,012	51,768	42,672
Nontaxable returns, total	***2,491**	***3,541**	**1,512,378**	**3,296,383**	**11,645,467**	**103,219,806**	**35,826**	**44,989**	**33,457**	**38,632**

Size of adjusted gross income	Statutory adjustments--cont.		Basic standard deduction		Additional standard deduction		Exemptions		Taxable income	
	Secondary IRA payments									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**151,516**	**193,096**	**27,831,831**	**140,800,455**	**3,170,423**	**3,301,724**	**65,010,105**	**152,690,443**	**19,234,630**	**238,034,464**
Under $5,000	*1,245	*1,619	3,689,694	14,889,010	263,602	251,904	6,089,118	14,290,698	544,358	348,177
$5,000 under $10,000	-	-	5,066,032	24,766,817	868,867	850,319	10,539,026	24,749,868	1,397,340	2,835,912
$10,000 under $15,000	*4,528	*9,056	5,205,568	26,494,292	834,212	886,628	11,795,719	27,703,902	3,678,822	13,598,723
$15,000 under $20,000	*8,332	*11,941	4,064,430	21,138,030	538,046	593,860	9,841,919	23,120,399	3,838,640	26,136,558
$20,000 under $25,000	*21,640	*33,308	3,031,994	15,836,537	301,149	338,901	7,525,038	17,679,243	3,011,570	34,087,269
$25,000 under $30,000	22,520	39,983	2,134,063	11,393,450	119,081	133,664	5,829,422	13,684,857	2,123,851	33,007,142
$30,000 under $40,000	58,206	65,848	2,661,927	14,653,926	129,124	129,496	7,441,989	17,485,826	2,661,927	59,437,055
$40,000 or more	35,045	31,340	1,978,122	11,628,392	116,342	116,951	5,947,874	13,975,649	1,978,122	68,583,628
Taxable returns, total	**147,902**	**186,739**	**16,186,363**	**79,941,191**	**2,219,488**	**2,303,905**	**34,570,157**	**81,204,768**	**16,186,363**	**229,494,804**
Under $5,000	-	-	544,358	934,961	*6,808	*6,127	-	-	544,358	348,177
$5,000 under $10,000	-	-	1,339,471	4,869,642	374,761	343,254	1,183,940	2,779,327	1,339,471	2,775,824
$10,000 under $15,000	*3,404	*6,808	2,034,265	8,678,333	648,004	654,209	2,674,323	6,282,141	2,034,265	10,093,384
$15,000 under $20,000	*7,087	*9,451	2,579,144	12,629,539	524,220	581,301	4,621,807	10,855,179	2,579,144	21,520,199
$20,000 under $25,000	*21,640	*33,308	2,925,224	15,216,263	301,149	338,901	6,966,115	16,365,774	2,925,224	33,729,396
$25,000 under $30,000	22,520	39,983	2,123,851	11,330,136	119,081	133,664	5,734,109	13,460,872	2,123,851	33,007,142
$30,000 under $40,000	58,206	65,848	2,661,927	14,653,926	129,124	129,496	7,441,989	17,485,826	2,661,927	59,437,055
$40,000 or more	35,045	31,340	1,978,122	11,628,392	116,342	116,951	5,947,874	13,975,649	1,978,122	68,583,628
Nontaxable returns, total	***3,614**	***6,356**	**11,645,467**	**60,859,264**	**950,935**	**997,819**	**30,439,948**	**71,485,675**	**3,048,267**	**8,539,660**

Footnotes at end of table

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on sample--money amounts are in thousands of dollars)

Size of adjusted gross income	Child care credit		Earned income credit used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**1,964,621**	**879,435**	**4,298,324**	**1,672,998**	**16,186,363**	**34,490,786**
Under $5,000	-	-	-	-	544,358	52,885
$5,000 under $10,000	-	-	37,444	5,790	1,339,471	416,149
$10,000 under $15,000	343,807	109,726	1,422,050	414,428	2,034,265	1,506,349
$15,000 under $20,000	381,582	167,670	1,961,667	1,048,771	2,579,144	2,697,838
$20,000 under $25,000	447,720	237,628	877,163	204,009	2,925,224	4,671,419
$25,000 under $30,000	231,753	128,157	-	-	2,123,851	4,854,062
$30,000 under $40,000	292,804	105,085	-	-	2,661,927	9,229,236
$40,000 or more	266,955	131,169	-	-	1,978,122	11,062,847
Taxable returns, total	**1,298,346**	**599,508**	**1,595,109**	**678,785**	**16,186,363**	**34,490,786**
Under $5,000	-	-	-	-	544,358	52,885
$5,000 under $10,000	-	-	-	-	1,339,471	416,149
$10,000 under $15,000	-	-	-	-	2,034,265	1,506,349
$15,000 under $20,000	113,578	40,642	763,444	485,276	2,579,144	2,697,838
$20,000 under $25,000	393,256	194,455	831,665	193,508	2,925,224	4,671,419
$25,000 under $30,000	231,753	128,157	-	-	2,123,851	4,854,062
$30,000 under $40,000	292,804	105,085	-	-	2,661,927	9,229,236
$40,000 or more	266,955	131,169	-	-	1,978,122	11,062,847
Nontaxable returns, total	**666,276**	**279,927**	**2,703,215**	**994,213**	-	-

Size of adjusted gross income	Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**25,200,849**	**47,012,447**	**23,127,218**	**24,453,623**	**3,888,365**	**1,648,538**
Under $5,000	2,654,840	380,827	3,007,364	1,340,805	300,174	30,056
$5,000 under $10,000	4,222,987	1,834,614	4,546,560	5,348,030	298,622	55,272
$10,000 under $15,000	4,698,853	3,949,487	4,592,539	6,632,781	526,711	171,520
$15,000 under $20,000	3,892,814	5,563,675	3,533,021	4,080,177	478,201	167,918
$20,000 under $25,000	2,980,017	6,396,125	2,484,227	2,080,783	526,272	204,853
$25,000 under $30,000	2,126,114	5,944,333	1,644,547	1,348,769	478,232	225,686
$30,000 under $40,000	2,654,514	10,731,509	1,956,741	1,912,288	688,425	357,816
$40,000 or more	1,970,709	12,211,875	1,362,221	1,709,992	591,728	435,417
Taxable returns, total	**15,260,346**	**41,675,097**	**12,112,538**	**9,603,311**	**3,884,961**	**1,648,511**
Under $5,000	306,462	52,417	237,375	33,221	300,174	30,056
$5,000 under $10,000	1,117,117	662,827	1,029,054	351,622	295,218	55,245
$10,000 under $15,000	1,776,297	1,863,138	1,464,216	688,840	526,711	171,520
$15,000 under $20,000	2,442,693	3,946,795	2,051,139	1,631,489	478,201	167,918
$20,000 under $25,000	2,876,651	6,269,582	2,377,457	1,934,471	526,272	204,853
$25,000 under $30,000	2,115,902	5,936,953	1,634,335	1,341,389	478,232	225,686
$30,000 under $40,000	2,654,514	10,731,509	1,956,741	1,912,288	688,425	357,816
$40,000 or more	1,970,709	12,211,875	1,362,221	1,709,992	591,728	435,417
Nontaxable returns, total	**9,940,503**	**5,337,350**	**11,014,680**	**14,850,312**	***3,404**	***27**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income[1]

(All figures are estimates based on samples--money amour.ts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**14,090,838**	**300,520,729**	**13,850,494**	**285,057,114**	**3,220,913**	**1,852,643**	**61,360**	**329,624**	**819,908**	**1,066,669**
Under $5,000	1,276,236	3,935,316	1,250,555	4,188,297	99,456	23,620	*1,253	*1,190	20,276	7,142
$5,000 under $10,000	2,708,667	20,754,319	2,651,311	19,538,341	237,814	112,711	-	-	29,168	18,953
$10,000 under $15,000	2,865,591	35,612,026	2,806,479	33,717,693	301,310	239,250	*7,139	*3,820	63,979	63,471
$15,000 under $20,000	1,994,974	34,626,328	1,964,584	33,393,284	269,212	150,494	*322	*2,007	57,665	17,569
$20,000 under $25,000	1,195,639	26,642,141	1,183,463	25,753,099	258,227	142,395	*2,490	*1,662	58,188	76,852
$25,000 under $30,000	998,949	27,144,203	982,721	25,998,805	307,325	93,892	-	-	51,967	59,572
$30,000 under $35,000	700,271	22,701,522	689,801	21,769,825	289,564	76,059	*5,652	*10,768	61,516	37,752
$35,000 under $40,000	582,418	21,874,019	574,760	20,988,393	283,211	107,003	*6,723	*20,487	68,478	78,290
$40,000 under $45,000	414,260	17,589,992	412,814	17,019,010	222,737	65,271	*2,116	*31,128	39,044	36,017
$45,000 under $50,000	369,286	17,543,599	365,926	16,713,933	236,222	94,829	*5,591	*5,308	80,078	38,243
$50,000 under $55,000	239,427	12,520,034	238,150	12,100,642	145,385	46,547	-	-	56,452	22,636
$55,000 under $60,000	159,011	9,122,128	156,441	8,630,562	96,041	72,489	*3,465	*2,272	26,636	11,244
$60,000 under $75,000	334,203	22,260,191	328,100	20,942,678	255,462	179,259	6,692	17,988	99,068	152,422
$75,000 under $100,000	185,471	15,969,981	182,062	15,060,023	158,550	192,364	*7,213	*73,680	68,697	114,797
$100,000 under $200,000	53,352	7,000,613	51,285	5,977,366	47,636	85,708	8,176	40,998	27,795	157,945
$200,000 under $500,000	11,620	3,193,036	10,767	2,227,172	11,301	69,406	3,755	42,870	9,626	89,162
$500,000 under $1,000,000	941	631,231	839	365,887	941	52,625	442	25,027	765	30,473
$1,000,000 or more	520	1,400,050	435	672,104	520	48,719	331	50,420	510	54,132
Taxable returns, total	**7,833,229**	**238,363,383**	**7,658,353**	**225,195,868**	**2,757,211**	**1,719,012**	**56,701**	**328,199**	**752,015**	**1,039,854**
Nontaxable returns, total	**6,257,609**	**62,157,347**	**6,192,142**	**59,861,247**	**463,702**	**133,631**	*4,659	*1,425	**67,893**	**26,815**

Size of adjusted gross income	State income tax refunds		Business or profession				Sales of capital assets			
			Net income		Net loss		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**1,352,372**	**667,941**	**550,796**	**2,927,262**	**335,956**	**1,405,780**	**433,556**	**1,869,423**	**141,193**	**202,893**
Under $5,000	5,790	6,328	27,654	69,713	10,891	55,614	15,915	9,247	*3,140	*7,167
$5,000 under $10,000	*20,341	*3,396	92,500	351,070	20,380	167,870	28,092	9,147	*6,674	*16,455
$10,000 under $15,000	22,878	7,100	65,557	227,398	50,888	193,585	42,164	18,749	*16,275	*11,013
$15,000 under $20,000	59,643	23,504	74,216	310,122	45,967	137,184	21,028	36,951	*8,365	*19,677
$20,000 under $25,000	88,584	33,553	18,008	115,726	21,881	215,327	21,788	84,378	*8,876	*5,971
$25,000 under $30,000	123,668	43,363	47,520	179,876	35,106	131,150	25,500	63,829	*7,133	*16,552
$30,000 under $35,000	128,795	55,992	58,801	259,619	17,491	72,657	37,767	113,793	*7,574	*11,034
$35,000 under $40,000	144,985	63,101	21,671	121,904	36,516	75,583	24,171	24,499	*17,199	*17,905
$40,000 under $45,000	140,413	66,784	31,763	85,559	22,686	71,198	*17,772	*40,003	*9,294	*13,919
$45,000 under $50,000	132,486	53,405	34,743	130,447	*12,736	*51,413	37,697	40,208	*12,855	*13,299
$50,000 under $55,000	101,780	55,423	14,413	66,637	*18,102	*83,269	35,973	55,862	*5,333	*1,339
$55,000 under $60,000	59,040	39,818	*1,256	*37,347	*8,259	*29,161	*15,248	*47,911	*7,258	*13,886
$60,000 under $75,000	173,471	99,415	30,691	189,283	*21,676	*22,606	55,504	180,185	13,868	20,657
$75,000 under $100,000	114,751	67,515	23,020	372,568	*10,369	*66,459	31,037	113,598	*8,581	*11,954
$100,000 under $200,000	31,426	35,165	6,093	244,570	*2,506	*28,187	15,160	295,009	6,575	16,620
$200,000 under $500,000	3,560	7,008	2,641	116,954	*462	*2,417	7,606	403,082	1,983	4,853
$500,000 under $1,000,000	482	2,702	*181	*29,045	*11	*1,466	758	55,677	*87	*261
$1,000,000 or more	277	4,371	70	19,422	*27	*633	376	277,299	122	331
Taxable returns, total	**1,269,606**	**633,782**	**327,379**	**2,156,910**	**252,002**	**969,677**	**377,697**	**1,797,370**	**124,064**	**170,104**
Nontaxable returns, total	**82,765**	**34,159**	**223,418**	**770,352**	**83,954**	**436,102**	**55,859**	**72,053**	**17,129**	**32,789**

Footnotes at end of table.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**114,999**	**392,499**	**905,436**	**5,753,121**	**373,006**	**-1,105,155**	***14,265**	***17,782**	**110,008**	**636,842**
Under $5,000	**	**	16,429	59,177	10,049	-64,719	*254	-*523	5,477	-74,129
$5,000 under $10,000	**17,664	**29,825	80,026	298,424	16,353	-37,441	-	-	*5,124	-*9,473
$10,000 under $15,000	19,996	50,144	145,238	758,881	24,801	-37,570	*1,245	*6,544	*13,038	-*6,733
$15,000 under $20,000	*11,687	*43,027	105,129	556,317	25,693	-95,900	-	-	*6,577	-*53,246
$20,000 under $25,000	*9,298	*28,973	77,490	475,177	32,425	-86,893	-	-	*1,245	*22,554
$25,000 under $30,000	*10,360	*14,539	94,343	696,466	20,188	-88,484	*3,352	*654	*9,137	-*10,570
$30,000 under $35,000	*3,529	*16,776	83,337	526,893	52,692	-144,408	*1,124	*1,771	*8,319	*26,934
$35,000 under $40,000	*9,110	*16,406	78,699	485,290	31,729	-60,993	*3,352	*379	*4,476	-*18,626
$40,000 under $45,000	*2,107	*8,461	31,086	208,105	20,701	-30,001	-	-	*10,067	-*6,402
$45,000 under $50,000	*10,264	*42,032	51,264	378,782	26,926	-104,007	-	-	*9,887	*22,383
$50,000 under $55,000	*1,124	*4,944	34,532	251,285	25,004	-94,666	-	-	*3,770	-*25,466
$55,000 under $60,000	*895	*17,905	26,317	164,994	14,781	-69,658	-	-	*6,266	*61,723
$60,000 under $75,000	*9,050	*46,173	55,911	534,289	25,344	-189,468	*2,521	*4,285	*7,908	*27,336
$75,000 under $100,000	*8,073	*42,184	17,914	198,827	30,220	-65,557	*2,408	*4,624	*4,370	-*2,745
$100,000 under $200,000	*1,315	*9,821	6,205	117,129	13,009	5,144	-	-	7,575	126,831
$200,000 under $500,000	*475	*13,868	1,399	39,068	2,678	40,680	*8	*48	5,688	191,393
$500,000 under $1,000,000	*40	*6,765	*48	*224	*251	*5,344	-	-	698	84,725
$1,000,000 or more	*10	*653	67	3,793	162	13,442	-	-	383	280,355
Taxable returns, total	**81,202**	**333,235**	**725,186**	**5,182,874**	**329,533**	**-954,299**	***14,010**	***18,305**	**84,097**	**773,591**
Nontaxable returns, total	**33,797**	**59,264**	**180,250**	**570,247**	**43,473**	**-150,856**	***254**	**-*523**	**25,910**	**-136,749**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**7,159**	**44,274**	**90,189**	**-467,606**	**1,677,274**	**3,542,895**	**135,152**	**489,861**	**305,619**	**622,376**
Under $5,000	-	-	*2,835	-*84,634	74,005	61,986	*1,245	*2,491	*7,588	*10,260
$5,000 under $10,000	-	-	*6,982	-*17,922	320,721	662,327	-	-	38,486	39,542
$10,000 under $15,000	*3,404	*306	8,061	-40,498	416,027	807,601	-	-	29,974	55,592
$15,000 under $20,000	-	-	12,593	-60,168	273,668	514,067	*1,124	*1,226	27,927	53,501
$20,000 under $25,000	-	-	*11,022	-*72,392	120,054	295,101	15,980	10,117	23,228	40,103
$25,000 under $30,000	-	-	*4,673	-*18,476	86,788	281,815	15,816	21,321	37,991	37,554
$30,000 under $35,000	-	-	*5,653	-*30,727	67,159	113,979	20,348	46,530	25,079	25,410
$35,000 under $40,000	-	-	*1,537	-*10,798	67,245	151,486	15,008	49,875	21,078	37,966
$40,000 under $45,000	-	-	*6,568	-*31,131	70,759	216,192	*12,103	*40,850	*16,870	*10,954
$45,000 under $50,000	-	-	*12,235	*14,894	45,941	174,527	*10,256	*36,966	*17,240	*24,883
$50,000 under $55,000	-	-	*5,042	-*46,920	40,811	77,432	*8,060	*51,883	*10,572	*85,388
$55,000 under $60,000	-	-	*935	-*3,916	31,788	60,939	*8,834	*65,060	*8,723	*8,262
$60,000 under $75,000	*2,570	*24,833	*5,076	-*37,148	49,272	108,569	15,429	97,446	24,632	56,673
$75,000 under $100,000	-	-	*6,198	-*19,438	*8,444	*10,540	*6,631	*36,389	*10,089	*38,052
$100,000 under $200,000	*653	*2,800	*763	-*11,276	*4,586	*6,296	3,331	20,919	4,796	69,722
$200,000 under $500,000	*509	*12,385	*8	*2,974	-	-	*793	*7,072	1,150	2,803
$500,000 under $1,000,000	*8	*21	**10	-**31	-	-	*128	*1,231	*63	*3,475
$1,000,000 or more	*15	*3,928	**	**	*8	*38	66	486	132	22,236
Taxable returns, total	**3,755**	**43,968**	**73,185**	**-336,090**	**837,836**	**1,825,819**	**133,905**	**487,358**	**219,172**	**492,378**
Nontaxable returns, total	***3,404**	***306**	**17,004**	**-131,516**	**839,438**	**1,717,076**	***1,247**	***2,502**	**86,447**	**129,999**

Footnotes at end of table.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**764,226**	**988,617**	**170,705**	**195,180**	**51,831**	**69,772**	**503,929**	**200,371**	**11,601**	**97,006**
Under $5,000	33,264	21,152	*6,927	*7,560	-	-	25,186	4,795	-	-
$5,000 under $10,000	103,975	40,677	*9,626	*3,824	*1,115	*1,393	85,181	26,571	-	-
$10,000 under $15,000	81,748	30,061	*6,335	*4,432	*322	*362	59,722	16,488	-	-
$15,000 under $20,000	101,089	80,508	*18,345	*26,723	-	-	71,168	24,810	-	-
$20,000 under $25,000	41,824	64,994	*13,361	*13,418	*2,490	*3,735	18,041	8,968	-	-
$25,000 under $30,000	78,276	86,279	34,250	27,770	*4,459	*7,300	36,146	12,743	*147	*441
$30,000 under $35,000	82,882	111,591	35,176	39,494	*8,008	*13,378	51,401	20,291	*681	*1,519
$35,000 under $40,000	43,803	67,114	*14,296	*16,488	*12,295	*14,445	19,442	8,561	*1,115	*1,611
$40,000 under $45,000	43,538	56,823	*8,723	*11,078	*4,247	*704	26,091	6,101	*322	*3,219
$45,000 under $50,000	45,499	33,941	*5,099	*7,261	*6,746	*5,437	34,286	11,696	-	-
$50,000 under $55,000	20,174	23,208	*3,506	*7,012	*154	*307	16,822	5,761	-	-
$55,000 under $60,000	*10,460	*14,469	*2,157	*4,314	*327	*655	*1,256	*2,362	-	-
$60,000 under $75,000	40,333	112,777	*6,837	*13,675	*6,510	*12,431	27,769	12,591	*1,259	*4,404
$75,000 under $100,000	22,678	103,656	*3,205	*6,410	*3,047	*5,824	20,773	21,853	*3,889	*41,803
$100,000 under $200,000	11,011	104,877	*2,192	*4,383	*1,543	*2,745	8,072	12,092	*2,499	*27,324
$200,000 under $500,000	3,091	29,407	*481	*963	*467	*935	2,382	4,099	1,528	13,688
$500,000 under $1,000,000	369	3,978	*134	*268	*80	*89	*113	*348	*128	*2,315
$1,000,000 or more	213	3,105	54	108	*22	*32	76	240	33	682
Taxable returns, total	**532,359**	**897,956**	**153,043**	**182,942**	**50,395**	**68,016**	**302,235**	**143,913**	**11,601**	**97,006**
Nontaxable returns, total	**231,868**	**90,661**	***17,661**	***12,239**	***1,436**	***1,755**	**201,694**	**56,459**	-	-

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expenses deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**2,281,226**	**27,808,024**	**334,205**	**915,226**	**2,257,013**	**7,826,956**	**1,969,592**	**12,612,117**	**2,011,525**	**3,034,372**
Under $5,000	*9,343	*99,659	*1,156	*10,582	*8,108	*10,413	*8,108	*63,211	*5,800	*5,223
$5,000 under $10,000	24,194	145,527	*14,704	*31,984	24,194	37,531	*12,583	*48,080	*20,746	*18,713
$10,000 under $15,000	56,564	473,540	14,103	52,637	56,564	102,382	53,532	257,912	39,464	41,327
$15,000 under $20,000	131,589	1,056,952	47,166	122,882	124,781	168,170	95,400	485,158	105,450	112,078
$20,000 under $25,000	133,810	1,252,821	41,742	97,893	133,810	232,952	111,747	564,486	98,786	176,849
$25,000 under $30,000	240,138	2,362,090	62,655	124,428	239,023	461,835	188,409	1,066,101	199,888	246,632
$30,000 under $35,000	214,969	2,167,289	41,532	130,270	213,855	517,590	176,895	1,003,381	189,247	266,620
$35,000 under $40,000	258,182	2,785,249	*18,451	*67,782	250,354	712,093	227,088	1,255,686	230,392	321,962
$40,000 under $45,000	218,619	2,596,554	44,865	171,461	217,504	664,823	195,275	1,238,978	198,585	231,307
$45,000 under $50,000	228,714	2,464,916	*13,422	*24,864	227,590	733,606	208,720	1,128,496	207,625	255,376
$50,000 under $55,000	147,321	1,890,862	*11,990	*15,704	147,321	539,103	129,674	826,790	137,264	222,607
$55,000 under $60,000	101,146	1,290,592	*5,922	*8,216	97,794	364,252	96,670	606,353	92,991	115,571
$60,000 under $75,000	276,353	4,129,763	*8,444	*40,191	276,353	1,277,935	259,299	1,943,178	254,898	403,551
$75,000 under $100,000	174,673	3,014,574	*4,677	*14,584	174,673	1,062,509	146,647	1,326,940	167,904	331,752
$100,000 under $200,000	52,949	1,417,575	*3,376	*1,750	52,469	565,864	47,744	601,827	50,597	132,792
$200,000 under $500,000	11,264	422,076	-	-	11,262	218,183	10,574	155,515	10,543	67,513
$500,000 under $1,000,000	901	75,634	-	-	861	49,418	812	16,332	853	21,358
$1,000,000 or more	496	162,351	-	-	496	108,298	414	23,693	493	63,142
Taxable returns, total	**2,131,073**	**26,205,167**	**278,339**	**756,476**	**2,111,501**	**7,567,433**	**1,843,364**	**11,761,973**	**1,895,057**	**2,909,098**
Nontaxable returns, total	**150,153**	**1,602,858**	**55,866**	**158,749**	**145,511**	**259,523**	**126,228**	**850,143**	**116,468**	**125,274**

Footnotes at end of table.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction		Additional standard deduction	
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**28,021**	**221,085**	**57,012**	**226,570**	**781,609**	**3,116,244**	**11,801,793**	**60,455,752**	**272,816**	**278,458**
Under $5,000	-	-	-	-	*7,036	*10,231	1,259,074	5,781,815	*14,861	*12,445
$5,000 under $10,000	-	-	-	-	*4,649	*9,219	2,684,474	13,389,594	56,842	54,841
$10,000 under $15,000	-	-	-	-	*17,890	*19,283	2,809,028	14,408,641	85,151	85,522
$15,000 under $20,000	-	-	*4,649	*8,268	57,632	160,395	1,863,384	9,877,123	38,040	43,671
$20,000 under $25,000	*1,115	*2,340	*3,404	*9,603	48,142	168,699	1,061,829	5,511,182	24,284	24,204
$25,000 under $30,000	*4,528	*32,223	*6,756	*7,500	98,418	423,371	758,811	3,874,536	*13,611	*13,357
$30,000 under $35,000	-	-	*7,828	*15,857	69,575	233,573	485,302	2,607,906	*7,848	*7,279
$35,000 under $40,000	*5,582	*20,066	*2,666	*11,520	100,698	396,139	324,236	1,792,377	*10,076	*8,843
$40,000 under $45,000	-	-	*3,352	*21,873	84,087	268,112	195,641	1,117,634	*5,690	*7,179
$45,000 under $50,000	*6,704	*40,072	*10,057	*64,647	66,681	217,854	140,573	815,966	*5,608	*7,064
$50,000 under $55,000	*2,408	*26,715	*935	*9,273	51,695	250,671	92,106	541,413	*3,465	*4,404
$55,000 under $60,000	*3,352	*17,257	*4,247	*16,005	33,377	162,938	57,865	333,051	*2,570	*3,598
$60,000 under $75,000	*2,570	*66,761	*5,922	*18,012	77,542	380,429	57,851	335,542	*3,466	*4,226
$75,000 under $100,000	*895	*3,698	*3,465	*6,681	50,236	268,410	10,798	64,918	*1,262	*1,767
$100,000 under $200,000	*709	*7,459	*3,730	*37,331	11,367	108,071	*402	*1,690	**41	**57
$200,000 under $500,000	*158	*4,493	-	-	2,370	32,140	*356	*1,991	-	-
$500,000 under $1,000,000	-	-	-	-	*167	*3,789	*40	*248	-	-
$1,000,000 or more	-	-	-	-	47	2,920	*24	*125	**	**
Taxable returns, total	**24,337**	**151,984**	**55,767**	**219,493**	**726,809**	**2,983,023**	**5,700,910**	**27,561,473**	**192,970**	**200,090**
Nontaxable returns, total	**3,685**	**69,101**	**1,245**	**7,077**	**54,800**	**133,222**	**6,100,882**	**32,894,280**	**79,846**	**78,368**

Size of adjusted gross income	Taxable income		Tax credits							
			Total		Child care credit		Credit for the elderly or disabled		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**9,802,785**	**147,681,753**	**3,495,338**	**1,577,256**	**1,257,230**	**570,527**	**14,066**	**3,506**	**10,403**	**19,218**
Under $5,000	82,844	44,432	-	-	-	-	-	-	-	-
$5,000 under $10,000	692,928	1,328,936	*18,265	*2,931	-	-	*1,245	*422	-	-
$10,000 under $15,000	1,978,205	6,999,368	1,071,551	325,184	219,303	69,977	*2,490	*888	-	-
$15,000 under $20,000	1,839,684	11,396,535	1,255,620	709,212	244,786	102,586	*10,331	*2,196	-	-
$20,000 under $25,000	1,179,740	12,511,032	522,670	215,219	182,964	107,367	-	-	-	-
$25,000 under $30,000	982,633	14,873,851	139,232	77,597	135,828	74,540	-	-	-	-
$30,000 under $35,000	699,147	13,285,193	102,834	48,175	102,834	48,175	-	-	-	-
$35,000 under $40,000	582,418	13,383,161	65,945	24,897	65,945	24,897	-	-	-	-
$40,000 under $45,000	414,260	11,043,574	84,057	37,873	83,065	37,865	-	-	*992	*8
$45,000 under $50,000	369,286	11,554,386	66,891	23,814	63,882	23,799	-	-	*3,008	*15
$50,000 under $55,000	239,427	8,372,997	54,234	30,532	50,882	23,828	-	-	-	-
$55,000 under $60,000	159,011	6,326,100	*25,713	*12,698	*25,713	*12,698	-	-	-	-
$60,000 under $75,000	331,306	15,307,038	44,809	29,477	43,846	29,395	-	-	*963	*82
$75,000 under $100,000	185,471	11,520,325	29,402	12,822	29,402	12,822	-	-	-	-
$100,000 under $200,000	53,350	5,200,814	10,140	16,886	8,169	2,321	-	-	*2,302	*14,468
$200,000 under $500,000	11,615	2,741,088	3,344	1,851	*511	*192	-	-	2,668	379
$500,000 under $1,000,000	940	555,350	428	2,126	*80	*57	-	-	*289	*176
$1,000,000 or more	520	1,237,572	203	5,963	*20	*9	-	-	181	4,091
Taxable returns, total	**7,828,252**	**142,350,235**	**1,525,791**	**774,083**	**829,542**	**394,155**	**3,404**	**1,195**	**10,072**	**10,298**
Nontaxable returns, total	**1,974,533**	**5,331,517**	**1,969,547**	**803,174**	**427,689**	**176,372**	**10,662**	**2,311**	**331**	**8,920**

Footnotes at end of table.

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**7,832,901**	**23,656,573**	**10,017**	**21,241**	**6,319,424**	**7,095,814**	**7,833,229**	**23,677,814**	**7,888,597**	**24,089,644**
Under $5,000	79,103	8,061	*1,245	*14	765,159	503,220	79,103	8,075	89,319	13,578
$5,000 under $10,000	678,067	204,245	-	-	1,813,213	2,516,138	678,067	204,245	687,858	215,080
$10,000 under $15,000	906,654	725,095	-	-	1,908,325	2,793,322	906,654	725,095	909,447	740,201
$15,000 under $20,000	1,014,940	1,000,329	-	-	1,382,826	1,163,108	1,014,940	1,000,329	1,040,099	1,042,691
$20,000 under $25,000	1,128,489	1,661,942	*1,245	*2,846	449,900	120,027	1,128,489	1,664,788	1,134,243	1,691,078
$25,000 under $30,000	979,229	2,158,292	-	-	-	-	979,229	2,158,292	980,883	2,196,799
$30,000 under $35,000	699,147	2,009,374	-	-	-	-	699,147	2,009,374	699,147	2,063,274
$35,000 under $40,000	582,418	2,107,112	-	-	-	-	582,418	2,107,112	582,418	2,140,336
$40,000 under $45,000	414,260	1,720,193	-	-	-	-	414,260	1,720,193	414,260	1,737,810
$45,000 under $50,000	369,286	1,859,845	-	-	-	-	369,286	1,859,845	369,286	1,893,955
$50,000 under $55,000	239,427	1,341,548	-	-	-	-	239,427	1,341,548	239,427	1,355,102
$55,000 under $60,000	159,011	1,063,606	*1,124	*244	-	-	159,011	1,063,850	159,011	1,074,346
$60,000 under $75,000	331,306	2,767,798	*327	*684	-	-	331,633	2,768,482	331,633	2,798,971
$75,000 under $100,000	185,471	2,365,793	*2,640	*3,189	-	-	185,471	2,368,982	185,471	2,413,755
$100,000 under $200,000	53,019	1,218,639	*2,040	*3,224	-	-	53,019	1,221,862	53,019	1,247,161
$200,000 under $500,000	11,615	803,484	1,270	8,080	-	-	11,615	811,564	11,615	819,790
$500,000 under $1,000,000	940	190,692	*80	*288	-	-	940	190,980	940	191,676
$1,000,000 or more	520	450,524	46	2,672	-	-	520	453,196	520	454,043
Taxable returns, total	**7,832,901**	**23,656,573**	**10,017**	**21,241**	**813,729**	**353,540**	**7,833,229**	**23,677,814**	**7,833,229**	**24,057,009**
Nontaxable returns, total	-	-	-	-	**5,505,694**	**6,742,274**	-	-	**55,369**	**32,635**

Size of adjusted gross income	Tax payments						Overpayment refunded		Tax due	
	Total		Tax withheld		Estimated tax payments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	**13,724,251**	**36,740,682**	**13,630,162**	**35,638,311**	**199,567**	**970,312**	**13,699,220**	**19,378,989**	**370,627**	**741,762**
Under $5,000	1,148,419	263,780	1,147,874	258,970	*545	*4,723	1,245,864	751,906	21,982	6,630
$5,000 under $10,000	2,551,648	1,307,280	2,534,226	1,294,083	17,533	10,844	2,680,424	3,563,627	27,152	9,354
$10,000 under $15,000	2,801,542	2,713,519	2,768,033	2,672,128	40,675	40,273	2,832,916	4,497,503	30,195	15,080
$15,000 under $20,000	1,982,407	3,154,876	1,967,838	3,093,389	22,041	61,343	1,963,265	2,662,689	31,708	20,260
$20,000 under $25,000	1,193,770	3,011,717	1,187,990	2,992,504	12,720	19,109	1,164,962	1,365,057	27,273	33,249
$25,000 under $30,000	997,793	3,360,537	991,725	3,318,359	17,178	41,363	984,070	1,180,013	13,765	18,992
$30,000 under $35,000	699,156	3,030,969	692,151	2,999,919	13,741	30,452	672,906	1,004,843	26,200	40,500
$35,000 under $40,000	582,418	2,947,715	580,360	2,925,554	*8,602	*22,161	560,400	824,983	20,895	19,299
$40,000 under $45,000	414,260	2,453,223	412,814	2,441,848	*4,402	*9,277	398,384	726,117	14,761	11,008
$45,000 under $50,000	369,139	2,450,976	369,131	2,422,354	*11,764	*28,622	344,823	591,553	24,464	34,698
$50,000 under $55,000	239,427	1,853,876	239,274	1,847,300	*2,203	*6,161	228,105	517,677	*11,323	*19,081
$55,000 under $60,000	159,011	1,383,361	159,011	1,345,017	*6,969	*38,344	143,602	334,116	15,409	25,305
$60,000 under $75,000	333,735	3,378,957	332,769	3,300,858	14,809	69,114	277,733	663,602	56,471	84,067
$75,000 under $100,000	185,143	2,835,182	183,032	2,693,942	14,962	121,048	161,081	485,190	23,455	70,441
$100,000 under $200,000	53,312	1,350,865	51,743	1,205,427	6,579	134,959	37,824	190,116	15,374	89,248
$200,000 under $500,000	11,612	709,574	10,859	554,890	4,159	130,118	2,853	19,651	8,759	131,874
$500,000 under $1,000,000	941	149,827	879	99,493	334	38,594	*9	*349	932	42,390
$1,000,000 or more	517	384,448	452	172,275	350	163,805	-	-	509	70,287
Taxable returns, total	**7,797,986**	**32,876,591**	**7,720,834**	**31,805,052**	**180,280**	**943,287**	**7,471,063**	**9,510,658**	**350,656**	**725,483**
Nontaxable returns, total	**5,926,266**	**3,864,091**	**5,909,328**	**3,833,260**	**19,287**	**27,025**	**6,228,157**	**9,868,331**	**19,971**	**16,279**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ)

NOTE: Detail may not add to totals because of rounding.

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, Total	**4,215,399**	**115,904,552**	**3,502,086**	**95,955,041**	**2,587,173**	**3,238,490**	**72,685**	**440,699**	**849,572**	**1,348,301**
Under $5,000	436,626	863,016	325,823	843,175	159,975	95,884	*4,650	*5,039	41,810	38,211
$5,000 under $10,000	522,720	3,983,463	344,165	2,340,352	257,635	360,519	*4,651	*6,124	92,034	89,843
$10,000 under $15,000	584,798	7,258,788	413,003	4,575,818	307,082	561,394	*1,246	*752	78,189	83,679
$15,000 under $20,000	460,034	8,045,668	355,502	5,525,641	226,302	444,494	*8,792	*203,238	74,348	178,730
$20,000 under $25,000	371,824	8,323,859	314,675	6,136,947	233,544	280,246	*5,721	*7,642	75,121	73,526
$25,000 under $30,000	308,831	8,531,478	271,560	6,904,152	179,271	296,597	*10,241	*11,050	68,122	105,030
$30,000 under $35,000	286,937	9,313,621	279,139	8,321,705	201,535	157,858	*5,188	*11,660	59,237	117,603
$35,000 under $40,000	257,611	9,620,017	248,500	8,676,228	166,909	105,780	*2,116	*11,915	57,082	62,458
$40,000 under $45,000	218,851	9,312,138	198,020	7,871,990	173,847	243,937	*5,515	*18,399	62,483	221,801
$45,000 under $50,000	154,983	7,342,969	154,983	6,967,085	121,130	58,712	-	-	49,641	15,398
$50,000 under $55,000	146,127	7,670,757	144,038	6,605,655	127,118	76,293	*8,102	*13,607	38,860	58,803
$55,000 under $60,000	101,101	5,766,726	98,529	5,272,648	92,527	61,850	*938	*40	11,602	3,221
$60,000 under $75,000	188,881	12,508,407	183,702	11,068,806	169,383	239,524	*6,044	*4,755	58,965	95,217
$75,000 under $100,000	129,523	10,964,870	126,949	9,804,606	126,913	145,725	*3,704	*121,785	57,966	88,979
$100,000 under $200,000	44,275	5,636,027	41,520	4,606,084	41,763	99,482	5,025	19,477	22,449	106,430
$200,000 under $500,000	2,092	619,259	1,852	358,736	2,051	7,996	*700	*4,782	1,515	8,094
$500,000 under $1,000,000	*159	*89,041	*119	*58,104	*159	*797	*40	*19	*119	*222
$1,000,000 or more	*28	*54,450	*6	*17,306	*28	*1,401	*14	*414	*28	*1,055
Taxable returns, total	**3,380,593**	**109,577,415**	**2,886,247**	**91,433,820**	**2,237,466**	**2,647,701**	**70,199**	**433,867**	**769,379**	**1,277,694**
Nontaxable returns, total	**834,806**	**6,327,137**	**615,839**	**4,521,221**	**349,707**	**590,790**	**2,486**	**6,832**	**80,193**	**70,607**

Size of adjusted gross income	State income tax refunds		Business or profession				Sales of capital assets			
			Net income		Net loss		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, Total	**594,352**	**237,126**	**366,928**	**2,157,654**	**102,468**	**367,395**	**434,620**	**1,310,517**	**106,599**	**120,553**
Under $5,000	*2,313	*340	47,669	113,090	16,472	135,027	26,078	30,260	*3,407	*4,026
$5,000 under $10,000	*6,829	*676	40,441	206,415	*7,229	*38,191	34,729	31,139	15,193	16,276
$10,000 under $15,000	22,182	6,340	35,554	102,917	*3,473	*25,380	39,192	92,323	*9,417	*7,802
$15,000 under $20,000	*12,962	*4,417	35,993	180,299	*9,289	*20,767	30,706	76,119	*11,433	*12,335
$20,000 under $25,000	22,324	6,254	19,496	121,116	*11,188	*22,547	36,421	64,801	*4,849	*9,267
$25,000 under $30,000	45,333	19,466	32,530	93,424	*3,385	*14,521	39,173	82,263	*7,880	*5,695
$30,000 under $35,000	61,377	19,311	29,935	86,501	*13,672	*21,876	36,140	42,228	*5,590	*9,515
$35,000 under $40,000	55,595	20,825	25,231	127,532	*3,164	*7,936	26,912	55,132	*3,352	*10,057
$40,000 under $45,000	68,161	17,017	30,632	90,430	*5,851	*10,775	35,082	109,723	*9,070	*7,103
$45,000 under $50,000	44,533	13,019	*9,799	*40,484	*2,049	*3,594	32,468	31,991	*3,362	*4,863
$50,000 under $55,000	52,186	17,300	9,922	189,081	*5,492	*7,656	12,350	49,084	*3,352	*707
$55,000 under $60,000	53,894	19,608	*13,534	*74,242	*5,851	*6,436	*2,054	*752	*2,733	*2,941
$60,000 under $75,000	74,675	33,674	20,450	266,249	*8,160	*40,444	32,084	96,137	*10,827	*16,930
$75,000 under $100,000	47,157	38,689	10,252	168,242	*3,384	*8,554	38,274	230,855	*11,974	*6,033
$100,000 under $200,000	23,631	13,196	4,758	173,546	*3,800	*2,703	11,569	241,094	*4,116	*6,881
$200,000 under $500,000	*1,140	*6,638	*731	*124,087	*9	*989	1,282	41,183	-	-
$500,000 under $1,000,000	*40	*326	-	-	-	-	*79	*21,955	*40	*119
$1,000,000 or more	*22	*31	-	-	-	-	*25	*13,478	*3	*3
Taxable returns, total	**557,470**	**224,094**	**276,806**	**1,756,071**	**71,707**	**160,971**	**395,505**	**1,216,685**	**95,923**	**104,492**
Nontaxable returns, total	**36,882**	**13,032**	**90,121**	**401,584**	**30,761**	**206,424**	**39,115**	**93,832**	**10,676**	**16,060**

Footnotes at end of table.

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, Total	**146,764**	**610,281**	**1,043,708**	**9,956,403**	**263,823**	**-80,780**	**17,040**	**6,958**	**62,687**	**316,558**
Under $5,000	*4,827	*3,219	15,133	59,100	10,963	-39,864	*3,726	-*719	4,130	-5,852
$5,000 under $10,000	*21,991	*54,147	155,254	760,970	29,549	8,938	*2,490	*5,945	*2,490	*16,901
$10,000 under $15,000	19,247	50,907	196,765	1,560,996	35,494	35,637	-	-	*2,182	-*2,710
$15,000 under $20,000	*17,290	*54,295	154,360	1,507,282	20,186	-4,603	*7,130	-*1,230	*7,319	-*11,405
$20,000 under $25,000	27,184	106,141	118,834	1,473,594	27,712	-23,979	-	-	*4,728	*42,799
$25,000 under $30,000	*11,595	*86,761	71,303	834,999	10,329	4,325	-	-	*3,405	*6,144
$30,000 under $35,000	*8,974	*57,300	52,316	433,470	22,596	-592	*1,124	*3,527	*7,960	*1,911
$35,000 under $40,000	*3,530	*7,919	44,165	546,019	19,594	-17,544	-	-	*158	-*5
$40,000 under $45,000	*14,353	*68,998	45,847	621,196	19,156	-7,760	-	-	*8,534	*2,959
$45,000 under $50,000	-	-	27,819	128,295	*6,733	-*1,051	-	-	*2,058	*29,464
$50,000 under $55,000	*4,486	*36,990	28,870	522,006	19,638	-27,530	-	-	*1,964	*258
$55,000 under $60,000	*2,059	*12,608	26,318	231,029	*4,370	*3,665	-	-	-	-
$60,000 under $75,000	*5,303	*45,509	61,409	603,061	8,563	-41,425	-	-	*6,356	*62,906
$75,000 under $100,000	*4,190	*8,255	34,400	379,927	20,497	-6,614	**2,571	-**565	*5,950	*11,212
$100,000 under $200,000	*1,734	*17,233	10,868	288,431	7,960	29,037	**	**	4,303	62,055
$200,000 under $500,000	-	-	*49	*6,028	*350	*1,369	-	-	*1,094	*78,367
$500,000 under $1,000,000	-	-	-	-	*119	*3,551	-	-	*40	*4,007
$1,000,000 or more	-	-	-	-	*14	*3,661	-	-	*14	*17,546
Taxable returns, total	**127,660**	**590,485**	**878,677**	**9,117,932**	**218,466**	**-28,560**	***10,825**	***1,732**	**54,806**	**318,869**
Nontaxable returns, total	**19,103**	**19,796**	**165,031**	**838,470**	**45,357**	**-52,220**	***6,216**	***5,226**	**7,881**	**-2,311**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, Total	**19,520**	**27,374**	**69,309**	**-89,427**	**366,619**	**988,414**	**208,098**	**740,645**	**232,537**	**306,468**
Under $5,000	*1,245	*2,605	*2,312	-*35,901	*17,332	*18,664	-	-	*13,018	*7,597
$5,000 under $10,000	-	-	*3,273	-*8,494	50,577	146,620	*3,404	*11,213	*10,547	*10,323
$10,000 under $15,000	*4,649	*5,526	*10,262	*32,800	46,160	142,813	-	-	28,792	26,327
$15,000 under $20,000	*3,404	*2,019	*7,364	-*4,714	44,018	116,527	*3,694	*23,282	*15,536	*23,505
$20,000 under $25,000	-	-	14,186	-6,540	31,292	106,016	20,315	15,240	34,752	33,312
$25,000 under $30,000	*2,247	*17,255	*9,425	-*22,833	21,659	37,544	42,546	63,791	33,933	29,422
$30,000 under $35,000	*3,352	*57	*9,868	-*82,459	39,123	156,041	32,857	85,179	18,048	13,824
$35,000 under $40,000	-	-	*2,049	-*221	*23,286	*17,648	20,330	59,692	*11,068	*33,254
$40,000 under $45,000	*4,467	-*371	*3,670	-*58,199	*20,123	*26,814	26,793	142,787	*10,389	*4,706
$45,000 under $50,000	-	-	*41	-*424	*12,304	*51,678	*4,486	*21,848	*7,828	*6,778
$50,000 under $55,000	-	-	*1,998	*24,491	*14,553	*21,746	17,543	81,184	*18,252	*53,470
$55,000 under $60,000	-	-	*3	*10	*7,690	*34,829	*9,544	*62,664	*3,355	*5,031
$60,000 under $75,000	-	-	*539	-*7,616	19,824	48,278	15,854	103,560	*13,782	*23,128
$75,000 under $100,000	-	-	*3,356	*48,428	*14,007	*52,672	7,012	47,403	10,796	13,366
$100,000 under $200,000	-	-	*923	*22,810	*4,669	*10,511	3,671	22,583	*2,352	*22,388
$200,000 under $500,000	*155	*284	*41	*9,434	-	-	*9	*61	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	*40	*158	*79	*37
$1,000,000 or more	-	-	-	-	*3	*11	-	-	*8	
Taxable returns, total	***14,871**	***25,352**	**57,863**	**-57,722**	**290,465**	**842,552**	**204,744**	**722,258**	**208,988**	**255,391**
Nontaxable returns, total	***4,649**	***2,023**	**11,446**	**-31,705**	**76,153**	**145,862**	***3,354**	***18,386**	**23,549**	**51,077**

Footnotes at end of table.

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, Total	**521,046**	**601,705**	**90,660**	**142,423**	**50,812**	**54,668**	**344,963**	**172,700**	**20,376**	**102,079**
Under $5,000	42,784	9,772	*1,247	*832	**	**	41,502	7,688	-	-
$5,000 under $10,000	43,856	23,174	*2,170	*2,905	**2,171	**3,524	39,204	14,555	*3	*5
$10,000 under $15,000	57,950	31,557	*3,716	*6,187	*1,091	*2,181	44,003	19,215	-	-
$15,000 under $20,000	52,415	51,529	*10,182	*16,408	*5,641	*5,904	35,294	13,763	-	-
$20,000 under $25,000	53,805	79,536	*17,935	*32,563	*4,476	*3,086	26,684	13,494	*735	*2,465
$25,000 under $30,000	48,257	22,587	*4	*8	*2,396	*2,687	34,579	6,931	*938	*1,405
$30,000 under $35,000	59,019	68,580	29,165	49,146	*10,157	*12,079	25,378	6,122	-	-
$35,000 under $40,000	42,735	57,156	*16,439	*22,682	*7,487	*9,641	17,232	8,925	*4,344	*10,668
$40,000 under $45,000	26,972	16,686	*2,019	*2,521	*8,544	*6,965	14,878	6,270	-	-
$45,000 under $50,000	13,170	12,689	-	-	*2,288	*3,032	*7,439	*4,813	*2,238	*4,774
$50,000 under $55,000	15,361	29,713	*643	*1,287	-	-	10,772	15,119	*1,784	*2,260
$55,000 under $60,000	*15,172	*6,053	*3	*1	*3	*6	*12,602	*4,876	-	-
$60,000 under $75,000	25,242	47,636	*2,884	*2,078	*2,730	*1,848	21,899	21,943	*358	*986
$75,000 under $100,000	14,560	51,664	*3,259	*3,948	*3,581	*3,438	9,419	13,639	*3,689	*18,162
$100,000 under $200,000	8,819	71,124	*945	*1,762	*238	*261	3,349	11,710	5,762	45,662
$200,000 under $500,000	*923	*22,190	*48	*96	*8	*16	*728	*3,611	*522	*15,659
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	*6	*60	-	-	-	-	*3	*26	*3	*34
Taxable returns, total	**414,706**	**557,805**	**89,724**	**141,369**	**48,641**	**51,144**	**254,769**	**138,301**	**20,376**	**102,079**
Nontaxable returns, total	**106,340**	**43,900**	**937**	**1,054**	**2,171**	**3,524**	**90,194**	**34,399**	-	-

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expenses deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, Total	**1,180,392**	**13,964,593**	**184,734**	**1,176,850**	**1,163,000**	**4,065,054**	**1,010,813**	**6,269,744**	**1,014,893**	**1,403,786**
Under $5,000	*3,412	*4,047	*3,412	*3,995	*8	*40	-	-	*8	*12
$5,000 under $10,000	26,738	399,004	21,164	324,962	23,334	24,834	*11,482	*34,574	*13,952	*8,815
$10,000 under $15,000	36,321	369,396	19,239	187,853	29,513	57,834	13,537	49,152	22,192	32,973
$15,000 under $20,000	59,619	550,005	22,241	189,835	56,215	83,742	48,885	183,353	40,935	53,984
$20,000 under $25,000	54,338	516,846	18,712	65,369	54,338	98,557	46,090	264,987	50,864	44,004
$25,000 under $30,000	90,129	675,357	21,638	59,302	90,129	187,526	75,397	318,005	71,716	81,952
$30,000 under $35,000	110,233	971,509	18,019	101,147	110,233	274,384	86,758	385,897	98,118	118,962
$35,000 under $40,000	103,737	1,068,914	23,503	47,705	103,737	277,300	91,545	461,008	94,785	111,142
$40,000 under $45,000	106,413	1,147,324	*9,265	*132,852	106,413	267,229	93,183	507,495	91,888	166,701
$45,000 under $50,000	101,962	1,057,891	*2,238	*2,912	101,962	327,664	91,905	524,709	84,879	112,630
$50,000 under $55,000	94,564	1,025,376	*3,742	*4,260	94,564	328,491	89,699	540,529	78,908	88,428
$55,000 under $60,000	78,528	1,042,717	*4,439	*15,604	78,528	350,768	70,888	537,427	71,824	70,820
$60,000 under $75,000	150,761	2,082,397	*6,661	*21,016	150,761	657,934	139,790	1,019,341	142,818	181,416
$75,000 under $100,000	118,647	1,971,152	*9,380	*12,363	118,606	660,425	110,345	962,045	116,077	238,307
$100,000 under $200,000	42,865	985,954	*1,071	*7,512	42,534	404,646	39,464	449,123	33,850	82,698
$200,000 under $500,000	1,938	79,065	*9	*163	1,938	51,733	1,739	26,481	1,896	8,304
$500,000 under $1,000,000	*159	*11,226	-	-	*159	*7,814	*79	*4,039	*159	*394
$1,000,000 or more	*28	*6,413	-	-	*28	*4,133	*25	*1,577	*25	*2,244
Taxable returns, total	**1,120,159**	**12,570,984**	**144,332**	**398,084**	**1,112,979**	**3,973,965**	**974,910**	**6,036,518**	**974,162**	**1,367,338**
Nontaxable returns, total	**60,234**	**1,393,610**	**40,402**	**778,766**	**50,022**	**91,089**	**35,903**	**233,225**	**40,731**	**36,448**

Footnotes at end of table.

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction		Additional standard deduction	
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, Total	*10,520	*217,347	40,084	150,903	225,103	719,739	3,015,735	14,181,165	682,116	710,790
Under $5,000	-	-	-	-	-	-	413,942	1,356,255	42,975	38,983
$5,000 under $10,000	-	-	*1,235	*2,286	*3,726	*3,533	495,983	2,116,468	164,101	152,941
$10,000 under $15,000	-	-	*1,235	*5,199	*4,839	*36,385	548,477	2,614,084	178,309	195,367
$15,000 under $20,000	*1,245	*6,640	-	-	*16,127	*32,450	400,415	1,890,669	117,351	128,249
$20,000 under $25,000	-	-	*2,350	*1,321	*19,493	*42,608	317,486	1,566,577	62,571	68,077
$25,000 under $30,000	-	-	-	-	*11,638	*28,573	218,701	1,176,592	32,550	38,995
$30,000 under $35,000	-	-	*3,352	*18,005	22,262	73,114	176,703	940,027	25,187	25,305
$35,000 under $40,000	*3,352	*88,555	*3,371	*11,449	*14,552	*71,755	153,874	840,972	*12,473	*12,786
$40,000 under $45,000	-	-	*6,733	*39,315	*11,171	*33,731	112,438	638,375	23,601	24,857
$45,000 under $50,000	*3,352	*44,041	*10,057	*15,940	*17,885	*29,994	53,022	304,738	*3,371	*3,933
$50,000 under $55,000	-	-	*3,352	*11,277	16,184	52,391	51,563	296,763	*3,352	*3,017
$55,000 under $60,000	-	-	*935	*1,170	*18,904	*66,928	22,572	139,947	*3,470	*4,856
$60,000 under $75,000	*2,570	*78,111	*3,343	*9,801	28,262	114,778	38,119	222,817	*9,664	*10,995
$75,000 under $100,000	-	-	*2,892	*23,932	30,298	74,080	*10,876	*67,188	*1,948	*1,595
$100,000 under $200,000	-	-	*1,189	*10,076	9,609	56,391	*1,410	*8,739	*1,038	*727
$200,000 under $500,000	-	-	-	-	*155	*3,027	*154	*953	*154	*108
$500,000 under $1,000,000	-	-	*40	*1,133	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	*4,597	*50,681	37,734	128,949	205,033	654,275	2,260,434	10,594,215	502,724	525,100
Nontaxable returns, total	*5,922	*166,666	*2,350	*21,954	20,070	65,464	755,300	3,586,950	179,392	185,690

Size of adjusted gross income	Taxable income		Tax credits							
			Total		Child care credit		Credit for the elderly or disabled		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, Total	3,497,179	70,351,165	384,230	137,217	224,329	81,871	*18,596	*4,348	4,556	195
Under $5,000	114,809	66,268	-	-	-	-	-	-	-	-
$5,000 under $10,000	289,866	573,660	*8,053	*1,332	-	-	*4,649	*892	-	-
$10,000 under $15,000	452,662	2,141,297	60,371	18,320	*2,480	*134	*8,053	*1,935	-	-
$15,000 under $20,000	439,849	3,793,791	60,715	29,582	*8,044	*5,842	*2,490	*254	*1,761	*51
$20,000 under $25,000	368,420	4,469,956	62,177	17,121	*25,064	*7,187	*3,404	*1,266	-	-
$25,000 under $30,000	308,828	5,061,413	*23,058	*9,665	*22,905	*9,560	-	-	-	-
$30,000 under $35,000	286,937	5,800,764	36,211	8,808	36,211	8,808	-	-	-	-
$35,000 under $40,000	254,259	6,084,168	26,706	10,635	25,714	10,625	-	-	*992	*10
$40,000 under $45,000	214,384	6,189,165	*11,172	*2,707	*11,172	*2,707	-	-	-	-
$45,000 under $50,000	154,983	5,016,322	30,212	11,529	30,171	11,333	-	-	-	-
$50,000 under $55,000	146,127	5,390,865	*17,124	*6,928	*17,124	*6,928	-	-	-	-
$55,000 under $60,000	101,101	3,880,427	*4,468	*2,552	*4,468	*2,552	-	-	-	-
$60,000 under $75,000	188,881	8,906,204	23,857	11,553	23,857	11,553	-	-	-	-
$75,000 under $100,000	129,522	7,966,780	15,034	4,525	*14,228	*3,253	-	-	*331	*9
$100,000 under $200,000	44,275	4,350,521	*4,421	*1,919	*2,892	*1,388	-	-	*820	*85
$200,000 under $500,000	2,091	533,714	*642	*38	-	-	-	-	*642	*38
$500,000 under $1,000,000	*159	*77,815	-	-	-	-	-	-	-	-
$1,000,000 or more	*28	*48,037	*9	*3	-	-	-	-	*9	*3
Taxable returns, total	3,380,593	70,080,359	272,631	96,149	204,478	72,791	*13,947	*3,455	4,556	195
Nontaxable returns, total	116,586	270,806	111,600	41,067	*19,850	*9,080	*4,649	*892	-	-

Footnotes at end of table.

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued[1]

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, Total	**3,380,593**	**12,054,236**	***911**	***1,802**	**368,381**	**360,829**	**3,380,593**	**12,056,037**	**3,455,055**	**12,425,301**
Under $5,000	109,823	10,165	-	-	70,331	32,943	109,823	10,165	139,550	20,360
$5,000 under $10,000	281,813	84,776	-	-	63,253	88,828	281,813	84,776	296,787	104,803
$10,000 under $15,000	400,344	303,042	-	-	124,397	173,564	400,344	303,042	414,838	333,984
$15,000 under $20,000	402,586	539,918	-	-	69,771	57,603	402,586	539,918	415,279	565,944
$20,000 under $25,000	360,376	653,734	-	-	40,629	7,891	360,376	653,734	360,376	685,542
$25,000 under $30,000	308,828	754,068	-	-	-	-	308,828	754,068	308,831	773,194
$30,000 under $35,000	283,584	903,027	-	-	-	-	283,584	903,027	283,584	919,028
$35,000 under $40,000	254,259	972,837	-	-	-	-	254,259	972,837	254,259	993,418
$40,000 under $45,000	214,384	1,013,870	-	-	-	-	214,384	1,013,870	214,384	1,030,178
$45,000 under $50,000	154,983	805,626	-	-	-	-	154,983	805,626	154,983	818,870
$50,000 under $55,000	146,127	889,298	-	-	-	-	146,127	889,298	146,127	923,498
$55,000 under $60,000	101,101	633,695	-	-	-	-	101,101	633,695	101,101	647,360
$60,000 under $75,000	186,310	1,650,228	*3	*3	-	-	186,310	1,650,231	188,881	1,699,996
$75,000 under $100,000	129,522	1,605,971	*166	*150	-	-	129,522	1,606,122	129,522	1,638,172
$100,000 under $200,000	44,275	1,027,840	*327	*10	-	-	44,275	1,027,850	44,275	1,055,902
$200,000 under $500,000	2,091	163,678	*367	*1,033	-	-	2,091	164,711	2,091	171,933
$500,000 under $1,000,000	*159	*25,416	*40	*323	-	-	*159	*25,739	*159	*25,739
$1,000,000 or more	*28	*17,046	*8	*283	-	-	*28	*17,328	*28	*17,381
Taxable returns, total	**3,380,593**	**12,054,236**	***911**	***1,802**	**51,787**	**16,149**	**3,380,593**	**12,056,037**	**3,380,593**	**12,385,799**
Nontaxable returns, total	-	-	-	-	**316,595**	**344,680**	-	-	**74,462**	**39,502**

Size of adjusted gross income	Tax payments						Overpayment refunded		Tax due	
	Total		Tax withheld		Estimated tax payments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, Total	**3,931,508**	**14,144,240**	**3,765,889**	**13,140,770**	**364,113**	**963,875**	**3,003,538**	**2,698,190**	**1,055,657**	**734,602**
Under $5,000	311,569	57,879	304,562	52,786	*6,169	*4,535	315,975	78,451	66,666	14,144
$5,000 under $10,000	428,150	239,567	393,963	206,529	49,051	33,038	411,466	232,028	68,654	21,285
$10,000 under $15,000	540,486	542,381	480,144	448,789	73,601	92,909	460,760	379,214	106,275	27,892
$15,000 under $20,000	450,855	717,271	431,489	654,800	43,013	60,640	314,764	220,277	131,335	42,893
$20,000 under $25,000	366,405	806,821	351,853	748,018	45,984	58,529	257,838	175,271	113,986	53,488
$25,000 under $30,000	308,831	925,407	295,096	859,819	25,206	65,434	228,119	179,578	76,236	28,933
$30,000 under $35,000	286,929	1,093,028	283,191	1,058,121	21,030	34,765	192,797	213,010	88,459	45,256
$35,000 under $40,000	257,611	1,164,109	256,486	1,132,214	14,411	31,827	176,518	213,084	81,093	42,818
$40,000 under $45,000	214,384	1,157,450	211,430	1,071,302	21,954	85,956	145,511	154,413	59,035	33,412
$45,000 under $50,000	154,983	950,557	154,983	948,062	*1,436	*2,470	123,115	153,808	31,546	22,395
$50,000 under $55,000	146,127	1,014,675	144,360	935,209	14,072	77,246	100,638	133,681	45,489	43,032
$55,000 under $60,000	101,101	728,368	101,098	711,007	*5,620	*15,484	68,770	104,337	32,331	23,342
$60,000 under $75,000	188,881	1,788,538	186,280	1,665,754	25,026	122,744	104,461	203,693	83,640	117,517
$75,000 under $100,000	128,834	1,689,436	127,784	1,627,602	9,030	58,063	82,287	172,425	46,915	121,698
$100,000 under $200,000	44,128	1,068,738	41,810	915,678	6,687	131,046	19,892	78,101	22,344	69,805
$200,000 under $500,000	2,048	161,252	1,194	76,664	1,722	81,244	*542	*4,547	1,550	19,976
$500,000 under $1,000,000	*159	*25,033	*159	*22,991	*79	*1,600	*79	*1,826	*79	*2,531
$1,000,000 or more	*28	*13,728	*6	*5,426	*22	*6,344	*3	*445	*25	*4,185
Taxable returns, total	**3,287,310**	**13,829,457**	**3,160,331**	**12,868,869**	**327,595**	**923,436**	**2,331,731**	**2,127,279**	**1,008,780**	**717,856**
Nontaxable returns, total	**644,198**	**314,783**	**605,557**	**271,902**	**36,518**	**40,438**	**671,806**	**570,910**	**46,877**	**16,746**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e., Form 1040, 1040A, and 1040EZ).

NOTE: Detail may not add to totals because of rounding.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**32,821,464**	**2,241,086,674**	**28,971,865**	**1,666,282,174**	**27,750,362**	**71,889,632**	**2,878,614**	**36,309,415**	**12,595,690**	**54,650,135**	**15,633,613**	**10,524,649**
Under $5,000	171,121	445,533	53,111	515,032	151,470	236,632	8,650	238,732	67,127	78,128	27,544	15,578
$5,000 under $10,000	610,522	4,879,022	229,643	1,895,887	466,277	1,185,267	34,182	159,286	208,198	458,412	132,545	60,870
$10,000 under $15,000	913,416	11,616,702	474,199	5,020,363	675,435	1,630,388	71,496	322,875	282,369	756,582	219,950	59,351
$15,000 under $20,000	1,391,376	24,542,803	984,858	15,187,724	1,026,178	1,864,042	78,645	588,729	373,743	1,041,854	440,567	151,190
$20,000 under $25,000	1,580,166	35,707,531	1,267,608	25,235,320	1,159,685	1,545,546	90,549	843,874	385,318	1,049,470	600,324	225,916
$25,000 under $30,000	1,981,701	54,469,637	1,739,854	43,000,402	1,466,153	1,531,368	86,832	567,933	460,201	927,909	889,523	334,199
$30,000 under $35,000	2,165,561	70,457,934	1,943,401	57,694,389	1,679,760	2,092,311	102,111	634,887	633,706	1,162,416	1,060,771	445,178
$35,000 under $40,000	2,373,122	89,038,763	2,157,963	73,926,198	1,895,234	2,556,760	153,151	1,165,025	680,301	1,417,420	1,149,946	477,313
$40,000 under $45,000	2,530,169	107,681,084	2,368,515	91,888,796	2,048,991	2,199,948	144,122	933,288	757,751	1,403,303	1,315,892	536,099
$45,000 under $50,000	2,421,399	115,001,763	2,253,884	98,082,804	2,016,036	2,602,827	125,139	1,036,891	725,765	1,679,058	1,233,268	504,121
$50,000 under $55,000	2,227,965	117,108,359	2,051,959	98,035,079	1,868,381	2,134,916	160,780	1,083,789	786,946	1,532,549	1,172,848	534,925
$55,000 under $60,000	2,046,097	117,453,548	1,926,517	102,025,197	1,747,173	2,103,615	104,498	799,177	691,415	1,355,065	1,031,974	549,505
$60,000 under $75,000	4,794,008	320,613,588	4,549,809	276,642,371	4,298,734	6,091,380	334,987	2,701,686	1,930,921	4,199,803	2,518,265	1,448,428
$75,000 under $100,000	3,751,463	320,664,953	3,525,949	267,882,059	3,509,743	7,198,985	387,834	3,405,513	1,897,906	5,374,049	1,915,215	1,245,666
$100,000 under $200,000	2,919,745	383,941,244	2,633,334	279,010,962	2,812,160	11,782,229	606,025	6,840,938	1,940,334	10,231,225	1,442,220	1,600,120
$200,000 under $500,000	751,123	217,299,741	648,261	131,549,098	737,507	9,301,343	279,252	6,610,813	601,312	8,537,850	375,036	1,068,923
$500,000 under $1,000,000	130,118	87,115,068	109,687	44,702,039	129,217	4,772,274	70,094	3,098,178	114,766	4,013,044	70,938	447,540
$1,000,000 or more	62,392	163,049,402	53,312	53,988,455	62,231	11,059,801	40,265	5,277,801	57,609	9,431,997	36,787	819,726
Taxable returns, total	**30,886,816**	**2,209,986,175**	**27,937,587**	**1,649,205,698**	**26,247,220**	**67,256,439**	**2,746,046**	**34,410,030**	**11,980,357**	**52,207,110**	**15,070,798**	**10,181,102**
Nontaxable returns, total	**1,934,648**	**31,100,500**	**1,034,279**	**17,076,476**	**1,503,143**	**4,633,192**	**132,568**	**1,899,385**	**615,333**	**2,443,024**	**562,815**	**343,546**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Pensions and annuities in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**188,483**	**2,772,452**	**7,095,643**	**113,807,395**	**9,911,828**	**111,262,522**	**917,686**	**-1,241,556**	**1,589,461**	**14,902,888**	**5,777,119**	**82,678,670**
Under $5,000	-	-	53,121	86,456	66,493	68,550	9,838	-71,516	15,211	39,724	23,500	139,048
$5,000 under $10,000	12,454	75,591	175,692	854,748	193,826	188,764	15,987	-53,221	44,534	174,369	169,067	902,497
$10,000 under $15,000	14,791	100,856	255,776	1,489,875	237,810	503,717	27,624	-73,163	72,368	258,762	278,702	2,121,844
$15,000 under $20,000	17,274	156,805	369,726	2,472,960	330,738	486,431	33,887	4,691	79,830	359,471	357,153	3,170,055
$20,000 under $25,000	13,464	136,759	392,264	3,096,786	346,190	594,325	30,400	38,655	73,325	336,889	328,746	3,952,875
$25,000 under $30,000	11,878	60,843	432,822	3,397,629	352,082	564,483	28,623	-90,802	92,978	603,503	330,593	3,863,673
$30,000 under $35,000	30,267	218,003	440,328	3,048,230	443,643	861,554	25,723	-79,826	89,589	584,331	303,678	3,638,920
$35,000 under $40,000	16,190	193,408	421,568	3,113,014	502,836	1,063,315	49,431	-116,199	117,388	712,210	389,590	4,930,537
$40,000 under $45,000	12,244	249,947	466,061	2,820,641	531,164	1,076,856	61,481	-69,272	110,220	667,911	396,850	5,173,345
$45,000 under $50,000	15,735	204,379	477,152	4,250,711	495,594	1,211,174	46,247	-114,778	106,789	768,650	367,154	4,353,978
$50,000 under $55,000	*4,111	*130,307	413,865	3,369,927	548,117	1,207,247	28,117	20,312	118,860	1,306,922	399,741	6,842,721
$55,000 under $60,000	*7,688	*97,848	382,363	4,173,546	501,309	1,162,133	33,376	-101,748	107,118	844,334	362,419	4,183,269
$60,000 under $75,000	12,872	334,213	955,667	11,238,014	1,461,507	4,179,167	79,772	-152,112	182,624	1,238,994	781,619	11,794,845
$75,000 under $100,000	10,138	383,499	789,518	14,780,535	1,473,134	6,733,189	119,503	47,965	177,668	2,392,691	588,028	10,331,606
$100,000 under $200,000	7,839	316,948	796,538	30,520,519	1,676,799	17,477,445	178,832	-82,009	147,910	2,793,139	546,812	11,977,126
$200,000 under $500,000	1,340	87,754	220,042	16,885,039	578,044	18,202,735	101,968	-68,305	43,268	1,278,960	122,814	3,724,817
$500,000 under $1,000,000	*113	*10,806	36,131	4,388,680	114,328	11,599,788	27,099	-121,128	7,015	351,433	20,560	971,715
$1,000,000 or more	85	14,488	17,008	3,820,083	58,214	44,081,649	19,778	-159,101	2,766	190,595	10,092	605,798
Taxable returns, total	**165,003**	**2,603,022**	**6,426,898**	**109,178,678**	**9,354,885**	**109,051,523**	**843,984**	**-893,850**	**1,481,030**	**14,249,983**	**5,315,405**	**79,562,212**
Nontaxable returns, total	**23,480**	**169,430**	**668,745**	**4,628,716**	**556,942**	**2,210,999**	**73,702**	**-347,706**	**108,430**	**652,905**	**461,714**	**3,116,459**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**2,889,959**	**29,321,477**	**3,345,646**	**21,994,598**	**211,665**	**1,400,841**	**3,657,194**	**97,018,486**	**279,485**	**3,724,383**	**656,580**	**-2,758,054**
Under $5,000	14,288	60,717	37,464	325,681	*4,032	*6,719	24,773	-155,971	*1,252	*-2,737	5,094	-27,700
$5,000 under $10,000	68,366	325,941	58,719	409,467	*3,923	*-14,318	46,902	-503,033	4,306	7,901	20,086	-52,286
$10,000 under $15,000	104,820	434,649	83,686	556,381	11,485	29,572	78,372	-77,866	5,925	10,549	27,597	-215,668
$15,000 under $20,000	115,702	486,968	115,907	671,309	*8,294	*36,888	94,897	-192,078	9,170	4,228	27,154	627
$20,000 under $25,000	123,762	550,427	149,642	831,101	5,831	73,720	125,299	-90,601	8,529	23,841	46,492	-286,628
$25,000 under $30,000	126,786	704,267	165,920	903,648	12,968	-4,748	119,386	188,775	8,578	23,886	23,940	-157,559
$30,000 under $35,000	142,905	710,263	213,545	1,129,925	12,324	52,031	146,700	345,342	15,493	94,022	34,091	-36,727
$35,000 under $40,000	147,691	799,133	191,335	1,109,899	14,690	91,024	134,428	64,803	17,885	46,044	42,251	-347,455
$40,000 under $45,000	155,852	683,348	177,908	923,635	18,786	83,585	181,647	504,678	13,033	29,265	54,673	-189,297
$45,000 under $50,000	144,818	861,334	203,577	1,092,564	*7,867	*75,853	151,940	458,326	8,705	12,042	32,178	-86,863
$50,000 under $55,000	171,371	1,155,594	218,327	1,198,443	8,152	98,620	177,472	973,720	10,448	29,228	38,602	-155,132
$55,000 under $60,000	154,664	854,023	206,767	1,063,539	10,374	5,011	132,907	436,601	6,422	41,654	38,434	8,278
$60,000 under $75,000	346,654	2,169,530	437,025	2,993,611	21,932	173,853	425,883	2,763,229	28,310	135,419	75,384	-128,797
$75,000 under $100,000	341,969	2,622,118	451,008	2,920,706	30,800	201,214	484,729	4,289,287	37,757	200,752	85,277	-204,684
$100,000 under $200,000	446,023	5,776,972	458,524	3,309,309	28,435	348,355	784,877	17,829,270	57,949	573,840	70,382	-303,801
$200,000 under $500,000	213,830	5,656,390	130,541	1,437,158	9,359	110,841	403,155	23,075,839	30,965	665,345	26,081	-208,726
$500,000 under $1,000,000	44,989	2,473,333	29,855	605,444	1,478	27,268	93,009	13,393,476	9,100	521,218	5,486	-118,613
$1,000,000 or more	25,468	2,996,470	15,898	512,777	932	5,353	50,818	33,714,688	5,657	1,307,887	3,377	-247,023
Taxable returns, total	**2,665,586**	**27,973,700**	**3,108,689**	**19,842,142**	**198,263**	**1,373,625**	**3,424,170**	**98,851,085**	**268,675**	**3,718,423**	**605,149**	**-2,347,516**
Nontaxable returns, total	**224,373**	**1,347,776**	**236,957**	**2,152,456**	**13,402**	**27,216**	**233,024**	**-1,832,599**	**10,810**	**5,960**	**51,431**	**-410,538**

Size of adjusted gross income	Unemployment compensation		Social security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**2,808,339**	**9,719,382**	**2,718,244**	**13,508,525**	**55,310**	**3,056,770**	**2,660,918**	**14,261,596**	**7,745,254**	**25,290,467**
Under $5,000	*3,833	*11,720	2,132	4,970	*3,591	*109,074	7,798	39,143	38,386	39,656
$5,000 under $10,000	51,032	226,609	1,739	5,141	*391	*39,282	37,655	60,288	187,359	195,497
$10,000 under $15,000	111,278	443,397	4,643	19,695	*566	*21,687	65,104	133,900	247,201	325,954
$15,000 under $20,000	189,773	701,995	31,806	70,845	*3,032	*188,364	88,097	141,612	408,241	624,045
$20,000 under $25,000	158,905	584,392	130,085	248,649	*2,255	*173,180	113,760	247,549	433,367	755,222
$25,000 under $30,000	180,722	746,504	193,714	407,151	*2,070	*153,335	130,618	288,870	532,837	823,671
$30,000 under $35,000	239,459	907,898	234,447	743,512	*1,924	*132,194	152,480	304,707	481,928	958,440
$35,000 under $40,000	223,313	673,018	256,702	1,092,719	*1,327	*72,708	131,828	367,867	465,099	780,634
$40,000 under $45,000	272,675	1,043,503	241,351	1,168,580	*1,293	*96,820	180,347	446,913	506,673	918,218
$45,000 under $50,000	288,115	1,050,108	197,809	1,049,482	*662	*53,362	149,548	176,488	511,194	985,662
$50,000 under $55,000	215,466	664,931	239,719	1,274,245	*4,934	*158,556	149,648	239,895	401,489	888,784
$55,000 under $60,000	191,868	523,738	152,420	804,795	*3,236	*140,093	171,729	471,170	356,864	859,347
$60,000 under $75,000	356,148	1,110,214	331,950	1,817,107	3,181	213,390	364,995	1,258,822	952,630	2,410,977
$75,000 under $100,000	212,890	631,131	306,728	1,935,119	7,320	364,825	366,098	1,163,131	838,907	3,115,276
$100,000 under $200,000	101,680	349,563	281,106	1,944,969	14,299	709,465	351,841	2,701,844	980,495	6,579,791
$200,000 under $500,000	10,491	47,596	86,088	706,578	4,051	331,161	147,126	2,426,443	314,802	3,762,691
$500,000 under $1,000,000	506	2,212	16,789	134,840	756	63,129	31,784	1,168,874	58,741	843,746
$1,000,000 or more	183	852	9,014	80,127	423	36,146	20,462	2,624,080	29,041	422,857
Taxable returns, total	**2,617,382**	**9,049,403**	**2,621,573**	**13,129,420**	**45,956**	**2,546,332**	**2,503,085**	**13,751,537**	**7,085,208**	**24,329,900**
Nontaxable returns, total	**190,957**	**669,979**	**96,672**	**379,105**	**9,354**	**510,439**	**157,833**	**510,058**	**660,045**	**960,567**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction	
										Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**490,403,708**	**3,312,362**	**12,755,843**	**5,489,587**	**26,509,957**	**5,489,587**	**40,538,852**	**5,489,587**	**14,028,895**	**32,263,880**	**169,850,372**
Under $5,000	1,796,854	-	-	100,129	653,726	100,129	671,686	100,129	17,961	137,839	282,228
$5,000 under $10,000	6,608,999	-	-	386,006	2,815,973	386,006	3,047,070	386,006	231,097	529,206	951,392
$10,000 under $15,000	8,751,292	-	-	544,001	2,834,209	544,001	3,352,172	544,001	517,963	834,317	1,528,795
$15,000 under $20,000	13,664,686	-	-	697,384	3,695,893	697,384	4,613,020	697,384	917,127	1,304,242	2,466,317
$20,000 under $25,000	14,812,600	-	-	589,611	2,103,589	589,611	3,091,491	589,611	987,902	1,549,254	3,307,738
$25,000 under $30,000	18,944,016	-	-	546,740	2,054,946	546,740	3,172,654	546,740	1,117,708	1,924,335	4,536,459
$30,000 under $35,000	21,827,186	-	-	531,174	2,014,059	531,174	3,309,627	531,174	1,295,568	2,137,676	5,684,717
$35,000 under $40,000	24,724,310	-	-	425,444	1,442,443	425,444	2,641,563	425,444	1,199,120	2,346,377	6,760,915
$40,000 under $45,000	27,943,294	-	-	377,501	1,560,692	377,501	2,765,252	377,501	1,204,560	2,504,383	7,964,057
$45,000 under $50,000	27,443,996	-	-	296,632	1,510,629	296,632	2,563,468	296,632	1,052,839	2,407,705	8,402,765
$50,000 under $55,000	27,366,178	*6,859	*41	248,975	1,164,337	248,975	2,147,790	248,975	983,453	2,222,768	8,664,030
$55,000 under $60,000	26,018,468	17,147	1,455	157,945	630,513	157,945	1,311,153	157,945	680,640	2,025,935	8,421,648
$60,000 under $75,000	68,331,409	38,952	14,165	311,944	1,634,163	311,944	3,188,854	311,944	1,554,691	4,766,151	22,969,079
$75,000 under $100,000	64,977,655	19,976	19,634	167,846	1,006,305	167,846	2,075,803	167,846	1,069,498	3,729,492	23,227,822
$100,000 under $200,000	72,728,804	2,286,133	2,142,018	97,244	1,049,287	97,244	1,981,823	97,244	932,537	2,904,333	29,154,325
$200,000 under $500,000	33,237,362	750,892	4,080,767	9,841	252,456	9,841	449,690	9,841	197,235	748,305	16,870,875
$500,000 under $1,000,000	11,418,900	130,052	2,176,611	974	66,605	974	112,574	974	45,969	129,421	6,888,991
$1,000,000 or more	19,807,700	62,352	4,321,152	195	20,134	195	43,161	195	23,027	62,143	11,768,218
Total taxable returns	**457,108,465**	**3,308,394**	**12,742,316**	**4,279,294**	**14,628,000**	**4,279,294**	**27,283,421**	**4,279,294**	**12,655,422**	**30,547,707**	**165,436,001**
Total nontaxable returns	**33,295,243**	**3,968**	**13,527**	**1,210,293**	**11,881,958**	**1,210,293**	**13,255,431**	**1,210,293**	**1,373,473**	**1,716,173**	**4,414,371**

Size of adjusted gross income	Total Itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest	
											Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**27,595,703**	**101,988,753**	**29,082,729**	**61,297,542**	**11,640,084**	**4,041,578**	**6,304,178**	**2,522,499**	**27,497,691**	**200,189,793**	**27,173,127**	**188,594,088**
Under $5,000	65,731	40,447	121,746	225,860	39,409	11,503	24,053	4,418	107,624	655,400	104,256	629,163
$5,000 under $10,000	279,827	158,293	428,620	740,131	149,267	39,603	69,989	13,366	345,583	1,996,532	341,879	1,963,802
$10,000 under $15,000	525,717	308,919	699,232	1,122,416	262,430	58,394	113,693	39,066	572,930	2,683,983	558,563	2,601,770
$15,000 under $20,000	964,052	626,634	1,080,780	1,666,655	432,480	118,097	193,786	54,931	931,001	4,787,688	928,061	4,702,269
$20,000 under $25,000	1,268,054	1,128,732	1,329,398	1,990,124	506,832	115,749	248,252	73,132	1,223,311	6,218,719	1,209,936	6,072,546
$25,000 under $30,000	1,683,183	1,887,799	1,643,136	2,402,409	672,720	139,453	392,743	106,797	1,580,344	8,008,104	1,569,076	7,889,822
$30,000 under $35,000	1,837,904	2,609,104	1,836,269	2,778,800	805,814	197,458	369,166	99,356	1,780,718	9,540,800	1,763,318	9,313,026
$35,000 under $40,000	1,992,103	3,184,177	2,076,693	3,189,837	850,838	225,043	442,253	161,858	1,987,456	11,332,733	1,971,171	11,094,459
$40,000 under $45,000	2,215,695	3,934,195	2,275,618	3,596,737	891,838	295,266	458,179	137,859	2,194,123	12,813,412	2,178,294	12,517,807
$45,000 under $50,000	2,112,593	4,556,283	2,119,547	3,437,073	808,142	197,252	548,193	212,157	2,067,686	11,878,733	2,056,802	11,599,603
$50,000 under $55,000	1,949,659	4,554,289	2,064,936	3,729,586	795,626	228,038	468,070	152,118	1,957,927	11,976,187	1,943,099	11,666,656
$55,000 under $60,000	1,808,631	4,707,634	1,870,703	3,349,698	694,783	204,966	456,054	159,351	1,833,351	11,710,105	1,826,747	11,389,092
$60,000 under $75,000	4,211,614	13,065,449	4,434,315	8,916,574	1,810,454	622,983	984,305	364,074	4,305,464	30,378,002	4,277,814	29,644,489
$75,000 under $100,000	3,274,270	13,883,993	3,464,542	8,407,113	1,371,252	567,598	796,308	369,118	3,287,597	27,571,690	3,255,725	26,595,084
$100,000 under $200,000	2,568,122	18,719,094	2,745,702	9,529,659	1,165,411	563,477	565,620	342,095	2,532,323	29,339,469	2,465,046	27,532,188
$200,000 under $500,000	663,940	12,340,905	709,186	4,139,684	304,273	266,168	136,786	124,118	633,685	11,799,894	591,483	9,978,512
$500,000 under $1,000,000	117,739	5,620,888	122,935	1,141,362	53,511	78,772	25,085	47,970	106,381	3,264,994	92,840	2,243,637
$1,000,000 or more	56,871	10,661,919	59,370	933,826	25,005	111,757	11,641	60,716	50,187	4,233,349	39,018	1,160,162
Taxable returns, total	**26,512,667**	**101,054,586**	**27,571,551**	**58,144,504**	**11,047,416**	**3,789,783**	**6,053,897**	**2,447,127**	**26,132,495**	**188,772,724**	**25,824,184**	**177,984,113**
Nontaxable returns, total	**1,083,036**	**934,167**	**1,511,178**	**3,153,037**	**592,668**	**251,794**	**250,281**	**75,371**	**1,365,196**	**11,417,069**	**1,348,943**	**10,609,974**

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued						Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals		Deductible points							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**26,495,714**	**181,236,286**	**2,400,634**	**7,357,802**	**3,500,574**	**3,013,728**	**1,467,418**	**8,581,977**	**29,799,001**	**68,354,293**	**28,993,398**	**55,784,521**
Under $5,000	98,613	575,330	8,277	53,833	9,912	10,273	10,717	15,963	110,502	53,505	100,807	57,410
$5,000 under $10,000	336,805	1,915,551	19,972	48,252	20,403	11,153	5,744	21,576	406,488	404,834	393,883	386,470
$10,000 under $15,000	553,333	2,539,509	29,695	62,261	37,199	24,378	33,129	57,835	718,280	910,205	699,763	830,385
$15,000 under $20,000	884,970	4,433,667	72,794	268,602	45,692	25,229	26,783	60,190	1,143,497	1,496,352	1,104,945	1,275,770
$20,000 under $25,000	1,176,732	5,783,871	117,352	288,675	103,113	98,903	34,205	47,270	1,338,115	1,830,390	1,277,214	1,593,420
$25,000 under $30,000	1,508,395	7,515,602	131,079	374,219	122,063	55,600	50,339	62,683	1,695,061	2,308,020	1,620,490	2,030,148
$30,000 under $35,000	1,705,299	8,826,603	122,508	486,423	171,178	145,091	51,320	82,684	1,939,273	2,695,194	1,873,917	2,281,381
$35,000 under $40,000	1,925,100	10,728,156	129,062	366,303	168,036	124,165	47,000	114,109	2,117,597	2,895,999	2,061,855	2,467,219
$40,000 under $45,000	2,131,206	12,141,197	160,099	376,610	264,395	199,512	42,790	96,093	2,294,980	3,323,674	2,225,119	2,854,787
$45,000 under $50,000	2,009,703	11,270,877	158,847	328,727	219,162	128,472	48,016	150,657	2,204,835	3,568,012	2,149,311	3,048,681
$50,000 under $55,000	1,899,040	11,203,533	167,577	463,122	233,060	209,322	61,028	100,209	2,039,465	3,607,091	1,981,698	3,486,686
$55,000 under $60,000	1,796,763	10,997,440	143,093	391,652	260,586	207,819	56,628	113,194	1,899,752	2,930,898	1,848,609	2,424,912
$60,000 under $75,000	4,175,642	28,506,092	428,635	1,138,398	630,753	466,724	157,291	266,789	4,554,511	8,302,666	4,418,083	7,157,166
$75,000 under $100,000	3,174,202	25,575,230	366,596	1,019,854	561,472	511,041	197,667	465,565	3,610,758	8,518,962	3,547,335	7,161,607
$100,000 under $200,000	2,411,814	26,335,271	268,918	1,196,916	488,091	504,879	355,582	1,302,402	2,810,895	9,648,071	2,780,992	8,056,715
$200,000 under $500,000	579,581	9,625,117	63,743	353,396	137,831	224,895	206,149	1,596,487	727,451	6,080,414	722,920	4,743,594
$500,000 under $1,000,000	90,572	2,154,043	9,155	89,594	20,660	48,188	50,486	973,169	126,636	2,729,102	125,905	2,020,342
$1,000,000 or more	37,945	1,109,197	3,231	50,965	6,965	18,084	32,544	3,055,104	60,904	7,050,906	60,551	3,907,828
Taxable returns, total	**25,180,833**	**171,173,299**	**2,298,055**	**6,810,814**	**3,386,742**	**2,938,326**	**1,391,515**	**7,850,285**	**28,412,629**	**66,306,160**	**27,648,611**	**53,785,751**
Nontaxable returns, total	**1,314,881**	**10,062,986**	**102,579**	**546,988**	**113,832**	**75,402**	**75,903**	**731,692**	**1,386,372**	**2,048,133**	**1,344,787**	**1,998,770**

Size of adjusted gross income	Total itemized deductions--continued											
	Contributions deduction--continued				Moving expenses deduction		Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years						Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**14,097,776**	**12,278,893**	**203,896**	**3,758,306**	**816,450**	**3,918,973**	**170,112**	**2,802,466**	**7,791,397**	**28,763,926**	**9,263,285**	**28,213,148**
Under $5,000	43,235	12,109	9,258	23,656	*2,139	*4,539	*1,246	*17,391	59,238	117,850	14,415	76,007
$5,000 under $10,000	133,058	43,223	14,467	32,729	*5,222	*17,566	*3,596	*72,380	148,119	315,842	49,670	111,978
$10,000 under $15,000	239,250	108,871	23,342	82,701	*13,513	*49,878	*7,489	*93,864	216,019	573,182	141,571	364,646
$15,000 under $20,000	458,151	218,890	15,977	33,722	24,361	87,920	*5,235	*57,491	370,934	965,409	289,589	743,480
$20,000 under $25,000	534,082	228,346	11,023	95,216	24,397	65,420	*12,593	*50,162	401,983	1,142,487	343,838	979,984
$25,000 under $30,000	703,486	266,967	8,671	52,361	29,979	57,727	19,240	214,403	527,247	1,641,534	563,240	1,571,732
$30,000 under $35,000	848,969	388,891	21,902	28,748	46,581	119,085	10,434	68,279	573,618	1,580,872	625,526	1,476,118
$35,000 under $40,000	991,260	481,617	5,883	73,032	52,905	188,711	*16,764	*145,385	651,501	1,816,903	763,648	1,874,028
$40,000 under $45,000	1,036,892	434,597	10,541	42,458	42,214	140,836	15,116	106,568	641,404	1,925,806	847,899	2,091,871
$45,000 under $50,000	1,081,859	480,224	8,829	63,865	61,042	242,182	*15,649	*120,816	539,377	1,646,580	703,132	1,711,895
$50,000 under $55,000	882,354	346,200	1,574	35,357	43,953	171,902	*5,373	*54,449	485,699	1,634,619	681,171	1,726,250
$55,000 under $60,000	877,818	404,748	7,044	223,142	46,754	169,049	*7,649	*334,111	468,682	1,650,422	645,352	1,785,974
$60,000 under $75,000	2,298,306	1,142,731	18,588	86,715	133,074	551,797	26,374	459,878	1,088,086	3,774,627	1,508,836	4,344,374
$75,000 under $100,000	1,989,909	1,213,629	20,173	204,393	133,002	762,247	7,141	339,868	850,406	3,321,200	1,116,702	3,775,652
$100,000 under $200,000	1,562,627	1,456,152	17,249	215,659	123,589	924,545	12,119	327,918	617,793	3,882,205	808,702	4,007,629
$200,000 under $500,000	341,201	1,133,860	5,915	575,154	29,895	314,686	3,625	248,707	126,872	1,487,536	140,422	1,230,998
$500,000 under $1,000,000	51,597	652,753	2,055	285,844	2,772	32,490	434	68,025	16,613	489,752	14,294	183,421
$1,000,000 or more	23,722	3,265,085	1,404	1,603,555	1,058	18,394	37	22,772	7,806	797,100	5,279	157,112
Taxable returns, total	**13,626,105**	**11,968,196**	**152,394**	**3,328,728**	**788,556**	**3,805,448**	**129,276**	**1,200,750**	**7,285,978**	**27,173,543**	**8,998,755**	**27,330,481**
Nontaxable returns, total	**471,671**	**310,697**	**51,503**	**429,578**	**27,894**	**113,525**	**40,836**	**1,601,716**	**505,419**	**1,590,383**	**264,531**	**882,667**

Footnotes at end of table.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued						Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Tax preparation fees									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**10,473,350**	**2,656,043**	**449,565**	**2,167,199**	**277,621**	**602,572**	**87,326,273**	**199,019,700**	**31,110,162**	**1,565,929,618**
Under $5,000	57,512	15,738	*3,014	*12,152	*4	*63	264,035	617,925	*14,861	*14,926
$5,000 under $10,000	183,419	38,734	*7,636	*23,378	*4,647	*11,104	902,161	2,116,823	129,287	231,338
$10,000 under $15,000	270,135	58,596	16,934	72,084	*3,776	*5,093	1,527,813	3,584,535	532,997	1,857,536
$15,000 under $20,000	410,853	71,230	19,161	42,510	23,320	65,106	2,619,105	6,147,593	1,052,860	6,857,953
$20,000 under $25,000	472,656	83,185	20,144	78,882	*11,399	*15,214	3,239,428	7,603,266	1,447,355	14,017,376
$25,000 under $30,000	573,163	78,223	27,288	80,366	*13,531	*42,455	4,275,265	10,042,595	1,887,684	25,951,127
$30,000 under $35,000	684,994	129,977	41,787	104,910	18,277	19,271	4,973,362	11,680,851	2,117,310	37,376,572
$35,000 under $40,000	805,049	120,392	28,801	123,005	13,596	18,217	5,874,654	13,798,331	2,361,053	50,664,420
$40,000 under $45,000	787,566	117,286	32,754	97,163	23,790	11,086	6,798,802	15,973,620	2,513,693	63,993,450
$45,000 under $50,000	763,909	136,487	17,738	53,337	25,626	20,943	6,836,138	16,057,662	2,411,544	71,772,233
$50,000 under $55,000	647,214	117,434	17,864	56,798	28,006	36,805	6,378,668	14,984,678	2,218,108	74,884,691
$55,000 under $60,000	595,643	145,350	31,000	169,259	*10,017	*3,918	6,100,260	14,330,889	2,039,083	77,324,959
$60,000 under $75,000	1,551,488	305,432	71,160	243,799	27,211	31,563	14,671,536	34,465,510	4,782,585	218,009,614
$75,000 under $100,000	1,243,867	322,434	40,227	130,987	32,598	118,209	11,306,592	26,552,182	3,743,208	229,404,374
$100,000 under $200,000	1,071,802	456,217	57,356	413,652	26,391	131,351	8,719,324	19,818,830	2,916,207	291,553,386
$200,000 under $500,000	283,836	264,651	12,739	231,575	11,839	31,987	2,280,998	1,244,353	750,106	182,933,420
$500,000 under $1,000,000	48,174	92,708	2,611	35,796	2,267	19,756	383,607	28	129,949	75,740,388
$1,000,000 or more	22,070	101,969	1,350	197,548	1,325	20,432	174,526	28	62,272	143,341,854
Taxable returns, total	**9,851,245**	**2,501,007**	**424,992**	**2,005,713**	**254,974**	**522,443**	**82,644,905**	**188,039,145**	**30,866,550**	**1,565,148,791**
Nontaxable returns, total	**622,105**	**155,036**	**24,573**	**161,486**	**22,648**	**80,129**	**4,681,369**	**10,980,555**	**243,612**	**780,827**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**31,118,819**	**358,034,479**	**4,303,221**	**3,642,960**	**30,878,005**	**354,391,519**	**289,341**	**1,908,690**	**30,886,816**	**356,300,209**
Under $5,000	*15,796	*5,240	*935	*165	*14,861	*5,074	*16	*479	*14,878	*5,554
$5,000 under $10,000	134,170	95,291	*2,468	*122	132,925	95,169	*1,182	*1,365	132,999	96,534
$10,000 under $15,000	531,702	326,401	43,058	7,943	501,416	318,458	*340	*13,046	501,756	331,504
$15,000 under $20,000	1,053,985	1,029,678	205,136	80,801	925,565	948,877	*517	*631	925,824	949,508
$20,000 under $25,000	1,446,232	2,104,646	192,428	56,601	1,404,488	2,048,045	*32	*344	1,404,508	2,048,388
$25,000 under $30,000	1,888,676	3,919,191	154,853	65,063	1,875,492	3,854,128	111	426	1,875,529	3,854,553
$30,000 under $35,000	2,117,644	5,782,606	184,281	81,346	2,108,812	5,701,260	2,145	4,896	2,109,138	5,706,156
$35,000 under $40,000	2,361,059	8,096,929	209,426	86,605	2,359,451	8,010,324	800	6,258	2,359,531	8,016,581
$40,000 under $45,000	2,513,693	10,386,209	296,905	118,672	2,512,270	10,267,537	2,777	5,570	2,512,400	10,273,107
$45,000 under $50,000	2,411,872	11,672,321	320,681	117,701	2,408,154	11,554,620	908	1,694	2,408,491	11,556,313
$50,000 under $55,000	2,218,108	12,233,191	297,301	145,840	2,215,666	12,087,351	2,618	4,387	2,216,642	12,091,738
$55,000 under $60,000	2,039,086	13,093,389	268,371	116,467	2,038,498	12,976,922	4,952	6,222	2,038,942	12,983,144
$60,000 under $75,000	4,782,593	39,801,943	745,133	394,085	4,778,536	39,407,858	22,313	43,340	4,779,839	39,451,198
$75,000 under $100,000	3,745,617	47,209,567	602,285	358,721	3,745,428	46,850,846	45,463	102,599	3,747,980	46,953,445
$100,000 under $200,000	2,916,249	70,092,107	501,662	491,496	2,914,589	69,600,611	101,978	379,950	2,915,707	69,980,561
$200,000 under $500,000	750,107	55,018,551	201,244	439,047	749,892	54,579,503	80,590	630,054	750,318	55,209,558
$500,000 under $1,000,000	129,955	26,043,539	47,781	281,217	129,714	25,762,322	15,514	281,753	129,996	26,044,075
$1,000,000 or more	62,276	51,123,683	29,273	801,068	62,247	50,322,615	7,085	425,676	62,337	50,748,290
Taxable returns, total	**30,880,993**	**357,907,911**	**4,065,395**	**3,516,392**	**30,878,005**	**354,391,519**	**289,341**	**1,908,690**	**30,886,816**	**356,300,209**
Nontaxable returns, total	**237,826**	**126,568**	**237,826**	**126,568**	-	-	-	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	32,821,464	2,241,086,674	22,580,458	1,779,262,508	822,573	40,632,782
Salaries and wages	28,971,865	1,666,282,174	20,757,580	1,344,303,855	731,319	27,918,548
Taxable interest	27,750,362	71,889,632	19,767,995	48,031,593	561,134	1,764,622
Tax-exempt interest	2,878,614	36,309,415	1,893,662	23,009,406	55,531	852,412
Dividends	12,595,690	54,650,135	9,037,065	35,705,309	204,489	1,230,520
State income tax refunds	15,633,613	10,524,649	11,242,290	8,033,595	368,852	177,084
Alimony received	188,483	2,772,452	15,520	84,033	*4,083	*50,544
Business or profession:						
Net income	5,232,889	123,491,868	4,292,964	103,186,440	77,426	1,682,533
Net loss	1,862,754	9,684,474	1,497,890	7,863,347	33,295	165,865
Sales of capital assets:						
Net gain in AGI	7,404,717	116,375,937	5,251,845	87,684,149	107,167	3,769,452
Net loss in AGI	2,507,111	5,113,415	1,798,210	3,670,247	27,618	34,582
Sales of property other than capital assets	917,686	-1,241,556	745,443	-887,498	13,190	6,381
Taxable IRA distributions	1,589,461	14,902,888	1,159,739	11,765,693	14,491	164,214
Pensions and annuities in AGI	5,777,119	82,678,670	4,010,117	60,021,605	93,359	1,184,989
Rent and royalty:						
Net income	2,889,959	29,321,477	2,168,229	22,750,245	32,783	577,359
Net loss	3,345,646	21,994,598	2,525,987	17,066,175	42,821	261,532
Farm rental income less loss	211,665	1,400,841	142,557	955,806	*2,268	*36,766
Partnership and S corporation net income less loss	3,657,194	97,018,486	2,870,851	81,610,343	54,826	2,234,837
Estate and trust net income less loss	279,485	3,724,383	167,285	2,003,275	7,763	182,974
Farm net income less loss	656,580	-2,758,054	541,835	-2,071,708	14,489	-50,437
Unemployment compensation	2,808,339	9,719,382	2,122,300	7,599,506	58,263	147,553
Social security benefits in AGI	2,718,244	13,508,525	1,812,049	9,840,232	38,800	197,256
Other income less loss	2,660,918	14,261,596	2,013,301	10,979,273	37,423	415,570
Total statutory adjustments	7,745,254	25,290,467	5,948,848	19,637,067	119,512	442,212
Primary IRA payments	1,833,258	2,916,654	1,214,443	1,939,308	17,565	24,339
Secondary IRA payments	1,023,286	1,414,703	1,023,286	1,414,703	-	-
Payments to a Keogh plan	804,149	7,581,732	668,550	6,509,457	6,040	70,376
Deduction for self-employment tax	5,578,592	7,552,018	4,572,592	6,289,010	75,435	91,768
Total itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,515
Itemized deductions limitation	3,312,362	12,755,843	2,858,100	10,875,734	116,122	359,414
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,558
Taxes paid deduction	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,432
Interest paid deduction	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,430
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,822
Casualty or theft loss deduction	170,112	2,802,466	107,630	2,053,879	*6,709	*99,761
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,018
Total miscellaneous deductions	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,909
Taxable income	31,110,162	1,565,929,618	21,661,524	1,247,792,357	788,169	29,853,906
Total tax credits	4,303,221	3,642,960	3,533,290	2,876,065	20,250	104,553
Child care credit	2,933,121	1,227,275	2,606,420	1,069,850	*6,910	*2,511
Credit for the elderly or disabled	*9,428	*2,663	*1,245	*330	-	-
Foreign tax credit	825,493	1,435,652	608,406	1,073,488	11,366	85,419
Earned income credit used to offset income tax before credits	336,980	93,893	154,900	35,273	-	-
Minimum tax credit	51,279	243,006	39,401	198,971	284	5,767
General business credit	178,035	469,284	144,278	380,501	1,864	9,032
Income tax after credits	30,878,005	354,391,519	21,564,161	283,503,873	786,698	7,473,495
Alternative minimum tax	289,341	1,908,690	209,797	1,427,718	14,438	81,841
Total income tax	30,886,816	356,300,209	21,568,211	284,931,591	787,485	7,555,337
Total tax liability	31,410,681	372,157,465	21,928,098	298,095,325	795,526	7,756,691
Total tax payments	31,768,704	390,431,293	22,135,458	308,321,703	784,680	7,862,646
Income tax withheld	29,458,352	276,602,257	20,915,067	219,733,633	732,446	4,740,333
Estimated tax payments	5,662,369	94,481,839	3,882,350	72,845,493	89,123	2,466,399
Overpayment refunded	20,353,941	38,225,095	13,402,528	26,484,081	469,760	616,407
Tax due at time of filing	10,481,201	31,891,763	8,019,000	25,405,170	317,272	820,948

Footnotes at end of table.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,008,775	86,404,950	13,561	858,293	7,396,097	333,928,141
Salaries and wages	1,871,849	72,145,817	11,777	438,501	5,599,341	221,475,453
Taxable interest	1,371,312	1,557,039	12,437	83,059	6,037,484	20,453,320
Tax-exempt interest	79,122	729,626	527	11,398	849,772	11,706,572
Dividends	456,924	1,121,241	7,950	22,931	2,889,261	16,570,133
State income tax refunds	1,034,169	553,126	4,355	4,170	2,983,948	1,756,674
Alimony received	86,551	1,253,852	-	-	82,330	1,384,023
Business or profession:						
Net income	163,827	3,191,370	*204	*67,505	698,468	15,364,020
Net loss	79,686	444,719	*1,297	*7,118	250,586	1,203,425
Sales of capital assets:						
Net gain in AGI	238,610	2,672,288	7,407	84,957	1,799,687	22,165,092
Net loss in AGI	89,260	167,365	276	602	591,748	1,240,619
Sales of property other than capital assets	25,650	-81,783	*105	-*13,367	133,298	-265,290
Taxable IRA distributions	48,971	453,529	*1,282	*5,440	364,978	2,514,011
Pensions and annuities in AGI	209,238	2,144,553	5,941	99,026	1,458,465	19,228,497
Rent and royalty:						
Net income	98,774	835,188	1,396	14,819	588,778	5,143,866
Net loss	143,990	979,508	1,692	17,884	631,156	3,669,499
Farm rental income less loss	7,414	6,350	-	-	59,426	401,919
Partnership and S corporation net income less loss	89,546	2,083,366	775	34,745	641,198	11,055,195
Estate and trust net income less loss	9,630	153,943	*15	*5,740	94,793	1,378,452
Farm net income less loss	14,151	-62,254	*17	-*4,678	86,089	-568,977
Unemployment compensation	138,968	400,911	*1,124	*684	487,685	1,570,727
Social security benefits in AGI	43,574	158,049	514	1,230	823,307	3,311,758
Other income less loss	157,943	484,430	2,996	52,847	449,255	2,329,476
Total statutory adjustments	318,606	960,662	2,635	10,478	1,355,653	4,240,047
Primary IRA payments	89,342	141,501	*2,103	*4,207	509,805	807,299
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	19,080	175,740	*195	*5,018	110,285	821,140
Deduction for self-employment tax	183,062	198,172	*197	*1,076	747,306	971,992
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Itemized deductions limitation	61,710	210,122	885	5,174	275,545	1,305,398
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412	-	-	41,437	504,414
Moving expenses deduction	48,973	178,218	-	-	168,719	629,468
Total miscellaneous deductions	706,701	2,145,206	3,525	4,631	2,107,170	8,284,552
Taxable income	1,873,853	52,315,748	13,549	566,581	6,773,066	235,401,026
Total tax credits	503,027	248,330	2,562	2,050	244,093	411,962
Child care credit	309,792	148,699	*2,534	*1,913	*7,465	*4,302
Credit for the elderly or disabled	-	-	-	-	*8,183	*2,333
Foreign tax credit	27,964	19,084	*19	*16	177,738	257,646
Earned income credit used to offset income tax before credits	180,836	58,062	-	-	*1,245	*558
Minimum tax credit	2,624	7,601	-	-	8,970	30,668
General business credit	2,905	8,699	*5	*58	28,983	70,994
Income tax after credits	1,746,773	10,115,422	13,546	125,750	6,766,826	53,172,978
Alternative minimum tax	11,060	41,754	*31	*2,881	54,014	354,497
Total income tax	1,746,822	10,157,176	13,546	128,631	6,770,751	53,527,474
Total tax liability	1,784,654	10,565,699	13,546	131,220	6,888,855	55,608,530
Total tax payments	1,949,023	13,118,543	13,561	129,691	6,885,983	60,998,710
Income tax withheld	1,869,424	10,896,839	13,386	90,421	5,928,029	41,141,032
Estimated tax payments	154,786	1,862,585	1,555	28,447	1,534,555	17,278,915
Overpayment refunded	1,652,370	3,208,540	4,364	13,189	4,824,920	7,902,878
Tax due at time of filing	295,354	790,944	9,125	20,896	1,840,450	4,853,805

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**114,601,819**	**232,920,023**	**153,640,399**	**43,416,818**	**79,279,624**	**1,803,464,461**	**29,625,184**	**227,113,258**
Under $5,000	15,770,585	14,273,887	9,971,864	2,600,375	4,302,023	-12,442,806	4,221	39,923
$5,000 under $10,000	14,727,738	22,103,751	15,311,898	4,146,378	6,791,853	32,028,452	54,086	7,700
$10,000 under $15,000	13,469,144	24,172,741	16,526,248	4,518,177	7,646,493	56,287,495	373,394	156,630
$15,000 under $20,000	11,370,849	22,442,266	15,018,024	4,146,914	7,424,242	72,170,631	1,624,528	912,069
$20,000 under $25,000	9,474,601	18,962,030	12,917,838	3,297,802	6,044,192	74,030,923	3,023,723	3,502,064
$25,000 under $30,000	7,783,773	17,134,476	11,093,248	3,100,043	6,041,229	84,920,552	3,013,677	5,378,508
$30,000 under $35,000	6,653,094	15,142,876	10,035,183	2,748,904	5,107,693	89,205,749	2,715,921	6,676,084
$35,000 under $40,000	5,705,247	14,004,275	9,058,987	2,623,686	4,945,288	98,329,206	2,617,162	8,143,405
$40,000 under $45,000	5,018,618	13,112,293	8,523,012	2,432,894	4,589,280	103,348,148	2,421,723	8,985,904
$45,000 under $50,000	4,053,520	11,064,776	7,035,351	2,112,070	4,029,425	100,182,159	2,106,312	9,292,573
$50,000 under $55,000	3,404,789	9,651,279	6,118,572	1,873,839	3,532,707	98,294,009	1,871,698	9,564,032
$55,000 under $60,000	2,896,921	8,383,589	5,261,425	1,629,760	3,122,165	93,525,126	1,626,184	9,699,922
$60,000 under $75,000	5,946,736	17,793,474	11,051,212	3,467,359	6,742,262	231,355,258	3,457,356	26,697,160
$75,000 under $100,000	4,224,878	12,523,143	8,008,861	2,431,732	4,514,282	206,667,201	2,430,487	28,591,238
$100,000 under $200,000	3,107,998	9,191,352	5,846,401	1,755,146	3,344,951	230,543,788	1,753,395	40,348,361
$200,000 under $500,000	786,038	2,367,796	1,478,828	431,124	888,968	124,339,743	430,766	31,443,671
$500,000 under $1,000,000	140,803	411,195	261,869	70,656	149,326	46,746,014	70,612	14,140,511
$1,000,000 or more	66,485	184,826	121,579	29,958	63,247	73,932,815	29,938	23,533,503
Taxable returns, total	**86,435,367**	**176,005,129**	**121,632,609**	**29,625,184**	**54,372,520**	**1,676,973,321**	**29,625,184**	**227,113,258**
Nontaxable returns, total	**28,166,452**	**56,914,894**	**32,007,790**	**13,791,634**	**24,907,104**	**126,491,141**	-	-

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**40,913,995**	**72,792,261**	**1,723,260,844**	**27,746,054**	**217,360,804**	**811,092**	**1,151,127**	**41,241,587**	**741,245**	**6,085,594**
Under $5,000	2,466,425	4,033,185	-11,896,005	4,197	38,134	17,776	28,017	-523,588	*27	*662
$5,000 under $10,000	3,865,195	6,202,069	29,806,820	36,407	6,417	25,743	44,320	204,951	*5,920	*326
$10,000 under $15,000	4,137,792	6,802,018	51,486,020	173,720	78,114	48,044	86,246	621,304	32,282	15,778
$15,000 under $20,000	3,872,143	6,618,379	67,381,185	1,390,442	705,873	45,958	60,050	823,985	36,236	34,507
$20,000 under $25,000	3,020,798	5,243,999	67,774,918	2,751,376	3,078,042	71,790	108,749	1,647,750	66,746	126,934
$25,000 under $30,000	2,876,248	5,363,072	78,756,329	2,790,004	4,869,875	59,565	76,022	1,661,250	59,443	141,174
$30,000 under $35,000	2,570,825	4,611,206	83,470,785	2,537,858	6,130,556	70,199	91,928	2,271,807	70,196	217,132
$35,000 under $40,000	2,456,250	4,562,454	92,058,855	2,449,728	7,483,589	73,633	102,311	2,786,420	73,633	321,856
$40,000 under $45,000	2,327,056	4,288,168	98,876,689	2,315,895	8,490,254	70,696	84,788	3,013,920	70,367	322,723
$45,000 under $50,000	1,992,512	3,773,825	94,537,062	1,986,754	8,607,718	53,224	84,510	2,507,066	53,224	305,522
$50,000 under $55,000	1,797,603	3,338,782	94,299,249	1,795,464	9,069,637	50,209	71,754	2,618,666	48,943	320,891
$55,000 under $60,000	1,580,071	2,931,843	90,686,276	1,576,496	9,372,471	31,750	46,827	1,819,091	31,750	187,435
$60,000 under $75,000	3,381,697	6,473,815	225,623,916	3,371,699	25,955,176	72,352	97,057	4,887,483	72,351	619,256
$75,000 under $100,000	2,349,167	4,316,835	199,705,033	2,347,932	27,526,243	63,396	84,103	5,383,918	63,386	834,459
$100,000 under $200,000	1,705,884	3,179,914	223,726,190	1,704,150	39,078,508	45,088	65,856	6,204,231	45,086	1,140,821
$200,000 under $500,000	416,743	848,084	120,341,307	416,404	30,436,421	9,736	15,560	2,701,788	9,726	685,601
$500,000 under $1,000,000	68,615	143,798	45,383,467	68,573	13,733,846	1,253	2,031	851,218	1,249	255,497
$1,000,000 or more	28,974	60,815	71,242,747	28,956	22,699,930	681	999	1,760,327	680	555,020
Taxable returns, total	**27,746,054**	**49,938,487**	**1,601,424,135**	**27,746,054**	**217,360,804**	**741,245**	**1,017,172**	**40,984,615**	**741,245**	**6,085,594**
Nontaxable returns, total	**13,167,941**	**22,853,774**	**121,836,709**	-	-	**69,848**	**133,955**	**256,972**	-	-

Footnotes at end of table.

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1,867,007**	**2,196,887**	**68,321,572**	**1,364,852**	**7,283,673**	**2,264,367**	**3,139,349**	**57,858,857**	**1,330,926**	**4,607,135**
Under $5,000	36,273	46,956	-426,950	*15	*424	148,639	193,865	68,629	*9	*1,520
$5,000 under $10,000	149,642	176,876	1,183,078	*3,404	*249	281,887	368,589	2,223,988	*8,391	*837
$10,000 under $15,000	247,814	277,848	3,101,539	97,520	36,419	369,708	480,381	4,656,704	75,645	27,609
$15,000 under $20,000	259,308	318,363	4,498,675	129,360	102,735	319,211	427,450	5,584,191	135,310	88,660
$20,000 under $25,000	190,447	236,179	4,281,477	160,531	200,308	297,207	455,265	6,732,881	270,858	313,306
$25,000 under $30,000	209,249	243,391	5,749,436	204,530	334,439	233,013	358,743	6,338,137	226,049	362,519
$30,000 under $35,000	139,779	158,795	4,494,670	138,399	303,588	162,930	245,763	5,282,174	162,915	379,525
$35,000 under $40,000	114,671	119,148	4,315,234	114,668	317,145	116,673	161,374	4,342,150	116,672	315,270
$40,000 under $45,000	94,014	107,079	3,993,248	91,003	308,110	81,982	109,246	3,470,124	81,981	324,297
$45,000 under $50,000	76,639	98,414	3,653,128	76,638	355,935	60,211	72,676	2,837,777	60,211	309,602
$50,000 under $55,000	51,933	57,188	2,734,684	51,928	246,771	41,083	64,984	2,155,492	41,082	243,000
$55,000 under $60,000	69,777	96,902	3,981,907	69,770	390,993	33,624	46,593	1,927,822	33,624	179,267
$60,000 under $75,000	88,467	95,033	5,896,727	88,143	602,116	54,957	76,356	3,691,408	54,952	422,808
$75,000 under $100,000	61,315	75,798	5,176,281	61,309	641,448	33,615	37,546	2,775,970	33,614	353,159
$100,000 under $200,000	59,049	66,886	7,876,307	59,037	1,343,348	24,597	32,296	3,164,060	24,589	531,532
$200,000 under $500,000	15,749	18,700	4,362,538	15,722	1,046,279	3,799	6,624	1,165,506	3,792	307,932
$500,000 under $1,000,000	2,082	2,425	1,355,565	2,082	399,620	879	1,072	576,057	879	175,204
$1,000,000 or more	799	906	2,094,028	798	653,746	354	527	865,788	354	271,089
Taxable returns, total	**1,364,852**	**1,568,718**	**62,489,755**	**1,364,852**	**7,283,673**	**1,330,926**	**1,848,143**	**47,952,255**	**1,330,926**	**4,607,135**
Nontaxable returns, total	**502,155**	**628,170**	**5,831,817**	-	-	**933,440**	**1,291,206**	**9,906,602**	-	-

* Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents: Total: Number of returns	Exemptions for dependents: Total: Number of exemptions	Exemptions for dependents: Total: Adjusted gross income less deficit	Exemptions for dependents: Total: Total income tax: Number of returns	Exemptions for dependents: Total: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**114,601,819**	**232,920,023**	**153,640,399**	**43,416,818**	**79,279,624**	**1,803,464,461**	**29,625,184**	**227,113,258**
Joint returns of married persons	48,298,687	150,204,770	96,565,741	27,325,665	53,639,030	1,489,165,086	22,555,920	202,389,879
Separate returns of married persons, total	2,437,311	3,454,569	2,467,734	642,725	986,836	17,837,356	537,998	2,598,402
Spouse filing	2,387,805	3,317,970	2,368,721	624,544	949,249	17,305,748	525,368	2,532,585
Spouse not filing	49,506	136,599	99,012	18,180	37,587	531,608	*12,631	*65,817
Returns of heads of household	15,241,758	38,053,365	15,241,758	14,114,888	22,811,607	264,249,166	5,771,203	17,873,841
Returns of surviving spouses	55,506	140,863	55,506	55,506	85,358	1,330,103	20,391	139,508
Returns of single persons	48,568,557	41,066,455	39,309,660	1,278,034	1,756,795	30,882,750	739,673	4,111,627

Marital status	Exemptions for dependents--continued: Exemptions for children at home: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Exemptions for children away from home: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**40,913,995**	**72,792,261**	**1,723,260,844**	**27,746,054**	**217,360,803**	**811,092**	**1,151,127**	**41,241,587**	**741,245**	**6,085,594**
Joint returns of married persons	26,770,200	51,282,558	1,458,341,820	22,080,114	197,933,880	339,423	466,649	23,676,271	320,338	3,459,013
Separate returns of married persons, total	574,906	851,567	16,097,155	478,890	2,375,076	49,338	89,963	1,437,221	42,655	196,998
Spouse filing	557,961	820,158	15,567,747	466,260	2,309,258	49,338	89,963	1,437,221	42,655	196,998
Spouse not filing	16,945	31,409	529,408	*12,631	*65,817	-	-	-	-	-
Returns of heads of household	12,844,433	19,674,929	235,817,887	4,926,459	15,542,181	52,101	74,408	2,256,199	47,919	300,554
Returns of surviving spouses	55,506	84,186	1,330,103	20,391	139,508	-	-	-	-	-
Returns of single persons	668,950	899,021	11,673,878	240,200	1,370,159	370,230	520,107	13,871,896	330,332	2,129,029

Marital status	Exemptions for dependents--continued: Exemptions for parents: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Exemptions for other dependents: Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**1,867,007**	**2,196,887**	**68,321,572**	**1,364,852**	**7,283,673**	**2,264,367**	**3,139,349**	**57,858,857**	**1,330,926**	**4,607,135**
Joint returns of married persons	840,845	1,014,112	44,502,577	692,633	5,398,441	607,461	875,711	24,153,993	448,092	2,427,337
Separate returns of married persons, total	15,203	15,525	389,212	13,952	49,228	24,839	29,780	445,137	*16,794	*38,781
Spouse filing	15,203	15,525	389,212	13,952	49,228	23,603	23,603	442,937	*16,794	*38,781
Spouse not filing	-	-	-	-	-	*1,235	*6,177	2,200	-	-
Returns of heads of household	924,680	1,063,055	21,500,448	600,550	1,587,871	1,450,099	1,999,214	29,261,205	742,260	1,737,278
Returns of surviving spouses	*48	*48	*2,930	*41	*12	*1,124	*1,124	35,196	*1,124	*2,651
Returns of single persons	86,232	104,148	1,926,405	57,677	248,121	180,845	233,519	3,963,327	122,656	401,088

*Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**15,117,389**	**176,405,777**	**14,305,564**	**159,358,935**	**780,695**	**997,027**	**2,208,876**	**11,026,222**
No adjusted gross income	54,465	-2,336,482	34,981	303,168	*2,171	*2,091	40,956	123,649
$1 under $1,000	207,987	118,846	190,414	128,107	*6,808	*19,250	21,200	11,621
$1,000 under $2,000	403,465	611,294	384,973	610,568	*4,649	*2,108	28,610	19,096
$2,000 under $3,000	531,394	1,317,656	515,205	1,252,001	*7,608	*15,683	34,067	47,645
$3,000 under $4,000	488,192	1,696,712	459,817	1,526,481	*3,407	*528	51,218	118,339
$4,000 under $5,000	595,387	2,700,573	538,605	2,321,844	*4,649	*180	93,916	259,756
$5,000 under $6,000	598,147	3,296,905	536,655	2,778,964	*11,457	*20,856	88,265	347,578
$6,000 under $7,000	688,456	4,471,516	645,361	3,934,985	*14,861	*44,930	83,185	294,862
$7,000 under $8,000	839,347	6,305,206	752,417	5,086,316	*22,935	*10,511	167,152	852,445
$8,000 under $9,000	800,016	6,805,194	753,086	5,895,821	29,703	44,833	109,750	551,458
$9,000 under $10,000	893,259	8,479,691	836,144	7,359,581	*20,543	*57,004	111,736	641,492
$10,000 under $11,000	837,326	8,788,304	793,677	7,705,152	28,615	68,866	117,362	612,320
$11,000 under $12,000	841,007	9,684,083	795,131	8,526,422	37,466	47,909	117,223	646,310
$12,000 under $13,000	762,232	9,513,853	727,628	8,452,939	45,938	73,500	102,023	527 989
$13,000 under $14,000	847,226	11,433,068	808,792	10,152,941	64,813	107,248	125,926	722,389
$14,000 under $15,000	722,616	10,462,819	697,310	9,554,173	49,083	54,292	95,931	522,003
$15,000 under $16,000	809,386	12,535,411	770,324	11,084,090	52,296	86,162	137,321	890,185
$16,000 under $17,000	735,085	12,136,040	702,175	10,833,211	58,510	61,007	127,260	771,102
$17 000 under $18,000	693,373	12,151,864	676,021	11,062,530	60,418	103,316	112,835	520,183
$18,000 under $19,000	658,001	12,169,808	634,919	10,733,827	59,660	42,135	115,403	848,785
$19,000 under $20,000	603,945	11,784,978	579,405	10,733,150	62,387	43,100	93,369	681,032
$20,000 under $25,000	1,507,078	32,278,437	1,472,524	29,322,663	132,719	91,518	234,169	1,015,984

Size of adjusted gross income	EIC earned income		Basic earned income credit		EIC health insurance premium		EIC health insurance credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**15,117,389**	**171,455,414**	**15,117,389**	**14,313,047**	**2,954,321**	**1,853,980**	**2,953,197**	**760,952**
No adjusted gross income	54,465	428,911	54,465	42,669	16,668	35,793	16,668	3,889
$1 under $1,000	207,987	158,978	207,987	29,337	*5,711	*2,117	*5,711	*1,070
$1,000 under $2,000	403,465	633,379	403,465	116,987	23,247	9,835	23,247	2,439
$2,000 under $3,000	531,394	1,315,329	531,394	246,056	30,470	10,625	30,470	5,198
$3,000 under $4,000	488,192	1,645,348	488,192	308,382	36,987	22,788	36,987	7,031
$4,000 under $5,000	595,387	2,581,780	595,387	485,759	59,104	29,078	59,104	13,074
$5,000 under $6,000	598,147	3,168,228	598,147	588,340	72,690	33,332	72,690	17,936
$6,000 under $7,000	688,456	4,292,728	688,456	797,509	55,451	23,018	55,451	18,054
$7,000 under $8,000	839,347	5,949,272	839,347	1,109,256	107,796	61,236	107,796	35,766
$8,000 under $9,000	800,016	6,492,112	800,016	1,107,869	87,879	46,791	87,879	34,757
$9,000 under $10,000	893,259	8,069,198	893,259	1,251,460	147,490	92,654	147,490	54,463
$10,000 under $11,000	837,326	8,386,338	837,326	1,183,260	137,614	92,401	137,614	55,348
$11,000 under $12,000	841,007	9,220,641	841,007	1,193,891	140,882	89,608	140,882	55,287
$12,000 under $13,000	762,232	9,071,593	762,232	1,050,709	146,294	92,434	146,294	56,260
$13,000 under $14,000	847,226	10,982,578	847,226	1,060,781	240,482	156,368	240,482	85,072
$14,000 under $15,000	722,616	10,130,469	722,616	819,784	193,176	115,174	193,176	66,179
$15,000 under $16,000	809,386	12,060,436	809,386	803,269	187,557	138,041	187,557	55,018
$16,000 under $17,000	735,085	11,661,425	735,085	628,848	191,597	120,359	191,597	49,715
$17,000 under $18,000	693,373	11,686,028	693,373	504,548	210,751	186,991	210,751	47,372
$18,000 under $19,000	658,001	11,624,747	658,001	388,749	226,070	140,932	226,070	40,985
$19,000 under $20,000	603,945	11,465,732	603,945	276,502	188,095	118,135	188,095	26,252
$20,000 under $25,000	1,507,078	30,430,165	1,507,078	319,081	448,312	236,268	447,188	29,786

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	EIC young child credit		Total earned income credit		EIC used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,802,541**	**462,766**	**15,117,389**	**15,536,762**	**6,130,847**	**2,300,455**	**2,376,193**	**1,632,283**
No adjusted gross income	3,489	551	54,465	47,109	*38	*3	-	-
$1 under $1,000	43,329	1,298	207,987	31,705	-	-	-	-
$1,000 under $2,000	77,059	5,832	403,465	125,258	-	-	-	-
$2,000 under $3,000	103,229	12,228	531,394	263,483	-	-	-	-
$3,000 under $4,000	76,756	13,435	488,192	328,849	-	-	-	-
$4,000 under $5,000	107,846	23,384	595,387	522,213	*1,235	*1,186	*1,235	*7,462
$5,000 under $6,000	88,022	22,387	598,147	628,664	-	-	-	-
$6,000 under $7,000	109,310	35,315	688,456	850,877	*1,235	*58	-	-
$7,000 under $8,000	105,389	37,018	839,347	1,182,040	*9,158	*268	-	-
$8,000 under $9,000	119,757	45,436	800,016	1,188,062	28,780	1,521	-	-
$9,000 under $10,000	96,969	37,339	893,259	1,343,262	*28,468	*5,910	-	-
$10,000 under $11,000	92,390	35,065	837,326	1,273,673	258,624	20,575	-	-
$11,000 under $12,000	84,632	31,302	841,007	1,280,480	290,899	65,854	*1,245	*105
$12,000 under $13,000	82,129	30,800	762,232	1,137,769	304,362	92,470	*1,235	*173
$13,000 under $14,000	119,942	38,872	847,226	1,184,725	475,866	148,768	*2,480	*157
$14,000 under $15,000	72,103	22,045	722,616	908,008	467,443	191,091	*11	*4
$15,000 under $16,000	77,731	19,877	809,386	878,164	589,166	257,701	*19,508	*4,751
$16,000 under $17,000	80,048	18,526	735,085	697,090	586,809	311,627	119,461	15,828
$17,000 under $18,000	52,537	10,040	693,373	561,960	573,467	332,312	188,083	52,014
$18,000 under $19,000	59,489	9,079	658,001	438,813	584,316	309,288	329,929	124,619
$19,000 under $20,000	54,941	6,946	603,945	309,700	533,700	245,492	400,764	222,832
$20,000 under $25,000	95,444	5,991	1,507,078	354,859	1,397,280	316,333	1,312,241	1,204,339

Size of adjusted gross income	Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
Total	**2,376,193**	**1,632,283**	**1,869,901**	**1,208,309**	**12,172,698**	**12,027,998**
No adjusted gross income	-	-	33,499	19,228	46,679	27,879
$1 under $1,000	-	-	18,548	1,965	205,629	29,740
$1,000 under $2,000	-	-	22,188	7,683	403,046	117,575
$2,000 under $3,000	-	-	34,355	11,254	530,238	252,230
$3,000 under $4,000	-	-	56,143	22,022	485,212	306,826
$4,000 under $5,000	*1,235	*7,462	84,235	46,571	593,789	474,456
$5,000 under $6,000	-	-	91,755	56,154	595,667	572,509
$6,000 under $7,000	-	-	84,220	53,629	685,579	797,190
$7,000 under $8,000	-	-	194,950	133,937	837,144	1,047,836
$8,000 under $9,000	-	-	112,215	91,364	786,633	1,095,177
$9,000 under $10,000	-	-	107,069	103,254	880,896	1,234,098
$10,000 under $11,000	-	-	118,907	104,862	802,542	1,148,235
$11,000 under $12,000	*1,245	*105	116,739	99,609	803,334	1,115,018
$12,000 under $13,000	*1,235	*173	91,076	80,328	727,967	964,971
$13,000 under $14,000	*2,480	*157	116,098	91,651	792,163	944,306
$14,000 under $15,000	*11	*4	93,633	66,131	680,153	650,786
$15,000 under $16,000	*19,508	*4,751	135,517	81,775	726,994	538,688
$16,000 under $17,000	119,461	15,828	113,018	56,936	545,046	328,526
$17,000 under $18,000	188,083	52,014	90,941	35,152	444,683	194,495
$18,000 under $19,000	329,929	124,619	71,955	26,123	272,272	103,403
$19,000 under $20,000	400,764	222,832	41,960	11,717	170,724	52,492
$20,000 under $25,000	1,312,241	1,204,339	40,879	6,963	156,309	31,562

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Taxes from special computation		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only												
Total	**88,848,467**	**3,184,958,441**	**2,070,580,851**	**2,070,490,354**	**88,848,467**	**392,858,171**	**88,848,467**	**392,859,128**	**52,410**	**352,099**	**88,848,467**	**393,211,227**
Under $5,000	3,309,268	8,898,575	1,732,258	1,732,293	3,309,268	260,453	3,309,268	260,457	-	-	3,309,268	260,457
$5,000 under $10,000	7,183,440	56,109,776	15,618,721	15,618,763	7,183,440	2,343,224	7,183,440	2,343,224	-	-	7,183,440	2,343,224
$10,000 under $15,000	10,538,406	132,678,237	49,495,965	49,497,396	10,538,406	7,426,626	10,538,406	7,426,622	*935	*3,358	10,538,406	7,429,980
$15,000 under $20,000	10,589,709	184,958,947	84,624,002	84,624,284	10,589,709	12,694,206	10,589,709	12,694,200	*3,605	*921	10,589,709	12,695,121
$20,000 under $25,000	9,308,509	208,642,744	113,950,803	113,960,360	9,308,509	17,097,875	9,308,509	17,099,139	*7,139	*39,904	9,308,509	17,139,042
$25,000 under $30,000	7,671,656	209,816,343	124,411,539	124,417,421	7,671,656	18,792,662	7,671,656	18,792,654	*7,148	*10,413	7,671,656	18,803,067
$30,000 under $40,000	12,298,021	427,216,672	272,828,793	272,860,301	12,298,021	43,652,729	12,298,021	43,652,715	*3,200	*12,469	12,298,021	43,665,184
$40,000 under $50,000	9,045,011	404,166,539	269,759,357	269,794,252	9,045,011	43,937,300	9,045,011	43,937,300	*12,414	*11,007	9,045,011	43,948,307
$50,000 under $75,000	12,118,004	732,927,006	510,857,519	510,946,740	12,118,004	90,385,890	12,118,004	90,385,849	*8,899	*99,594	12,118,004	90,485,443
$75,000 under $100,000	4,103,565	349,281,399	254,649,758	254,692,573	4,103,565	52,335,559	4,103,565	52,335,560	4,577	43,495	4,103,565	52,379,055
$100,000 under $200,000	2,232,809	282,066,722	211,379,432	211,404,313	2,232,809	49,985,796	2,232,809	49,985,733	*4,035	*88,683	2,232,809	50,074,416
$200,000 under $500,000	374,024	106,110,516	88,961,991	88,882,313	374,024	27,136,278	374,024	27,136,132	229	1,157	374,024	27,137,289
$500,000 under $1,000,000	55,459	37,000,893	32,477,097	32,378,936	55,459	11,558,868	55,459	11,558,845	*159	*17,634	55,459	11,576,479
$1,000,000 or more	20,585	45,084,073	39,833,616	39,680,409	20,585	15,250,706	20,585	15,250,698	71	23,465	20,585	15,274,163
Returns with Form 8615 tax computation												
Total	**251,531**	**1,574,068**	**1,359,807**	**1,359,807**	**251,531**	**296,709**	**251,531**	**408,132**	**-**	**-**	**251,531**	**408,132**
Under $5,000	205,047	480,047	352,816	352,816	205,047	52,951	205,047	81,589	-	-	205,047	81,589
$5,000 under $10,000	25,209	177,536	159,745	159,745	25,209	23,989	25,209	36,826	-	-	25,209	36,826
$10,000 under $15,000	*8,578	*106,120	*97,489	*97,489	*8,578	*14,628	*8,578	*28,314	-	-	*8,578	*28,314
$15,000 under $20,000	*4,843	*80,965	*78,059	*78,059	*4,843	*11,708	*4,843	*27,033	-	-	*4,843	*27,033
$20,000 under $25,000	*1,245	*26,270	*25,523	*25,523	*1,245	*3,833	*1,245	*7,847	-	-	*1,245	*7,847
$25,000 under $30,000	*2,237	*64,780	*63,437	*63,437	*2,237	*11,329	*2,237	*24,500	-	-	*2,237	*24,500
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	*1,124	*48,411	*47,578	*47,578	*1,124	*10,089	*1,124	*18,584	-	-	*1,124	*18,584
$50,000 under $75,000	-	-	-	-	-	-	-	-	-	-	-	-
$75,000 under $100,000	*962	*76,514	*66,429	*66,429	*962	*16,290	*962	*24,530	-	-	*962	*24,530
$100,000 under $200,000	*1,877	*228,973	*215,254	*215,254	*1,877	*59,072	*1,877	*69,087	-	-	*1,877	*69,087
$200,000 under $500,000	*158	*43,162	*30,515	*30,515	*158	*9,367	*158	*9,060	-	-	*158	*9,060
$500,000 under $1,000,000	*215	*164,682	*156,009	*156,009	*215	*57,649	*215	*54,351	-	-	*215	*54,351
$1,000,000 or more	*37	*76,607	*66,954	*66,954	*37	*25,804	*37	*26,410	-	-	*37	*26,410
Returns with Schedule D tax computation												
Total	**1,625,559**	**445,652,747**	**381,601,829**	**381,359,884**	**1,625,559**	**122,253,076**	**1,625,559**	**115,090,650**	**3,416**	**35,443**	**1,625,559**	**115,126,092**
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $75,000	102,149	6,898,594	6,054,529	6,054,544	102,149	1,423,425	102,149	1,412,379	-	-	102,149	1,412,379
$75,000 under $100,000	112,097	9,751,672	8,038,961	8,039,123	112,097	1,995,452	112,097	1,969,890	-	-	112,097	1,969,890
$100,000 under $200,000	869,773	125,266,437	101,814,362	101,823,489	869,773	25,718,876	869,773	25,361,873	*820	*3,678	869,773	25,365,551
$200,000 under $500,000	410,837	121,559,933	104,405,709	104,382,174	410,837	32,349,469	410,837	31,088,931	1,806	10,601	410,837	31,099,532
$500,000 under $1,000,000	84,960	57,070,206	50,281,928	50,236,664	84,960	17,950,865	84,960	16,812,283	371	11,324	84,960	16,823,607
$1,000,000 or more	45,743	125,105,905	111,006,341	110,823,890	45,743	42,814,989	45,743	38,445,294	420	9,840	45,743	38,455,134

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax				
									As a percentage of		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only											
Total	**12,778,868**	**6,747,382**	**84,518,837**	**386,463,845**	**200,444**	**767,569**	**84,523,642**	**387,231,414**	**18.7**	**12.2**	**4,358**
Under $5,000	22,590	1,298	3,303,519	259,159	*3,738	*731	3,303,519	259,890	15.0	2.9	79
$5,000 under $10,000	158,334	18,016	7,064,139	2,325,208	*389	*332	7,064,139	2,325,539	14.9	4.1	324
$10,000 under $15,000	2,189,350	674,536	8,472,771	6,755,444	*2,497	*2,588	8,472,771	6,758,032	13.7	5.1	641
$15,000 under $20,000	3,104,768	1,711,217	8,662,305	10,983,904	*340	*548	8,662,305	10,984,453	13.0	5.9	1,037
$20,000 under $25,000	1,829,493	659,179	9,148,616	16,479,863	*1,265	*2,972	9,148,616	16,482,835	14.5	7.9	1,771
$25,000 under $30,000	607,800	279,820	7,655,641	18,523,247	*275	*663	7,655,641	18,523,910	14.9	8.8	2,415
$30,000 under $40,000	1,078,932	420,889	12,284,459	43,244,295	2,230	6,750	12,284,462	43,251,045	15.9	10.1	3,517
$40,000 under $50,000	1,041,730	479,684	9,033,839	43,468,622	5,675	3,718	9,035,162	43,472,341	16.1	10.8	4,806
$50,000 under $75,000	1,676,614	898,719	12,109,309	89,586,724	32,475	58,535	12,112,224	89,645,259	17.5	12.2	7,398
$75,000 under $100,000	631,154	380,753	4,103,046	51,998,302	43,081	88,820	4,103,046	52,087,122	20.5	14.9	12,693
$100,000 under $200,000	332,375	361,794	2,231,619	49,712,622	80,475	282,487	2,231,819	49,995,109	23.6	17.7	22,391
$200,000 under $500,000	81,712	330,130	373,773	26,807,159	25,414	216,390	373,915	27,023,549	30.4	25.5	72,251
$500,000 under $1,000,000	16,267	201,657	55,226	11,374,822	2,041	51,244	55,445	11,426,067	35 3	30.9	206,027
$1,000,000 or more	7,750	329,689	20,575	14,944,474	548	51,788	20,578	14,996,263	37.8	33.3	728,504
Returns with Form 8615 tax computation											
Total	**28,906**	**6,130**	**251,531**	**402,002**	**17,483**	**3,970**	**251,531**	**405,972**	**29.9**	**25.8**	**1,614**
Under $5,000	20,832	598	205,047	80,991	12,313	506	205,047	81,498	23.1	17.0	397
$5,000 under $10,000	*2,215	*106	25,209	36,719	*4,843	*3,032	25,209	39,751	24.9	22.4	1,577
$10,000 under $15,000	*2,353	*70	*8,578	*28,245	-	-	*8,578	*28,245	*29.0	*26.6	*3,293
$15,000 under $20,000	*1,108	*11	*4,843	*27,022	-	-	*4,843	*27,022	*34.6	*33.4	*5,580
$20,000 under $25,000	-	-	*1,245	*7,847	-	-	*1,245	*7,847	*30.7	*29.9	*6,303
$25,000 under $30,000	*992	*13	*2,237	*24,487	-	-	*2,237	*24,487	*38.6	*37.8	*10,946
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	*1,124	*18,584	-	-	*1,124	*18,584	*39.1	*38.4	*16,534
$50,000 under $75,000	-	-	-	-	-	-	-	-	-	-	-
$75,000 under $100,000	*962	*4,418	*962	*20,112	-	-	*962	*20,112	*30.3	*26.3	*20,906
$100,000 under $200,000	*327	*92	*1,877	*68,995	*327	*432	*1,877	*69,427	*32.3	*30.3	*36,988
$200,000 under $500,000	-	-	*158	*9,060	-	-	*158	*9,060	*29.7	*21.0	*57,342
$500,000 under $1,000,000	*88	*796	*215	*53,555	-	-	*215	*53,555	*34.3	*32.5	*249,093
$1,000,000 or more	*30	*26	*37	*26,384	-	-	*37	*26,384	*39.4	*34.4	*713,081
Returns with Schedule D tax computation											
Total	**408,146**	**1,403,710**	**1,624,612**	**113,722,382**	**106,752**	**1,124,927**	**1,625,171**	**114,847,309**	**30.1**	**25.8**	**70,651**
Under $5,000	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $75,000	9,493	8,478	102,109	1,403,901	*40	*41	102,149	1,403,942	23.2	20.4	13,744
$75,000 under $100,000	12,757	18,374	112,097	1,951,516	*1,485	*3,536	112,097	1,955,052	24.3	20.0	17,441
$100,000 under $200,000	199,566	271,444	868,946	25,094,107	23,631	86,989	869,435	25,181,095	24.7	20.1	28,951
$200,000 under $500,000	128,816	294,456	410,804	30,805,075	58,992	435,840	410,806	31,240,915	29 9	25.7	76,042
$500,000 under $1,000,000	34,509	197,433	84,943	16,626,173	15,519	233,523	84,947	16,859,696	33.6	29.5	198,443
$1,000,000 or more	23,003	613,524	45,712	37,841,610	7,085	364,999	45,737	38,206,609	34 5	30.5	835,245

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**86,435,367**	**3,563,975,607**	**502,787,806**	**14,918,785**	**210,849,370**	**6,137,626**	**10,343,763**	**222,254,438**	**13,589,210**
Under $5,000	3,524,075	5,513,880	427,507	2,588,077	7,485,631	129,525	291,076	417,106	24,480
$5,000 under $10,000	7,096,914	55,348,012	2,424,379	4,629,748	35,229,868	1,010,167	1,678,061	13,769,770	778,484
$10,000 under $15,000	8,482,851	106,343,511	6,841,803	1,988,343	25,636,218	580,841	2,167,749	24,229,539	1,535,286
$15,000 under $20,000	8,668,660	152,445,756	11,012,690	2,390,964	41,819,153	1,199,579	1,199,358	21,880,666	1,291,232
$20,000 under $25,000	9,149,885	205,282,433	16,490,967	1,573,528	34,749,730	1,053,288	1,746,183	38,867,576	2,391,665
$25,000 under $30,000	7,658,908	209,448,325	18,548,861	761,953	20,620,836	685,554	1,155,493	31,638,639	1,929,518
$30,000 under $40,000	12,285,208	426,792,262	43,255,580	574,988	19,812,008	666,317	1,092,319	37,492,520	2,312,754
$40,000 under $50,000	9,036,752	403,802,302	43,495,959	213,289	9,387,667	319,068	570,691	25,135,281	1,547,647
$50,000 under $75,000	12,215,142	739,533,722	91,053,007	148,930	8,827,407	296,580	384,466	22,759,344	1,404,119
$75,000 under $100,000	4,221,065	359,522,515	54,080,534	22,942	2,003,037	45,418	42,494	3,510,835	219,481
$100,000 under $200,000	3,103,603	407,472,428	75,285,238	20,657	2,613,213	79,064	14,187	1,760,927	105,486
$200,000 or more	992,304	492,470,460	139,871,281	5,366	2,664,601	72,225	1,688	792,236	49,058
Joint returns									
Total	**40,742,883**	**2,459,273,066**	**361,354,878**	**5,182,822**	**118,236,873**	**3,551,562**	**4,740,387**	**147,775,594**	**9,048,574**
Under $5,000	15,411	-2,420,113	62,850	-	-	-	*3,404	*3,121	*160
$5,000 under $10,000	*5,041	*41,965	*58,624	*327	*2,999	*36	*116	*664	*37
$10,000 under $15,000	1,292,743	17,246,420	377,552	1,291,239	17,229,691	322,021	-	-	-
$15,000 under $20,000	2,284,306	40,420,832	1,698,925	1,457,535	25,053,151	800,496	826,269	15,358,473	897,252
$20,000 under $25,000	3,215,477	72,369,015	4,098,172	1,052,721	23,362,331	687,374	1,141,129	25,457,852	1,580,377
$25,000 under $30,000	3,228,634	88,618,116	6,093,927	585,985	15,897,966	535,664	869,379	23,932,998	1,449,385
$30,000 under $40,000	6,684,554	233,997,039	19,552,721	442,508	15,228,871	514,761	962,114	33,081,257	2,041,177
$40,000 under $50,000	6,470,334	290,036,993	27,223,890	187,768	8,273,310	285,276	523,710	23,067,839	1,423,892
$50,000 under $75,000	10,156,745	617,280,872	71,256,610	123,518	7,301,122	251,161	360,106	21,320,836	1,311,539
$75,000 under $100,000	3,780,981	322,065,504	47,197,268	18,020	1,568,416	31,985	40,543	3,353,888	211,254
$100,000 under $200,000	2,739,535	359,840,162	65,016,226	18,971	2,372,187	71,216	12,222	1,537,411	92,207
$200,000 or more	869,123	419,776,262	118,718,112	4,229	1,946,830	51,572	1,396	661,255	41,294
Single returns									
Total	**36,952,288**	**828,908,605**	**109,912,142**	**7,716,991**	**54,016,273**	**1,486,877**	**4,370,958**	**46,987,053**	**2,871,840**
Under $5,000	3,505,052	8,567,956	356,832	2,584,673	7,478,384	129,198	287,672	413,985	24,320
$5,000 under $10,000	6,816,152	53,031,269	2,266,035	4,460,394	33,879,638	973 068	1,598,040	13,044,735	734,767
$10,000 under $15,000	6,532,475	80,868,026	5,991,501	403,512	4,728,288	149,456	2,086,416	23,215,728	1,474,093
$15,000 under $20,000	4,909,984	85,685,059	8,041,377	109,152	1,849,523	52,276	157,522	2,725,937	168,960
$20,000 under $25,000	4,037,184	90,364,502	9,457,494	62,852	1,400,837	43,061	92,253	2,043,201	127,067
$25,000 under $30,000	3,138,561	85,627,756	9,547,823	20,753	565,274	17,481	67,059	1,812,860	114,539
$30,000 under $40,000	4,030,487	138,693,022	18,377,164	37,702	1,335,175	40,602	40,979	1,378,022	84,536
$40,000 under $50,000	1,790,399	79,310,246	12,156,977	14,211	630,616	19,058	20,935	951,794	57,914
$50,000 under $75,000	1,479,823	88,646,279	15,061,287	16,691	1,018,388	27,550	15,992	930,848	58,898
$75,000 under $100,000	340,979	29,087,315	5,432,478	4,553	401,849	12,896	*1,951	*156,947	*8,227
$100,000 under $200,000	276,661	35,959,047	7,839,231	1,666	238,364	7,759	*1,878	*213,089	*12,680
$200,000 or more	94,532	53,068,129	15,383,944	833	489,937	14,472	262	99,908	5,840

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**24,678,833**	**738,296,849**	**64,120,815**	**16,414,146**	**602,494,419**	**65,792,526**	**9,521,036**	**531,809,140**	**71,723,256**
Under $5,000	259,877	428,163	36,094	146,184	322,353	35,517	134,017	450,397	57,411
$5,000 under $10,000	672,296	5,494,978	456,172	30,047	206,019	22,607	60,267	457,457	61,922
$10,000 under $15,000	4,071,852	53,300,732	4,299,607	214,094	2,695,232	287,877	27,302	320,249	43,660
$15,000 under $20,000	3,586,931	60,504,776	5,590,540	1,470,168	27,873,884	2,867,630	16,342	285,268	36,110
$20,000 under $25,000	2,198,859	50,199,076	4,104,608	3,583,855	80,376,998	8,755,728	39,048	903,790	118,618
$25,000 under $30,000	2,855,759	78,428,869	6,725,169	2,291,069	61,559,044	7,017,250	584,260	16,908,572	2,128,603
$30,000 under $40,000	5,038,501	174,165,381	15,213,681	2,257,638	80,398,244	8,528,770	2,296,918	76,785,524	10,485,504
$40,000 under $50,000	3,071,523	137,383,676	12,061,678	3,198,377	143,203,002	15,583,446	694,615	31,344,001	4,174,796
$50,000 under $75,000	2,689,409	156,356,362	13,707,687	2,747,085	162,780,698	17,897,594	3,941,191	242,302,930	32,418,993
$75,000 under $100,000	193,660	15,996,354	1,393,173	401,227	33,166,583	3,678,625	1,346,185	113,807,616	15,511,829
$100,000 under $200,000	35,747	4,342,014	387,891	70,573	8,441,275	954,752	372,775	44,274,529	6,145,796
$200,000 or more	4,419	1,696,468	144,516	3,827	1,471,089	162,730	8,117	3,968,808	540,015
Joint returns									
Total	**12,407,209**	**508,010,694**	**44,026,477**	**7,204,077**	**371,063,532**	**40,397,539**	**5,310,991**	**379,658,993**	**51,179,636**
Under $5,000	*962	*897	*72	-	-	-	*3,404	*10,522	*1,270
$5,000 under $10,000	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	*413	*7,469	*542	-	-	-	*41	*813	*103
$20,000 under $25,000	1,018,209	23,480,153	1,804,479	-	-	-	*3	*65	*9
$25,000 under $30,000	1,768,145	48,648,082	4,088,278	*154	*4,277	*476	*4,652	*125,605	*17,488
$30,000 under $40,000	3,995,950	138,743,027	12,088,231	1,282,325	46,891,540	4,889,595	*40	*1,407	*176
$40,000 under $50,000	2,813,143	126,052,418	11,055,146	2,862,676	128,550,941	13,958,449	81,489	4,019,692	488,797
$50,000 under $75,000	2,592,687	150,897,162	13,230,594	2,603,461	154,521,663	16,973,747	3,555,823	220,112,164	29,389,320
$75,000 under $100,000	181,702	14,947,582	1,298,023	383,438	31,712,771	3,515,853	1,297,315	109,608,974	14,932,162
$100,000 under $200,000	32,008	3,835,376	341,035	68,571	8,126,494	920,564	361,576	42,823,149	5,949,522
$200,000 or more	3,990	1,398,528	120,077	3,452	1,255,847	138,855	6,648	2,956,603	400,790
Single returns									
Total	**9,344,000**	**151,211,367**	**13,199,978**	**7,963,711**	**189,362,787**	**20,812,024**	**3,560,992**	**123,529,117**	**16,708,965**
Under $5,000	258,916	427,266	36,022	146,184	322,353	35,517	130,613	439,875	56,141
$5,000 under $10,000	650,534	5,337,560	442,318	25,408	163,115	17,926	60,267	457,457	61,922
$10,000 under $15,000	3,804,158	49,951,692	4,022,577	201,250	2,535,002	269,029	26,067	303,329	41,561
$15,000 under $20,000	3,265,497	54,912,460	5,104,709	1,360,074	25,887,630	2,659,258	*12,897	*228,544	*29,152
$20,000 under $25,000	488,779	10,889,753	973,767	3,375,294	75,624,113	8,232,661	*13,024	*290,246	*40,052
$25,000 under $30,000	370,610	10,136,386	901,746	2,197,787	59,014,772	6,745,658	477,754	13,965,921	1,732,159
$30,000 under $40,000	388,843	13,158,558	1,155,979	454,578	15,415,089	1,696,986	2,187,032	72,910,037	9,966,893
$40,000 under $50,000	73,358	3,227,412	285,008	127,185	5,505,644	613,049	392,953	17,300,253	2,366,662
$50,000 under $75,000	30,875	1,775,560	153,618	64,108	3,731,751	411,154	216,966	12,777,383	1,749,422
$75,000 under $100,000	10,101	869,791	79,053	10,912	911,616	103,611	33,000	2,886,345	398,348
$100,000 under $200,000	1,983	285,919	25,743	*809	*137,676	*14,865	9,141	1,170,154	156,385
$200,000 or more	348	239,012	19,437	122	114,026	12,308	1,278	799,572	110,267

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**4,655,332**	**319,336,275**	**50,973,703**	**5,151,295**	**558,028,001**	**111,861,620**	**503,770**	**189,577,251**	**51,966,849**
Under $5,000	24,939	58,640	9,061	60,692	193,103	40,058	*11,788	*47,276	*13,397
$5,000 under $10,000	*3,793	*20,229	*3,223	*13,089	*90,840	*21,253	*8,384	*69,066	*19,357
$10,000 under $15,000	*1,245	*12,498	*1,970	**2,494	**27,839	**6,494	*6,088	*78,321	*21,103
$15,000 under $20,000	-	-	-	**	**	**	*1,286	*22,123	*5,832
$20,000 under $25,000	*1,248	*29,374	*4,425	*1,245	*30,515	*7,610	*1,245	*26,270	*7,847
$25,000 under $30,000	*5,453	*150,549	*23,804	*2,364	*67,847	*11,758	*260	*7,493	*1,943
$30,000 under $40,000	991,477	36,879,529	5,805,663	32,191	1,223,153	223,665	*7	*210	*54
$40,000 under $50,000	607,410	26,494,695	4,277,143	679,575	30,799,001	5,509,169	-	-	-
$50,000 under $75,000	1,323,151	86,025,278	13,650,747	976,470	60,165,854	11,517,403	*174	*11,351	*3,033
$75,000 under $100,000	1,104,876	94,685,562	15,126,442	1,104,520	95,903,157	17,949,289	3,269	278,855	73,663
$100,000 under $200,000	578,388	70,211,067	11,298,888	1,929,556	262,796,394	52,705,124	74,637	12,056,703	3,173,357
$200,000 or more	13,352	4,768,855	772,337	349,099	106,730,300	23,869,799	396,633	176,979,582	48,647,262
Joint returns									
Total	**2,488,659**	**221,054,863**	**35,302,000**	**2,849,345**	**399,285,325**	**80,338,900**	**368,843**	**154,851,795**	**42,450,516**
Under $5,000	-	-	-	*3,404	*11,002	*2,145	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	*3,404	*28,696	*7,659
$10,000 under $15,000	-	-	-	**4	**55	**10	-	-	-
$15,000 under $20,000	-	-	-	**	**	**	*41	*811	*232
$20,000 under $25,000	**4	**103	**16	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	*11	*308	*64	*252	*7,267	*1,885
$30,000 under $40,000	**	**	**	*481	*16,516	*3,381	*7	*210	*54
$40,000 under $50,000	*1,459	*69,031	*11,281	*59	*2,503	*598	-	-	-
$50,000 under $75,000	857,107	58,476,989	9,238,710	62,180	4,524,320	783,349	*174	*11,351	*3,033
$75,000 under $100,000	1,069,066	91,668,012	14,645,940	788,020	68,951,645	12,457,655	993	84,487	22,614
$100,000 under $200,000	548,820	66,802,878	10,751,196	1,672,125	229,879,658	45,624,191	20,730	3,904,436	1,004,073
$200,000 or more	12,203	4,037,851	654,856	323,061	95,899,319	21,467,507	343,243	150,814,536	41,410,966
Single returns									
Total	**1,864,783**	**82,047,044**	**13,087,021**	**1,978,192**	**133,001,802**	**26,435,758**	**107,182**	**25,675,721**	**7,037,982**
Under $5,000	24,939	58,640	9,061	57,288	182,101	37,913	*11,788	*47,276	*13,397
$5,000 under $10,000	*3,404	*17,374	*2,781	*13,089	*90,840	*21,253	*4,980	*40,370	*11,698
$10,000 under $15,000	*1,245	*12,498	*1,970	*2,490	*27,784	*6,484	*6,088	*78,321	*21,103
$15,000 under $20,000	-	-	-	-	-	-	*1,245	*21,311	*5,600
$20,000 under $25,000	*1,245	*29,309	*4,415	*1,245	*30,515	*7,610	*1,245	*26,270	*7,847
$25,000 under $30,000	-	-	-	*2,353	*67,538	*11,694	*8	*226	*58
$30,000 under $40,000	920,982	34,484,094	5,426,369	*330	*10,529	*1,967	-	-	-
$40,000 under $50,000	557,647	24,252,063	3,922,774	602,982	27,393,914	4,873,877	-	-	-
$50,000 under $75,000	309,720	18,355,299	2,944,319	822,894	49,867,816	9,634,631	-	-	-
$75,000 under $100,000	26,515	2,216,840	351,820	252,643	21,540,679	4,450,201	*1,296	*102,459	*27,489
$100,000 under $200,000	18,068	2,020,438	326,759	202,339	25,640,570	5,582,617	39,069	5,985,932	1,589,797
$200,000 or more	1,017	600,488	96,754	20,539	8,149,515	1,807 512	41,464	19,373,555	5,360,991

Footnotes at end of table.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**233,531**	**194,368,812**	**65,800,370**	**4,508**	**773,649**	**514,558**	**10,367**	**-3,812,598**	**307,272**
Under $5,000	-	-	-	*8	*17	*14	7,415	-3,888,806	81,950
$5,000 under $10,000	*39	*326	*139	-	-	-	*1,190	*9,459	*51,055
$10,000 under $15,000	*2,228	*26,672	*9,573	**10	**139	**97	**1,451	**16,140	**55,578
$15,000 under $20,000	*3,607	*59,819	*21,482	**	**	**	**	**	**
$20,000 under $25,000	*3,421	*68,755	*26,003	**1,247	**30,252	**20,962	*7	*161	*252
$25,000 under $30,000	*2,293	*66,363	*25,154	**	**	**	*3	*83	*90
$30,000 under $40,000	*1,127	*34,108	*15,257	**	**	**	*42	*1,550	*3,896
$40,000 under $50,000	*1,152	*49,630	*18,997	*120	*5,351	*4,015	-	-	-
$50,000 under $75,000	*4,088	*293,807	*118,683	*23	*1,589	*1,112	*155	*9,105	*37,056
$75,000 under $100,000	918	83,692	30,097	*970	*86,273	*51,357	*6	*552	*1,161
$100,000 under $200,000	5,911	820,907	284,031	*1,096	*141,505	*114,879	77	13,893	35,971
$200,000 or more	208,747	192,864,733	65,250,955	1,035	508,524	322,121	*20	*25,265	*40,263
Joint returns									
Total	**180,746**	**161,066,360**	**54,390,969**	**2,767**	**665,848**	**447,155**	**7,037**	**-2,396,811**	**221,549**
Under $5,000	-	-	-	*8	*17	*14	4,229	-2,445,673	59,189
$5,000 under $10,000	*39	*326	*139	-	-	-	*1,154	*9,280	*50,753
$10,000 under $15,000	*49	*548	*184	*3	*36	*27	*1,449	*16,107	*55,313
$15,000 under $20,000	*3	*46	*15	**3	**84	**53	**3	**65	**330
$20,000 under $25,000	*3,412	*68,550	*25,922	-	-	-	-	-	-
$25,000 under $30,000	*56	*1,583	*666	**	**	**	-	-	-
$30,000 under $40,000	*1,127	*34,108	*15,257	**	**	**	**	**	**
$40,000 under $50,000	*25	*1,081	*361	*4	*180	*91	-	-	-
$50,000 under $75,000	*1,518	*104,982	*37,259	*17	*1,180	*841	*155	*9,105	*37,056
$75,000 under $100,000	918	83,692	30,097	*963	*85,774	*51,001	*3	*263	*684
$100,000 under $200,000	3,710	451,343	162,412	*769	*102,110	*92,436	*33	*5,119	*7,375
$200,000 or more	169,890	160,320,102	54,118,656	1,000	476,468	302,692	*10	*8,923	*10,848
Single returns									
Total	**40,766**	**23,765,022**	**8,140,851**	**1,608**	**90,238**	**56,399**	**3,104**	**-777,817**	**74,447**
Under $5,000	-	-	-	-	-	-	2,979	-801,924	15,263
$5,000 under $10,000	-	-	-	-	-	-	*36	*179	*301
$10,000 under $15,000	*1,245	*15,302	*5,172	*6	*83	*55	-	-	-
$15,000 under $20,000	*3,598	*59,654	*21,422	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	*1,245	*30,188	*20,924	*3	*70	*92
$25,000 under $30,000	*2,237	*64,780	*24,487	-	-	-	-	-	-
$30,000 under $40,000	-	-	-	-	-	-	*41	*1,518	*3,831
$40,000 under $50,000	*1,127	*48,549	*18,636	-	-	-	-	-	-
$50,000 under $75,000	*2,570	*188,825	*81,424	*6	*409	*271	-	-	-
$75,000 under $100,000	-	-	-	*6	*500	*356	*3	*289	*477
$100,000 under $200,000	1,339	219,330	72,483	*327	*39,395	*22,444	**43	**22,052	**54,483
$200,000 or more	28,650	23,168,583	7,917,227	*18	*19,662	*12,349	**	**	**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Total tax liability		Tax credits							
		Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credits	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**114,601,819**	**88,724,446**	**526,818,862**	**13,221,602**	**8,158,947**	**6,090,070**	**2,559,319**	**223,053**	**49,019**	**6,130,847**	**2,300,455**
No adjusted gross income	920,431	132,095	277,323	282	136	*39	*3	*4	*2	*38	*3
$1 under $5,000	14,850,154	4,241,276	680,607	45,590	3,247	*2,170	*200	-	-	*1,235	*1,186
$5,000 under $10,000	14,727,738	7,651,035	3,249,520	161,664	18,272	-	-	59,294	9,244	67,641	7,756
$10,000 under $15,000	13,469,144	8,853,081	7,876,109	2,191,702	674,606	388,080	118,966	94,459	24,584	1,797,194	518,757
$15,000 under $20,000	11,370,849	9,023,809	12,405,719	3,106,990	1,711,299	540,600	223,068	59,044	12,354	2,867,459	1,456,420
$20,000 under $25,000	9,474,601	9,228,135	17,876,807	1,829,493	659,179	617,131	303,056	*10,253	*2,833	1,397,280	316,333
$25,000 under $30,000	7,783,773	7,699,118	19,885,667	609,784	279,842	538,851	244,801	-	-	-	-
$30,000 under $40,000	12,358,341	12,306,038	45,828,725	1,078,932	420,889	941,189	347,466	-	-	-	-
$40,000 under $50,000	9,072,138	9,042,998	45,731,810	1,041,730	479,684	882,525	352,446	-	-	-	-
$50,000 under $75,000	12,248,446	12,227,229	95,482,245	1,686,110	907,198	1,417,849	640,929	-	-	-	-
$75,000 under $100,000	4,224,878	4,222,653	56,658,151	644,874	403,545	471,417	202,532	-	-	-	-
$100,000 under $200,000	3,107,998	3,104,393	79,230,350	532,269	633,331	240,627	98,983	-	-	-	-
$200,000 under $500,000	786,038	785,444	59,680,089	210,529	624,587	43,926	23,683	-	-	-	-
$500,000 under $1,000,000	140,803	140,708	28,584,355	50,867	399,886	4,536	2,472	-	-	-	-
$1,000,000 or more	66,485	66,436	53,371,384	30,786	943,246	1,131	715	-	-	-	-
Taxable returns, total	**86,435,367**	**86,435,367**	**524,716,795**	**8,892,942**	**6,287,484**	**5,206,652**	**2,203,387**	**138,873**	**30,990**	**2,376,193**	**944,192**
No adjusted gross income	5,007	5,007	73,995	*7	(Z)	-	-	-	-	-	-
$1 under $5,000	3,519,067	3,519,067	380,841	38,908	1,993	-	-	-	-	*1,235	*1,186
$5,000 under $10,000	7,096,914	7,096,914	2,852,434	41,248	2,178	-	-	*9,970	*989	-	-
$10,000 under $15,000	8,482,851	8,482,851	7,551,149	126,067	28,445	-	-	73,382	19,349	*4,972	*2,063
$15,000 under $20,000	8,668,660	8,668,660	11,923,838	1,178,471	711,802	149,780	51,674	45,309	7,823	1,057,745	644,722
$20,000 under $25,000	9,149,885	9,149,885	17,719,702	1,669,601	567,118	537,951	247,432	*10,212	*2,829	1,312,241	296,221
$25,000 under $30,000	7,658,908	7,658,908	19,797,135	593,769	266,586	528,493	238,992	-	-	-	-
$30,000 under $40,000	12,285,208	12,285,208	45,749,970	1,065,372	397,761	935,935	345,379	-	-	-	-
$40,000 under $50,000	9,036,752	9,036,752	45,712,817	1,031,881	457,258	878,846	350,919	-	-	-	-
$50,000 under $75,000	12,215,142	12,215,142	95,447,712	1,680,327	896,310	1,414,343	640,854	-	-	-	-
$75,000 under $100,000	4,221,065	4,221,065	56,648,729	644,354	398,212	471,417	202,532	-	-	-	-
$100,000 under $200,000	3,103,603	3,103,603	79,224,571	530,940	607,800	240,296	98,735	-	-	-	-
$200,000 under $500,000	785,206	785,206	59,678,688	210,388	618,334	43,926	23,683	-	-	-	-
$500,000 under $1,000,000	140,672	140,672	28,583,873	50,839	396,419	4,536	2,472	-	-	-	-
$1,000,000 or more	66,426	66,426	53,371,341	30,770	937,269	1,131	715	-	-	-	-
Nontaxable returns, total	**28,166,452**	**2,289,080**	**2,102,067**	**4,328,660**	**1,871,463**	**883,417**	**355,932**	**84,180**	**18,029**	**3,754,654**	**1,356,264**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits--continued								Income tax after credits		Total income tax	
	Minimum tax credit		Foreign tax credit		General business credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	**60,158**	**256,340**	**1,292,596**	**2,217,865**	**255,132**	**578,304**	**63,755**	**112,566**	**86,420,482**	**500,735,016**	**86,435,367**	**502,787,806**
No adjusted gross income	*18	*109	*141	*15	44	3	**	**	1,820	1,610	5,007	67,898
$1 under $5,000	*3,404	*1,028	38,780	833	-	-	-	-	3,518,721	357,862	3,519,067	359,609
$5,000 under $10,000	*1,245	*256	30,994	911	*3,598	*104	-	-	7,096,720	2,420,513	7,096,914	2,424,379
$10,000 under $15,000	*1,285	*74	43,781	7,395	8,940	4,237	**3,736	**593	8,482,463	6,825,989	8,482,851	6,841,803
$15,000 under $20,000	*46	*10	53,021	7,330	12,802	9,566	*2,627	*755	8,668,393	11,011,823	8,668,660	11,012,690
$20,000 under $25,000	**27	**20	50,885	11,152	19,868	22,679	*992	*22	9,149,861	16,487,711	9,149,885	16,490,967
$25,000 under $30,000	**	**	43,721	4,507	14,472	10,092	*1,315	*275	7,658,870	18,547,874	7,658,908	18,548,861
$30,000 under $40,000	*341	*198	106,200	22,555	12,323	25,751	*3,949	*1,113	12,284,799	43,244,369	12,285,208	43,255,580
$40,000 under $50,000	1,101	886	128,443	66,706	24,531	43,944	10,020	7,731	9,034,963	43,487,207	9,036,752	43,495,959
$50,000 under $75,000	9,073	10,877	200,701	136,237	45,941	80,172	6,549	12,054	12,211,426	90,990,626	12,215,142	91,053,007
$75,000 under $100,000	6,880	10,014	129,219	113,058	36,053	70,603	9,312	6,009	4,218,513	53,970,334	4,221,065	54,080,534
$100,000 under $200,000	18,478	31,447	254,521	386,661	43,107	105,660	12,124	10,580	3,102,483	74,900,784	3,103,603	75,285,238
$200,000 under $500,000	11,205	45,183	148,103	482,340	21,528	56,484	8,138	16,896	784,736	57,621,294	785,206	58,279,965
$500,000 under $1,000,000	4,016	42,073	38,897	298,668	7,228	42,304	2,728	14,369	140,387	28,054,551	140,672	28,345,337
$1,000,000 or more	3,040	114,162	25,189	679,497	4,696	106,705	2,265	42,168	66,326	52,812,469	66,426	53,245,979
Taxable returns, total	**55,434**	**248,156**	**1,275,271**	**2,153,191**	**215,632**	**521,943**	**63,344**	**111,341**	**86,420,482**	**500,735,016**	**86,435,367**	**502,787,806**
No adjusted gross income	*7	(Z)	-	-	-	-	-	-	1,820	1,610	5,007	67,898
$1 under $5,000	-	-	37,673	807	-	-	-	-	3,518,721	357,862	3,519,067	359,609
$5,000 under $10,000	*1,245	*256	30,032	898	*1,108	*34	-	-	7,096,720	2,420,513	7,096,914	2,424,379
$10,000 under $15,000	*1,245	*60	41,488	6,303	*1,245	*78	*3,735	*593	8,482,463	6,825,989	8,482,851	6,841,803
$15,000 under $20,000	*40	*9	49,483	4,309	*5,116	*2,511	*2,626	*754	8,668,393	11,011,823	8,668,660	11,012,690
$20,000 under $25,000	*16	*13	48,925	6,970	*8,969	*10,548	*992	*22	9,149,861	16,487,711	9,149,885	16,490,967
$25,000 under $30,000	-	-	43,380	4,505	12,222	5,902	*1,315	*275	7,658,870	18,547,874	7,658,908	18,548,861
$30,000 under $40,000	*340	*196	104,903	17,406	7,775	15,607	*3,947	*1,113	12,284,799	43,244,369	12,285,208	43,255,580
$40,000 under $50,000	*937	*820	125,100	55,786	21,911	34,174	*9,976	*7,589	9,034,963	43,487,207	9,036,752	43,495,959
$50,000 under $75,000	8,839	10,608	199,689	129,792	45,050	76,740	6,389	11,388	12,211,426	90,990,626	12,215,142	91,053,007
$75,000 under $100,000	6,698	9,607	128,880	108,393	36,050	70,600	9,155	5,752	4,218,513	53,970,334	4,221,065	54,080,534
$100,000 under $200,000	17,891	28,625	253,620	369,153	42,768	100,810	12,081	10,476	3,102,483	74,900,784	3,103,603	75,285,238
$200,000 under $500,000	11,144	43,334	148,034	478,231	21,501	56,242	8,134	16,843	784,736	57,621,294	785,206	58,279,965
$500,000 under $1,000,000	4,002	41,225	38,883	296,195	7,225	42,158	2,728	14,369	140,387	28,054,551	140,672	28,345,337
$1,000,000 or more	3,031	113,403	25,182	674,444	4,691	106,538	2,265	42,168	66,326	52,812,469	66,426	53,245,979
Nontaxable returns, total	**4,724**	**8,184**	**17,325**	**64,674**	**39,500**	**56,361**	**411**	**1,224**	**-**	**-**	**-**	**-**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		All other taxes									
	Number of returns	Amount	Total		Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**334,615**	**2,052,790**	**15,201,978**	**25,229,818**	**9,699**	**30,014**	**2,673,956**	**1,392,898**	**12,501,349**	**23,753,616**	**280,979**	**37,372**
No adjusted gross income	3,227	66,287	154,316	228,652	*7	*78	21,067	18,403	135,126	209,938	*373	*200
$1 under $5,000	16,394	1,747	1,018,452	409,267	-	-	44,239	9,420	950,399	399,259	26,639	562
$5,000 under $10,000	5,426	3,866	1,665,772	1,259,736	*254	*643	97,369	24,297	1,473,438	1,226,239	80,060	8,293
$10,000 under $15,000	2,885	15,813	1,392,096	1,472,311	-	-	162,511	40,462	1,189,439	1,427,630	41,899	3,671
$15,000 under $20,000	607	868	1,332,380	1,604,732	-	-	209,510	58,745	1,088,010	1,534,012	44,856	10,755
$20,000 under $25,000	1,288	3,257	1,090,626	1,392,803	*1,164	*326	189,777	52,708	874,055	1,328,571	44,624	10,974
$25,000 under $30,000	312	988	1,003,395	1,336,806	-	-	193,024	70,357	824,972	1,265,622	*12,592	*807
$30,000 under $40,000	2,964	11,210	1,787,643	2,573,145	*3,392	*3,642	460,773	160,609	1,348,429	2,407,966	*6,660	*790
$40,000 under $50,000	6,142	8,752	1,480,299	2,235,851	*895	*79	401,094	143,660	1,125,821	2,091,598	*12,115	*382
$50,000 under $75,000	33,284	62,381	2,160,828	4,429,239	*1,125	*108	550,590	363,263	1,679,025	4,065,535	*4,798	*38
$75,000 under $100,000	47,118	110,200	923,625	2,577,617	*324	*24	198,924	179,014	737,234	2,397,182	*6,363	*900
$100,000 under $200,000	104,905	384,454	900,873	3,945,112	*1,332	*218	123,966	195,436	801,245	3,748,906	-	-
$200,000 under $500,000	84,731	658,671	238,742	1,400,124	428	3,704	17,683	47,543	224,819	1,347,677	-	-
$500,000 under $1,000,000	17,626	290,786	37,451	239,019	362	1,589	2,601	10,836	34,945	225,922	-	-
$1,000,000 or more	7,706	433,509	15,479	125,405	416	19,604	827	18,146	14,391	77,560	-	-
Taxable returns, total	**334,615**	**2,052,790**	**11,635,324**	**21,928,989**	**9,433**	**29,282**	**2,358,225**	**1,301,315**	**9,335,163**	**20,560,100**	**159,971**	**23,017**
No adjusted gross income	3,227	66,287	1,515	6,097	**	**	59	225	1,468	5,815	-	-
$1 under $5,000	16,394	1,747	91,453	21,232	-	-	*8,053	*1,061	70,947	19,798	*12,453	*373
$5,000 under $10,000	5,426	3,866	564,962	428,055	-	-	29,679	5,776	497,969	420,470	*26,168	*1,693
$10,000 under $15,000	2,885	15,813	694,900	709,346	-	-	77,653	25,627	597,848	681,616	*14,587	*1,771
$15,000 under $20,000	607	868	806,165	911,147	-	-	120,183	38,306	653,481	863,921	*23,014	*7,774
$20,000 under $25,000	1,288	3,257	1,010,025	1,228,735	**1,165	**377	180,373	50,352	799,688	1,169,418	41,220	8,490
$25,000 under $30,000	312	988	963,185	1,248,273	-	-	189,889	67,671	785,887	1,179,775	*12,592	*807
$30,000 under $40,000	2,964	11,210	1,766,814	2,494,391	*3,392	*3,642	459,326	155,421	1,328,726	2,334,399	*6,660	*790
$40,000 under $50,000	6,142	8,752	1,474,054	2,216,858	*895	*79	401,084	143,638	1,119,578	2,072,627	*12,115	*382
$50,000 under $75,000	33,284	62,381	2,148,741	4,394,706	*1,125	*108	548,005	362,905	1,669,527	4,031,361	*4,798	*38
$75,000 under $100,000	47,118	110,200	922,037	2,568,195	*324	*24	198,915	179,008	735,647	2,387,765	*6,363	*900
$100,000 under $200,000	104,905	384,454	900,083	3,939,333	*1,330	*205	123,921	195,295	800,501	3,743,282	-	-
$200,000 under $500,000	84,731	658,671	238,504	1,398,723	427	3,663	17,661	47,365	224,601	1,346,557	-	-
$500,000 under $1,000,000	17,626	290,786	37,415	238,536	362	1,589	2,596	10,519	34,913	225,768	-	-
$1,000,000 or more	7,706	433,509	15,469	125,362	414	19,595	827	18,146	14,383	77,526	-	-
Nontaxable returns, total	-	-	**3,566,654**	**3,300,829**	**266**	**731**	**315,731**	**91,583**	**3,166,186**	**3,193,516**	**121,009**	**14,355**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Tax payments					
				Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	**3,997**	**267,918**	**25,877,372**	**105,147,746**	**563,962,671**	**98,688,932**	**426,405,232**	**12,379,549**	**116,326,360**
No adjusted gross income	-	-	788,336	336,049	1,077,717	236,817	560,323	86,622	416,580
$1 under $5,000	*1,156	*22,230	10,608,878	11,008,287	2,145,235	10,642,654	1,841,641	346,518	272,519
$5,000 under $10,000	-	-	7,076,703	12,149,160	6,763,339	11,256,924	5,802,261	996,679	880,584
$10,000 under $15,000	-	-	4,616,063	12,172,755	12,437,449	11,139,162	10,811,607	1,297,704	1,531,547
$15,000 under $20,000	-	-	2,347,040	10,884,204	17,593,885	10,043,018	15,370,391	1,229,148	2,109,499
$20,000 under $25,000	-	-	246,466	9,270,846	21,664,049	8,678,183	19,393,621	1,056,102	2,166,998
$25,000 under $30,000	-	-	84,656	7,672,799	23,335,390	7,315,354	21,185,535	756,362	2,062,794
$30,000 under $40,000	-	-	52,303	12,214,246	51,707,602	11,601,603	46,714,828	1,370,565	4,791,210
$40,000 under $50,000	*327	*266	29,141	8,996,143	51,033,750	8,562,108	45,745,287	1,142,506	5,065,318
$50,000 under $75,000	*322	*6,708	21,218	12,178,448	101,359,299	11,627,406	89,811,480	1,741,396	10,948,301
$75,000 under $100,000	*1,256	*111,045	2,225	4,200,328	56,500,184	3,970,100	47,598,457	806,202	8,205,029
$100,000 under $200,000	*750	*24,870	3,606	3,076,398	77,822,147	2,774,838	55,938,005	1,009,001	19,679,573
$200,000 under $500,000	*154	*10,987	594	781,646	57,940,353	668,267	34,004,408	404,024	19,975,205
$500,000 under $1,000,000	-	-	95	140,111	28,127,851	116,616	13,932,882	86,911	10,742,250
$1,000,000 or more	32	91,812	49	66,326	54,454,420	55,882	17,694,506	49,810	27,478,953
Taxable returns, total	**3,997**	**267,918**	-	**83,138,028**	**551,383,519**	**77,855,052**	**416,217,299**	**11,116,822**	**114,176,523**
No adjusted gross income	-	-	-	3,883	93,319	3,145	29,516	1,141	37,852
$1 under $5,000	*1,156	*22,230	-	2,343,355	544,303	2,204,909	474,172	121,279	55,216
$5,000 under $10,000	-	-	-	6,382,019	4,192,925	5,926,049	3,689,539	547,444	475,033
$10,000 under $15,000	-	-	-	7,910,003	9,215,920	7,102,689	7,969,624	1,041,557	1,187,316
$15,000 under $20,000	-	-	-	8,392,162	14,718,799	7,671,658	12,862,092	1,086,200	1,776,121
$20,000 under $25,000	-	-	-	8,992,240	21,216,280	8,420,688	19,046,499	1,015,515	2,074,598
$25,000 under $30,000	-	-	-	7,568,712	23,103,683	7,223,659	21,023,437	737,510	1,998,352
$30,000 under $40,000	-	-	-	12,161,432	51,515,477	11,561,430	46,594,247	1,352,543	4,725,339
$40,000 under $50,000	*327	*266	-	8,975,477	50,931,356	8,549,350	45,705,137	1,133,704	5,006,142
$50,000 under $75,000	*322	*6,708	-	12,150,843	101,145,448	11,609,898	89,706,378	1,727,551	10,841,725
$75,000 under $100,000	*1,256	*111,045	-	4,197,387	56,462,511	3,968,312	47,585,582	804,813	8,180,383
$100,000 under $200,000	*750	*24,870	-	3,073,197	77,769,996	2,773,008	55,916,599	1,007,236	19,651,912
$200,000 under $500,000	*154	*10,987	-	781,034	57,910,315	667,867	33,993,001	403,691	19,957,796
$500,000 under $1,000,000	-	-	-	140,007	28,118,868	116,543	13,929,176	86,861	10,737,341
$1,000,000 or more	32	91,812	-	66,278	54,444,320	55,846	17,692,299	49,779	27,471,397
Nontaxable returns, total	-	-	**25,877,372**	**22,009,718**	**12,579,152**	**20,833,880**	**10,187,933**	**1,262,727**	**2,149,837**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--continued										Earned income credit, refundable portion	
	Payments with request for extension of filing time		Excess social security taxes withheld		Form 8841 deferral of additional tax		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**1,167,281**	**11,830,005**	**897,355**	**925,295**	**635,007**	**8,256,563**	**584,651**	**155,319**	**51,004**	**63,897**	**12,172,698**	**12,027,998**
No adjusted gross income	17,601	76,630	**2,090	**3,582	-	-	33,792	13,747	534	6,858	46,679	27,879
$1 under $5,000	58,966	27,024	**	**	*2,353	*176	20,653	3,794	*1,246	*78	2,217,913	1,180,827
$5,000 under $10,000	54,530	61,663	*339	*641	*1,245	*126	77,060	17,859	*2,822	*205	3,785,919	4,746,810
$10,000 under $15,000	64,237	72,768	*527	*489	-	-	77,215	20,989	*1,115	*48	3,806,159	4,823,316
$15,000 under $20,000	63,043	98,874	*4,995	*25	*1,108	*858	60,590	13,607	*1,248	*631	2,159,719	1,217,604
$20,000 under $25,000	45,886	90,987	*102	*322	-	-	44,411	10,761	*3,137	*1,360	156,309	31,562
$25,000 under $30,000	42,675	72,211	*260	*419	*992	*807	46,451	13,384	*897	*240	-	-
$30,000 under $40,000	109,455	183,400	*3,174	*3,725	-	-	60,368	13,427	*3,928	*1,013	-	-
$40,000 under $50,000	86,379	207,823	9,847	1,882	-	-	60,639	10,659	*5,918	*2,781	-	-
$50,000 under $75,000	189,061	504,259	219,889	75,508	-	-	61,249	15,967	12,789	3,783	-	-
$75,000 under $100,000	99,579	529,783	246,350	152,637	*7,158	*3,895	22,591	9,615	*1,955	*767	-	-
$100,000 under $200,000	189,098	1,747,473	302,955	370,594	93,668	75,814	14,230	5,677	8,343	5,010	-	-
$200,000 under $500,000	98,003	2,084,225	79,918	196,831	386,670	1,666,780	3,435	3,034	5,241	9,870	-	-
$500,000 under $1,000,000	28,594	1,459,139	17,337	67,676	93,456	1,915,742	1,241	1,417	950	8,744	-	-
$1,000,000 or more	20,175	4,613,743	9,572	50,963	48,359	4,592,365	726	1,381	880	22,510	-	-
Taxable returns, total	**1,051,920**	**11,658,509**	**893,718**	**918,413**	**635,007**	**8,256,563**	**400,292**	**100,474**	**46,528**	**55,737**	-	-
No adjusted gross income	528	25,373	78	184	-	-	98	390	*6	*3	-	-
$1 under $5,000	32,423	14,739	-	-	*2,353	*176	-	-	-	-	-	-
$5,000 under $10,000	25,580	24,396	-	-	*1,245	*126	13,976	3,639	*1,245	*193	-	-
$10,000 under $15,000	45,172	48,518	*115	*17	-	-	49,283	10,446	-	-	-	-
$15,000 under $20,000	48,361	74,450	*4,995	*25	*1,108	*858	29,088	4,621	*1,248	*631	-	-
$20,000 under $25,000	41,816	83,860	*36	*115	-	-	41,089	9,848	*3,137	*1,360	-	-
$25,000 under $30,000	40,981	68,853	*260	*419	*992	*807	44,898	11,575	*897	*240	-	-
$30,000 under $40,000	107,636	179,558	*2,834	*2,561	-	-	58,510	12,759	*3,928	*1,013	-	-
$40,000 under $50,000	85,555	205,170	*9,841	*1,881	-	-	60,088	10,246	*5,916	*2,779	-	-
$50,000 under $75,000	188,692	502,870	219,540	74,850	-	-	61,093	15,843	12,789	3,783	-	-
$75,000 under $100,000	99,559	529,676	246,341	152,600	*7,158	*3,895	22,546	9,607	*1,955	*767	-	-
$100,000 under $200,000	188,938	1,745,672	302,922	370,463	93,668	75,814	14,229	5,677	8,342	3,858	-	-
$200,000 under $500,000	97,934	2,083,164	79,864	196,690	386,670	1,666,780	3,429	3,027	5,235	9,856	-	-
$500,000 under $1,000,000	28,576	1,458,790	17,326	67,658	93,456	1,915,742	1,241	1,417	949	8,743	-	-
$1,000,000 or more	20,170	4,613,419	9,568	50,950	48,359	4,592,365	724	1,380	880	22,510	-	-
Nontaxable returns, total	**115,361**	**171,496**	**3,637**	**6,881**	-	-	**184,359**	**54,845**	**4,475**	**8,160**	**12,172,698**	**12,027,998**

Footnotes at end of table.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 1994 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**82,403,149**	**98,875,046**	**79,275,446**	**84,776,869**	**4,624,588**	**14,098,178**	**28,637,871**	**50,330,900**	**4,972,115**	**626,890**
No adjusted gross income	324,760	963,890	292,633	760,924	43,544	202,966	83,490	137,303	21,867	1,686
$1 under $5,000	11,134,350	3,052,620	11,033,228	2,991,341	135,203	61,280	2,099,772	409,801	101,950	2,636
$5,000 under $10,000	11,662,491	9,156,555	11,440,517	8,965,300	388,547	191,255	2,158,943	905,010	224,430	8,973
$10,000 under $15,000	10,629,716	10,718,149	10,335,459	10,476,234	462,045	241,915	2,569,844	1,346,682	326,325	13,188
$15,000 under $20,000	8,895,866	8,116,241	8,577,443	7,762,235	499,883	354,006	2,384,269	1,729,137	411,061	18,666
$20,000 under $25,000	7,029,123	5,702,639	6,765,585	5,400,700	389,576	301,939	2,392,773	1,905,033	358,606	21,199
$25,000 under $30,000	5,739,271	5,234,249	5,572,946	4,983,189	235,094	251,060	2,028,278	1,805,394	315,022	20,868
$30,000 under $40,000	8,541,305	9,893,392	8,209,285	9,260,497	482,952	632,895	3,781,213	4,058,267	687,359	43,310
$40,000 under $50,000	6,327,305	8,878,715	6,014,387	8,220,889	425,307	657,826	2,723,611	3,611,749	508,111	34,975
$50,000 under $75,000	7,777,249	13,887,167	7,362,028	12,717,618	614,511	1,169,550	4,453,816	8,084,293	894,325	74,180
$75,000 under $100,000	2,262,840	5,582,616	2,090,891	4,807,655	277,599	774,961	1,957,068	5,802,386	440,991	61,586
$100,000 under $200,000	1,597,492	7,049,501	1,306,524	4,915,612	411,845	2,133,889	1,496,920	8,592,303	467,967	134,600
$200,000 under $500,000	372,960	4,257,111	230,377	1,965,388	183,409	2,291,723	409,794	6,099,177	166,253	102,330
$500,000 under $1,000,000	71,295	1,949,279	31,700	673,431	46,401	1,275,848	69,029	2,445,036	33,073	39,252
$1,000,000 or more	37,125	4,432,922	12,442	875,856	28,672	3,557,066	29,051	3,399,327	14,775	49,441
Taxable returns, total	**59,222,448**	**75,282,586**	**56,354,615**	**61,800,883**	**4,157,046**	**13,481,703**	**27,081,812**	**49,227,008**	**4,627,691**	**610,375**
No adjusted gross income	2,549	46,184	2,029	27,118	851	19,065	2,452	27,004	982	145
$1 under $5,000	1,994,642	361,358	1,952,512	348,442	51,512	12,916	1,512,630	198,675	32,920	780
$5,000 under $10,000	5,299,074	2,002,184	5,157,069	1,918,753	237,420	83,431	1,791,618	667,652	147,518	5,848
$10,000 under $15,000	6,142,132	2,858,364	5,893,661	2,689,624	368,148	168,740	2,332,135	1,204,583	268,131	10,991
$15,000 under $20,000	6,465,890	4,280,898	6,173,454	4,002,878	443,752	278,020	2,186,207	1,500,075	329,345	14,138
$20,000 under $25,000	6,777,519	5,300,181	6,517,849	5,010,424	379,182	289,757	2,347,531	1,823,796	342,485	20,192
$25,000 under $30,000	5,647,603	5,057,850	5,485,575	4,821,712	228,405	236,138	2,010,181	1,771,387	302,975	20,085
$30,000 under $40,000	8,499,439	9,744,342	8,169,149	9,133,006	474,784	611,337	3,766,559	4,021,642	681,062	42,363
$40,000 under $50,000	6,307,419	8,782,094	5,998,345	8,139,258	421,037	642,835	2,719,426	3,598,349	506,644	34,794
$50,000 under $75,000	7,750,924	13,701,557	7,337,865	12,556,107	606,919	1,145,450	4,451,686	8,077,718	893,012	73,896
$75,000 under $100,000	2,259,916	5,554,286	2,088,045	4,786,042	276,515	768,243	1,957,048	5,802,303	440,968	61,582
$100,000 under $200,000	1,594,686	7,001,777	1,305,099	4,885,878	410,316	2,115,899	1,496,525	8,590,912	467,610	134,560
$200,000 under $500,000	372,381	4,228,155	229,924	1,944,428	183,197	2,283,727	409,742	6,098,846	166,197	102,317
$500,000 under $1,000,000	71,194	1,940,491	31,627	668,014	46,361	1,272,477	69,022	2,444,740	33,066	39,243
$1,000,000 or more	37,078	4,422,865	12,411	869,199	28,646	3,553,666	29,050	3,399,327	14,775	49,441
Nontaxable returns, total	**23,180,702**	**23,592,460**	**22,920,831**	**22,975,986**	**467,541**	**616,474**	**1,556,059**	**1,103,892**	**344,424**	**16,515**

(Z) Less than $500.

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	**90,737,061**	**3,632,319,536**	**2,453,219,085**	**1,351,496,944**	**508,355,316**	**295,156,672**	**500,589,168**	**13.8**	**20.4**
15 percent (Form 8814)	11,504	134,279	9,039	9,039	1,352	1,352	940	0.7	10.4
15 percent	65,550,750	1,522,416,484	807,199,205	807,175,912	121,081,663	121,076,387	116,800,883	7.7	14.5
28 percent	21,236,907	1,279,898,794	945,351,453	286,352,443	179,028,917	80,178,684	177,940,799	13.9	18.8
28 percent (capital gains)	310,161	58,224,270	47,962,000	31,872,094	12,168,607	8,924,186	12,089,238	20.8	25.2
31 percent	2,166,479	266,268,498	212,481,144	38,778,018	51,867,277	12,021,186	51,562,182	19.4	24.3
36 percent	756,618	169,556,094	142,270,404	31,259,727	40,147,107	11,253,502	39,719,668	23.4	27.9
39.6 percent	453,111	334,247,048	296,586,033	154,847,981	103,652,261	61,319,800	102,073,458	30.5	34.4
Form 8615	251,531	1,574,068	1,359,807	1,201,731	408,132	381,575	402,002	25 5	29.6
Joint returns and returns of surviving spouses									
All tax rates	**41,901,069**	**2,482,606,769**	**1,699,995,608**	**886,859,929**	**364,239,764**	**203,543,884**	**359,842,490**	**14.5**	**21.2**
15 percent (Form 8814)	7,779	113,882	6,887	6,887	1,031	1,031	776	0.7	11.3
15 percent	26,898,363	909,866,186	481,060,508	481,040,352	72,159,815	72,156,053	70,494,429	7.7	14.7
28 percent	12,478,589	915,186,141	663,805,743	203,319,433	126,002,459	56,929,441	125,049,766	13.7	18.8
28 percent (capital gains)	190,310	41,778,168	34,267,599	22,571,883	8,682,326	6,320,127	8,627,555	20.7	25.2
31 percent	1,324,924	190,910,547	150,744,132	25,614,109	36,620,475	7,940,374	36,401,617	19.1	24.1
36 percent	611,508	141,697,396	118,593,038	25,244,988	33,224,301	9,088,196	32,877,407	23.2	27.7
39.6 percent	389,596	283,054,449	251,517,701	129,062,278	87,549,357	51,108,662	86,390,940	30.5	34.3
Form 8615	-	-	-	-	-	-	-	-	-
Separate returns of married persons									
All tax rates	**2,101,652**	**64,739,546**	**46,180,872**	**26,060,385**	**10,434,320**	**6,442,501**	**10,276,112**	**15.9**	**22.3**
15 percent (Form 8814)	-	-	-	-	-	-	-	(Z)	(Z)
15 percent	1,374,564	22,449,229	12,375,316	12,375,316	1,856,355	1,856,297	1,839,200	8.2	14.9
28 percent	622,622	22,917,333	17,294,767	5,806,596	3,349,384	1,625,847	3,343,904	14.6	19.3
28 percent (capital gains)	3,328	1,033,281	880,290	808,118	238,524	226,273	236,795	22.9	26.9
31 percent	60,042	4,071,347	3,338,552	556,378	807,504	172,477	798,665	19.6	23.9
36 percent	25,106	2,874,489	2,382,843	498,011	665,957	179,284	664,924	23.1	27.9
39.6 percent	15,990	11,393,867	9,909,104	6,015,967	3,516,596	2,382,323	3,392,625	29.8	34.2
Form 8615	-	-	-	-	-	-	-	(Z)	(Z)
Returns of heads of households									
All tax rates	**9,615,321**	**253,639,494**	**135,631,339**	**98,591,375**	**23,582,150**	**17,108,543**	**20,969,465**	**8.3**	**15.5**
15 percent (Form 8814)	**	**	**	**	**	**	**	**	**
15 percent	**8,574,743	**185,420,594	**83,593,094	**83,589,957	**12,539,190	**12,538,492	**10,071,041	**5.4	**12.0
28 percent	963,068	52,202,429	38,592,346	10,082,893	7,099,610	2,823,210	7,020,977	13.4	18.2
28 percent (capital gains)	5,869	1,329,803	1,125,050	854,489	292,452	239,257	289,002	21.7	25.7
31 percent	46,340	5,751,143	4,545,271	852,634	1,119,934	264,317	1,114,917	19.4	24.5
36 percent	18,328	3,924,416	3,300,758	790,234	945,002	284,484	939,064	23.9	28.4
39.6 percent	6,971	5,011,108	4,474,821	2,421,169	1,585,961	958,783	1,534,463	30.6	34.3
Form 8615	-	-	-	-	-	-	-	(Z)	(Z)
Returns of single persons									
All tax rates	**37,119,020**	**831,333,726**	**571,411,266**	**339,985,255**	**110,099,082**	**68,061,745**	**109,501,101**	**13.2**	**19.2**
15 percent (Form 8814)	**	**	**	**	**	**	**	**	**
15 percent	**28,706,805	**404,700,872	**230,172,440	**230,172,440	**34,526,624	**34,525,867	**34,396,377	**8.5	**14.9
28 percent	7,172,628	289,592,890	225,658,596	67,143,521	42,577,464	18,800,186	42,526,152	14.7	18.8
28 percent (capital gains)	110,653	14,083,018	11,689,062	7,637,605	2,955,305	2,138,529	2,935,885	20.8	25.1
31 percent	735,173	65,535,461	53,853,188	11,754,897	13,319,364	3,644,018	13,246,984	20.2	24.6
36 percent	101,676	21,059,793	17,993,765	4,726,494	5,311,848	1,701,538	5,238,273	24.9	29.1
39.6 percent	40,554	34,787,624	30,684,407	17,348,567	11,000,347	6,870,033	10,755,431	30.9	35.1
Form 8615	251,531	1,574,068	1,359,807	1,201,731	408,132	381,575	402,002	25.5	29.6

Z Percentage not computed

** Data combined to prevent disclosure of information for specific taxpayers.

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**90,737,061**	**2,453,542,487**	**2,453,219,085**	**508,355,316**	**141,916**	**83,437**	**12,516**	**90,720,481**	**1,585,203,210**	**237,780,481**
Under $2,000	1,394,773	468,901	469,833	75,996	1,772	933	140	1,393,009	432,934	64,940
$2,000 under $4,000	1,276,689	755,135	756,260	126,850	*935	*1,100	*165	1,275,755	631,195	94,679
$4,000 under $6,000	1,428,245	1,964,999	1,965,004	307,083	-	-	-	1,428,245	1,861,671	279,251
$6,000 under $8,000	3,336,727	4,925,132	4,926,637	745,844	*2,360	*1,469	*219	3,333,260	4,861,987	729,298
$8,000 under $10,000	3,293,161	9,749,372	9,750,240	1,466,271	*1,572	*861	*129	3,291,588	9,701,499	1,455,225
$10,000 under $12,000	3,899,521	15,626,131	15,626,211	2,346,255	-	-	-	3,899,521	15,605,255	2,340,788
$12,000 under $14,000	4,490,156	21,559,311	21,560,636	3,243,697	*2,237	*1,565	*234	4,488,911	21,503,832	3,225,575
$14,000 under $16,000	4,404,067	26,907,794	26,908,495	4,042,180	**1,116	**466	**70	4,402,953	26,875,442	4,031,316
$16,000 under $18,000	4,204,953	31,585,856	31,585,560	4,749,545	**	**	**	4,204,952	31,525,926	4,728,889
$18,000 under $20,000	4,143,954	38,616,424	38,616,793	5,792,651	*2,408	*542	*82	4,143,954	38,616,251	5,792,438
$20,000 under $25,000	9,309,754	113,976,326	113,985,884	17,106,723	*3,483	*1,038	*156	9,309,754	113,924,508	17,088,676
$25,000 under $30,000	7,674,885	124,474,976	124,481,851	18,817,176	*3,355	*2,110	*316	7,673,893	123,419,974	18,512,996
$30,000 under $40,000	12,298,362	272,828,793	272,860,798	43,652,732	9,301	5,109	771	12,298,021	251,907,655	37,786,148
$40,000 under $50,000	9,046,135	269,806,935	269,841,830	43,955,303	*12,861	*8,954	*1,344	9,046,135	243,114,150	36,467,122
$50,000 under $75,000	12,220,165	516,912,048	517,001,291	91,798,295	36,194	17,238	2,587	12,220,154	407,790,427	61,168,564
$75,000 under $100,000	4,219,032	262,755,147	262,800,841	54,329,755	17,466	13,129	1,963	4,215,661	149,194,028	22,379,104
$100,000 under $200,000	3,104,461	313,409,048	313,443,056	75,416,598	25,359	15,168	2,275	3,102,910	109,391,976	16,408,796
$200,000 under $500,000	785,021	193,398,214	193,295,003	58,234,398	17,367	11,265	1,691	784,862	27,655,357	4,148,304
$500,000 under $1,000,000	140,638	82,915,033	82,771,612	28,425,533	2,896	1,610	241	140,586	4,905,911	735,887
$1,000,000 or more	66,365	150,906,911	150,571,253	53,722,430	1,233	880	132	66,359	2,283,233	342,485

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	**24,836,271**	**447,820,104**	**125,389,629**	**1,625,559**	**81,960,424**	**22,948,915**	**3,376,210**	**100,769,032**	**31,238,400**
Under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $4,000	-	-	-	-	-	-	-	-	-
$4,000 under $6,000	-	-	-	-	-	-	-	-	-
$6,000 under $8,000	-	-	-	-	-	-	-	-	-
$8,000 under $10,000	-	-	-	-	-	-	-	-	-
$10,000 under $12,000	-	-	-	-	-	-	-	-	-
$12,000 under $14,000	-	-	-	-	-	-	-	-	-
$14,000 under $16,000	-	-	-	-	-	-	-	-	-
$16,000 under $18,000	-	-	-	-	-	-	-	-	-
$18,000 under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	49,860	35,562	9,957	-	-	-	-	-	-
$25,000 under $30,000	810,892	997,672	279,348	-	-	-	-	-	-
$30,000 under $40,000	3,831,942	20,948,034	5,865,450	-	-	-	-	-	-
$40,000 under $50,000	2,546,059	26,671,594	7,468,046	-	-	-	*154	*69	*21
$50,000 under $75,000	9,423,832	106,444,916	29,804,576	102,149	994,742	278,534	334,527	1,753,967	543,730
$75,000 under $100,000	4,160,546	107,698,246	30,155,509	112,097	1,371,343	383,980	287,404	4,401,501	1,364,465
$100,000 under $200,000	3,046,262	137,392,336	38,469,854	869,773	13,693,405	3,834,140	1,814,415	47,149,210	14,616,255
$200,000 under $500,000	767,298	37,851,748	10,598,489	410,837	16,537,226	4,630,423	743,845	37,469,744	11,615,621
$500,000 under $1,000,000	136,033	6,694,677	1,874,510	84,960	10,877,365	3,045,662	133,210	6,797,037	2,107,081
$1,000,000 or more	63,547	3,085,319	863,889	45,743	38,486,342	10,776,176	62,655	3,197,504	991,226

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**1,209,730**	**81,323,629**	**29,276,506**	**453,112**	**154,857,518**	**61,323,577**	**251,531**	**1,201,731**	**381,575**
Under $2,000	-	-	-	-	-	-	110,959	35,966	10,677
$2,000 under $4,000	-	-	-	-	-	-	71,755	123,965	31,839
$4,000 under $6,000	-	-	-	-	-	-	30,717	103,333	27,720
$6,000 under $8,000	-	-	-	-	-	-	*10,599	*63,180	*16,216
$8,000 under $10,000	-	-	-	-	-	-	*6,225	*47,881	*10,797
$10,000 under $12,000	-	-	-	-	-	-	*2,353	*20,955	*5,405
$12,000 under $14,000	-	-	-	-	-	-	*4,980	*55,239	*17,731
$14,000 under $16,000	-	-	-	-	-	-	*2,353	*32,587	*10,576
$16,000 under $18,000	-	-	-	-	-	-	*3,735	*59,634	*20,547
$18,000 under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	*1,245	*24,776	*7,733
$25,000 under $30,000	-	-	-	-	-	-	*2,237	*62,095	*24,294
$30,000 under $40,000	-	-	-	-	-	-	-	-	-
$40,000 under $50,000	-	-	-	-	-	-	*1,124	*47,062	*18,507
$50,000 under $75,000	-	-	-	-	-	-	-	-	-
$75,000 under $100,000	*9,424	*56,165	*20,219	-	-	-	*962	*66,429	*24,530
$100,000 under $200,000	302,221	5,449,930	1,961,975	5,503	135,975	53,846	*1,877	*215,057	*69,057
$200,000 under $500,000	705,669	54,730,953	19,703,143	262,774	19,008,195	7,527,245	*158	*30,515	*9,060
$500,000 under $1,000,000	130,549	14,293,199	5,145,552	124,688	39,045,905	15,462,178	*215	*155,908	*54,336
$1,000,000 or more	61,868	6,793,382	2,445,618	60,147	96,667,444	38,280,308	*37	*57,149	*22,551

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates	**90,737,061**	**2,453,219,085**	**508,351,604**	**41,901,069**	**1,699,995,608**	**364,238,153**
15 percent (Form 8814)	141,916	83,437	12,516	123,701	74,426	11,167
15 percent	90,720,481	1,585,203,210	237,780,482	41,893,290	1,034,352,460	155,152,869
28 percent	24,836,271	447,820,104	125,389,629	14,947,379	329,527,917	92,267,817
28 percent (capital gains)	1,625,559	81,960,424	22,948,919	1,174,132	62,357,748	17,460,170
31 percent	3,376,210	100,769,032	31,238,400	2,326,028	76,520,236	23,721,273
36 percent	1,209,730	81,323,629	29,276,506	1,001,104	68,100,542	24,516,195
39.6 percent	453,112	154,857,518	61,323,577	389,596	129,062,278	51,108,662
Form 8615	251,531	1,201,731	381,575	--	--	--

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**2,101,652**	**46,180,872**	**10,433,921**	**9,615,321**	**135,631,339**	**23,581,919**	**37,119,020**	**571,411,266**	**110,097,611**
15 percent (Form 8814)	904	795	119	17,105	8,115	1,215	205	101	15
15 percent	2,101,652	25,790,046	3,868,507	9,611,597	114,388,896	17,158,334	37,113,942	410,671,808	61,600,771
28 percent	724,577	8,459,639	2,368,699	1,037,722	13,532,484	3,789,095	8,126,593	96,300,064	26,964,018
28 percent (capital gains)	28,529	2,935,722	822,002	32,370	1,490,997	417,479	390,528	15,175,957	4,249,268
31 percent	101,138	1,601,245	496,386	71,640	2,145,449	665,089	877,404	20,502,103	6,355,652
36 percent	41,096	1,377,459	495,885	25,300	1,644,230	591,923	142,231	10,201,399	3,672,504
39.6 percent	15,990	6,015,967	2,382,323	6,971	2,421,169	958,783	40,555	17,358,104	6,873,809
Form 8615	--	--	--	--	--	--	251,531	1,201,731	381,575

NOTE: Detail may not add to totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1993 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1993 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

Taxes calculated on Form 4970, *Tax on Accumulation Distribution of Trusts* and/or Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier I) payments;

- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1993. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for

determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax Δ

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years with plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was $45,000. The maximum amount for a single or head of household taxpayer was $33,750, and for a married couple filing separately, $22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $112,500 and ended at $247,500. For joint returns the range was $150,000 to $330,000, and for married couples filing separately, the range was $75,000 to $165,000.

If there was an amount remaining after subtracting the exemption, the first $175,000 ($87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 22, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin.*

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 14, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 17, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded $100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also"Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or $2,400, if one qualifying child or dependent was involved, and the smaller of earned income or $4,800, if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of $10,000 or less. The credit was reduced by one percentage point for each $2,000 increment of adjusted gross income in excess of $10,000 up to $28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over $28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(line 16, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years).

Credit for Federal Tax on Gasoline and Special Fuels

(line 59, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was $102 for a car, and $198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available ($1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1994 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1993 tax which taxpayers specifically requested to be credited to their estimated tax for 1994. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Deferral of Additional 1993 Taxes Δ

(line 58b, Form 1040)

Higher income taxpayers with taxable income in excess of certain amounts ($115,000 if single; $140,000 if married filing jointly or surviving spouse; $70,000 if married filing separately; $127,500 if head of household) and without alternative minimum tax liability, were permitted to defer payment of two thirds of additional taxes solely due to tax rate increases imposed by the Omnibus Budget Reconciliation Act of 1993. Taxpayers electing this deferral option were required to file Form 8841, *Deferral of Additional 1993 Taxes*, with their 1993 return. Half of deferred taxes were to be paid by April 17, 1995 and the remaining half by April 15, 1996.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 56, Form 1040)

The earned income credit for 1993 was made up of three credits: the basic credit with a maximum of $1,434 for one qualifying child and $1,511 for two or more qualifying children; the health insurance credit with a maximum of $465 for health insurance that covered a qualifying child; and the extra credit for a qualifying child born in 1993 with a maximum of $388. The credit was available to workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than $23,050. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets or other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1993 using Form 1040-ES, and any overpayment from the taxpayer's 1992 return that was applied to the 1993 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least $500 in tax for 1993, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1993, or (b) 100% of the tax shown on Form 1040 for 1992.

Excess Social Security Taxes Withheld Δ

(line 58a, Form 1040)

If a taxpayer earned more than $57,600 ($55,500 for 1992) in total wages from two or more employers in 1993, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. If a taxpayer earned more than $135,000 ($130,200 for 1992) in total wages from two or more employers in 1993, too much Medicare tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security, RRTA and Medicare taxes withheld could be taken as a credit toward payment of the taxpayer's income tax or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a $2,350 deduction ($2,300 for 1992) was allowed for each exemption claimed if adjusted gross income was less than $81,350. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1993:

1) The individual received more than half of his or her support for 1993 from the taxpayer;

2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;

3) The individual did not file a joint return with his or her spouse;

4) The individual met certain citizenship requirements;

5) The individual's gross income was less than $2,350. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at $108,450 and was completed at $230,950; for married persons filing jointly and surviving spouses, the phaseout began at $162,700 and was completed at $285,200; for heads of household, the phaseout began at $135,600 and was completed at $258,100; and for married persons filing separately, the phaseout began at $81,350 and was completed at $142,600.

Farm Net Income or Loss

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a $70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1993.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1993 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed as a 1040PC and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than $50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than $50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1993 Forms and Instructions.)

Gambling Loss Deduction

(included in line 25, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

General Business Credit

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first $25,000 ($12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over $25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 9a+9b, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See"Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld Δ

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 24a and 24b, Form 1040)

An individual retirement account (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) $2,000 ($2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed $2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction Δ

(line 12, Schedule A)

The rules for deducting home mortgage interest for 1993 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was $1 million or less ($500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional $100,000 ($50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 11, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 19-24, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These

included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

(1) returns of single persons (not heads of household or surviving spouses);

(2) joint returns of married persons;

(3) separate returns of married persons;

(4) returns of heads of household; and

(5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1991, 1992, or 1993.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of $50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44, Form 1040)

A minimum tax credit could be taken for 1993 by certain taxpayers who paid alternative minimum tax for 1992. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1993, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction" , "Limited Miscellaneous Deductions", and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 25, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1993 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Deduction

(line 18, Schedule A)

Certain employees who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house-hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred to move household and personal goods, as well as travel, lodging, and 80 percent of meals for the taxpayer and household members en route to the new residence. Additional deductible expenses subject to dollar limitations included house-hunting trips, and the cost of selling a residence or breaking a lease.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 22, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried foward up to 15 years. (See also "Other Income.")

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1993) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing.

Other Payments

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 7, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax"and "Taxes Paid Deduction.")

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when the "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1994 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1994;
- had income only from interest and dividends;
- had gross income for 1993 that was more than $500 but less than $5,000;
- had no estimated tax payments for 1993;
- did not have any overpayment of tax shown on his or her 1992 return applied to the 1993 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Payment with Request for Extension of Filing Time

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of*

Time to File U.S. Individual Income Tax Return, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of $2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

Personal Property Taxes Deduction

(included in line 7, Schedule A)

Personal property tax could be included as a deduction, if the tax was an annual tax based on value alone. Personal property tax was included in the line for other taxes (line 7, Schedule A) but for statistical purposes it is shown separately in the Basic Tables. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 65, Form 1040)

If a return showed taxes of $500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if

they underpaid their 1993 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments

(line 24a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

Included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1994 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses.

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI.

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or $3,000 ($1,500 for married persons filing separately). Any excess capital losses over the $3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

(1) certain depreciable, depletable, and real business property;
(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 24b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns are not reflected in the statistics for 1992. (For more information on amended returns, see Section 2, Description of the Sample.)

Self-Employment Tax Δ

(line 47, Form 1040)

The ceilings on taxable "self-employment income" for 1993 were $57,600 for self-employment tax, and $135,000 for Medicare tax (the limits for 1992 were $55,500 and $130,200, respectively). (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate

class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1993, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $700 or $900. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of $3,700;

Each taxpayer 65 or over or blind was allowed an additional $900 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $6,200;

Each taxpayer 65 or over or blind was allowed an additional $700 deduction each for age and blindness.

Married, filing separately

Basic deduction of $3,100;

Each taxpayer 65 or over or blind was allowed an additional $700 deduction each for age and blindness.

Head of Household

Basic deduction of $5,450;

Each taxpayer 65 or over or blind was allowed an additional $900 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1993 that was paid or deducted before 1993, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax

withheld from their salary during 1993; had paid state and local income taxes directly during 1993 for a prior year, or had made mandatory contributions to specific state disability funds. (See also"Taxes Paid Deduction.")

Statutory Adjustments

(lines 24-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1993, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1993, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below $22,100 for single filers; $36,900 for joint filers or surviving spouses; $18,450 for married persons filing separately; and $29,600 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below $53,500 for single filers; $89,150 for joint filers or surviving spouses; $44,575 for married persons filing separately; and $76,400 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below $115,000 for single filers; $140,000 for joint filers or surviving spouses; $70,000 for married persons filing separately; and $127,500 for heads of households. The new 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below $250,000 for single filers, joint filers, or surving spouses and heads of households and $125,000 for married persons filing separately. The new 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded $1,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $1,200 was taxed at the parents' rate on Form 8615

and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of $1,000 is included on Form 1040, line 22. The remaining investment income in excess of the $600 standard deduction or itemized deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments Δ

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld, including backup withholding;
(2) estimated tax payments (including those from overpayment on 1992 return);
(3) payment with request for extension of filing time;
(4) excess social security, Medicare, or railroad retirement tax withheld;
(5) deferral of additional 1993 taxes;
(6) credit for tax on certain gasoline, fuel, and oil;
(7) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fee

(included in line 20, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance

earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount which was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 16b, Form 1040)

See "Individual Retirement Account Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 17a, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 21a, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 23, Form 1040)

Total income was the sum of the individual income items (lines 7 through 22) before adjustments.

Total Income Tax

(line 46 + line 48 - line 56, limited to zero, of Form 1040)

Total income tax was the sum of income tax after

credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of $108,450 ($54,225 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of $108,450 ($54,225). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 24a-29).

Total Tax Credits

(lines 45, 56, Form 1040)

For this report, total tax credits consists of the following:

1) child care credit;
2) credit for the elderly and disabled;
3) foreign tax credit;
4) general business credit;
5) minimum tax credit;
6) earned income credit (EIC) used to offset income tax before credits;
7) mortgage interest credit; and
8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self- employ-

ment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");

(2) Form 8615, used to compute the tax on investment income of children under 14; and

(3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 20, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 19, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Eighty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Beginning in 1993, travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

1993 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1993**

IRS Use Only—Do not write or staple in this space

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.

LABEL HERE

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

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

Home address (number and street). If you have a P.O. box, see page 12. | Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

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

Presidential Election Campaign (See page 12.)

	Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.
Do you want $3 to go to this fund?			
If a joint return, does your spouse want $3 to go to this fund?			

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). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 13.)

Exemptions (See page 13.)

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. But be sure to check the box on line 33b on page 2

b ☐ **Spouse**

c **Dependents:**

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1993

If more than six dependents, see page 14.

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

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

Dependents on 6c not entered above

Add numbers entered on lines above ▶

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

e Total number of exemptions claimed

Income Attach Copy B of your Forms W-2, W-2G, and 1099-R here. If you did not get a W-2, see page 10. If you are attaching a check or money order, put it on top of any Forms W-2, W-2G, or 1099-R.

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

Adjustments to Income (See page 20.)

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

Adjusted Gross Income

31	Subtract line 30 from line 23. This is your **adjusted gross income.** *If this amount is less than $23,050 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56* ▶	31

Tax Computation (See page 23.)

32	Amount from line 31 (adjusted gross income)		32
33a	Check if: ☐ You were 65 or older, ☐ Blind; ☐ **Spouse** was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 33a		
b	If your parent (or someone else) can claim you as a dependent, check here ▶ 33b ☐		
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 24 and check here ▶ 33c ☐		
34	Enter the **larger** of your: **Itemized deductions** from Schedule A, line 26, **OR** **Standard deduction** shown below for your filing status. **But if you checked any box on line 33a or b,** go to page 24 to find your standard deduction. If you checked **box 33c,** your standard deduction is zero. • Single—$3,700 • Head of household—$5,450 • Married filing jointly or Qualifying widow(er)—$6,200 • Married filing separately—$3,100		34
35	Subtract line 34 from line 32		35
36	If line 32 is $81,350 or less, multiply $2,350 by the total number of exemptions claimed on line 6e. If line 32 is over $81,350, see the worksheet on page 25 for the amount to enter		36
37	**Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-		37
38	Tax. Check if from a ☐ Tax Table, b ☐ Tax Rate Schedules, c ☐ Schedule D Tax Worksheet, or d ☐ Form 8615 (see page 25). Amount from Form(s) 8814 ▶ e		38
39	Additional taxes (see page 25). Check if from a ☐ Form 4970 b ☐ Form 4972		39
40	Add lines 38 and 39 ▶		40

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

Credits (See page 25.)

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

Other Taxes

47	Self-employment tax. Attach Schedule SE. Also, see line 25	47
48	Alternative minimum tax. Attach Form 6251	48
49	Recapture taxes (see page 26). Check if from a ☐ Form 4255 b ☐ Form 8611 c ☐ Form 8828	49
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	51
52	Advance earned income credit payments from Form W-2	52
53	Add lines 46 through 52. This is your **total tax** ▶	53

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 ▶ ☐	54	
55	1993 estimated tax payments and amount applied from 1992 return	55	
56	**Earned income credit.** Attach Schedule EIC	56	
57	Amount paid with Form 4868 (extension request)	57	
58a	Excess social security, Medicare, and RRTA tax withheld (see page 28)	58a	
b	Deferral of additional 1993 taxes. Attach Form 8841	58b	
59	Other payments (see page 28). Check if from a ☐ Form 2439 b ☐ Form 4136	59	
60	Add lines 54 through 59. These are your **total payments** ▶		60

Refund or Amount You Owe

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** ▶	61
62	Amount of line 61 you want **REFUNDED TO YOU** ▶	62
63	Amount of line 61 you want **APPLIED TO YOUR 1994 ESTIMATED TAX** ▶ 63	
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the **AMOUNT YOU OWE.** For details on how to pay, including what to write on your payment, see page 29	64
65	Estimated tax penalty (see page 29). Also include on line 64 65	

Sign Here Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature | Date | Your occupation

Spouse's signature. If a joint return, BOTH must sign. | Date | Spouse's occupation

Paid Preparer's Use Only

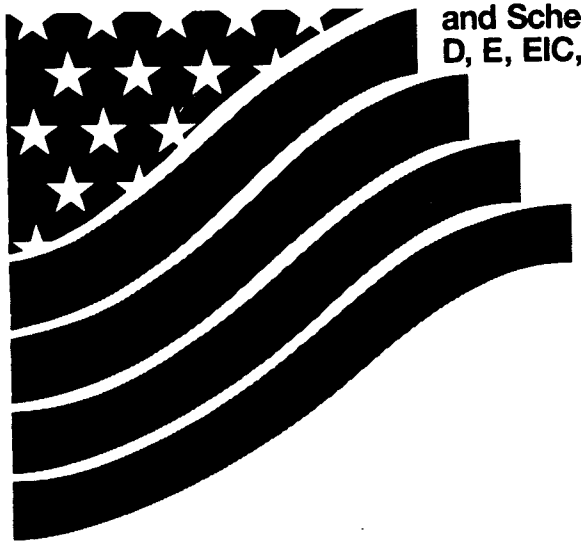
Preparer's signature | Date | Check if self-employed ☐ | Preparer's social security no.

Firm's name (or yours if self-employed) and address | E.I. No. | ZIP code

Instructions for Form

1993 1040

and Schedules A, B, C, D, E, EIC, F, and SE



Can You Take the Earned Income Credit for 1993?

If you earned less than $23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 in this booklet.

Do You Know You May Be Able To Get the Earned Income Credit With Your Pay?

If you qualify for the earned income credit in 1994, you may be able to have part of it added to your take-home pay. See page 6.

Would You Like To Get Your Refund Within 3 Weeks or Even Faster?

If you would, have your return filed electronically. See **Fast Filing** on page 3.

Note: *This booklet does not contain any tax forms.*

Department of the Treasury
Internal Revenue Service

What's inside?

Answers to frequently asked questions (page 5)

Avoid common mistakes (page 10)

Commissioner's note (page 3)

What's new for 1993 (page 6)

- **The tax rates have increased for fewer than 2%-of taxpayers.**
- **The Presidential Election Campaign Fund check-off has increased to $3. See page 12.**

How to make a gift to reduce the public debt (page 35)

Free tax help (page 6)

How to get forms and publications (page 33)

Tax table (page 37)

Cat. No. 11325E

Department of the Treasury
Internal Revenue Service

Instructions for Form 1040

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A Note From the Commissioner

Dear Taxpayer:

Thank you for making this nation's tax system the most effective system of voluntary compliance in the world. The key to maintaining that system is ensuring that you are treated fairly and equitably, that your privacy is protected, and that our tax system is as simple and understandable as possible.

Our challenge is to consistently deliver services to meet your needs while fairly administering the tax laws. To do that, we are modernizing our technology, while making sure that taxpayer security and privacy will be fully protected. We are also offering alternative ways of filing taxes, such as electronic filing. We have increased information and education efforts to help improve compliance, but we are also using traditional compliance efforts—examination, collection and criminal enforcement—so that each person pays what he or she properly owes to support the vital functions of our government.

As Commissioner of Internal Revenue, I am personally committed to working toward developing a simple and more easily administrable tax system. We will treat you fairly, courteously, and efficiently, and we will do all we can to bring those who do not pay their fair share into full compliance with the tax laws of our nation.

Margaret Milner Richardson

Margaret Milner Richardson

Fast Filing

Last year, over 12.3 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your **Form 8453,** U.S. Individual Income Tax Declaration for Electronic Filing. For more details on electronic filing, call Tele-Tax (see page 30) and listen to topic 252.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called **Form 1040PC,** can be created only by using a personal computer. It is shorter than the regular tax return and can be processed faster and more accurately. A paid tax preparer may give you Form 1040PC to sign and file instead of the tax return you are used to seeing. If you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, call Tele-Tax (see page 30) and listen to topic 251.

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law says that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

The Time It Takes To Prepare Your Return

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of the tax laws enacted by Congress are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

Estimated Preparation Time

The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Form 1040	3 hr., 8 min.	2 hr., 47 min.	3 hr., 44 min.	53 min.
Sch. A (1040)	2 hr., 32 min.	24 min.	1 hr., 9 min.	27 min.
Sch. B (1040)	33 min.	8 min.	17 min.	20 min.
Sch. C (1040)	6 hr., 26 min.	1 hr., 10 min.	2 hr., 5 min.	35 min.
Sch. C-EZ (1040)	46 min.	4 min.	18 min.	20 min.
Sch. D (1040)	51 min.	49 min.	1 hr., 19 min.	48 min.
Sch. E (1040)	2 hr., 52 min.	1 hr., 6 min.	1 hr., 16 min.	35 min.
Sch. EIC (1040)	40 min.	19 min.	50 min.	55 min.
Sch. F (1040):				
Cash Method	4 hr., 2 min.	34 min.	1 hr., 14 min.	20 min.
Accrual Method	4 hr., 22 min.	25 min.	1 hr., 19 min.	20 min.
Sch. R (1040)	20 min.	15 min.	22 min.	35 min.
Sch. SE (1040):				
Short	20 min.	13 min.	10 min.	14 min.
Long	26 min.	22 min.	38 min.	20 min.

We Welcome Comments on Forms

If you have comments concerning the accuracy of the time estimates shown below or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service,** Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the **Office of Management and Budget,** Paperwork Reduction Project (1545-0074), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where Do I File?** on page 9.

Answers to Frequently Asked Questions

How long will it take to get my refund?

About 4 to 8 weeks after you mail your return. If you file electronically, it should take about 3 weeks. The earlier you file, the faster you'll get your refund. To check on the status of your refund, call **Tele-Tax.** See page 30 for the number.

I just completed my return and find that I owe the IRS money. What should I do?

You should file your return by April 15 and pay as much of the balance due as possible. By filing on time, you avoid the late filing penalty. By paying as much of the balance due as possible, you reduce the amount of interest and late payment penalty that you will owe. For more details on penalties and interest, see page 36.

Can I ask to make installment payments on my balance due?

Yes. However, you will be charged interest and a late payment penalty on the tax not paid by April 15, even if your request to pay in installments is granted. For more details on installment payments, see the instructions for line 64 on page 29.

If I won't be able to finish my return by April 15, can I get an extension?

Yes. You can get an extension by filing **Form 4868,** Extension of Time To File U.S. Individual Income Tax Return, by April 15. By filing the extension, you avoid the late filing penalty. However, Form 4868 does not extend the time to pay your income tax.

What can I do to make sure my 1994 return will not show a balance due?

You can either increase the amount of income tax withheld from your pay or make estimated tax payments for 1994. See **Income Tax Withholding and Estimated Tax Payments for 1994** on page 35 for details.

I just received my tax package in the mail. Why are there so many forms and schedules in it?

We print several packages that include different forms and schedules that may be filed with Form 1040. We mail you the package that includes the items you may need based on what you filed last year. We use packages instead of mailing forms and schedules separately as a cost-saving measure for us and as a convenience to you.

Do I have to file all the forms and schedules that are in my tax package?

No. Complete and attach to your return only the forms and schedules you need to report your income, deductions, and credits.

How can I get forms and publications?

If you don't have all the forms and publications you need, you can call 1-800-TAX-FORM (1-800-829-3676) during the times shown on page 33; or visit your local IRS office, participating library, bank, or post office; or use the order blank (see page 33).

I'm concerned about the public debt. Can I make a payment to reduce it?

Yes. See **How Do I Make a Gift To Reduce the Public Debt?** on page 35 for details.

Can I get the earned income credit?

If you earned less than $23,050 and a child lived with you, you may be able to take the credit. But other rules apply. For details, see page EIC-1.

Although we supported our unmarried, 19-year-old daughter, she spent most of 1993 away from home at school. Can we claim her as a dependent?

Yes. The time your child spends at school or on vacation counts as time lived with you.

I'm single, live alone, and have no dependents. Can I file as head of household?

No. To use this filing status, you must have paid over half the cost of keeping up a home for a child or other qualifying person.

I asked my employer several times for my W-2 form, but I still don't have it. What should I do?

If you don't get it by February 15, call the toll-free number listed on page 32 for your area. We will ask you for certain information. For details, see **Step 1** on page 10.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do?

Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

Can I take an IRA deduction for the amount I contributed to a 401(k) plan in 1993?

No. A 401(k) plan is not an IRA. The amount you contributed is not included in box 1 of your W-2 form so you don't pay tax on it this year.

In addition to my regular job, I had a part-time business fixing cars. Do I have to report the money I made in 1993 fixing cars?

Yes. This is self-employment income. You must report it on Schedule C or C-EZ. You may also have to file Schedule SE and pay self-employment tax.

I started receiving monthly payments from my pension plan in 1993. Are these taxable?

Yes. But if you paid part of the cost of your pension, only part of the amount you received is taxable. To figure the taxable part, see the instructions for lines 17a and 17b on page 18.

What is "itemizing"? How can I tell if it will help me?

You itemize deductions by filing Schedule A with Form 1040. On Schedule A, you list amounts you paid during the year for certain items such as medical and dental care, state and local income taxes, real estate taxes, home mortgage interest, and gifts to charity. If your itemized deductions are more than your standard deduction, your Federal income tax will be less if you itemize.

I refinanced my home in 1993 and paid "points." Can I deduct the entire amount as interest on my 1993 return?

No. Points paid solely to refinance your home cannot be deducted in the year paid. Instead, they must be deducted over the life of the loan. For more details, get **Pub. 936,** Home Mortgage Interest Deduction.

I sold my home in 1993. Do I have to report the sale?

Yes. Use **Form 2119,** Sale of Your Home. You must report the sale even if you sold your home at a loss. You must also report the sale even if you are eligible to exclude or postpone part or all of the gain or you replaced your home.

Section 1.

Before You Fill In Form 1040

Operation Desert Storm. If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns, making contributions to an IRA, or paying taxes, may be extended. For details, get ***Pub. 945,*** *Tax Information for Those Affected by Operation Desert Storm.*

Earned Income Credit

Earned Income Credit for 1993. If you earned less than $23,050 and a child lived with you, you may be able to take this credit for 1993. To find out if you can, see page EIC-1 in this booklet.

Earned Income Credit With Your Pay. If you qualify for the earned income credit in 1994, you may be able to get up to $102 a month with your paycheck instead of waiting until you file your 1994 return. For details, call Tele-Tax (see page 30) and listen to topic 604 or get **Form W-5,** Earned Income Credit Advance Payment Certificate, from your employer.

What's New for 1993?

Presidential Election Campaign Fund. You may choose to have $3 of your tax go to this fund.

Increased Tax Rates. Higher tax rates apply to individuals with taxable incomes over $140,000 ($115,000 if single; $127,500 if head of household; $70,000 if married filing separately). The tax table and tax rate schedules reflect the new rates. If the new rates apply to you, you may be able to defer part of your 1993 tax. For details, get **Form 8841,** Deferral of Additional 1993 Taxes.

Self-Employed Health Insurance Deduction. This deduction, which had expired July 1, 1992, has been retroactively extended through December 31, 1993. This means that the total amount paid in 1992 for qualified health insurance coverage should be used to figure the deduction for 1992. If you used the worksheet in the 1992 Instructions for Form 1040 or in one of our publications to figure the deduction for 1992, file **Form 1040X,** U.S. Individual Income Tax Return, to amend your 1992 return. For 1993, qualified individuals who were eligible to participate in an employer-sponsored subsidized health plan for only part of the year may claim the deduction.

Travel Expenses. Travel expenses paid or incurred after 1992 in connection with your employment away from home are not deductible if that period of employment exceeds 1 year.

Tax Benefits for Owners of Certain Electric and Clean-Fuel Vehicles. If you placed a new electric vehicle in service after June 30, 1993, you may be able to take the **qualified electric vehicle credit.** If, after June 30, 1993, you placed in service a new vehicle that uses a clean-burning fuel or a vehicle converted to operate on such a fuel, you may be able to take the **deduction for clean-fuel vehicles.** See the instructions for line 30 on page 23 for the definition of clean-burning fuels. To qualify for the credit or deduction, you do not have to use the vehicle for business. But the vehicle must be made for use on public roads and have at least four wheels. For details on the credit, get **Form 8834,** Qualified Electric Vehicle Credit. For details on the deduction, including how to figure and report it, get **Pub. 535,** Business Expenses.

Tax Law Changes. For more details about tax law changes for 1993, get **Pub. 553,** Highlights of 1993 Tax Changes.

What To Look for in 1994

The following changes are effective for 1994. They have no effect on your 1993 return.

Social Security Benefits. If your 1994 income, including one-half of your social security benefits, is over $34,000 if single (over $44,000 if married filing jointly), more of your benefits may be taxable. For some people, up to 85 percent will be taxable. For details, including rules for married persons filing separately, see Pub. 553.

Charitable Contributions. If you make a contribution of $250 or more after 1993, you generally must have a written acknowledgment from the charitable organization to deduct the contribution. For more details, including what information is required in the acknowledgment, see Pub. 553.

Other Changes. For details on other tax law changes effective for 1994, see Pub. 553.

What Free Tax Help Is Available?

Tax Forms and Publications. You can answer most of your tax questions by reading the tax form instructions or one of our many free tax publications. See page 33.

Recorded Tax Information by Telephone. Our **Tele-Tax** service has recorded tax information covering many topics. See page 30 for the number to call.

Refund Information. Tele-Tax can also tell you the status of your refund. See page 30.

Telephone Help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 32.

Send the IRS Written Questions. You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you don't have the address, you can get it by calling the number for your area on page 32.

Walk-In Help. Assistors are available in most IRS offices throughout the country to help you prepare your return. An assistor will explain or "walk through" a Form 1040EZ, 1040A, or 1040 with Schedules A and B with you and a number of other taxpayers in a group setting. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call the toll-free number for your area on page 32. If you got a Federal income tax package in the mail, take it with you when you go for help.

Videotaped Instructions for completing your return are available in English and Spanish at many libranes.

Large-Print Forms and Instructions. Pub. 1614 has large-print copies of the 1993 Form 1040, Schedules A, B, D, E, EIC, and R, and their instructions. You can use the large-print form and schedules as worksheets to figure your tax. To get Pub. 1614, call 1-800-TAX-FORM (1-800-829-3676).

Telephone Help for People With Impaired Hearing is available. See page 32 for the number to call. **Braille Materials** are available at regional libraries that have special services for people with disabilities.

Unresolved Tax Problems. The Problem Resolution Program is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. People with impaired hearing who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clean-up problems that resulted from previous contacts. For more details, call Tele-Tax (see page 30) and listen to topic 104 or get **Pub. 1546.**

Free Social Security Personal Earnings and Benefit Estimate Statement. You can get a statement of your social security earnings and estimated future benefits by completing **Form SSA-7004-SM,** Request for Earnings and Benefit Estimate Statement, and returning it to the Social Security Administration (SSA). To get this form, call 1-800-772-1213 or visit any SSA office.

Section 2.

Filing Requirements

*The rules under **Do I Have To File?** apply to all U.S. citizens and resident aliens. They also apply to **nonresident aliens** and **dual-status aliens** who were married to U.S. citizens or residents at the end of 1993 and who have elected to be treated as resident aliens.*

***Exception.** Different rules apply to other nonresident aliens and dual-status aliens. They may have to file **Form 1040NR,** U.S. Nonresident Alien Income Tax Return. Specific rules apply to determine if you are a resident or nonresident alien. Get **Pub. 519,** U.S. Tax Guide for Aliens, for details, including the rules for students and scholars. Different rules also apply to U.S. citizens who lived in a U.S. possession or had income from a U.S. possession. Get **Pub. 570,** Tax Guide for Individuals With Income From U.S. Possessions. Residents of Puerto Rico can call Tele-Tax (see page 30) and listen to topic 901 to see if they must file a return.*

Do I Have To File?

Use **Chart A** on this page to see if you must file a return. But you must use **Chart B** on the next page if your parent (or someone else) can claim you as a dependent on his or her return. Also, see **Chart C** on the next page for other situations when you must file.

Note: *Even if you do not have to file a return, you should file one to get a refund of any Federal income tax withheld. You should also file if you can take the earned income credit. If you file for either of these reasons only, you may be able to use Form 1040A. If you file only to get a refund of tax withheld and you are single or married filing a joint return, you may be able to use Form 1040EZ.*

Exception for Children Under Age 14. If your child is required to file a return and **all four** of the following apply, you may elect to report your child's income on your return. But you must use **Form 8814,** Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return.

1. Your child was under age 14 on January 1, 1994.
2. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends).
3. Your child's gross income was less than $5,000.
4. Your child had no Federal income tax withheld from his or her income (backup withholding) and did not make estimated tax payments for 1993.

If you and the child's other parent are not filing a joint return, special rules apply to determine which parent may make the election. See Form 8814 for details.

Chart A—For Most People

To use this chart, first find your marital status at the end of 1993. Then, read across to find your filing status and age at the end of 1993. You must file a return if your **gross income** was at least the amount shown in the last column. **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your home (even if you may exclude or postpone part or all of the gain). See page 15 to find out what types of income to include.

Marital status	Filing status	Age*	Gross income
Single (including divorced and legally separated)	Single	under 65	$6,050
		65 or older	$6,950
	Head of household	under 65	$7,800
		65 or older	$8,700
Married with a child and living apart from your spouse during the last 6 months of 1993	Head of household (see page 13)	under 65	$7,800
		65 or older	$8,700
Married and living with your spouse at end of 1993 (or on the date your spouse died)	Married, joint return	under 65 (both spouses)	$10,900
		65 or older (one spouse)	$11,600
		65 or older (both spouses)	$12,300
	Married, separate return	any age	$2,350
Married, not living with your spouse at end of 1993 (or on the date your spouse died)	Married, joint or separate return	any age	$2,350
Widowed before 1993 and not remarried in 1993	Single	under 65	$6,050
		65 or older	$6,950
	Head of household	under 65	$7,800
		65 or older	$8,700
	Qualifying widow(er) with dependent child (see page 13)	under 65	$8,550
		65 or older	$9,250

* *If you turned age 65 on January 1, 1994, you are considered to be age 65 at the end of 1993.*

Chart B—For Children and Other Dependents (See the instructions for line 6c on page 14 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent on his or her return and any of the four conditions listed below applies to you, you must file a return.

In this chart, **unearned income** includes taxable interest and dividends. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants.

Caution: *If your gross income was $2,350 or more, you usually cannot be claimed as a dependent unless you were under 19 or under 24 and a student. For details, see **Test 4—Income** on page 14.*

1. Single dependents under 65. You must file a return if—

Your unearned income was:	and	The total of that income plus your earned income was:
$1 or more		more than $600
$0		more than $3,700

2. Single dependents 65 or older or blind. You must file a return if—

- Your earned income was more than $4,600 ($5,500 if 65 or older **and** blind), or
- Your unearned income was more than $1,500 ($2,400 if 65 or older **and** blind), or
- Your gross income was more than the total of your earned income (up to $3,700) or $600, whichever is larger, plus $900 ($1,800 if 65 or older **and** blind).

3. Married dependents under 65. You must file a return if—

- Your earned income was more than $3,100, or
- You had any unearned income and your gross income was more than $600, or
- Your gross income was at least $5 and your spouse files a separate return on Form 1040 and itemizes deductions.

4. Married dependents 65 or older or blind. You must file a return if—

- Your earned income was more than $3,800 ($4,500 if 65 or older **and** blind), or
- Your unearned income was more than $1,300 ($2,000 if 65 or older **and** blind), or
- Your gross income was more than the total of your earned income (up to $3,100) or $600, whichever is larger, plus $700 ($1,400 if 65 or older **and** blind), or
- Your gross income was at least $5 and your spouse files a separate return on Form 1040 and itemizes deductions.

Chart C—Other Situations When You Must File

If any of the four conditions below applied to you for 1993, you must file a return.

1. You owe any special taxes, such as:
   - Social security and Medicare tax on tips you did not report to your employer,
   - Uncollected social security and Medicare or RRTA tax on tips you reported to your employer,
   - Uncollected social security and Medicare or RRTA tax on group-term life insurance,
   - Alternative minimum tax,
   - Tax on a qualified retirement plan, including an individual retirement arrangement (IRA), or
   - Tax from recapture of investment credit, low-income housing credit, or recapture tax on the disposition of a home purchased with a federally subsidized mortgage. (See the instructions for line 49 on page 26.)
2. You received any advance earned income credit (EIC) payments from your employer. These payments should be shown in box 9 of your W-2 form.
3. You had net earnings from self-employment of at least $400.
4. You had wages of $108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Which Form Should I Use?

You May Be Able To Use Form 1040EZ If:

1. You were single or are married filing jointly and do not claim any dependents.
2. You (and your spouse if married filing jointly) were not 65 or older OR blind.
3. You had **only** wages, salaries, tips, taxable scholarship and fellowship grants, and not more than $400 of taxable interest income.
4. Your taxable income is less than $50,000.
5. You did not receive any advance earned income credit (EIC) payments.
6. You do not itemize deductions or claim any adjustments to income or tax credits.

Note: *If you are married filing jointly and either you or your spouse worked for more than one employer, you cannot use Form 1040EZ if that person's total wages were over $57,600.*

You May Be Able To Use Form 1040A If:

1. You had income **only** from wages, salaries, tips, taxable scholarship and fellowship grants, pensions or annuities, taxable social security benefits, payments from your individual retirement account (IRA), unemployment compensation, interest, or dividends.
2. Your taxable income is less than $50,000.
3. You do not itemize deductions.

You can also use Form 1040A to claim the earned income credit, the deduction for certain contributions to an IRA, nondeductible contributions to an IRA, the credit for child and dependent care expenses, and the credit for the elderly or the disabled. You may use it even if you made estimated tax payments for 1993 or if you can take the exclusion of interest from series EE U.S. savings bonds issued after 1989.

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, you must file Form 1040 if any of the following situations applies to you.

You Must Use Form 1040 If:

1. Your taxable income is $50,000 or more.
2. You itemize deductions. Read the instructions for line 34 on page 24 to see if it would benefit you to itemize.
3. You received or paid accrued interest on securities transferred between interest payment dates.
4. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.
5. You were a grantor of, or transferor to, a foreign trust.
6. You had a financial account in a foreign country, such as a bank account or securities account. If the combined value of the accounts was $10,000 or less during all of 1993 or the accounts were with a U.S. military banking facility operated by a U.S. financial institution, you may be able to use Form 1040A or Form 1040EZ.
7. You received taxable refunds (including credits or offsets) of state and local income taxes, alimony, or any of the types of income listed in the instructions for line 22 on page 20.
8. You were self-employed, a partner in a partnership, a shareholder in an S corporation, a beneficiary of an estate or trust, had rental or royalty income and expenses, or had farm income and expenses.
9. You sold or exchanged capital assets or business property.
10. You paid alimony or a penalty on the early withdrawal of savings, or you can take any of the adjustments listed in the instructions for line 30 on page 23.
11. You claim the foreign tax credit, any of the general business credits (see the instructions for line 44 on page 26), the mortgage interest credit, the credit for prior year minimum tax, the qualified electric vehicle credit, or the nonconventional source fuel credit.

12. You owe any of the following taxes—

a. Tax on accumulation distribution of trusts or lump-sum distributions,

b. Recapture taxes,

c. Social security and Medicare tax on tip income not reported to your employer,

d. Write-in taxes included on line 53 (see page 27 for details),

e. Tax on qualified retirement plans, including IRAs. If you are filing only because you owe this tax, you only have to file **Form 5329.**

13. You claim the regulated investment company credit, the credit for Federal tax paid on fuels, or the credit for overpaid windfall profit tax.

14. You file any of these forms:

Form 2119, Sale of Your Home, for the year you sell your home.

Form 2555, Foreign Earned Income.

Form 2555-EZ, Foreign Earned Income Exclusion.

Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

Form 8271, Investor Reporting of Tax Shelter Registration Number.

Form 8814, Parents' Election To Report Child's Interest and Dividends.

When Should I File?

You should file as soon as you can after January 1, but not later than April 15, 1994. If you file late, you may have to pay penalties and interest. See page 36.

If you know that you cannot file your return by the due date, you should file **Form 4868,** Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, by April 15, 1994.

Caution: *Form 4868 does not extend the time to pay your income tax. See the Instructions for Form 4868.*

If you are a U.S. citizen or resident, you may qualify for an automatic extension of time to file if, on the due date of your return, you meet one of the following conditions:

- You live outside the United States and Puerto Rico, AND your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements.

Where Do I File?

If an addressed envelope came with your booklet, please use it. If you did not receive an envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. See the chart on this page. No street address is needed.

Where To File

If you live in:	Use this address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam: Permanent residents	Commissioner of Revenue and Taxation 855 West Marine Dr. Agana, GU 96910
Guam: Nonpermanent residents Puerto Rico (or if excluding income under section 933) Virgin Islands: Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie, St. Thomas, VI 00802
Foreign country (or if a dual-status alien): U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses	Philadelphia, PA 19255

Mailing Your Return

You must put sufficient postage on your envelope. Envelopes without enough postage will be returned to you by the post office. If your envelope contains more than five pages, it may require additional postage. Oversized envelopes may also require additional postage. Also, your envelope should include your complete return address in the upper left corner.

Section 3.

Steps for Preparing Form 1040

Follow the six steps below to help you prepare your return. If you follow these steps and read the instructions, we feel that you can fill in your return quickly and accurately.

Step 1—Get All of Your Records Together

Income Records. These include any **Forms W-2, W-2G,** and **1099** that you may have. The chart on the next page tells you where to report amounts shown on these forms.

If you don't get a Form W-2 by January 31, 1994, or if the one you get isn't correct, please contact your employer as soon as possible. Only your employer can give you a Form W-2 or correct it. If you cannot get a Form W-2 by February 15, call the toll-free telephone number listed on page 32 for your area. You will be asked for your employer's name, address, telephone number, and, if known, identification number. You will also be asked for your address, social security number (SSN), daytime telephone number, dates of employment, and your best estimate of your total wages and Federal income tax withheld.

Itemized Deductions and Tax Credits. Pages 25, 26, 28, and A-1 through A-5 of these instructions tell you what credits and itemized deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for your home mortgage.
- Records of payments for child care so you could work.

Step 2—Get Any Forms, Schedules, or Publications You Need

In general, we mail forms and schedules to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules. If you do, get them before you start to fill in your return. See **How To Get Forms and Publications** on page 33.

Step 3—Fill in Your Return

The line instructions for Form 1040 begin on page 12. Enter any negative amounts in (parentheses) unless instructed otherwise.

If you need more space on forms or schedules, attach separate sheets. Use the same format as the printed forms, but show your totals on the printed forms. Please use sheets that are about the same size as the forms and schedules. Be sure to put your name and SSN on the sheets and attach them at the end of your return.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your forms and schedules. This will make it easier to complete your return. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $129.39 becomes $129 and $235.50 becomes $236.

If you do round off, do so for all amounts. But if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round off the total.

Example. You received two W-2 forms, one showing wages of $5,000.55 and one showing wages of $18,500.73. On Form 1040, line 7, you would enter $23,501 ($5,000.55 + $18,500.73 = $23,501.28).

Step 4—Check Your Return To Make Sure It Is Correct

Read **Avoid Common Mistakes** below. Errors may delay your refund.

Avoid Common Mistakes

1. If a child lived with you and your adjusted gross income on Form 1040, line 31, is under $23,050, read the instructions for Schedule EIC that begin on page EIC-1 to see if you can take the earned income credit.

2. If you are taking the standard deduction and you check any box on line 33a or 33b, be sure you see page 24 to find the amount to enter on line 34.

3. If you (or your spouse if you can check the box on line 6b) were age 65 or older or blind, check the appropriate boxes on line 33a.

4. Make sure your name, address, and SSN are correct on the label. If not, enter the correct information.

5. If you are married filing a joint return and didn't get a label, or you are married filing a separate return, enter your spouse's SSN in the space provided on page 1 of Form 1040. Be sure you enter your SSN in the space provided next to your name.

6. Check your computations (additions, subtractions, etc.) especially when figuring your taxable income, total income, total tax, Federal income tax withheld, and your refund or amount you owe.

7. If you owe self-employment tax, enter one-half of that tax on line 25.

8. If you received capital gain distributions, see the instructions for lines 13 and 14 on page 17. If you don't report those distributions on Schedule D, enter them on Form 1040, line 14.

9. Attach your W-2 form(s) and other required forms and schedules. Be sure you put all forms and schedules in the proper order. See **Step 6.**

10. Don't forget to sign and date Form 1040 and enter your occupation.

Step 5—Sign and Date Your Return

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. If a taxpayer died before filing a return for 1993, see **Death of Taxpayer** on page 35.

Step 6—Attach All Required Forms and Schedules

Attach the first copy or Copy B of Forms W-2 and W-2G to the front of Form 1040. If you received a 1993 Form 1099-R showing Federal income tax withheld, also attach the first copy or Copy B of that Form 1099-R to the front of Form 1040. The amount of Federal income tax withheld should be shown in box 4 of Form 1099-R.

Attach all other schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. For example, the attachment sequence no. for Schedule A (Form 1040) is 07. Attach forms without an attachment sequence number at the end of your return. If you have supporting statements, assemble them in the same order as the forms or schedules they support and attach them after any forms that do not have an attachment sequence number.

If you owe tax and are attaching your payment, be sure to attach it to the front of Form 1040 on top of any Form(s) W-2, W-2G, and 1099-R.

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

Section 4.

Line Instructions for Form 1040

Name, Address, and Social Security Number (SSN)

Why Use the Label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service Centers and prevent common errors that delay refund checks. But do not attach the label until you have finished your return. Cross out any errors and print the correct information. Add any missing items such as your apartment number.

Caution: *If the label is for a joint return and the SSNs are not listed in the same order as the first names, show the SSNs in the correct order.*

Besides your name, address, and SSN, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Address Change. If the address on your mailing label is not your current address, cross out your old address and print your new address. If you move after you file your return, see page 35.

Name Change. If you changed your name because of marriage, divorce, etc., be sure to report this to your local Social Security Administration office before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits. If you received a mailing label, cross out your former name and print your new name.

Deceased Taxpayer. See **Death of Taxpayer** on page 35.

What if I Do Not Have a Label? If you didn't receive a label, print or type the information in the spaces provided. But if you are married filing a separate return, do not enter your husband's or wife's name here. Instead, show his or her name on line 3.

Social Security Number. Enter your SSN in the area marked "Your social security number." If you are married, enter your husband's or wife's SSN in the area marked "Spouse's social security number." Be sure the SSN you enter agrees with the SSN on your social security card. Also, check that your SSN is correct on your Forms W-2 and 1099. See page 35 for more details.

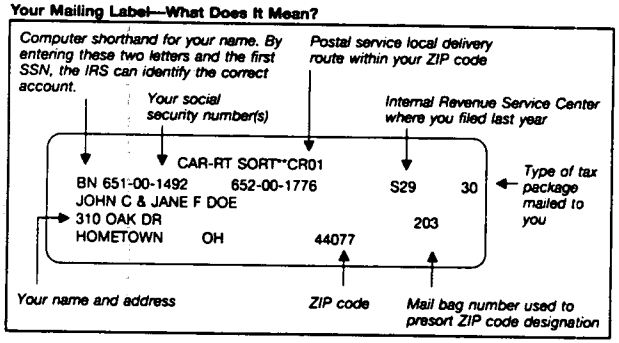
If you don't have an SSN, get **Form SS-5** from your local Social Security Administration (SSA) office or call the SSA toll free at 1-800-772-1213. Fill it in and return it to the SSA. If you do not have an SSN by the time your return is due, enter "Applied for" in the space for the SSN.

Nonresident Alien Spouse. If your spouse is a nonresident alien and you file a joint return, your spouse must get an SSN. But if your spouse cannot get an SSN because he or she had no income from U.S. sources, enter "NRA" in the space for your spouse's SSN. If you file a separate return and your spouse has no number and no income, enter "NRA."

P.O. Box. If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

Foreign Address. If your address is outside the United States or its possessions or territories, fill in the line for "City, town or post office, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

Your Mailing Label—What Does It Mean?



Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election campaign costs. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want $3 of your tax to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have $3 go to the fund. If you check "Yes," your tax or refund will not change.

Filing Status

In general, your filing status depends on whether you are considered single or married. The filing statuses are listed below. The ones that will usually give you the lowest tax are listed last.

- Married filing a separate return
- Single
- Head of household
- Married filing a joint return or Qualifying widow(er) with dependent child

If more than one filing status applies to you, choose the one that will give you the lowest tax.

Line 1

Single

You may check the box on line 1 if **any** of the following was true on December 31, 1993:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or
- You were widowed before January 1, 1993, and did not remarry in 1993.

If you had a child living with you, you may be able to take the earned income credit on line 56. See page EIC-1 to find out if you can take the credit.

Line 2

Married Filing Joint Return

You may check the box on line 2 if **any** of the following is true:

- You were married as of December 31, 1993, even if you did not live with your spouse at the end of 1993, or

- Your spouse died in 1993 and you did not remarry in 1993, or
- Your spouse died in 1994 before filing a 1993 return. For details on filing the joint return, see **Death of Taxpayer** on page 35.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return and both are responsible. This means that if one spouse does not pay the tax due, the other may have to.

If you file a joint return for 1993, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.

Nonresident Aliens and Dual-Status Aliens. You may be able to file a joint return. Get **Pub. 519,** U.S. Tax Guide for Aliens, for details.

Line 3

Married Filing Separate Return

If you file a separate return, you will generally pay more tax. But you may want to figure your tax both ways (married filing joint and married filing separate) to see which filing status is to your benefit. If you file a separate return, **all** the following apply.

- You cannot take the standard deduction if your spouse itemizes deductions.
- You cannot take the credit for child and dependent care expenses in most cases.
- You cannot take the earned income credit.
- You cannot exclude the interest from series EE U.S. savings bonds issued after 1989, even if you paid higher education expenses in 1993.
- You cannot take the credit for the elderly or the disabled unless you lived apart from your spouse for all of 1993.
- You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you got in 1993.
- Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people who live in community property states. See page 15.

But you may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 1993. See **Married Persons Who Live Apart** on this page.

Line 4

Head of Household

This filing status is for **unmarried** individuals who provide a home for certain other persons. (Some **married persons who live apart** may also qualify. See below.) You may check the box on line 4 **only if** you were unmarried or legally separated as of December 31, 1993. But **either** 1 or 2 below must apply to you.

1. You paid over half the cost of keeping up a home that was the main home for all of 1993 of your **parent** whom you can claim as a dependent. Your parent did not have to live with you in your home; **or**

2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see the **Exception** later):

- Your **unmarried** child, adopted child, grandchild, great-grandchild, etc., or stepchild. This child does not have to be your dependent. But in this case, enter the child's name in the space provided on line 4.
- Your **married** child, adopted child, grandchild, great-grandchild, etc., or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the rules for **Children of Divorced or Separated Parents** on page 14, this child does not have to be your dependent. Enter this child's name on line 4.
- Your **foster** child, who must be your dependent.
- Any other relative you can claim as a dependent. For the definition of a relative, see **Test 1** on page 14. But for this purpose, the **Exception** at the end of that test doesn't apply.

Note: *You **cannot** file as head of household if your child, parent, or relative described above is your dependent under the rules on page 14 for **Person Supported by Two or More Taxpayers.***

Married Persons Who Live Apart. Even if you were not divorced or legally separated in 1993, you may be able to file as head of household. You may check the box on line 4 if **all five** of the following apply.

1. You **must** have lived apart from your spouse for the **last 6 months** of 1993.
2. You file a separate return from your spouse.
3. You paid over half the cost of keeping up your home for 1993.
4. Your home was the main home of your child, adopted child, stepchild, or foster child for more than half of 1993 (if half or less, see the **Exception** later).
5. You claim this child as your dependent or the child's other parent claims him or her under the rules for **Children of Divorced or Separated Parents** on page 14. If this child is not your dependent, be sure to enter the child's name on line 4.

Note: *If all five of the above apply, you may also be able to take the credit for child and dependent care expenses and the earned income credit. You can take the standard deduction even if your spouse itemizes deductions. For more details, see the instructions for these topics.*

Keeping Up a Home. To find out what is included in the cost of keeping up a home, get **Pub. 501,** Exemptions, Standard Deduction, and Filing Information.

If you used payments you received under the **Aid to Families With Dependent Children (AFDC)** program or **other public assistance** programs to pay part of the cost of keeping up your home, you **cannot** count them as money you paid. But you must include them in the total cost of keeping up your home to figure if you paid over half of the cost.

Dependents. To find out if someone is your dependent, see the instructions for line 6c.

Exception. You can count temporary absences such as for school, vacation, or medical care as time lived in the home.

If the person for whom you kept up a home was born or died in 1993, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

Line 5

Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use joint return tax rates for 1993 if **all five** of the following apply.

1. Your spouse died in 1991 or 1992 and you did not remarry in 1993.
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
3. This child lived in your home for all of 1993. Temporary absences, such as for vacation or school, count as time lived in the home.
4. You paid over half the cost of keeping up your home for this child.
5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

Do not claim an exemption for your spouse.

If your spouse died in 1993, you may not file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

If you can't file as qualifying widow(er) with dependent child, read the instructions for line 4 to see if you can file as head of household. You must file as single if you can't file as qualifying widow(er) with dependent child, married filing a joint return, or head of household.

Exemptions

For each exemption you can take, you generally can deduct $2,350 on line 36.

Line 6a

Yourself

Check the box on line 6a **unless** your parent (or someone else) can claim you as a dependent on his or her tax return. For example, if your parents (or someone else) could claim you as a dependent on their return but they chose not to claim you, **do not** check the box on line 6a.

Line 6b

Spouse

If you file a joint return and your spouse cannot be claimed as a dependent on another person's return, check the box on line 6b. If you file a separate return, you can take an exemption for your spouse only if your spouse is not filing a return, had no income, and cannot be claimed as a dependent on another person's return.

If you were divorced or legally separated at the end of 1993, you cannot take an exemption for your former spouse. If your divorce was not final (an interlocutory decree), you are considered married for the whole year.

Death of Your Spouse. If your spouse died in 1993 and you did not remarry by the end of 1993, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see **Death of Taxpayer** on page 35.

Nonresident Alien Spouse. If your filing status is married filing separately, you can take an exemption for your nonresident alien spouse only if your spouse had no income from U.S. sources and is not the dependent of another person. If you can take an exemption for your spouse, check the box on line 6b and enter "NRA" to the right of the word "Spouse."

Line 6c

Dependents

You can take an exemption for each of your dependents who was alive during some part of 1993. This includes a baby **born** in 1993 or a person who **died** in 1993. Get **Pub. 501,** Exemptions, Standard Deduction, and Filing Information, for more details. Any person who meets **all five** of the following tests qualifies as your dependent.

Test 1—Relationship

The person must be your relative. But see **Exception** at the end of **Test 1.** The following are considered your relatives:

- Your child, stepchild, adopted child; a child who lived in your home as a family member if placed with you by an authorized placement agency for legal adoption; or a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild, great-grandchild, etc.
- Your son-in-law, daughter-in-law.
- Your parent, stepparent, parent-in-law.
- Your grandparent, great-grandparent, etc.
- Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Any relationships established by marriage are not treated as ended by divorce or death.

Exception. A person who lived in your home as a family member for the entire year can also be considered a dependent. But the relationship must not violate local law.

Test 2—Married Person

If the person is married and files a joint return, you cannot take an exemption for the person. However, if the person and the person's spouse file a joint return only to get a refund of all tax withheld, you may be able to claim him or her if the other four tests are met. See Pub. 501 for details.

Test 3—Citizen or Resident

The person must be **one** of the following:

- A U.S. citizen or resident alien, or
- A resident of Canada or Mexico, or
- Your adopted child who is not a U.S. citizen but who lived with you all year in a foreign country.

Test 4—Income

Generally, the person's gross income must be less than $2,350. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Income earned by a permanently and totally disabled person for services performed at a sheltered workshop school is generally not included for purposes of the income test. See Pub. 501 for details.

Exception for Your Child. Your child can have gross income of $2,350 or more if:

1. Your child was **under age 19** at the end of 1993, **or**
2. Your child was **under age 24** at the end of 1993 **and** was a **student.**

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1993, or
- Took a full-time, on-farm training course during any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Test 5—Support

The general rule is that you had to provide over half the person's total support in 1993. If you file a joint return, support can come from either spouse. If you remarried, the support provided by your new spouse is treated as support coming from you. For exceptions to the support test, see **Children of Divorced or Separated Parents** and **Person Supported by Two or More Taxpayers** on this page.

Support includes food, a place to live, clothing, medical and dental care, and education. It also includes items such as a car and furniture, but only if they are for the person's own use or benefit. In figuring total support:

- Use the actual cost of these items, but figure the cost of a place to live at its fair rental value.
- Include money the person used for his or her own support, even if this money was not taxable. Examples are gifts, savings, social security and welfare benefits, and other public assistance payments. This support is treated as **not** coming from you.

Total support **does not** include items such as income tax, social security and Medicare tax, life insurance premiums, scholarship grants, or funeral expenses.

If you care for a foster child, see Pub. 501 for special rules that apply.

Children of Divorced or Separated Parents. Special rules apply to determine if the support test is met for children of divorced or separated parents. The rules also apply to children of parents who lived apart from each other during the last 6 months of the year, even if they do not have a separation agreement. For these rules, a **custodial parent** is the parent who had custody of the child for most of the year. A **noncustodial parent** is the parent who had custody for the shorter period or who did not have custody at all. See Pub. 501 for the definition of custody.

The general rule is that the custodial parent is treated as having provided over half of the child's total support if both parents together paid over half of the child's support. This means that the custodial parent can claim the child as a dependent if the other dependency tests are also met.

But if you are the noncustodial parent, you are treated as having provided over half of the child's support and can claim the child as a dependent if both parents together paid over half of the child's support, the other dependency tests are met, and **either** 1 or 2 below applies:

1. The custodial parent agrees not to claim the child's exemption for 1993 by signing **Form 8332** or a similar statement. But you (as the noncustodial parent) **must** attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement if it went into effect after 1984 (see **Children Who Didn't Live With You Due to Divorce or Separation** on page 15), **or**
2. Your divorce decree or written separation agreement went into effect before 1985 and it states that you (the noncustodial parent) can claim the child as a dependent. But you must have given at least $600 for the child's support in 1993. Also, you must check the pre-1985 agreement box on line 6d. This rule does not apply if your decree or agreement was changed after 1984 to say that you cannot claim the child as your dependent.

Person Supported by Two or More Taxpayers. Even if you did not pay over half of another person's support, you might still be able to claim him or her as a dependent if **all five** of the following apply.

1. You and one or more other eligible person(s) together paid over half of another person's support.
2. You paid over 10% of that person's support.
3. No one alone paid over half of that person's support.
4. Tests 1 through 4 on this page are met.
5. Each eligible person who paid over 10% of support completes **Form 2120,** Multiple Support Declaration, and you attach these forms to your return. The form states that only you will claim the person as a dependent for 1993.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

Columns (1) through (5)

After you have figured out who you can claim as a dependent, fill in the columns on line 6c. If you have more than six dependents, attach a statement to your return. Give the same information as in columns (1) through (5) for each dependent.

Column (1). Enter the name of each dependent.

Column (2). If your dependent was under age 1 on December 31, 1993, put a check-mark in column (2).

Column (3). Any dependent age 1 or older must have a social security number (SSN). You must enter that SSN in column (3). If you do not enter it or if the SSN is wrong, you may have to pay a $50 penalty.

Your dependent can get an SSN by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes abou. 2 weeks to get an SSN. If your depen-

dent won't have an SSN when you are ready to file your return, ask the SSA to give you a receipt. When you file your return, enter "Applied for" in column (3). If the SSA gave you a receipt, attach a copy of it to your return. If your dependent lives in Canada or Mexico, see Pub. 501 for details on how to get an SSN.

Column (4). Enter your dependent's relationship to you. For example, if the dependent is your child, enter "son" or "daughter."

Column (5). Enter the number of months your dependent lived with you in 1993. Do not enter more than 12. Count temporary absences such as school or vacation as time lived in your home. If your dependent was born or died in 1993, enter "12" in this column. If your dependent lived in Canada or Mexico during 1993, don't enter a number. Instead, enter "CN" or "MX," whichever applies.

Children Who Didn't Live With You Due to Divorce or Separation. If you are claiming a child who didn't live with you under the rules on page 14 for **Children of Divorced or Separated Parents,** enter the total number of such children on the line to the right of line 6c labeled "No. of your children on 6c who: didn't live with you due to divorce or separation." If you put a number on this line, you **must** do one of the following **each** year you claim this child as a dependent.

- **Check the box on line 6d** if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.
- Attach **Form 8332** or similar statement to your return. If your divorce decree or separation agreement went into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of the following pages from the decree or agreement instead of Form 8332:

1. Cover page (enter the other parent's SSN on this page),
2. The page that unconditionally states you can claim the child as your dependent, and
3. Signature page showing the date of the agreement.

Note: *You must attach the required information even if you filed it in an earlier year.*

Other Dependent Children. Enter the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "Dependents on 6c not entered above." Include dependent children who lived in Canada or Mexico during 1993.

Income

Examples of Income You Must Report

The following kinds of income must be reported on Form 1040, or related forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b. You may need some of the forms and schedules mentioned below.

- Scholarship and fellowship grants (see the instructions for line 7).
- Awards and endowments.
- Prizes (including contests, raffles, lotteries; gambling winnings, etc.)
- Lump-sum distributions (Form 4972). (See page 19.)
- Distributions from Simplified Employee Pension (SEP) and Defined Employee Contribution (DEC) plans.
- Accumulation distributions from trusts (Form 4970).
- Tier 2 and supplemental annuities under the Railroad Retirement Act.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797).
- Gain from the sale or exchange of your main home (Schedule D and Form 2119).
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Earned income, such as wages and tips, from sources outside the United States (Form 2555 or Form 2555-EZ).
- Unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty.
- Original issue discount (Schedule B).
- Bartering income (fair market value of goods or services you received in return for your services).
- Your share of income from S corporations, partnerships, estates, trusts, etc. (Schedules B, D, or E.)
- Embezzled or other illegal income.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported. Get **Pub. 54,** Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more details.

Examples of Income Not To Be Reported

Do not include the following types of income when you decide if you must file a return.

- Welfare benefits.
- Disability retirement payments and other benefits paid by the Department of Veterans' Affairs.
- Workers' compensation benefits, insurance, damages, etc., for injury or sickness. Punitive damages received in cases not involving physical injury or sickness usually must be reported as income. Get **Pub. 525,** Taxable and Nontaxable Income.
- Supplemental security income (SSI) payments.
- Child support.
- Money or property that was inherited, willed to you, or received as a gift.
- Dividends on veterans' life insurance.
- Life insurance proceeds received because of a person's death.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. Reimbursements for normal living expenses must be reported as income.
- Certain amounts received as a scholarship grant (see the instructions for line 7).
- Cancellation of certain student loans if, under the terms of the loan, the student performs certain professional services for any of a broad class of employers. Get **Pub. 520,** Scholarships and Fellowships.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

If you and your spouse lived in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if:

- You and your spouse lived apart all year,
- You do not file a joint return, and
- None of the community income you earned was transferred to your spouse.

For details, get **Pub. 555,** Federal Tax Information on Community Property.

Line 7

Wages, Salaries, Tips, etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out. For a joint return, be sure to include your spouse's income on line 7.

Include in this total:

- The amount that should be shown in box 1 on **Form W-2.** Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
- Corrective distributions of excess salary deferrals.
- Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.
- Disability pensions if you have not reached the minimum retirement age set by your employer.

Note: *Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on* ***Form 1099-R*** *(other than payments from an IRA) are reported on lines 17a and 17b of Form 1040. Payments from an IRA are reported on lines 16a and 16b.*

- Payments by insurance companies, etc., not included on Form W-2. If you received sick pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 7. Attach a statement showing the name and address of the payer and amount of sick pay or disability income. Get **Form W-4S** for details on withholding of Federal income tax from your sick pay.
- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given to you at work if they were provided for your employer's convenience. Also, don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.
- Any amount your employer paid for your moving expenses, including the value of services furnished in kind, that is not included in box 1 on Form W-2.

Note: *You must report on line 7 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax-exempt organization.*

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get **Pub. 525,** Taxable and Nontaxable Income.

Tip Income. Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). For details on allocated tips, get **Pub. 531,** Reporting Tip Income.

Use **Form 4137,** Social Security and Medicare Tax on Unreported Tip Income, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 50.

Statutory Employees. If you were a statutory employee, the "Statutory employee" box in box 15 of your W-2 form should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers.

If you are deducting business expenses as a statutory employee, report the amount shown in box 1 of your W-2 form and your expenses on Schedule C or C-EZ. If you are not deducting business expenses, report your income on line 7.

Employer-Provided Vehicle. If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 1) of your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use **Form 2106,** Employee Business Expenses, to do so. The total annual lease value of the vehicle should be shown in either box 12 or 14 of your W-2 form or on a separate statement. For more details, get **Pub. 917,** Business Use of a Car.

Excess Salary Deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1993 under all plans is generally limited to $8,994 for each person. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. For details, get **Pub. 575,** Pension and Annuity Income (Including Simplified General Rule). Any amount deferred in excess of these limits must be reported on Form 1040, line 7.

Caution: *You may not deduct the amount deferred. It is not included as income in box 1 of your W-2 form.*

Dependent Care Benefits (DCB). If you received benefits for 1993 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use **Form 2441,** Child and Dependent Care Expenses, to do so. The benefits should be shown in box 10 of your W-2 form(s). First, fill in Parts I and III of Form 2441. Include any taxable benefits from line 20 of that form on Form 1040, line 7. On the dotted line next to line 7, enter "DCB."

Caution: *If you have a child who was born in 1993 and you earned less than $23,050, you may be able to take the extra credit for a child born in 1993 on* ***Schedule EIC.*** *But you* ***cannot*** *take the extra credit and the exclusion of dependent care benefits for the same child. To find out which would benefit you more, see* ***A Change To Note*** *in the Instructions for Form 2441.*

Scholarship and Fellowship Grants. If you received a scholarship or fellowship that was granted after August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable. If you were not a degree candidate, the full amount of the scholarship or fellowship is taxable.

Include the taxable amount not reported on a W-2 form on line 7. Then, enter "SCH" and the taxable amount not reported on a W-2 form on the dotted line next to line 7.

Line 8a

Taxable Interest Income

Report **all** of your taxable interest income on line 8a even if it is $400 or less. If the total is over $400 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) apply to you, fill in Schedule B first.

The payer should send you a **Form 1099-INT** or, if applicable, a **Form 1099-OID** for this interest. A copy of the form is also sent to the IRS.

Report any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in your passbook. Interest credited in 1993 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1993 income. For details, get **Pub. 550,** Investment Income and Expenses.

Caution: *Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 31% of the interest (backup withholding). You may also be subject to penalties.*

Examples of Taxable Interest Income You Must Report

Report interest from:

- Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan associations.
- Building and loan accounts.
- Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Pub. 550.
- Tax refunds. Report only the interest on them as interest income.
- Insurance companies if paid or credited on dividends left with the company.
- Bonds and debentures. Also, arbitrage bonds issued by state and local governments after October 9, 1969. (Report interest on other state and local bonds and securities on line 8b.) Also, report as interest on line 8a any gain on the disposition of certain market discount bonds to the extent of the accrued market discount. See Pub. 550 for details. For taxable bonds acquired after 1987, reduce your interest income on the bonds by the amount of any amortizable bond premium (see page B-1). **Do not** deduct the premium as interest expense on Schedule A.
- U.S. Treasury bills, notes, and bonds.
- U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on series E or EE bonds can be reported using method **a** or **b** below:

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest, **or**

b. Each year report on your return the yearly increase in the bonds' value.

If you change to method **b,** report the entire increase in all your bonds from the date they were issued. Each year after report only the yearly increase. You may not change to method **a** unless you complete **Form 3115** and attach it to your tax return. See Pub. 550 for details.

Note: *If you get a 1993 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1993, see Pub. 550.*

- Original issue discount (OID). This is the difference between the issue price of a debt instrument and the stated redemption price at maturity. If the instrument was issued at a discount after May 27, 1969 (or for certain noncorporate instruments, after July 1, 1982), include in your interest income the discount for the part of the year you held it. The taxable OID may be more or less than the amount shown on Form 1099-OID.

If you bought a corporate debt instrument at original issue and held it for all of 1993 or the part of 1993 that it was outstanding, include in interest income the total OID from Form 1099-OID. Get **Pub. 1212,** List of Original Issue Discount Instruments, to figure the taxable OID for other corporate debt instruments and noncorporate debt instruments (such as zero coupon U.S. Treasury-backed securities).

If you had OID for 1993 but did not receive Form 1099-OID, or if the price you paid for the instrument is more than the issue price plus accumulated OID, see Pub. 1212. It provides total OID on the instruments listed and gives computational information.

Also, include in your interest income any other periodic interest shown on Form 1099-OID.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest income, such as from municipal bonds, report it on line 8b. Include any exempt-interest dividends from a mutual fund or other regulated investment company. **Do not** include interest earned on your IRA.

Line 9

Dividend Income

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, an S corporation, or an estate or trust. Payers include nominees or other agents. The payer should send you a **Form 1099-DIV.** A copy of this form is also sent to the IRS.

If your total gross dividends are over $400, first fill in Schedule B (see page B-1). Gross dividends should be shown in box 1a of Form 1099-DIV. Also, fill in Schedule B if you received, as a nominee, dividends that actually belong to someone else. If you don't have to fill in Schedule B, include on line 9 only ordinary dividends and any investment expenses that should be shown in box 1e of Form 1099-DIV.

Caution: *Be sure each payer of dividends has your correct social security number. Otherwise, the payer may withhold 31% of the dividend income (backup withholding). You may also be subject to penalties.*

Dividends Include:

Ordinary dividends. These should be shown in box 1b of Form 1099-DIV.

Capital gain distributions. These should be shown in box 1c of Form 1099-DIV. If you have other capital gains or losses, also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14.

Nontaxable distributions. Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. For details, get **Pub. 550,** Investment Income and Expenses. Nontaxable distributions should be shown in box 1d of Form 1099-DIV.

Note: *Generally, payments from a money market fund are dividends.*

Do Not Report as Dividends

- Dividends on insurance policies. These are a partial return of the premiums you paid. Do not include them in income until they exceed the total of all net premiums you paid for the contract. Remember to report on line 8a any interest on dividends left with an insurance company.
- Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.
- Alaska Permanent Fund dividends. Report these amounts on line 22 instead.

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 1993 that you paid and deducted before 1993, part or all of this amount may be taxable. You may receive **Form 1099-G,** or similar statement, showing the refund.

If you chose to apply part or all of the refund to your 1993 estimated state or local income tax, the amount applied is considered income you received in 1993.

If, in the year you paid the tax, you **(a)** did not itemize deductions on Schedule A (Form 1040), or **(b)** filed Form 1040A or Form 1040EZ, **none** of your refund is taxable.

If the refund was for a tax you paid in 1992 and you itemized deductions on Schedule A (Form 1040) for 1992, use the worksheet below to see if any of your refund is taxable.

Exceptions. See **Recoveries** in **Pub. 525,** Taxable and Nontaxable Income, instead of using the worksheet below if **any** of the following applies:

- You received a refund in 1993 that is for a tax year other than 1992.
- You received a refund other than an income tax refund, such as a real property tax refund, in 1993 of an amount deducted or credit claimed in an earlier year.
- Your 1992 adjusted gross income was more than $905,250 (more than $805,250 if head of household; more than $585,250 if single; more than $452,625 if married filing separately).
- Your 1992 taxable income was less than zero.
- You made your last payment of 1992 estimated state or local income tax in 1993.
- You owed alternative minimum tax in 1992.
- You could not deduct the full amount of credits you were entitled to in 1992 because the total credits exceeded the tax shown on your 1992 Form 1040, line 40.
- You could be claimed as a dependent by someone else in 1992.

State and Local Income Tax Refund Worksheet—Line 10 (keep for your records)

1.	Enter the income tax refund from **Form(s) 1099-G** (or similar statement)	1.
2.	Enter your total allowable itemized deductions from your 1992 Schedule A, line 26 **Note:** *If the filing status on your 1992 Form 1040 was married filing separately and your spouse itemized deductions in 1992, enter the amount from line 2 on line 6; skip lines 3, 4, and 5.*	2.
3.	Enter on line 3 the amount shown below for the filing status claimed on your **1992** Form 1040: • Single, enter $3,600 • Married filing jointly or Qualifying widow(er), enter $6,000 • Married filing separately, enter $3,000 • Head of household, enter $5,250	3.
4.	If you didn't complete line 33a on your 1992 Form 1040, enter -0-. Otherwise, multiply the number on your 1992 Form 1040, line 33a, by $700 ($900 if your 1992 filing status was single or head of household) and enter the result	4.
5.	Add lines 3 and 4	5.
6.	Subtract line 5 from line 2. If zero or less, enter -0-	6.
7.	**Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10	7.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a $50 penalty. For details, get **Pub. 504,** Divorced or Separated Individuals.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on page 23 for the rules that apply in determining whether these payments qualify as alimony.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or Schedule C-EZ. Enter on line 12 your net profit or (loss) from Schedule C or your net profit from Schedule C-EZ.

Lines 13 and 14

Capital Gain or (Loss)

Enter on line 13 your capital gain or (loss) from Schedule D. If you received **capital gain distributions** (reported to you on **Form 1099-DIV** or a substitute statement) but do not need Schedule D for other capital transactions, enter those distributions on line 14.

Exception. Report your capital gain distributions on Schedule D and use the **Schedule D Tax Worksheet** in the instructions for Schedule D to figure your tax if your taxable income (Form 1040, line 37) is **more than** $89,150 ($53,500 if single; $76,400 if head of household; or $44,575 if married filing separately).

Line 15

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for **Form 4797.** Enter on line 15 the ordinary gain or (loss) from Part II of Form 4797.

Lines 16a and 16b

IRA Distributions

Use lines 16a and 16b to report payments (distributions) you received from your individual retirement arrangement (IRA). These include regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. You should get a **Form 1099-R** showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1993 or an earlier year or you rolled your IRA distribution over into another IRA, see below. **Do not** use lines 16a and 16b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 17a and 17b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b; **do not** make an entry on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

Caution: *If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. See the instructions for line 51 for details.*

Nondeductible Contributions. If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable. Get **Form 8606** to figure the taxable part of your IRA distribution. If you made any nondeductible contributions for 1993, you may need to make a special computation. Get **Pub. 590,** Individual Retirement Arrangements (IRAs), for details. Enter the total distribution on line 16a and the taxable part on line 16b.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a. If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if you ever made nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b. For more details, see Pub. 590.

Lines 17a and 17b

Pensions and Annuities

Use lines 17a and 17b to report pension and annuity payments you received, including disability pensions received after you reach the minimum retirement age set by your employer. Disability pensions received before you reach your employer's minimum retirement age are reported on line 7. Also, use lines 17a and 17b to report payments (distributions) from profit-sharing plans, retirement plans, and employee-savings plans. See **Rollovers** below and **Lump-sum Distributions** on page 19 for details.

You should receive a **Form 1099-R** showing the amount of your pension or annuity. Attach Form 1099-R to Form 1040 if any Federal income tax was withheld from your pension or annuity.

Do not use lines 17a and 17b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 7. Also, **do not** use lines 17a and 17b to report any social security or railroad retirement benefits shown on **Forms SSA-1099** and **RRB-1099.** Instead, see the instructions for lines 21a and 21b.

Caution: *Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to additional taxes. For details, get* **Pub. 575,** *Pension and Annuity Income (Including Simplified General Rule).*

Fully Taxable Pensions and Annuities

If your pension or annuity is fully taxable, enter it on line 17b; **do not** make an entry on line 17a. Your pension or annuity payments are fully taxable if **either** of the following applies:

1. You did not contribute to the cost of your pension or annuity, or
2. You used the 3-Year Rule and you got your entire cost back tax free before 1993.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get **Pub. 525,** Taxable and Nontaxable Income. If you received a **Form RRB-1099-R,** get Pub. 575 to see how to report your benefits.

Partially Taxable Pensions and Annuities

If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in **Pub. 939,** Pension General Rule (Nonsimplified Method). But if your annuity starting date (defined later) was **after** July 1, 1986, you may be able to use the Simplified General Rule (explained later) to figure the taxable part of your pension or annuity.

If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions) and the IRS will figure the taxable part for you for a $50 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

Annuity Starting Date. Your annuity starting date is the later of the first day of the first period for which you received a payment from the plan, or the date on which the plan's obligations became fixed.

Simplified General Rule. Using this method will usually result in at least as much of the pension or annuity being tax free each year as under the General Rule or as figured by the IRS. You qualify to use this simpler method if **all four** of the following apply.

1. Your annuity starting date was **after** July 1, 1986.
2. The pension or annuity payments are for **(a)** your life or **(b)** your life and that of your beneficiary.
3. The pension or annuity payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
4. At the time the pension or annuity payments began, either you were under age 75 or, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you qualify, use the worksheet on page 19 to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in **Pub. 721,** Tax Guide to U.S. Civil Service Retirement Benefits, instead of the one on page 19. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

Age at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. If you are the beneficiary of an employee who died, get Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Changing Methods. If your annuity starting date was **after** July 1, 1986, you may be able to change from the General Rule to the Simplified General Rule (or the other way around). For details, see Pub. 575 or Pub. 721.

Death Benefit Exclusion. If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to $5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity. Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA.

Enter on line 17a the total distribution before income tax or other deductions were withheld. This amount should be shown in box 1 of **Form 1099-R.** If the total on line 17a (minus any contributions that were taxable to you when made) was rolled over, either directly or within 60 days of receiving the distribution, enter zero on line 17b. Otherwise, subtract the amount that was rolled over and any contributions that were taxable to you when made from the total on line 17a. Enter the result on line 17b. Special rules apply to partial rollovers of property. For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. If you received an early distribution from a qualified retirement plan and the total amount was not rolled over, you may owe an additional tax. You may also owe an additional tax if you received an excess distribution from a qualified retirement plan. For details, see the instructions for line 51.

Enter the total distribution on line 17a and the taxable part on line 17b. But you may pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you choose to use **Form 4972,** Tax on Lump-Sum Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. For details, get Form 4972.

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 17a or 17b of Form 1040.

Line 18

Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.

Use Schedule E to report income or losses from rental real estate, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or (loss) from Schedule E.

Line 19

Farm Income or (Loss)

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

Line 20

Unemployment Compensation

Enter on line 20 any unemployment compensation (insurance) you received. By January 31, 1994, you should receive a **Form 1099-G** showing the total amount paid to you during 1993. This amount should be in box 1.

If you received an overpayment of unemployment compensation in 1993 and you repaid any of it in 1993, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 1993, you repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 20. But if the amount repaid was more than $3,000, see **Repayments** in **Pub. 525,** Taxable and Nontaxable Income, for details on how to report the repayment.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 7.

Caution: *If you expect to receive unemployment compensation in 1994, which may cause you to owe tax when you file your return next year, you may need to make estimated tax payments during 1994. See* ***Income Tax Withholding and Estimated Tax Payments for 1994*** *on page 35.*

Simplified General Rule Worksheet—Lines 17a and 17b (keep for your records)

1.	Enter the total pension or annuity payments received this year. Also, enter this amount on Form 1040, line 17a		1.
2.	Enter your cost in the plan at the annuity starting date plus any death benefit exclusion		2.
3.	Age at annuity starting date (see page 18):	Enter:	3.
	55 and under	300	
	56–60	260	
	61–65	240	
	66–70	170	
	71 and older	120	
4.	Divide line 2 by the number on line 3		4.
5.	Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, also enter this amount on line 8; skip lines 6 and 7. Otherwise, go to line 6		5.
6.	Enter the amount, if any, recovered tax free in years after 1986		6.
7.	Subtract line 6 from line 2		7.
8.	Enter the **smaller** of line 5 or line 7		8.
9.	**Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R		9.

Note: *If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b. Enter the total pension or annuity payments received in 1993 on Form 1040, line 17a.*

Lines 21a and 21b

Social Security Benefits

Social security and equivalent railroad retirement benefits you received may be taxable in some instances. Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a social security benefit. Social security benefits do not include any supplemental security income (SSI) payments.

By January 31, 1994, you should receive a **Form SSA-1099** showing in box 3 the total social security benefits paid to you in 1993. Box 4 will show the amount of any benefits you repaid in 1993. If you received railroad retirement benefits treated as social security, you should receive a **Form RRB-1099.** For more details, get **Pub. 915,** Social Security Benefits and Equivalent Railroad Retirement Benefits.

Caution: ***Do not*** *use lines 21a and 21b to report any railroad retirement benefits shown on* ***Form RRB-1099-R.*** *Instead, see the instructions for lines 17a and 17b.*

To find out if any of your benefits are taxable, first complete Form 1040, lines 7 through 20, 22, and 30 if they apply to you. Then, complete the worksheet on page 20. However, **do not** use the worksheet if any of the following applies to you:

- You made IRA contributions for 1993 and you were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in **Pub. 590,** Individual Retirement Arrangements (IRAs), to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 1993 and your total repayments (box 4) were more than your total benefits for 1993 (box 3). **None** of your benefits are taxable for 1993. In addition, you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. See Pub. 915.
- You file **Form 2555,** Foreign Earned Income, **Form 2555-EZ,** Foreign Earned Income Exclusion, **Form 4563,** Exclusion of Income for Bona Fide Residents of American Samoa, **Form 8815,** Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, or you exclude income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Social Security Benefits Worksheet—Lines 21a and 21b (keep for your records)

If you are married filing separately and you **lived apart** from your spouse for all of 1993, enter "D" to the left of line 21a.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099** (if applicable) **Note:** *If line 1 is zero or less, stop here; none of your social security benefits are taxable. Otherwise, go to line 2.*	1.
2.	Divide line 1 above by 2	2.
3.	Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from box 5 of Forms SSA-1099 or RRB-1099	3.
4.	Enter the amount from Form 1040, line 8b	4.
5.	Add lines 2, 3, and 4	5.
6.	Enter the total adjustments from Form 1040, line 30	6.
7.	Subtract line 6 from line 5	7.
8.	Enter on line 8 the amount shown below for your filing status: • Single, Head of household, or Qualifying widow(er), enter $25,000 • Married filing jointly, enter $32,000 • Married filing separately, enter -0- ($25,000 if you **lived apart** from your spouse for all of 1993)	8.
9.	Subtract line 8 from line 7. If zero or less, enter -0- • If line 9 is zero, stop here. None of your social security benefits are taxable. Do not enter any amounts on lines 21a or 21b. **But** if you are married filing separately and you **lived apart** from your spouse for all of 1993, enter -0- on line 21b. Be sure you entered "D" to the left of line 21a. • If line 9 is more than zero, go to line 10.	9.
10.	Divide line 9 above by 2	10.
11.	**Taxable social security benefits.** • First, enter on Form 1040, line 21a, the amount from line 1. • Then, enter the **smaller** of line 2 or line 10 here and on Form 1040, line 21b	11.

Note: *If part of your benefits are taxable for 1993* ***and*** *they include benefits paid in 1993 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. Get Pub. 915 for details.*

Line 22

Other Income

Use line 22 to report any other income not reported on your return or other schedules. See examples later. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see **Miscellaneous Taxable Income** in **Pub. 525,** Taxable and Nontaxable Income.

Do not report any income from self-employment on line 22. If you had any income from self-employment, you **must** use Schedule C, C-EZ, or F, even if you do not have any business expenses. You may also have to file **Schedule SE,** Self-Employment Tax. Your payments of self-employment tax contribute to your coverage under the social security system. Social security coverage provides you with retirement and medical insurance (Medicare) benefits.

Examples of income to report on line 22 are:

- Prizes and awards.
- Gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings on line 22. You cannot offset losses against winnings and report the difference. If you had any gambling losses, you may take them as an itemized deduction on Schedule A. But you cannot deduct more than the winnings you report.
- Amounts received for medical expenses or other items, such as real estate taxes, that you deducted in an earlier year if they reduced your tax. See Pub. 525 for details on how to figure the amount to report.
- Amounts recovered on bad debts that you deducted in an earlier year.
- Fees received for jury duty and precinct election board duty. You may be able to deduct part or all of your jury duty pay. See the instructions for line 30.
- Fees received as a nonprofessional fiduciary, such as an executor or administrator of the estate of a deceased friend or relative. But fees related to active participation in the operation of the estate's business or the management of an estate that required extensive management activities over a long period of time are subject to self-employment tax. Report these fees on Schedule C or C-EZ.
- Alaska Permanent Fund dividends.
- Income from line 5 of **Form 8814,** Parents' Election To Report Child's Interest and Dividends.
- Refund of overpaid mortgage interest if you deducted the interest in an earlier year and it reduced your tax. To figure the amount to report, see Pub. 525.
- Income from the rental of personal property if you were not in the business of renting such property. (See the instructions for line 30 to report your expenses.) Otherwise, report the income and expenses on Schedule C or C-EZ.
- Income from an activity not engaged in for profit. See **Not-for-Profit Activities** in **Pub. 535,** Business Expenses, for more details.

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1993, include it as a negative amount on line 22. Attach a statement showing how you figured the amount. Get **Pub. 536,** Net Operating Losses, for more details.

Line 23

Total Income

Enter the total of the amounts in the far right column for lines 7 through 22. If any of these amounts are negative, first add all the positive amounts. Next, add all the negative amounts. Then, subtract the total of the negative amounts from the total of the positive amounts and enter the result on line 23. If the result is negative, enter it in (parentheses).

Adjustments to Income

Lines 24a and 24b

IRA Deduction

If you made contributions to an Individual Retirement Arrangement (IRA) for 1993, you may be able to take an IRA deduction. Read the instructions below and on the next page to see if you can take an IRA deduction and, if you can, which worksheet to use to figure it. Enter your IRA deduction on line 24a. If you file a joint return, enter your spouse's deduction on line 24b. You should receive a statement by May 31, 1994, that shows all contributions to your IRA for 1993.

Caution: *You may* ***not*** *deduct contributions to a 401(k) plan or the Federal Thrift Savings Plan. These amounts are not included as income in box 1 of your W-2 form.*

If you were age 70½ or older at the end of 1993, you cannot deduct any contributions made to your IRA for 1993 or treat them as nondeductible contributions.

Note: *If you file* ***Form 2555,*** *Foreign Earned Income, or* ***Form 2555-EZ,*** *Foreign Earned Income Exclusion, get* ***Pub. 590*** *to figure your IRA deduction.*

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan at work even if you were

not vested in the plan. You are also covered by a plan if you were self-employed and had a Keogh or SEP retirement plan.

If you were covered by a retirement plan and you file **Form 8815,** Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, get Pub. 590 to figure the amount, if any, of your IRA deduction.

Special Rule for Married Individuals Who File Separate Returns. If you were not covered by a retirement plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 1993. See the chart on this page. It will tell you if you can take the deduction and, if you can, which worksheet to use.

Not Covered by a Retirement Plan. If you (and your spouse if filing a joint return) were not covered by a plan, use **Worksheet 1** on this page to figure your deduction.

Covered by a Retirement Plan. If you (or your spouse if filing a joint return) were covered by a plan, see the chart on this page. It will tell you if you can take the deduction and, if you can, which worksheet to use.

Nondeductible Contributions. You can make nondeductible contributions to your IRA even if you are allowed to deduct part or all of your contributions. Your nondeductible contribution is the difference between the total allowable contributions to your IRA and the amount you deduct.

Example. Your filing status is single and you paid $2,000 into your IRA. You were covered by a retirement plan and your modified AGI is over $35,000 (all wages). You can't deduct the $2,000. But you can treat it as a nondeductible contribution.

Use **Form 8606** to report all contributions you treat as nondeductible. If you don't, you may have to pay a $50 penalty. Also, use it to figure the basis (nontaxable part) of your IRA. If you and your spouse each make nondeductible contributions, each of you must complete a separate Form 8606.

Read the following list before you fill in your IRA worksheet.

- You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any write-in amount for line 30.
- If you made contributions to your IRA in 1993 that you deducted for 1992, **do not** include them in the worksheet.
- If you received a distribution from a nonqualified deferred compensation plan, get Pub. 590 to figure your IRA deduction. The distribution should be shown in box 11 of your W-2 form.
- Your IRA deduction can't be more than the total of your wages and other earned income minus any deductions on Form 1040, lines 25 and 27. For purposes of the IRA deduction, alimony payments received under certain divorce or separation instruments are considered earned income. For more details, see Pub. 590.
- If the total of your IRA deduction on Form 1040 plus any nondeductible contribution on your Form 8606 is less than your total IRA contributions for 1993, see Pub. 590 for special rules.
- You must file a joint return to deduct contributions to your nonworking spouse's IRA. A **nonworking spouse** is one who had no wages or other earned income in 1993, or a working spouse who chooses to be treated as having no earned income for figuring the deduction.
- Do not include rollover contributions in figuring your deduction. See the instructions for lines 16a and 16b on page 18 for more details on rollover contributions.
- Do not include trustee's fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.
- If married filing a joint return and both spouses worked and had IRAs, figure each spouse's deduction separately using columns (a) and (b) of the worksheet.

Chart for People Covered by a Retirement Plan*—Lines 24a and 24b

In this chart, **modified AGI** (adjusted gross income) is the amount on Form 1040, line 23, minus the total of any deductions claimed on Form 1040, lines 25 through 29 and any amount you entered on the dotted line next to line 30.

If you (or your spouse if filing jointly) **were covered by a retirement plan and—**

Your filing status is:	And your modified AGI is:	You can take:
Single, Head of household, or Married filing separately and **lived apart** from your spouse for all of 1993	$25,000 or less	Full IRA deduction (use **Worksheet 1** on this page)
	Over $25,000 but less than $35,000	Partial IRA deduction (use **Worksheet 2** on page 22)
	$35,000 or more	No IRA deduction (but see Nondeductible Contributions)
Married filing jointly or Qualifying widow(er)	$40,000 or less	Full IRA deduction (use **Worksheet 1** on this page)
	Over $40,000 but less than $50,000	Partial IRA deduction (use **Worksheet 2** on page 22)
	$50,000 or more	No IRA deduction (but see Nondeductible Contributions)
Married filing separately and lived with your spouse at any time during 1993	Over -0- but less than $10,000	Partial IRA deduction (use **Worksheet 2** on page 22)
	$10,000 or more	No IRA deduction (but see Nondeductible Contributions)

* If married filing separately and you were not covered by a plan but your spouse was, **you** are considered covered by a plan unless you **lived apart** from your spouse for all of 1993.

IRA Worksheet 1—Lines 24a and 24b (keep for your records)

		(a) Your IRA	(b) Your working spouse's IRA
1.	Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But **do not** enter more than $2,000 in either column	1.	
2.	For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment	2.	
3.	Enter the **smaller** of line 1 or line 2. Enter on Form 1040, line 24a, the amount from line 3, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 3, column (b), you choose to deduct. If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 4	3.	

		Nonworking spouse's IRA
4.	Enter the **smaller** of line 2, column (a), or $2,250	4.
5.	Enter the amount from line 3, column (a)	5.
6.	Subtract line 5 from line 4	6.
7.	Enter IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse. But **do not** enter more than $2,000	7.
8.	Enter the **smaller** of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct	8.

Line 25

One-Half of Self-Employment Tax

If you had income from self-employment and you owe self-employment tax, first fill in Schedule SE. Then, enter on Form 1040, line 25, one-half of the self-employment tax shown on line 5 of Short Schedule SE or line 15 of Long Schedule SE, whichever applies.

IRA Worksheet 2—Lines 24a and 24b (keep for your records)

1.	If you checked Filing Status box: 1 or 4, enter $35,000; 2 or 5, enter $50,000; 3, enter $10,000 ($35,000 if you **lived apart** from your spouse for all of 1993)	1.	
2.	Enter the amount from Form 1040, line 23	2.	
3.	Add amounts on Form 1040, lines 25 through 29, and any amount you entered on the dotted line next to line 30	3.	
4.	Subtract line 3 from line 2. If the result is equal to or more than the amount on line 1, none of your IRA contributions are deductible. Stop here. If you want to make a nondeductible IRA contribution, see Form 8606	4.	
5.	Subtract line 4 from line 1. **If the result is $10,000 or more, stop here and use Worksheet 1**	5.	
6.	Multiply line 5 above by 20% (.20). If the result is not a multiple of $10, round it up to the next multiple of $10 (for example, round $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. Go to line 7	6.	

Deductible IRA contributions		(a) Your IRA	(b) Your working spouse's IRA
7.	For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment	7.	
8.	Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But **do not** enter more than $2,000 in either column	8.	
9.	Enter the **smallest** of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 24a, the amount from line 9, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 9, column (b), you choose to deduct. If line 8 is more than line 9, go to line 10	9.	
Nondeductible IRA contributions			
10.	Subtract line 9 from the **smaller** of line 7 or line 8. Enter on line 1 of your Form 8606 the amount from line 10 you choose to make nondeductible	10.	

If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 11.

Deductible IRA contributions for nonworking spouse		
11.	Enter the **smaller** of line 7, column (a), or $2,250	11.
12.	Add the amount on line 9, column (a), to the part of line 10, column (a), that you choose to make nondeductible	12.
13.	Subtract line 12 from line 11. If the result is zero or less, stop here. You cannot make deductible or nondeductible IRA contributions for your nonworking spouse	13.
14.	Enter the **smallest** of **(a)** IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse; **(b)** $2,000; or **(c)** the amount on line 13	14.
15.	Multiply line 5 above by 22.5% (.225). If the result is not a multiple of $10, round it up to the next multiple of $10. If the result is $200 or more, enter the result. But if it is less than $200, enter $200	15.
16.	Enter the amount from line 9, column (a)	16.
17.	Subtract line 16 from line 15	17.
18.	Enter the **smaller** of line 14 or line 17	18.
19.	Enter the **smallest** of line 6, 7, or 18. This is the most you can deduct. Enter on Form 1040, line 24b, the amount from line 19 you choose to deduct. If line 14 is more than line 19, go to line 20	19.
Nondeductible IRA contributions for nonworking spouse		
20.	Subtract line 19 from line 14. Enter on line 1 of your spouse's Form 8606 the amount from line 20 that you choose to make nondeductible	20.

Line 26

Self-Employed Health Insurance Deduction

If you were self-employed and had a net profit for the year, or if you received wages in 1993 from an S corporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 1993, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, get **Pub. 535,** Business Expenses.

If you qualify to take the deduction, use the worksheet on page 23 to figure the amount you can deduct. But if either of the following applies, **do not** use the worksheet. Instead, see Pub. 535 to find out how to figure your deduction.

- You had more than one source of income subject to self-employment tax.
- You file **Form 2555,** Foreign Earned Income, or **Form 2555-EZ,** Foreign Earned Income Exclusion.

Caution: *If you can file* ***Schedule EIC,*** *Earned Income Credit, you may also be able to claim the health insurance credit on that schedule. If you do claim that credit,* ***do not*** *use the worksheet on page 23. Instead, get* ***Pub. 596,*** *Earned Income Credit, to figure your self-employed health insurance deduction.*

Line 27

Keogh Retirement Plan and Self-Employed SEP Deduction

If you are self-employed or a partner, deduct payments to your Keogh (HR 10) plan or simplified employee pension (SEP) plan on line 27. Deduct payments for your employees on Schedule C or F.

Caution: *You must be self-employed to claim the Keogh deduction. There are two types of Keogh plans:*

- A **defined-contribution plan** has a separate account for each person. Benefits are based on the amount paid to each account.
- Payments to a **defined-benefit plan** are determined by the funds needed to give a specific benefit at retirement. If you deduct payments to this kind of plan, enter "DB" next to line 27.

Get **Pub. 560,** Retirement Plans for the Self-Employed, for more details, including limits on the amount you can deduct.

Self-Employed Health Insurance Deduction Worksheet—Line 26
(keep for your records)

1. Enter the total amount paid in 1993 for health insurance coverage for 1993 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan	1.	
2. Percentage used to figure the deduction	2.	× .25
3. Multiply line 1 by the percentage on line 2	3.	
4. Enter your net profit and any other earned income* from the business under which the insurance plan is established, minus any deductions you claim on Form 1040, lines 25 and 27	4.	
5. **Self-employed health insurance deduction.** Enter the **smaller** of line 3 or line 4 here and on Form 1040, line 26. DO NOT include this amount in figuring any medical expense deduction on Schedule A (Form 1040)	5.	

* ***Earned income*** *includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were a more than 2% shareholder in an S corporation, earned income is your wages from that corporation.*

Line 28

Penalty on Early Withdrawal of Savings

The **Form 1099-INT** or, if applicable, **Form 1099-OID** given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28. Be sure to include the interest income on Form 1040, line 8a.

Line 29

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support.

For details, call Tele-Tax (see page 30) and listen to topic 452 or get **Pub. 504,** Divorced or Separated Individuals.

Caution: *You must enter the recipient's social security number (SSN) in the space provided on line 29. If you don't, you may have to pay a $50 penalty and your deduction may be disallowed.*

If you paid alimony to more than one person, enter the SSN of one of the recipients. Show the SSN(s) and the amount paid to the other recipient(s) on an attached statement. Enter your total payments on line 29.

Divorce or Separation Instruments Executed After 1984. Generally, you may deduct any payment made in cash to, or on behalf of, your spouse or former spouse under a divorce or separation instrument executed after 1984 if **all four** of the following apply.

1. The instrument does not prevent the payment from qualifying as alimony.
2. You and your spouse or former spouse did not live together when the payment was made if you were separated under a decree of divorce or separate maintenance.
3. You are not required to make any payment after the death of your spouse or former spouse.
4. The payment is not treated as child support.

These rules also apply to certain instruments modified after 1984. Other rules apply if your annual payments decreased by more than $15,000. For details, see Pub. 504.

Line 30

Total Adjustments

Add lines 24a through 29 and enter the total on line 30. Also, include in the total on line 30 any of the following adjustments.

Qualified Performing Artists. If you are a qualified performing artist, include in the total on line 30 your performing-arts-related expenses from line 11 of **Form 2106,** Employee Business Expenses. Enter the amount and "QPA" on the dotted line next to line 30.

Jury Duty Pay Given to Employer. If you reported jury duty pay on line 22 and you were required to give your employer any part of that pay because your employer continued to pay your salary while you served on the jury, include the amount you gave your employer in the total on line 30. Enter the amount and "Jury pay" next to line 30.

Forestation or Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C, C-EZ, or F for this activity, include your deduction in the total on line 30. Enter the amount and "Reforestation" on the dotted line next to line 30.

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on line 30 the amount you repaid in 1993. Enter the amount and "Sub-pay TRA" on the dotted line next to line 30. Or, you may be able to claim a credit against your tax instead. Get **Pub. 525,** Taxable and Nontaxable Income, for more details.

Contributions to Section 501(c)(18) Pension Plans. If you chose to have your employer contribute part of your pay to a pension plan exempt from tax under Internal Revenue Code section 501(c)(18), the amount contributed should be identified with code **H** in box 13 of your W-2 form. You may deduct the amount contributed subject to the limits explained under **Excess Salary Deferrals** on page 16. Include your deduction in the total on line 30. Enter the amount and "501(c)(18)" next to line 30.

Deduction for Clean-Fuel Vehicles. If you can take this deduction for a vehicle placed in service after June 30, 1993, that uses a clean-burning fuel, include the amount of your deduction in the total on line 30. But if you are claiming part of your deduction on Schedule C, C-EZ, E, or F, subtract that part from your total deduction and include only the balance on line 30. Enter the amount and "Clean-Fuel" on the dotted line next to line 30. **Clean-burning fuels** are natural gas, liquefied natural gas, liquefied petroleum (LP) gas, hydrogen, electricity, and fuels containing at least 85% alcohol (including methanol or ethanol) or ether.

Expenses From the Rental of Personal Property. If you reported income from the rental of personal property on line 22, include the total of your deductible expenses related to that income in the total on line 30. Enter the amount and "PPR" on the dotted line next to line 30.

Adjusted Gross Income

Line 31

If line 31 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045,** Application for Tentative Refund. If you do not wish to carry back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more details, get **Pub. 536,** Net Operating Losses.

Tax Computation

Line 33a

If you were age 65 or older or blind, check the appropriate boxes on line 33a. If you were married and checked the box on line 6b on page 1 of Form 1040 and your spouse was age 65 or older or blind, also check the appropriate boxes for your spouse. Then, add the number of boxes checked on line 33a. Enter the total in the box provided on line 33a. You need this total to use the **Standard Deduction Chart for People Age 65 or Older or Blind** on page 24.

Age. If you were age 65 or older on January 1, 1994, check the "65 or older" box on your 1993 return.

Blindness. If you were completely blind as of December 31, 1993, attach a statement to your return describing this condition. If you were partially blind, you must attach a statement certified by your eye doctor or registered optometrist that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, attach a statement certified by your eye doctor or registered optometrist to this effect. Keep a copy of this statement for your records. If you attached this statement in a prior year, attach a note saying that you have already filed a statement.

Line 33b

If your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you), check the box on line 33b. Use the **Standard Deduction Worksheet for Dependents** on this page to figure your standard deduction.

Line 33c

If your spouse itemizes deductions on a separate return or if you were a dual-status alien, check the box on line 33c. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1993 and you and your spouse agree to be taxed on your combined worldwide income, **do not** check the box.

If you check this box, you **cannot** take the standard deduction. If you have any itemized deductions, such as state and local income taxes, your Federal income tax will be less if you itemize your deductions.

Line 34

Itemized Deductions or Standard Deduction

Your Federal income tax will be less if you take the **larger** of:

- Your itemized deductions, or
- Your standard deduction.

The standard deduction has increased for most people. Even if you itemized last year, be sure to see if the standard deduction will benefit you in 1993.

Itemized Deductions. To figure your itemized deductions, fill in **Schedule A.**

If your itemized deductions are larger than your standard deduction, attach Schedule A and enter on Form 1040, line 34, the amount from Schedule A, line 26.

Standard Deduction. Most people can find their standard deduction by looking at line 34 of Form 1040. But if you checked **any** of the boxes on **lines 33a or 33b,** use the chart or worksheet on this page that applies to you to figure your standard deduction. Also, if you checked the box on **line 33c,** your standard deduction is zero, even if you were age 65 or older or blind.

If your standard deduction is larger than your itemized deductions, enter your standard deduction on line 34.

Itemizing for State Tax or Other Purposes. If you itemize even though your itemized deductions are less than your standard deduction, enter "IE" (itemized elected) next to line 34.

Standard Deduction Chart for People Age 65 or Older or Blind—Line 34

If someone can claim you as a dependent, use the worksheet below instead.

Enter the number from the box on line 33a of Form 1040 ▶ ☐ **Caution:** *Do not use the number of exemptions from line 6e.*

If your filing status is:	And the number in the box above is:	Your standard deduction is:
Single	1	$4,600
	2	5,500
Married filing jointly or Qualifying widow(er)	1	$6,900
	2	7,600
	3	8,300
	4	9,000
Married filing separately	1	$3,800
	2	4,500
	3	5,200
	4	5,900
Head of household	1	$6,350
	2	7,250

Standard Deduction Worksheet for Dependents—Line 34 (keep for your records)

Use this worksheet **only** if someone can claim you as a dependent.

1. Enter your **earned income** (defined below). If none, enter -0-	1.	
2. Minimum amount	2.	600.00
3. Enter the **larger** of line 1 or line 2	3.	
4. Enter on line 4 the amount shown below for your filing status: • Single, enter $3,700 • Married filing separately, enter $3,100 • Married filing jointly or Qualifying widow(er), enter $6,200 • Head of household, enter $5,450	4.	
5. **Standard deduction.**		
a. Enter the **smaller** of line 3 or line 4. If under 65 and not blind, stop here and enter this amount on Form 1040, line 34. Otherwise, go to line 5b	5a.	
b. If 65 or older or blind, multiply $900 ($700 if married filing jointly or separately, or qualifying widow(er)) by the number on Form 1040, line 33a	5b.	
c. Add lines 5a and 5b. Enter the total here and on Form 1040, line 34	5c.	

Earned income *includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 19, minus the amount, if any, on line 25.*

The IRS Will Figure Your Tax and Some of Your Credits

If you want, we will figure your tax for you. If you have paid too much, we will send you a refund. If you did not pay enough, we'll send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date or by the due date for your return, whichever is later.

We can figure your tax if you meet **all five** of the conditions described below:

1. All of your income for 1993 was from wages, salaries, tips, interest, dividends, taxable social security benefits, unemployment compensation, IRA distributions, pensions, or annuities.
2. You do not itemize deductions.
3. You do not file any of the following forms:

Schedule D, Capital Gains and Losses.
Form 2555, Foreign Earned Income.
Form 2555-EZ, Foreign Earned Income Exclusion.
Form 4137, Social Security and Medicare Tax on Unreported Tip Income.
Form 4970, Tax on Accumulation Distribution of Trusts.
Form 4972, Tax on Lump-Sum Distributions.
Form 6198, At-Risk Limitations.
Form 6251, Alternative Minimum Tax—Individuals.
Form 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than $1,200.
Form 8814, Parents' Election To Report Child's Interest and Dividends.

4. Your taxable income (line 37) is less than $100,000.
5. You do not want any of your refund applied to next year's estimated tax.

Deduction for Exemptions Worksheet—Line 36 (keep for your records)

Use this worksheet **only** if the amount on Form 1040, line 32, is more than the dollar amount shown on line 3 below for your filing status. If the amount on Form 1040, line 32, is equal to or less than the dollar amount shown on line 3, multiply $2,350 by the total number of exemptions claimed on Form 1040, line 6e, and enter the result on line 36.

1. Multiply $2,350 by the total number of exemptions claimed on Form 1040, line 6e . . . . . 1. _____
2. Enter the amount from Form 1040, line 32 . . 2. _____
3. Enter on line 3 the amount shown below for your filing status:
   - Married filing separately, enter $81,350
   - Single, enter $108,450
   - Head of household, enter $135,600
   - Married filing jointly or Qualifying widow(er), enter $162,700

   3. _____
4. Subtract line 3 from line 2. If zero or less, **stop here;** enter the amount from line 1 above on Form 1040, line 36 . . . . . 4. _____

   Note: *If line 4 is more than $122,500 (more than $61,250 if married filing separately), **stop here;** you **cannot** take a deduction for exemptions. Enter -0- on Form 1040, line 36.*
5. Divide line 4 by $2,500 ($1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1) . . . . . 5. _____
6. Multiply line 5 by 2% (.02) and enter the result as a decimal amount . . . . . 6. _____
7. Multiply line 1 by line 6 . . . . . 7. _____
8. **Deduction for exemptions.** Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36 . . . . . 8. _____

To have us figure your tax, please do the following:

- Fill in the parts of your return through line 37 that apply to you.
- If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to separately show your taxable income and your spouse's taxable income.
- Read lines 39 through 59. Fill in the lines that apply to you, but do not fill in the total lines. Please be sure to fill in line 54 for Federal income tax withheld. See the instructions below if you want us to figure your credit for the elderly or the disabled or your earned income credit.
- Fill in and attach any forms or schedules asked for on the lines you completed.
- Sign and date your return (both spouses must sign a joint return) and enter your occupation(s).
- Mail your return by April 15, 1994.

We will figure the following credits too:

Credit for the Elderly or the Disabled. If you can take this credit, attach **Schedule R** to your return and enter "CFE" on the dotted line next to line 42. Check the box on Schedule R for your filing status and age, and fill in lines 11 and 13 of Part III if applicable. Also, fill in Part II if applicable.

Earned Income Credit (EIC). Read the instructions that begin on page EIC-1 to see if you can take this credit. If you can, fill in page 1 of Schedule EIC and attach it to your return. Enter "EIC" on the dotted line next to line 56.

Line 38

Tax

To figure your tax, use one of the following methods.

Tax Table. If your taxable income is less than $100,000, you **must** use the Tax Table to find your tax unless you are required to use **Form 8615** or you use the **Schedule D Tax Worksheet** (see below). Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income is $100,000 or more unless you are required to use **Form 8615** or you use the **Schedule D Tax Worksheet.**

Schedule D Tax Worksheet. If you had a net capital gain, your tax may be less if you figure it using the worksheet in the instructions for Schedule D.

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1994, and who had more than $1,200 of investment income, such as taxable interest or dividends. But if neither of the child's parents was alive on December 31, 1993, do not use Form 8615 to figure the child's tax.

Note: *If you are filing **Form 8814,** Parents' Election To Report Child's Interest and Dividends, include in your total for line 38 the tax from Form 8814, line 8. Also, enter that tax in the space provided next to line 38.*

Line 39

Additional Taxes

Check the box(es) on line 39 to report any additional taxes from:

Form 4970, Tax on Accumulation Distribution of Trusts, or

Form 4972, Tax on Lump-Sum Distributions.

Credits

Line 41

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for your child **under age 13** or your dependent or spouse who could not care for himself or herself. But to do so, the care must have been provided so that you (and your spouse if you were married) could work or look for work and you must have had income from a job or through self-employment.

Use **Form 2441** to figure the credit. If you received any dependent care benefits for 1993, you must file Form 2441 to figure the amount of the benefits you may exclude from your income even if you cannot take the credit. For more details, including special rules for divorced or separated parents, see the Instructions for Form 2441 and **Pub. 503,** Child and Dependent Care Expenses.

Note: *If the care was provided in your home, both you and the employee may have to pay a share of the social security and Medicare tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance. For details, get **Pub. 926,** Employment Taxes for Household Employers.*

Line 42

Credit for the Elderly or the Disabled

You may be able to take this credit and 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 had taxable disability income in 1993.

Even if you meet one of the above conditions, you generally cannot take the credit if you are:

- Single, head of household, or qualifying widow(er), and the amount on Form 1040, line 32, is $17,500 or more; or you received $5,000 or more of nontaxable social security or other nontaxable pensions.
- Married filing jointly, only one spouse is eligible for the credit, and the amount on Form 1040, line 32, is $20,000 or more; or you received $5,000 or more of nontaxable social security or other nontaxable pensions.
- Married filing jointly, both spouses are eligible for the credit, and the amount on Form 1040, line 32, is $25,000 or more; or you received $7,500 or more of nontaxable social security or other nontaxable pensions.

- Married filing separately, you lived apart from your spouse all year, and the amount on Form 1040, line 32, is $12,500 or more; or you received $3,750 or more of nontaxable social security or other nontaxable pensions.

For more details, see the separate instructions for Schedule R and **Pub. 524,** Credit for the Elderly or the Disabled. If you want the IRS to figure the credit for you, see **The IRS Will Figure Your Tax and Some of Your Credits** on page 24.

Line 43

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also, get **Pub. 514,** Foreign Tax Credit for Individuals.

Line 44

Other Credits

Complete line 44 if you can take any of the following credits.

General Business Credit. If you have two or more of the following general business credits, a general business credit carryforward, or a general business credit (other than the low-income housing credit) from a passive activity, you must also complete **Form 3800** to figure the total credit. Include on line 44 the amount from Form 3800 and check box **a** on line 44. If you have only one general business credit, include on line 44 the amount of the credit from the form. Also, check box **d** on line 44 and enter the form number for that credit.

Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may be able to take this credit. Use Form 5884 to figure the credit.

Form 6478, Credit for Alcohol Used as Fuel. If you sold straight alcohol (or an alcohol mixture) at retail or used it as fuel in your trade or business, get Form 6478 to see if you can take this credit. For more details, get **Pub. 378,** Fuel Tax Credits and Refunds.

Form 6765, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Get Form 6765 for details.

Form 8586, Low-Income Housing Credit, and Schedule A (Form 8609), Annual Statement. If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8609) to figure the credit. Also, complete and attach **Form 8609,** Low-Income Housing Credit Allocation Certification.

Form 8826, Disabled Access Credit. If you paid or incurred expenses to make your business accessible to or usable by individuals with disabilities, get Form 8826 to see if you can take this credit.

Form 8830, Enhanced Oil Recovery Credit. You may be able to take a credit of 15% of your enhanced oil recovery costs. Get Form 8830 for details.

Form 8835, Renewable Electricity Production Credit. If you owned a facility that produced electricity from qualified energy resources and the facility was placed in service after 1992, get Form 8835 to see if you can take this credit.

Mortgage Interest Credit (Form 8396). If you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or improve your main home, get Form 8396 to see if you can take this credit. If you can, check box **b** on line 44. For more details, get **Pub. 530,** Tax Information for First-Time Homeowners.

Credit for Prior Year Minimum Tax (Form 8801). If you paid alternative minimum tax in an earlier year, get Form 8801 to see if you can take this credit. If you can, check box **c** on line 44. For more details, get **Pub. 909,** Alternative Minimum Tax for Individuals.

Qualified Electric Vehicle Credit (Form 8834). If you placed a new electric vehicle in service after June 30, 1993, get Form 8834 to see if you can take this credit. If you can, check box **d** on line 44 and enter the form number.

Line 45

Add amounts on lines 41 through 44 and enter the total on line 45.

Nonconventional Source Fuel Credit. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See Internal Revenue Code section 29 for a definition of qualified fuels, details on figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total on line 45. Enter the amount and "FNS" on the dotted line next to line 45.

Other Taxes

Line 47

Self-Employment Tax

If you had self-employment income in 1993 and earned under $135,000 in wages from which social security, Medicare, or railroad retirement (RRTA) tax was withheld, you may owe self-employment tax. Get **Schedule SE** and its instructions to see if you owe this tax. If you do, enter the tax on line 47.

Line 48

Alternative Minimum Tax

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum amount of tax through the alternative minimum tax. This tax is figured on **Form 6251,** Alternative Minimum Tax—Individuals. Use the worksheet on page 27 to see if you should complete Form 6251.

Exception. If you claimed or received any of the items listed below, **don't** use the worksheet on page 27. Instead, fill in Form 6251.

1. Accelerated depreciation in excess of straight-line.
2. Income from the exercise of incentive stock options.
3. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company to the extent derived from private activity bonds).
4. Intangible drilling costs.
5. Depletion.
6. Circulation expenditures.
7. Research and experimental expenditures.
8. Mining exploration and development costs.
9. Amortization of pollution-control facilities.
10. Income or (loss) from tax shelter farm activities.
11. Income or (loss) from passive activities.
12. Income from long-term contracts figured under the percentage-of-completion method.
13. Income from installment sales of certain property.
14. Interest paid on a home mortgage **not** used to buy, build, or substantially improve your home.
15. Investment interest expense.
16. Foreign tax credit.
17. Net operating loss deduction.

Caution: *Form 6251 should be filled in for a child under age 14 if the total of the child's adjusted gross income from Form 1040, line 32, is more than the sum of $1,000 plus the child's earned income.*

Line 49

Recapture Taxes

Complete line 49 if you owe any of the following taxes.

Recapture of Investment Credit. If you disposed of investment credit property or changed its use before the end of its useful life or recovery period, you may owe this tax. See **Form 4255** for details. If you owe this tax, check box **a** and include the tax on line 49.

Recapture of Low-Income Housing Credit. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took the low-income housing credit, you may owe this tax. See **Form 8611** for details. If you owe this tax, check box **b** and include the tax on line 49.

Recapture of Federal Mortgage Subsidy. If you sold your home in 1993 and it was financed (in whole or part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe this tax. See **Form 8828** for details. If you owe this tax, check box **c** and include the tax on line 49.

Worksheet To See If You Should Fill In Form 6251—Line 48 (keep for your records)

1.	Enter the amount from Form 1040, line 35	1.
2.	If you itemized deductions on Schedule A, go to line 3. Otherwise, enter your standard deduction from Form 1040, line 34, and go to line 5	2.
3.	Enter the **smaller** of the amount on Schedule A, line 4, or 2.5% of the amount on Form 1040, line 32	3.
4.	Add lines 8 and 24 of Schedule A and enter the total	4.
5.	Add lines 1 through 4 above	5.
6.	Enter $45,000 ($22,500 if married filing separately; $33,750 if single or head of household)	6.
7.	Subtract line 6 from line 5. If zero or less, **stop here;** you don't need to fill in Form 6251	7.
8.	Enter $150,000 ($75,000 if married filing separately; $112,500 if single or head of household)	8.
9.	Subtract line 8 from line 5. If zero or less, enter -0- here and on line 10 and go to line 11	9.
10.	Multiply line 9 by 25% (.25) and enter the result but do not enter more than line 6 above	10.
11.	Add lines 7 and 10. If the total is over $175,000 ($87,500 if married filing separately), **stop here** and fill in Form 6251 to see if you owe the alternative minimum tax	11.
12.	Multiply line 11 by 26% (.26)	12.

Next: If line 12 is more than the amount on Form 1040, line 38, fill in Form 6251 to see if you owe the alternative minimum tax. If line 12 is equal to or less than the amount on Form 1040, line 38, **do not** fill in Form 6251.

Line 50

Social Security and Medicare Tax on Tip Income Not Reported to Employer

If you received tips of $20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you are including in your income, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRTA tax was not withheld, you must pay it unless the rules discussed under **Uncollected Employee Social Security and Medicare or RRTA Tax on Tips** (line 53) apply.

To figure the social security and Medicare tax, get **Form 4137,** Social Security and Medicare Tax on Unreported Tip Income. Enter the tax on line 50.

To pay the RRTA tax, contact your employer. Your employer will collect the tax.

Be sure all your tips are reported as income on Form 1040, line 7.

Caution: *You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.*

Line 51

Tax on Qualified Retirement Plans, Including IRAs

You may owe this tax if any of the following apply:

1. You received any early distributions from a qualified retirement plan (including your IRA), annuity, or modified endowment contract (entered into after June 20, 1988).

2. You received any excess distributions from a qualified retirement plan.

3. You made excess contributions to your IRA.

4. You had excess accumulations in a qualified retirement plan.

If any of the above apply, get **Form 5329** and its instructions to see if you owe this tax and if you must file Form 5329. Enter the tax from Form 5329 on line 51. **However,** if **only** item 1 above applies to you **and** distribution code 1 is shown in box 7 of your **Form 1099-R,** you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 51. The taxable amount of the distribution is the part of the distribution you reported on line 16b or line 17b of Form 1040 or on Form 4972. Also, enter "No" on the dotted line next to line 51 to indicate that you do not have to file Form 5329. **But** if distribution code 1 is incorrectly shown in box 7, you must file Form 5329.

Caution: *Be sure to include on line 16b or line 17b of Form 1040 or on Form 4972, whichever applies, the taxable part of any early distributions you received.*

Line 52

Advance Earned Income Credit Payments

Enter the total amount of advance earned income credit (EIC) payments you received. These payments should be shown in box 9 of your W-2 form(s). See Schedule EIC to figure the earned income credit you can actually take.

Line 53

Total Tax

Add lines 46 through 52 and enter the total on line 53. Also, include in the total on line 53 any of the following that applies.

Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. Get **Pub. 560** for more details. Include this penalty tax in your total for line 53. Enter the amount of this tax and the words "Section 72(m)(5)" on the dotted line next to line 53.

Uncollected Employee Social Security and Medicare or RRTA Tax on Tips. If you did not have enough wages to cover the social security and Medicare or railroad retirement (RRTA) tax due on tips you reported to your employer, the amount of tax due should be identified with codes **A** and **B** in box 13 of your Form W-2. Include this tax in the total for line 53. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 53.

Uncollected Employee Social Security and Medicare or RRTA Tax on Group-Term Life Insurance. If you had group-term life insurance through a former employer, you may have to pay social security and Medicare or RRTA tax on part of the cost of the life insurance. The amount of tax due should be identified with codes **M** and **N** in box 13 of your Form W-2. Include this tax in the total for line 53. Enter the amount of this tax and the words "Uncollected Tax" on the dotted line next to line 53.

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of this excess payment. Enter the amount and "EPP" on the dotted line next to line 53.

If you received a **Form W-2** that includes a parachute payment, the amount of tax on any excess payment should be identified with code **K** in box 13 of Form W-2. (Box 2 of Form W-2 should also include any amount withheld for this tax.) Include this tax in the total for line 53. Enter the amount of this tax and "EPP" on the dotted line next to line 53.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 53. Enter the amount and "EPP" on the dotted line next to line 53.

Payments

Line 54

Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G,** and **1099-R.** Enter the total on line 54. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 54 includes amounts withheld as shown on Form 1099-R, check the box on line 54. Be sure to attach the Form 1099-R.

Backup Withholding. If you received a 1993 Form 1099 showing Federal income tax withheld (backup withholding) on dividends, interest income, or other income you received, include the amount withheld in the total on line 54. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms. Be sure to check the box on line 54.

Line 55

1993 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax **(Form 1040-ES)** for 1993. Include any overpayment from your 1992 return that you applied to your 1993 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim part of it. Get **Pub. 505,** Tax Withholding and Estimated Tax, for details on how to divide your payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint income tax return, add the amounts you each paid. Follow these instructions even if your spouse died in 1993 or in 1994 before filing a 1993 return.

Divorced Taxpayers. If you were divorced during 1993 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 1993, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the bold heading "Payments" to the left of line 55, enter your former spouse's SSN, followed by "DIV."

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1993, the service center where you made the payments, and the name(s) and SSN(s) under which you made the payments.

Line 56

Earned Income Credit

If the amount on line 31 is less than $23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 to find out if you can take this credit. If you can, use **Schedule EIC** to figure the credit. If you want the IRS to figure the credit for you, see the instructions for Schedule EIC.

Note: *If you got advance earned income credit (EIC) payments in 1993, report these payments on line 52. If you are eligible, you may be able to get advance EIC payments in 1994 by filing Form W-5 with your employer.*

Line 57

Amount Paid With Form 4868 (Extension Request)

If you filed **Form 4868** to get an automatic extension of time to file Form 1040, enter the amount you paid with that form. Also, include any amounts paid with **Form 2688** or **Form 2350.**

Line 58a

Excess Social Security, Medicare, and RRTA Tax Withheld—More Than One Employer

Excess Social Security and Medicare Tax Withheld. If you had more than one employer for 1993 and your total wages were over $57,600, your employers may have withheld too much social security tax. If your total wages were over $135,000, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 58a. Use the worksheet on this page to figure the excess amount.

If any one employer withheld more than $3,571.20 of social security tax, or more than $1,957.50 of Medicare tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Excess Railroad Retirement (RRTA) Tax Withheld. If you had more than one railroad employer for 1993 and your total compensation was over $57,600, your employers may have withheld too much tier 1 tax. If your total compensation was over $42,900, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 58a. Get **Pub. 505,** Tax Withholding and Estimated Tax, to figure the excess amount. **Do not** use the worksheet on this page.

If any one employer withheld more than $3,571.20 of tier 1 RRTA tax, more than $1,957.50 of tier 1 Medicare tax, or more than $2,102.10 of tier 2 tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

Line 58b

Deferral of Additional 1993 Taxes

If your taxable income on Form 1040, line 37, is over $140,000 (over $115,000 if single; over $127,500 if head of household; over $70,000 if married filing separately) and you do not owe the alternative minimum tax on Form 1040, line 48, you may be able to elect to defer part of the tax shown on line 53. Get **Form 8841** for details. Enter the amount from Form 8841 on line 58b.

Line 59

Other Payments

Regulated Investment Company Credit. Include on this line the total amount of the credit from **Form 2439,** Notice to Shareholder of Undistributed Long-Term Capital Gains. Be sure to attach Copy B of Form 2439 and check box **a** on line 59.

Credit for Federal Tax Paid on Fuels. If you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks, attach **Form 4136.** Include the credit on line 59 and check box **b.**

Line 60

Total Payments

Add lines 54 through 59 and enter the total. Also, include on line 60 any credit for overpaid windfall profit tax from Form 6249. Write the amount and "OWPT" on the dotted line next to line 60. Attach Forms 6249 and 6248.

Excess Social Security and Medicare Tax Withheld Worksheet—Line 58a (keep for your records)

If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. DO NOT combine amounts of both husband and wife.

Caution: *Do not use this worksheet if any RRTA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.*

1.	Add all social security tax withheld but not more than $3,571.20 for each employer. This tax should be shown in box 4 of your W-2 forms. Enter the total here	1.
2.	Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040, line 53	2.
3.	Add lines 1 and 2. If $3,571.20 or less, enter -0- on line 5 and go to line 6	3.
4.	Social security tax limit	4. 3,571.20
5.	Subtract line 4 from line 3	5.
6.	Add all Medicare tax withheld but not more than $1,957.50 for each employer. This tax should be shown in box 6 of your W-2 forms. Enter the total here	6.
7.	Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040, line 53	7.
8.	Add lines 6 and 7. If $1,957.50 or less, enter -0- on line 10 and go to line 11	8.
9.	Medicare tax limit	9. 1,957.50
10.	Subtract line 9 from line 8	10.
11.	**Excess social security and Medicare tax withheld.** Add lines 5 and 10. Enter the total here and on Form 1040, line 58a	11.

Refund or Amount You Owe

Line 61

Amount Overpaid (If line 60 is more than line 53)

Subtract line 53 from line 60 and enter the result on line 61. If line 61 is under $1, we will send a refund only on written request.

Note: *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See* ***Income Tax Withholding and Estimated Tax Payments for 1994*** *on page 35.*

Injured Spouse Claim. If you file a joint return and your spouse has not paid child or spousal support payments or certain Federal debts such as student loans, all or part of the overpayment on line 61 may be used to pay the past due amount. But **your** part of the overpayment may be refunded to you if **all three** of the following apply:

1. You are not required to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the joint return.

If **all three** of the above apply to you and you want your part of the amount on line 61 refunded to you, complete **Form 8379,** Injured Spouse Claim and Allocation. Write "Injured Spouse" in the upper left corner of Form 1040 and attach Form 8379. If you have already filed your return for 1993, file Form 8379 by itself to get your refund.

Note: *You may also be able to file an injured spouse claim for prior years. See Form 8379 for details.*

Line 63

Applied to 1994 Estimated Tax

Subtract line 62 from line 61 and enter the result on line 63. This is the amount that will be applied to your estimated tax for 1994. We will apply this amount to your account unless you request us to apply it to your spouse's account. The request should include your spouse's social security number.

Line 64

Amount You Owe (If line 53 is more than line 60)

Subtract line 60 from line 53 and enter the result on line 64. This is the amount you owe. Attach to the front of your return a check or money order payable to the Internal Revenue Service for the full amount due when you file. Write your name, address, social security number (SSN), daytime phone number, and "1993 Form 1040" on your payment. Be sure to attach your payment on top of any Forms W-2, 1099-R, etc., on the front of your return.

You do not have to pay if line 64 is under $1.

Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040.

Note: *If you owe tax for 1993, you may need to* ***(a)*** *increase the amount of income tax withheld from your pay or* ***(b)*** *make estimated tax payments for 1994. See* ***Income Tax Withholding and Estimated Tax Payments for 1994*** *on page 35.*

Installment Payments. If you cannot pay the full amount shown on line 64 with your return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by April 15, even if your request to pay in installments is granted. To limit the interest and penalty charges, pay as much of the tax as possible with your return. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, attach to the front of your return either a completed **Form 9465,** Installment Agreement Request, or your own written request. You can get Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). A written request should include your name, address, SSN, the amount shown on line 64, the amount you paid with your return, and the amount and date you can pay each month. It should also include the tax year and the form number (Form 1040). You should receive a response to your request for installments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Line 65

Estimated Tax Penalty

If line 64 is at least $500 and it is more than 10% of the tax shown on your return, you may owe this penalty. For most people, the "tax shown on your return" is the amount on line 53 minus the total of any amounts shown on line 56 and Forms 8828, 4137, 4136, and 5329 (Parts II, III, and IV only). Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any payment period. Get **Form 2210** (or **Form 2210-F** for farmers and fishermen) to see if you owe the penalty. If so, use the form to figure the amount. Because Form 2210 is complicated, if you want, the IRS will figure the penalty for you and send you a bill.

In certain situations, you may be able to lower your penalty. See **Lowering the Penalty** later.

Exceptions to the Penalty. You will not owe the penalty if **either** of the following applies:

1. You had no tax liability for 1992, you were a U.S. citizen or resident for all of 1992, AND your 1992 tax return was for a tax year of 12 full months, or
2. The total of lines 54, 55, and 58 on your 1993 return is at least as much as your 1992 tax liability, AND your 1992 tax return was for a tax year of 12 full months. Your estimated tax payments for 1993 must have been made on time and for the required amount.

Caution: *Item 2 above may not apply if your 1993 adjusted gross income (AGI) on Form 1040, line 32:* ***(a)*** *is over $75,000 (over $37,500 if married filing separately), AND* ***(b)*** *exceeds your 1992 AGI by more than $40,000 (more than $20,000 if married filing separately). If these conditions apply to you, see Form 2210 and its instructions for details.*

Figuring the Penalty. If the **Exceptions** above do not apply and you choose to figure the penalty yourself, use Form 2210 (or Form 2210-F). Enter the penalty on Form 1040, line 65. Add the penalty to any tax due and enter the total on line 64. If you are due a refund, subtract the penalty from the overpayment you show on line 61. **Do not** file Form 2210 with your return. Instead, keep it for your records.

If you leave line 65 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the date of the bill.

Lowering the Penalty. In the following situations, you may be able to lower the amount of your penalty.

- You claim a waiver.
- Your income varied during the year and you use the annualized income installment method to figure your required payments.
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

If any of the situations above apply to you, complete Form 2210 (or Form 2210-F) to see if your penalty can be lowered. If so, you **must** file Form 2210 (or Form 2210-F) with your return. For more details, see the Instructions for Form 2210 (or Form 2210-F).

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 35.

Child's Return. If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Paid Preparers Must Sign Your Return. Generally, anyone you pay to prepare your return must sign it. A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return for you but does not charge you should not sign your return.

Section 5.

General Information

What Is Tele-Tax?

Automated Refund Information *allows you to check the status of your refund.*

Recorded Tax Information *includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.*

How Do I Use Tele-Tax?

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the **exact** whole-dollar amount of your refund. Then, call the appropriate phone number listed on this page and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

Recorded Tax Information

A complete list of topics is on the next page. Touch-tone service is available 24 hours a day, 7 days a week.

Select, by number, the topic you want to hear. Then, call the appropriate phone number listed on this page. **For the directory of topics, listen to topic 123.** Have paper and pencil handy to take notes.

Toll-Free Tele-Tax Telephone Numbers

Alabama
1-800-829-4477

Alaska
1-800-829-4477

Arizona
Phoenix, 640-3933
Elsewhere, 1-800-829-4477

Arkansas
1-800-829-4477

California
Counties of: Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba,
1-800-829-4032
Oakland, 839-4245
Elsewhere, 1-800-829-4477

Colorado
Denver, 592-1118
Elsewhere, 1-800-829-4477

Connecticut
1-800-829-4477

Delaware
1-800-829-4477

District of Columbia
628-2929

Florida
1-800-829-4477

Georgia
Atlanta, 331-6572
Elsewhere, 1-800-829-4477

Hawaii
1-800-829-4477

Idaho
1-800-829-4477

Illinois
Chicago, 886-9614
In area code 708,
1-312-886-9614
Springfield, 789-0489
Elsewhere, 1-800-829-4477

Indiana
Indianapolis, 631-1010
Elsewhere, 1-800-829-4477

Iowa
Des Moines, 284-7454
Elsewhere, 1-800-829-4477

Kansas
1-800-829-4477

Kentucky
1-800-829-4477

Louisiana
1-800-829-4477

Maine
1-800-829-4477

Maryland
Baltimore, 244-7306
Elsewhere, 1-800-829-4477

Massachusetts
Boston, 536-0709
Elsewhere, 1-800-829-4477

Michigan
Detroit, 961-4282
Elsewhere, 1-800-829-4477

Minnesota
St. Paul, 644-7748
Elsewhere, 1-800-829-4477

Mississippi
1-800-829-4477

Missouri
St. Louis, 241-4700
Elsewhere, 1-800-829-4477

Montana
1-800-829-4477

Nebraska
Omaha, 221-3324
Elsewhere, 1-800-829-4477

Nevada
1-800-829-4477

New Hampshire
1-800-829-4477

New Jersey
1-800-829-4477

New Mexico
1-800-829-4477

New York
Bronx, 488-8432
Brooklyn, 488-8432
Buffalo, 685-5533
Manhattan, 406-4080
Queens, 488-8432
Staten Island, 488-8432
Elsewhere, 1-800-829-4477

North Carolina
1-800-829-4477

North Dakota
1-800-829-4477

Ohio
Cincinnati, 421-0329
Cleveland, 522-3037
Elsewhere, 1-800-829-4477

Oklahoma
1-800-829-4477

Oregon
Portland, 294-5363
Elsewhere, 1-800-829-4477

Pennsylvania
Philadelphia, 627-1040
Pittsburgh, 261-1040
Elsewhere, 1-800-829-4477

Puerto Rico
1-800-829-4477

Rhode Island
1-800-829-4477

South Carolina
1-800-829-4477

South Dakota
1-800-829-4477

Tennessee
Nashville, 781-5040
Elsewhere, 1-800-829-4477

Texas
Dallas, 767-1792
Houston, 541-3400
Elsewhere, 1-800-829-4477

Utah
1-800-829-4477

Vermont
1-800-829-4477

Virginia
Richmond, 783-1569
Elsewhere, 1-800-829-4477

Washington
Seattle, 343-7221
Elsewhere, 1-800-829-4477

West Virginia
1-800-829-4477

Wisconsin
Milwaukee, 273-8100
Elsewhere, 1-800-829-4477

Wyoming
1-800-829-4477

Tele-Tax Topics

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	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Small Business Tax Education Program (STEP)—Tax help for small businesses
104	Problem Resolution Program—Help for problem situations
105	Public libraries—Tax information tapes and reproducible tax forms
911	Hardship assistance applications
	IRS Procedures
151	Your appeal rights
152	Refunds—How long they should take
153	What to do if you haven't filed your tax return (Nonfilers)
154	Form W-2—What to do if not received
155	Forms and Publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify the IRS
	Collection
201	The collection process
202	What to do if you can't pay your tax
203	Failure to pay child support and other Federal obligations
204	Offers in compromise
	Alternative Filing Methods
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252	Electronic filing
253	Substitute tax forms
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301	When, where, and how to file
302	Highlights of 1993 tax changes
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
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310	Tax-exempt status for organizations
311	How to apply for exempt status
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351	Who must file?
352	Which form—1040, 1040A, or 1040EZ?
353	What is your filing status?
354	Dependents
355	Estimated tax
356	Decedents
	Types of Income
401	Wages and salaries
402	Tips
403	Interest received
404	Dividends
405	Refunds of state and local taxes
406	Alimony received
407	Business income
408	Sole proprietorship
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified general rule
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting vacation property and renting to relatives
416	Royalties
417	Farming and fishing income
418	Earnings for clergy
419	Unemployment compensation
420	Gambling income and expenses
421	Bartering income
422	Scholarship and fellowship grants
423	Nontaxable income
424	Social security and equivalent railroad retirement benefits
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453	Bad debt deduction
454	Tax shelters
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501	Should I itemize?
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503	Deductible taxes
504	Moving expenses
505	Interest expense
506	Contributions
507	Casualty losses
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Disaster area losses (including flood losses)
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551	Standard deduction
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553	Tax on a child's investment income
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555	Five- or ten-year averaging for lump-sum distributions
556	Alternative minimum tax
557	Estate tax
558	Gift tax
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602	Child and dependent care credit
603	Credit for the elderly or the disabled
604	Advance earned income credit
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652	Notice of underreported income—CP 2000
653	IRS notices and bills and penalty and interest charges
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702	Sale of your home—How to report gain
703	Sale of your home—Exclusion of gain, age 55 and over
704	Basis of assets
705	Depreciation
706	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
754	Form W-5—Advance earned income credit
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Form 941—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return
759	Form 940/940-EZ—Deposit requirements
760	Form 940/940-EZ—Employer's Annual Federal Unemployment Tax Return
761	Targeted jobs credit
762	Tips—Withholding and reporting
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802	Acceptable media and locating a third party to prepare your files
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804	Waivers and extensions
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954	Highlights of 1993 tax changes
955	Who must file?
956	Which form to use?
957	What is your filing status?
958	Social security and equivalent railroad retirement benefits
959	Earned income credit (EIC)
960	Advance earned income credit
961	Alien tax clearance

Topic numbers are effective January 1, 1994.

Call the IRS With Your Tax Question

If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, please call us TOLL FREE. "Toll Free" is a telephone call for which you pay only local charges, if any. This service is generally available Monday through Friday during regular business hours.

If you want to check on the status of your ***refund,*** *call* ***Tele-Tax.*** *See page 30 for the number.*

Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. **Please do not dial "1-800" when using a local city number.** However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

Before You Call

Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates.
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
3. The name of any IRS publication or other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to be sure he or she has answered your question fully and in the manner that is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Toll-Free Tax Help Telephone Numbers

Alabama
1-800-829-1040

Alaska
Anchorage, 561-7484
Elsewhere, 1-800-829-1040

Arizona
Phoenix, 640-3900
Elsewhere, 1-800-829-1040

Arkansas
1-800-829-1040

California
Oakland, 839-1040
Elsewhere, 1-800-829-1040

Colorado
Denver, 825-7041
Elsewhere, 1-800-829-1040

Connecticut
1-800-829-1040

Delaware
1-800-829-1040

District of Columbia
1-800-829-1040

Florida
Jacksonville, 354-1760
Elsewhere, 1-800-829-1040

Georgia
Atlanta, 522-0050
Elsewhere, 1-800-829-1040

Hawaii
Oahu, 541-1040
Elsewhere, 1-800-829-1040

Idaho
1-800-829-1040

Illinois
Chicago, 435-1040
In area code 708, 1-312-435-1040
Elsewhere, 1-800-829-1040

Indiana
Indianapolis, 226-5477
Elsewhere, 1-800-829-1040

Iowa
Des Moines, 283-0523
Elsewhere, 1-800-829-1040

Kansas
1-800-829-1040

Kentucky
1-800-829-1040

Louisiana
1-800-829-1040

Maine
1-800-829-1040

Maryland
Baltimore, 962-2590
Elsewhere, 1-800-829-1040

Massachusetts
Boston, 536-1040
Elsewhere, 1-800-829-1040

Michigan
Detroit, 237-0800
Elsewhere, 1-800-829-1040

Minnesota
Minneapolis, 644-7515
St. Paul, 644-7515
Elsewhere, 1-800-829-1040

Mississippi
1-800-829-1040

Missouri
St. Louis, 342-1040
Elsewhere, 1-800-829-1040

Montana
1-800-829-1040

Nebraska
Omaha, 422-1500
Elsewhere, 1-800-829-1040

Nevada
1-800-829-1040

New Hampshire
1-800-829-1040

New Jersey
1-800-829-1040

New Mexico
1-800-829-1040

New York
Bronx, 488-9150
Brooklyn, 488-9150
Buffalo, 685-5432
Manhattan, 732-0100
Nassau, 222-1131
Queens, 488-9150
Staten Island, 488-9150
Suffolk, 724-5000
Elsewhere, 1-800-829-1040

North Carolina
1-800-829-1040

North Dakota
1-800-829-1040

Ohio
Cincinnati, 621-6281
Cleveland, 522-3000
Elsewhere, 1-800-829-1040

Oklahoma
1-800-829-1040

Oregon
Portland, 221-3960
Elsewhere, 1-800-829-1040

Pennsylvania
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere, 1-800-829-1040

Puerto Rico
San Juan Metro Area, 766-5040
Elsewhere, 1-800-829-1040

Rhode Island
1-800-829-1040

South Carolina
1-800-829-1040

South Dakota
1-800-829-1040

Tennessee
Nashville, 834-9005
Elsewhere, 1-800-829-1040

Texas
Dallas, 742-2440
Houston, 541-0440
Elsewhere, 1-800-829-1040

Utah
1-800-829-1040

Vermont
1-800-829-1040

Virginia
Richmond, 649-2361
Elsewhere, 1-800-829-1040

Washington
Seattle, 442-1040
Elsewhere, 1-800-829-1040

West Virginia
1-800-829-1040

Wisconsin
Milwaukee, 271-3780
Elsewhere, 1-800-829-1040

Wyoming
1-800-829-1040

Phone Help for People With Impaired Hearing Who Have TDD Equipment

All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico: 1-800-829-4059

Note: *This number is answered by TDD equipment only.*

Hours of TDD Operation:
8:00 A.M. to 6:30 P.M. EST (Jan. 1–April 2)
9:00 A.M. to 7:30 P.M. EDT (April 3–April 15)
9:00 A.M. to 5:30 P.M. EDT (April 16–Oct. 29)
8:00 A.M. to 4:30 P.M. EST (Oct. 30–Dec. 31)

How To Get Forms and Publications

Generally, we mail forms and schedules directly to you based on what you filed last year. Schedules, forms, and publications you may need are listed on the next page. Other forms and publications referred to in the instructions are also available without cost. Get ***Pub. 910*** *for a complete list of available publications.* ***To get the items you need,*** *you can visit your local IRS office, a participating bank, post office, or library; or use the order blank below; or call us toll free at 1-800-TAX-FORM (1-800-829-3676). The toll-free hours are* ***8 A.M. to 5 P.M. weekdays*** *and* ***9 A.M. to 3 P.M. Saturdays.*** *(In Alaska and Hawaii, the hours are Pacific Standard Time; in Puerto Rico, the hours are Eastern Standard Time.)*

Phone and Mail Orders

We will send you two copies of each form and one copy of each publication or set of instructions you order from us. To help reduce waste, please order only the items you think you will need to prepare your return. You should either receive your order or notification of the status of your order within 7–15 workdays after we receive your request.

Order Blank Instructions

Circle the items you want on the order blank below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below. Cut the order blank on the dotted line. Enclose the order blank in your own envelope and address it to the IRS address shown on this page that applies to you. **Do not** send your tax return to any of the addresses listed on this page. Instead, see **Where Do I File?** on page 9.

Where To Mail Your Order Blank for Free Forms and Publications

If you live in:	Mail to:	Other locations:
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nevada, New Mexico, Oklahoma, Oregon, Utah, Washington, Wyoming, Guam, Northern Marianas, American Samoa	Western Area Distribution Center Rancho Cordova, CA 95743-0001	**Foreign Addresses—** Taxpayers with mailing addresses in foreign countries should mail this order blank to either: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107; or Western Area Distribution Center, Rancho Cordova, CA 95743-0001, whichever is closer. Mail letter requests for other forms and publications to: Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107.
Alabama, Arkansas, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Tennessee, Texas, Wisconsin	Central Area Distribution Center P.O. Box 8903 Bloomington, IL 61702-8903	**Puerto Rico—**Eastern Area Distribution Center, P.O. Box 25866, Richmond, VA 23286-8107.
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Eastern Area Distribution Center P.O. Box 85074 Richmond, VA 23261-5074	**Virgin Islands—**V.I. Bureau of Internal Revenue, Lockharts Garden No. 1A, Charlotte Amalie, St. Thomas, VI 00802

Detach at this line

Order Blank

Fill in your name and address

Name

Number, street, and apt. number

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

Circle Desired Forms, Instructions, and Publications

The items in bold type may be picked up at many banks, post offices, and libraries.

1040	Schedule F (1040)	**1040EZ**	3903 & instructions	8829 & instructions	Pub. 508	Pub. 575	
Instructions for 1040 & Schedules	Schedule R (1040) & instructions	**Instructions for 1040EZ**	4562 & instructions	Pub. 1	Pub. 521	Pub. 590	
Schedules A&B (1040)	Schedule SE (1040)	1040-ES & instructions (1994)	4868 & instructions	Pub. 17	Pub. 523	Pub. 596	
Schedule C (1040)	**1040A**	1040X & instructions	5329 & instructions	Pub. 334	Pub. 525	Pub. 910	
Schedule C-EZ (1040)	**Instructions for 1040A & Schedules**	2106 & instructions	8283 & instructions	Pub. 463	Pub. 527	Pub. 917	
Schedule D (1040)	**Schedule 1 (1040A)**	2119 & instructions	8582 & instructions	Pub. 501	Pub. 529	Pub. 929	
Schedule E (1040)	**Schedule 2 (1040A)**	2210 & instructions	8606 & instructions	Pub. 502	Pub. 550	Pub. 936	
Schedule EIC (1040A or 1040)	Schedule 3 (1040A) & instructions	2441 & instructions	8822 & instructions	Pub. 505	Pub. 554		

Forms

You can order the following items from the IRS or get them at participating banks, post offices, or libraries.

Form 1040
Instructions for Form 1040 and Schedules
Schedule A for itemized deductions
Schedule B for interest income if over $400; for dividends and other distributions on stock if over $400; and for answering the Foreign Accounts or Trusts questions
Schedule EIC for the earned income credit
Form 1040A
Instructions for Form 1040A and Schedules
Schedule 1 for Form 1040A filers to report interest and dividend income
Schedule 2 for Form 1040A filers to report child and dependent care expenses
Form 1040EZ
Instructions for Form 1040EZ

You can photocopy the following items (as well as those listed above) at participating libraries or order them from the IRS.

Schedule 3, Credit for the Elderly or the Disabled, for Form 1040A filers
Schedule C, Profit or Loss From Business
Schedule C-EZ, Net Profit From Business
Schedule D, Capital Gains and Losses
Schedule E, Supplemental Income and Loss
Schedule F, Profit or Loss From Farming
Schedule R, Credit for the Elderly or the Disabled
Schedule SE, Self-Employment Tax
Form 1040-ES, Estimated Tax for Individuals
Form 1040X, Amended U.S. Individual Income Tax Return
Form 2106, Employee Business Expenses
Form 2119, Sale of Your Home
Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries
Form 2441, Child and Dependent Care Expenses
Form 3903, Moving Expenses
Form 4562, Depreciation and Amortization
Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
Form 8283, Noncash Charitable Contributions
Form 8582, Passive Activity Loss Limitations
Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)
Form 8822, Change of Address
Form 8829, Expenses for Business Use of Your Home

Publications

The following publications can be ordered from the IRS, or you can read or photocopy them at participating libraries.

1 Your Rights as a Taxpayer
17 Your Federal Income Tax
334 Tax Guide for Small Business
463 Travel, Entertainment, and Gift Expenses
501 Exemptions, Standard Deduction, and Filing Information
502 Medical and Dental Expenses
505 Tax Withholding and Estimated Tax
508 Educational Expenses
521 Moving Expenses
523 Selling Your Home
525 Taxable and Nontaxable Income
527 Residential Rental Property (Including Rental of Vacation Homes)
529 Miscellaneous Deductions
550 Investment Income and Expenses
554 Tax Information for Older Americans
575 Pension and Annuity Income
590 Individual Retirement Arrangements (IRAs)
596 Earned Income Credit
910 Guide to Free Tax Services (includes a list of all publications)
917 Business Use of a Car
929 Tax Rules for Children and Dependents
936 Home Mortgage Interest Deduction

What Are My Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, get **Pub. 1,** Your Rights as a Taxpayer, by calling 1-800-TAX-FORM (1-800-829-3676) or use the order blank (see page 33).

Income Tax Withholding and Estimated Tax Payments for 1994

If the amount you owe (line 64) or the amount you overpaid (line 61) is large, you may want to file a new **Form W-4,** Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding. In general, you do not have to make estimated tax payments if you expect that your 1994 Form 1040 will show a tax refund or a tax balance due the IRS of less than $500. If your total estimated tax (including any alternative minimum tax) for 1994 is $500 or more, get **Form 1040-ES,** Estimated Tax for Individuals. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, get **Pub. 505,** Tax Withholding and Estimated Tax.

Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security earnings. If your Form W-2, Form 1099, or other tax document shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the Social Security Administration toll free at 1-800-772-1213.

Substitute Forms

You can use substitute forms only if they meet the requirements in **Pub. 1167.** You can get Pub. 1167 by writing to the Distribution Center for your state. See page 33.

How Do I Make a Gift To Reduce the Public Debt?

If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1994 tax return if you itemize your deductions. Do not add your gift to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Taxpayer Service Division, in your local IRS district office. You can use **Form 8822,** Change of Address, to notify us of your new address. If you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.

Corresponding With the IRS

Be sure to include your social security number on any correspondence with the IRS. If you do not include it, it may take us longer to reply.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also, keep copies of your filed tax returns and any Forms W-2 or 1099 you received as part of your records. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get **Pub. 552,** Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use **Form 4506.** If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the return you already filed. If you filed a joint return, you may not, after the due date of that return, amend it to file as married filing a separate return. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. If your return is changed for any reason (for example, as a result of an audit by the IRS), it may affect your state income tax return. Contact your state tax agency for details.

Death of Taxpayer

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return should write **"DECEASED,"** the taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1993 and you did not remarry in 1993, you can file a joint return. You can also file a joint return if your spouse died in 1994 before filing a 1993 return. A joint return should show your spouse's 1993 income before death and your income for all of 1993. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The taxpayer's spouse or personal representative should promptly notify all payers of income to the deceased taxpayer, including financial institutions, of his or her death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs.

Claiming a Refund for a Deceased Taxpayer. If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return **and** attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach **Form 1310.**

For more details, call Tele-Tax (see page 30) and listen to topic 356 or get **Pub. 559,** Survivors, Executors, and Administrators.

Recycling

The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. But remember to keep a copy of your return and any worksheets you used. The IRS tries to use recycled paper for all of its forms and instructions.

Section 6.

Penalties and Interest

Note: *You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts is complicated, we will do it for you. If you are due a refund, we may reduce your refund by any penalty you may owe. Otherwise, we will send you a bill for the amount due.*

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation overstatements, and substantial understatements of tax. Interest is charged on the penalty from the due date of the return (including extensions).

If you include interest with your payment, identify and enter the interest in the bottom margin of Form 1040, page 2. **Do not** include the interest in the **Amount You Owe** on line 64.

Penalty for Late Filing

If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be $100 or the amount of any tax you owe, whichever is smaller.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. **Do not** include the penalty in the **Amount You Owe** on line 64.

Penalty for Late Payment of Tax

If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. **Do not** include the penalty in the **Amount You Owe** on line 64.

Estimated Tax Penalty

If line 64 is at least $500 and it is more than 10% of the tax shown on line 53 of your return, you may owe this penalty. Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any payment period. For more details, see the instructions for line 65 on page 29.

Penalty for Frivolous Return

In addition to any other penalties, the law imposes a penalty of $500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Other Penalties

Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. Get **Pub. 17,** Your Federal Income Tax, for details on some of these penalties.

Section 7.

1993 Tax Table

Use if your taxable income is less than $100,000. If $100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is $25,300. First, they find the $25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $3,799. This is the tax amount they must enter on line 38 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
25,200	25,250	4,190	3,784	4,665	3,784
25,250	25,300	4,204	3,791	4,679	3,791
25,300	25,350	4,218	3,799	4,693	3,799
25,350	25,400	4,232	3,806	4,707	3,806

If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	2	2	2	2
15	25	3	3	3	3
25	50	6	6	6	6
50	75	9	9	9	9
75	100	13	13	13	13
100	125	17	17	17	17
125	150	21	21	21	21
150	175	24	24	24	24
175	200	28	28	28	28
200	225	32	32	32	32
225	250	36	36	36	36
250	275	39	39	39	39
275	300	43	43	43	43
300	325	47	47	47	47
325	350	51	51	51	51
350	375	54	54	54	54
375	400	58	58	58	58
400	425	62	62	62	62
425	450	66	66	66	66
450	475	69	69	69	69
475	500	73	73	73	73
500	525	77	77	77	77
525	550	81	81	81	81
550	575	84	84	84	84
575	600	88	88	88	88
600	625	92	92	92	92
625	650	96	96	96	96
650	675	99	99	99	99
675	700	103	103	103	103
700	725	107	107	107	107
725	750	111	111	111	111
750	775	114	114	114	114
775	800	118	118	118	118
800	825	122	122	122	122
825	850	126	126	126	126
850	875	129	129	129	129
875	900	133	133	133	133
900	925	137	137	137	137
925	950	141	141	141	141
950	975	144	144	144	144
975	1,000	148	148	148	148
1,000					
1,000	1,025	152	152	152	152
1,025	1,050	156	156	156	156
1,050	1,075	159	159	159	159
1,075	1,100	163	163	163	163
1,100	1,125	167	167	167	167
1,125	1,150	171	171	171	171
1,150	1,175	174	174	174	174
1,175	1,200	178	178	178	178
1,200	1,225	182	182	182	182
1,225	1,250	186	186	186	186
1,250	1,275	189	189	189	189
1,275	1,300	193	193	193	193
1,300	1,325	197	197	197	197
1,325	1,350	201	201	201	201
1,350	1,375	204	204	204	204
1,375	1,400	208	208	208	208
1,400	1,425	212	212	212	212
1,425	1,450	216	216	216	216
1,450	1,475	219	219	219	219
1,475	1,500	223	223	223	223
1,500	1,525	227	227	227	227
1,525	1,550	231	231	231	231
1,550	1,575	234	234	234	234
1,575	1,600	238	238	238	238
1,600	1,625	242	242	242	242
1,625	1,650	246	246	246	246
1,650	1,675	249	249	249	249
1,675	1,700	253	253	253	253
1,700	1,725	257	257	257	257
1,725	1,750	261	261	261	261
1,750	1,775	264	264	264	264
1,775	1,800	268	268	268	268
1,800	1,825	272	272	272	272
1,825	1,850	276	276	276	276
1,850	1,875	279	279	279	279
1,875	1,900	283	283	283	283
1,900	1,925	287	287	287	287
1,925	1,950	291	291	291	291
1,950	1,975	294	294	294	294
1,975	2,000	298	298	298	298
2,000					
2,000	2,025	302	302	302	302
2,025	2,050	306	306	306	306
2,050	2,075	309	309	309	309
2,075	2,100	313	313	313	313
2,100	2,125	317	317	317	317
2,125	2,150	321	321	321	321
2,150	2,175	324	324	324	324
2,175	2,200	328	328	328	328
2,200	2,225	332	332	332	332
2,225	2,250	336	336	336	336
2,250	2,275	339	339	339	339
2,275	2,300	343	343	343	343
2,300	2,325	347	347	347	347
2,325	2,350	351	351	351	351
2,350	2,375	354	354	354	354
2,375	2,400	358	358	358	358
2,400	2,425	362	362	362	362
2,425	2,450	366	366	366	366
2,450	2,475	369	369	369	369
2,475	2,500	373	373	373	373
2,500	2,525	377	377	377	377
2,525	2,550	381	381	381	381
2,550	2,575	384	384	384	384
2,575	2,600	388	388	388	388
2,600	2,625	392	392	392	392
2,625	2,650	396	396	396	396
2,650	2,675	399	399	399	399
2,675	2,700	403	403	403	403
2,700	2,725	407	407	407	407
2,725	2,750	411	411	411	411
2,750	2,775	414	414	414	414
2,775	2,800	418	418	418	418
2,800	2,825	422	422	422	422
2,825	2,850	426	426	426	426
2,850	2,875	429	429	429	429
2,875	2,900	433	433	433	433
2,900	2,925	437	437	437	437
2,925	2,950	441	441	441	441
2,950	2,975	444	444	444	444
2,975	3,000	448	448	448	448
3,000					
3,000	3,050	454	454	454	454
3,050	3,100	461	461	461	461
3,100	3,150	469	469	469	469
3,150	3,200	476	476	476	476
3,200	3,250	484	484	484	484
3,250	3,300	491	491	491	491
3,300	3,350	499	499	499	499
3,350	3,400	506	506	506	506
3,400	3,450	514	514	514	514
3,450	3,500	521	521	521	521
3,500	3,550	529	529	529	529
3,550	3,600	536	536	536	536
3,600	3,650	544	544	544	544
3,650	3,700	551	551	551	551
3,700	3,750	559	559	559	559
3,750	3,800	566	566	566	566
3,800	3,850	574	574	574	574
3,850	3,900	581	581	581	581
3,900	3,950	589	589	589	589
3,950	4,000	596	596	596	596
4,000					
4,000	4,050	604	604	604	604
4,050	4,100	611	611	611	611
4,100	4,150	619	619	619	619
4,150	4,200	626	626	626	626
4,200	4,250	634	634	634	634
4,250	4,300	641	641	641	641
4,300	4,350	649	649	649	649
4,350	4,400	656	656	656	656
4,400	4,450	664	664	664	664
4,450	4,500	671	671	671	671
4,500	4,550	679	679	679	679
4,550	4,600	686	686	686	686
4,600	4,650	694	694	694	694
4,650	4,700	701	701	701	701
4,700	4,750	709	709	709	709
4,750	4,800	716	716	716	716
4,800	4,850	724	724	724	724
4,850	4,900	731	731	731	731
4,900	4,950	739	739	739	739
4,950	5,000	746	746	746	746

Continued on next page

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

If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,000					
5,000	5,050	754	754	754	754
5,050	5,100	761	761	761	761
5,100	5,150	769	769	769	769
5,150	5,200	776	776	776	776
5,200	5,250	784	784	784	784
5,250	5,300	791	791	791	791
5,300	5,350	799	799	799	799
5,350	5,400	806	806	806	806
5,400	5,450	814	814	814	814
5,450	5,500	821	821	821	821
5,500	5,550	829	829	829	829
5,550	5,600	836	836	836	836
5,600	5,650	844	844	844	844
5,650	5,700	851	851	851	851
5,700	5,750	859	859	859	859
5,750	5,800	866	866	866	866
5,800	5,850	874	874	874 *	874
5,850	5,900	881	881	881	881
5,900	5,950	889	889	889	889
5,950	6,000	896	896	896	896
6,000					
6,000	6,050	904	904	904	904
6,050	6,100	911	911	911	911
6,100	6,150	919	919	919	919
6,150	6,200	926	926	926	926
6,200	6,250	934	934	934	934
6,250	6,300	941	941	941	941
6,300	6,350	949	949	949	949
6,350	6,400	956	956	956	956
6,400	6,450	964	964	964	964
6,450	6,500	971	971	971	971
6,500	6,550	979	979	979	979
6,550	6,600	986	986	986	986
6,600	6,650	994	994	994	994
6,650	6,700	1,001	1,001	1,001	1,001
6,700	6,750	1,009	1,009	1,009	1,009
6,750	6,800	1,016	1,016	1,016	1,016
6,800	6,850	1,024	1,024	1,024	1,024
6,850	6,900	1,031	1,031	1,031	1,031
6,900	6,950	1,039	1,039	1,039	1,039
6,950	7,000	1,046	1,046	1,046	1,046
7,000					
7,000	7,050	1,054	1,054	1,054	1,054
7,050	7,100	1,061	1,061	1,061	1,061
7,100	7,150	1,069	1,069	1,069	1,069
7,150	7,200	1,076	1,076	1,076	1,076
7,200	7,250	1,084	1,084	1,084	1,084
7,250	7,300	1,091	1,091	1,091	1,091
7,300	7,350	1,099	1,099	1,099	1,099
7,350	7,400	1,106	1,106	1,106	1,106
7,400	7,450	1,114	1,114	1,114	1,114
7,450	7,500	1,121	1,121	1,121	1,121
7,500	7,550	1,129	1,129	1,129	1,129
7,550	7,600	1,136	1,136	1,136	1,136
7,600	7,650	1,144	1,144	1,144	1,144
7,650	7,700	1,151	1,151	1,151	1,151
7,700	7,750	1,159	1,159	1,159	1,159
7,750	7,800	1,166	1,166	1,166	1,166
7,800	7,850	1,174	1,174	1,174	1,174
7,850	7,900	1,181	1,181	1,181	1,181
7,900	7,950	1,189	1,189	1,189	1,189
7,950	8,000	1,196	1,196	1,196	1,196
8,000					
8,000	8,050	1,204	1,204	1,204	1,204
8,050	8,100	1,211	1,211	1,211	1,211
8,100	8,150	1,219	1,219	1,219	1,219
8,150	8,200	1,226	1,226	1,226	1,226
8,200	8,250	1,234	1,234	1,234	1,234
8,250	8,300	1,241	1,241	1,241	1,241
8,300	8,350	1,249	1,249	1,249	1,249
8,350	8,400	1,256	1,256	1,256	1,256
8,400	8,450	1,264	1,264	1,264	1,264
8,450	8,500	1,271	1,271	1,271	1,271
8,500	8,550	1,279	1,279	1,279	1,279
8,550	8,600	1,286	1,286	1,286	1,286
8,600	8,650	1,294	1,294	1,294	1,294
8,650	8,700	1,301	1,301	1,301	1,301
8,700	8,750	1,309	1,309	1,309	1,309
8,750	8,800	1,316	1,316	1,316	1,316
8,800	8,850	1,324	1,324	1,324	1,324
8,850	8,900	1,331	1,331	1,331	1,331
8,900	8,950	1,339	1,339	1,339	1,339
8,950	9,000	1,346	1,346	1,346	1,346
9,000					
9,000	9,050	1,354	1,354	1,354	1,354
9,050	9,100	1,361	1,361	1,361	1,361
9,100	9,150	1,369	1,369	1,369	1,369
9,150	9,200	1,376	1,376	1,376	1,376
9,200	9,250	1,384	1,384	1,384	1,384
9,250	9,300	1,391	1,391	1,391	1,391
9,300	9,350	1,399	1,399	1,399	1,399
9,350	9,400	1,406	1,406	1,406	1,406
9,400	9,450	1,414	1,414	1,414	1,414
9,450	9,500	1,421	1,421	1,421	1,421
9,500	9,550	1,429	1,429	1,429	1,429
9,550	9,600	1,436	1,436	1,436	1,436
9,600	9,650	1,444	1,444	1,444	1,444
9,650	9,700	1,451	1,451	1,451	1,451
9,700	9,750	1,459	1,459	1,459	1,459
9,750	9,800	1,466	1,466	1,466	1,466
9,800	9,850	1,474	1,474	1,474	1,474
9,850	9,900	1,481	1,481	1,481	1,481
9,900	9,950	1,489	1,489	1,489	1,489
9,950	10,000	1,496	1,496	1,496	1,496
10,000					
10,000	10,050	1,504	1,504	1,504	1,504
10,050	10,100	1,511	1,511	1,511	1,511
10,100	10,150	1,519	1,519	1,519	1,519
10,150	10,200	1,526	1,526	1,526	1,526
10,200	10,250	1,534	1,534	1,534	1,534
10,250	10,300	1,541	1,541	1,541	1,541
10,300	10,350	1,549	1,549	1,549	1,549
10,350	10,400	1,556	1,556	1,556	1,556
10,400	10,450	1,564	1,564	1,564	1,564
10,450	10,500	1,571	1,571	1,571	1,571
10,500	10,550	1,579	1,579	1,579	1,579
10,550	10,600	1,586	1,586	1,586	1,586
10,600	10,650	1,594	1,594	1,594	1,594
10,650	10,700	1,601	1,601	1,601	1,601
10,700	10,750	1,609	1,609	1,609	1,609
10,750	10,800	1,616	1,616	1,616	1,616
10,800	10,850	1,624	1,624	1,624	1,624
10,850	10,900	1,631	1,631	1,631	1,631
10,900	10,950	1,639	1,639	1,639	1,639
10,950	11,000	1,646	1,646	1,646	1,646
11,000					
11,000	11,050	1,654	1,654	1,654	1,654
11,050	11,100	1,661	1,661	1,661	1,661
11,100	11,150	1,669	1,669	1,669	1,669
11,150	11,200	1,676	1,676	1,676	1,676
11,200	11,250	1,684	1,684	1,684	1,684
11,250	11,300	1,691	1,691	1,691	1,691
11,300	11,350	1,699	1,699	1,699	1,699
11,350	11,400	1,706	1,706	1,706	1,706
11,400	11,450	1,714	1,714	1,714	1,714
11,450	11,500	1,721	1,721	1,721	1,721
11,500	11,550	1,729	1,729	1,729	1,729
11,550	11,600	1,736	1,736	1,736	1,736
11,600	11,650	1,744	1,744	1,744	1,744
11,650	11,700	1,751	1,751	1,751	1,751
11,700	11,750	1,759	1,759	1,759	1,759
11,750	11,800	1,766	1,766	1,766	1,766
11,800	11,850	1,774	1,774	1,774	1,774
11,850	11,900	1,781	1,781	1,781	1,781
11,900	11,950	1,789	1,789	1,789	1,789
11,950	12,000	1,796	1,796	1,796	1,796
12,000					
12,000	12,050	1,804	1,804	1,804	1,804
12,050	12,100	1,811	1,811	1,811	1,811
12,100	12,150	1,819	1,819	1,819	1,819
12,150	12,200	1,826	1,826	1,826	1,826
12,200	12,250	1,834	1,834	1,834	1,834
12,250	12,300	1,841	1,841	1,841	1,841
12,300	12,350	1,849	1,849	1,849	1,849
12,350	12,400	1,856	1,856	1,856	1,856
12,400	12,450	1,864	1,864	1,864	1,864
12,450	12,500	1,871	1,871	1,871	1,871
12,500	12,550	1,879	1,879	1,879	1,879
12,550	12,600	1,886	1,886	1,886	1,886
12,600	12,650	1,894	1,894	1,894	1,894
12,650	12,700	1,901	1,901	1,901	1,901
12,700	12,750	1,909	1,909	1,909	1,909
12,750	12,800	1,916	1,916	1,916	1,916
12,800	12,850	1,924	1,924	1,924	1,924
12,850	12,900	1,931	1,931	1,931	1,931
12,900	12,950	1,939	1,939	1,939	1,939
12,950	13,000	1,946	1,946	1,946	1,946
13,000					
13,000	13,050	1,954	1,954	1,954	1,954
13,050	13,100	1,961	1,961	1,961	1,961
13,100	13,150	1,969	1,969	1,969	1,969
13,150	13,200	1,976	1,976	1,976	1,976
13,200	13,250	1,984	1,984	1,984	1,984
13,250	13,300	1,991	1,991	1,991	1,991
13,300	13,350	1,999	1,999	1,999	1,999
13,350	13,400	2,006	2,006	2,006	2,006
13,400	13,450	2,014	2,014	2,014	2,014
13,450	13,500	2,021	2,021	2,021	2,021
13,500	13,550	2,029	2,029	2,029	2,029
13,550	13,600	2,036	2,036	2,036	2,036
13,600	13,650	2,044	2,044	2,044	2,044
13,650	13,700	2,051	2,051	2,051	2,051
13,700	13,750	2,059	2,059	2,059	2,059
13,750	13,800	2,066	2,066	2,066	2,066
13,800	13,850	2,074	2,074	2,074	2,074
13,850	13,900	2,081	2,081	2,081	2,081
13,900	13,950	2,089	2,089	2,089	2,089
13,950	14,000	2,096	2,096	2,096	2,096

Continued on next page

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

1993 Tax Table—*Continued*

If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	14,050	2,104	2,104	2,104	2,104
14,050	14,100	2,111	2,111	2,111	2,111
14,100	14,150	2,119	2,119	2,119	2,119
14,150	14,200	2,126	2,126	2,126	2,126
14,200	14,250	2,134	2,134	2,134	2,134
14,250	14,300	2,141	2,141	2,141	2,141
14,300	14,350	2,149	2,149	2,149	2,149
14,350	14,400	2,156	2,156	2,156	2,156
14,400	14,450	2,164	2,164	2,164	2,164
14,450	14,500	2,171	2,171	2,171	2,171
14,500	14,550	2,179	2,179	2,179	2,179
14,550	14,600	2,186	2,186	2,186	2,186
14,600	14,650	2,194	2,194	2,194	2,194
14,650	14,700	2,201	2,201	2,201	2,201
14,700	14,750	2,209	2,209	2,209	2,209
14,750	14,800	2,216	2,216	2,216	2,216
14,800	14,850	2,224	2,224	2,224	2,224
14,850	14,900	2,231	2,231	2,231	2,231
14,900	14,950	2,239	2,239	2,239	2,239
14,950	15,000	2,246	2,246	2,246	2,246
15,000					
15,000	15,050	2,254	2,254	2,254	2,254
15,050	15,100	2,261	2,261	2,261	2,261
15,100	15,150	2,269	2,269	2,269	2,269
15,150	15,200	2,276	2,276	2,276	2,276
15,200	15,250	2,284	2,284	2,284	2,284
15,250	15,300	2,291	2,291	2,291	2,291
15,300	15,350	2,299	2,299	2,299	2,299
15,350	15,400	2,306	2,306	2,306	2,306
15,400	15,450	2,314	2,314	2,314	2,314
15,450	15,500	2,321	2,321	2,321	2,321
15,500	15,550	2,329	2,329	2,329	2,329
15,550	15,600	2,336	2,336	2,336	2,336
15,600	15,650	2,344	2,344	2,344	2,344
15,650	15,700	2,351	2,351	2,351	2,351
15,700	15,750	2,359	2,359	2,359	2,359
15,750	15,800	2,366	2,366	2,366	2,366
15,800	15,850	2,374	2,374	2,374	2,374
15,850	15,900	2,381	2,381	2,381	2,381
15,900	15,950	2,389	2,389	2,389	2,389
15,950	16,000	2,396	2,396	2,396	2,396
16,000					
16,000	16,050	2,404	2,404	2,404	2,404
16,050	16,100	2,411	2,411	2,411	2,411
16,100	16,150	2,419	2,419	2,419	2,419
16,150	16,200	2,426	2,426	2,426	2,426
16,200	16,250	2,434	2,434	2,434	2,434
16,250	16,300	2,441	2,441	2,441	2,441
16,300	16,350	2,449	2,449	2,449	2,449
16,350	16,400	2,456	2,456	2,456	2,456
16,400	16,450	2,464	2,464	2,464	2,464
16,450	16,500	2,471	2,471	2,471	2,471
16,500	16,550	2,479	2,479	2,479	2,479
16,550	16,600	2,486	2,486	2,486	2,486
16,600	16,650	2,494	2,494	2,494	2,494
16,650	16,700	2,501	2,501	2,501	2,501
16,700	16,750	2,509	2,509	2,509	2,509
16,750	16,800	2,516	2,516	2,516	2,516
16,800	16,850	2,524	2,524	2,524	2,524
16,850	16,900	2,531	2,531	2,531	2,531
16,900	16,950	2,539	2,539	2,539	2,539
16,950	17,000	2,546	2,546	2,546	2,546
17,000					
17,000	17,050	2,554	2,554	2,554	2,554
17,050	17,100	2,561	2,561	2,561	2,561
17,100	17,150	2,569	2,569	2,569	2,569
17,150	17,200	2,576	2,576	2,576	2,576
17,200	17,250	2,584	2,584	2,584	2,584
17,250	17,300	2,591	2,591	2,591	2,591
17,300	17,350	2,599	2,599	2,599	2,599
17,350	17,400	2,606	2,606	2,606	2,606
17,400	17,450	2,614	2,614	2,614	2,614
17,450	17,500	2,621	2,621	2,621	2,621
17,500	17,550	2,629	2,629	2,629	2,629
17,550	17,600	2,636	2,636	2,636	2,636
17,600	17,650	2,644	2,644	2,644	2,644
17,650	17,700	2,651	2,651	2,651	2,651
17,700	17,750	2,659	2,659	2,659	2,659
17,750	17,800	2,666	2,666	2,666	2,666
17,800	17,850	2,674	2,674	2,674	2,674
17,850	17,900	2,681	2,681	2,681	2,681
17,900	17,950	2,689	2,689	2,689	2,689
17,950	18,000	2,696	2,696	2,696	2,696
18,000					
18,000	18,050	2,704	2,704	2,704	2,704
18,050	18,100	2,711	2,711	2,711	2,711
18,100	18,150	2,719	2,719	2,719	2,719
18,150	18,200	2,726	2,726	2,726	2,726
18,200	18,250	2,734	2,734	2,734	2,734
18,250	18,300	2,741	2,741	2,741	2,741
18,300	18,350	2,749	2,749	2,749	2,749
18,350	18,400	2,756	2,756	2,756	2,756
18,400	18,450	2,764	2,764	2,764	2,764
18,450	18,500	2,771	2,771	2,775	2,771
18,500	18,550	2,779	2,779	2,789	2,779
18,550	18,600	2,786	2,786	2,803	2,786
18,600	18,650	2,794	2,794	2,817	2,794
18,650	18,700	2,801	2,801	2,831	2,801
18,700	18,750	2,809	2,809	2,845	2,809
18,750	18,800	2,816	2,816	2,859	2,816
18,800	18,850	2,824	2,824	2,873	2,824
18,850	18,900	2,831	2,831	2,887	2,831
18,900	18,950	2,839	2,839	2,901	2,839
18,950	19,000	2,846	2,846	2,915	2,846
19,000					
19,000	19,050	2,854	2,854	2,929	2,854
19,050	19,100	2,861	2,861	2,943	2,861
19,100	19,150	2,869	2,869	2,957	2,869
19,150	19,200	2,876	2,876	2,971	2,876
19,200	19,250	2,884	2,884	2,985	2,884
19,250	19,300	2,891	2,891	2,999	2,891
19,300	19,350	2,899	2,899	3,013	2,899
19,350	19,400	2,906	2,906	3,027	2,906
19,400	19,450	2,914	2,914	3,041	2,914
19,450	19,500	2,921	2,921	3,055	2,921
19,500	19,550	2,929	2,929	3,069	2,929
19,550	19,600	2,936	2,936	3,083	2,936
19,600	19,650	2,944	2,944	3,097	2,944
19,650	19,700	2,951	2,951	3,111	2,951
19,700	19,750	2,959	2,959	3,125	2,959
19,750	19,800	2,966	2,966	3,139	2,966
19,800	19,850	2,974	2,974	3,153	2,974
19,850	19,900	2,981	2,981	3,167	2,981
19,900	19,950	2,989	2,989	3,181	2,989
19,950	20,000	2,996	2,996	3,195	2,996
20,000					
20,000	20,050	3,004	3,004	3,209	3,004
20,050	20,100	3,011	3,011	3,223	3,011
20,100	20,150	3,019	3,019	3,237	3,019
20,150	20,200	3,026	3,026	3,251	3,026
20,200	20,250	3,034	3,034	3,265	3,034
20,250	20,300	3,041	3,041	3,279	3,041
20,300	20,350	3,049	3,049	3,293	3,049
20,350	20,400	3,056	3,056	3,307	3,056
20,400	20,450	3,064	3,064	3,321	3,064
20,450	20,500	3,071	3,071	3,335	3,071
20,500	20,550	3,079	3,079	3,349	3,079
20,550	20,600	3,086	3,086	3,363	3,086
20,600	20,650	3,094	3,094	3,377	3,094
20,650	20,700	3,101	3,101	3,391	3,101
20,700	20,750	3,109	3,109	3,405	3,109
20,750	20,800	3,116	3,116	3,419	3,116
20,800	20,850	3,124	3,124	3,433	3,124
20,850	20,900	3,131	3,131	3,447	3,131
20,900	20,950	3,139	3,139	3,461	3,139
20,950	21,000	3,146	3,146	3,475	3,146
21,000					
21,000	21,050	3,154	3,154	3,489	3,154
21,050	21,100	3,161	3,161	3,503	3,161
21,100	21,150	3,169	3,169	3,517	3,169
21,150	21,200	3,176	3,176	3,531	3,176
21,200	21,250	3,184	3,184	3,545	3,184
21,250	21,300	3,191	3,191	3,559	3,191
21,300	21,350	3,199	3,199	3,573	3,199
21,350	21,400	3,206	3,206	3,587	3,206
21,400	21,450	3,214	3,214	3,601	3,214
21,450	21,500	3,221	3,221	3,615	3,221
21,500	21,550	3,229	3,229	3,629	3,229
21,550	21,600	3,236	3,236	3,643	3,236
21,600	21,650	3,244	3,244	3,657	3,244
21,650	21,700	3,251	3,251	3,671	3,251
21,700	21,750	3,259	3,259	3,685	3,259
21,750	21,800	3,266	3,266	3,699	3,266
21,800	21,850	3,274	3,274	3,713	3,274
21,850	21,900	3,281	3,281	3,727	3,281
21,900	21,950	3,289	3,289	3,741	3,289
21,950	22,000	3,296	3,296	3,755	3,296
22,000					
22,000	22,050	3,304	3,304	3,769	3,304
22,050	22,100	3,311	3,311	3,783	3,311
22,100	22,150	3,322	3,319	3,797	3,319
22,150	22,200	3,336	3,326	3,811	3,326
22,200	22,250	3,350	3,334	3,825	3,334
22,250	22,300	3,364	3,341	3,839	3,341
22,300	22,350	3,378	3,349	3,853	3,349
22,350	22,400	3,392	3,356	3,867	3,356
22,400	22,450	3,406	3,364	3,881	3,364
22,450	22,500	3,420	3,371	3,895	3,371
22,500	22,550	3,434	3,379	3,909	3,379
22,550	22,600	3,448	3,386	3,923	3,386
22,600	22,650	3,462	3,394	3,937	3,394
22,650	22,700	3,476	3,401	3,951	3,401
22,700	22,750	3,490	3,409	3,965	3,409
22,750	22,800	3,504	3,416	3,979	3,416
22,800	22,850	3,518	3,424	3,993	3,424
22,850	22,900	3,532	3,431	4,007	3,431
22,900	22,950	3,546	3,439	4,021	3,439
22,950	23,000	3,560	3,446	4,035	3,446

* 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—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,000					
23,000	23,050	3,574	3,454	4,049	3,454
23,050	23,100	3,588	3,461	4,063	3,461
23,100	23,150	3,602	3,469	4,077	3,469
23,150	23,200	3,616	3,476	4,091	3,476
23,200	23,250	3,630	3,484	4,105	3,484
23,250	23,300	3,644	3,491	4,119	3,491
23,300	23,350	3,658	3,499	4,133	3,499
23,350	23,400	3,672	3,506	4,147	3,506
23,400	23,450	3,686	3,514	4,161	3,514
23,450	23,500	3,700	3,521	4,175	3,521
23,500	23,550	3,714	3,529	4,189	3,529
23,550	23,600	3,728	3,536	4,203	3,536
23,600	23,650	3,742	3,544	4,217	3,544
23,650	23,700	3,756	3,551	4,231	3,551
23,700	23,750	3,770	3,559	4,245	3,559
23,750	23,800	3,784	3,566	4,259	3,566
23,800	23,850	3,798	3,574	4,273	3,574
23,850	23,900	3,812	3,581	4,287	3,581
23,900	23,950	3,826	3,589	4,301	3,589
23,950	24,000	3,840	3,596	4,315	3,596
24,000					
24,000	24,050	3,854	3,604	4,329	3,604
24,050	24,100	3,868	3,611	4,343	3,611
24,100	24,150	3,882	3,619	4,357	3,619
24,150	24,200	3,896	3,626	4,371	3,626
24,200	24,250	3,910	3,634	4,385	3,634
24,250	24,300	3,924	3,641	4,399	3,641
24,300	24,350	3,938	3,649	4,413	3,649
24,350	24,400	3,952	3,656	4,427	3,656
24,400	24,450	3,966	3,664	4,441	3,664
24,450	24,500	3,980	3,671	4,455	3,671
24,500	24,550	3,994	3,679	4,469	3,679
24,550	24,600	4,008	3,686	4,483	3,686
24,600	24,650	4,022	3,694	4,497	3,694
24,650	24,700	4,036	3,701	4,511	3,701
24,700	24,750	4,050	3,709	4,525	3,709
24,750	24,800	4,064	3,716	4,539	3,716
24,800	24,850	4,078	3,724	4,553	3,724
24,850	24,900	4,092	3,731	4,567	3,731
24,900	24,950	4,106	3,739	4,581	3,739
24,950	25,000	4,120	3,746	4,595	3,746
25,000					
25,000	25,050	4,134	3,754	4,609	3,754
25,050	25,100	4,148	3,761	4,623	3,761
25,100	25,150	4,162	3,769	4,637	3,769
25,150	25,200	4,176	3,776	4,651	3,776
25,200	25,250	4,190	3,784	4,665	3,784
25,250	25,300	4,204	3,791	4,679	3,791
25,300	25,350	4,218	3,799	4,693	3,799
25,350	25,400	4,232	3,806	4,707	3,806
25,400	25,450	4,246	3,814	4,721	3,814
25,450	25,500	4,260	3,821	4,735	3,821
25,500	25,550	4,274	3,829	4,749	3,829
25,550	25,600	4,288	3,836	4,763	3,836
25,600	25,650	4,302	3,844	4,777	3,844
25,650	25,700	4,316	3,851	4,791	3,851
25,700	25,750	4,330	3,859	4,805	3,859
25,750	25,800	4,344	3,866	4,819	3,866
25,800	25,850	4,358	3,874	4,833	3,874
25,850	25,900	4,372	3,881	4,847	3,881
25,900	25,950	4,386	3,889	4,861	3,889
25,950	26,000	4,400	3,896	4,875	3,896
26,000					
26,000	26,050	4,414	3,904	4,889	3,904
26,050	26,100	4,428	3,911	4,903	3,911
26,100	26,150	4,442	3,919	4,917	3,919
26,150	26,200	4,456	3,926	4,931	3,926
26,200	26,250	4,470	3,934	4,945	3,934
26,250	26,300	4,484	3,941	4,959	3,941
26,300	26,350	4,498	3,949	4,973	3,949
26,350	26,400	4,512	3,956	4,987	3,956
26,400	26,450	4,526	3,964	5,001	3,964
26,450	26,500	4,540	3,971	5,015	3,971
26,500	26,550	4,554	3,979	5,029	3,979
26,550	26,600	4,568	3,986	5,043	3,986
26,600	26,650	4,582	3,994	5,057	3,994
26,650	26,700	4,596	4,001	5,071	4,001
26,700	26,750	4,610	4,009	5,085	4,009
26,750	26,800	4,624	4,016	5,099	4,016
26,800	26,850	4,638	4,024	5,113	4,024
26,850	26,900	4,652	4,031	5,127	4,031
26,900	26,950	4,666	4,039	5,141	4,039
26,950	27,000	4,680	4,046	5,155	4,046
27,000					
27,000	27,050	4,694	4,054	5,169	4,054
27,050	27,100	4,708	4,061	5,183	4,061
27,100	27,150	4,722	4,069	5,197	4,069
27,150	27,200	4,736	4,076	5,211	4,076
27,200	27,250	4,750	4,084	5,225	4,084
27,250	27,300	4,764	4,091	5,239	4,091
27,300	27,350	4,778	4,099	5,253	4,099
27,350	27,400	4,792	4,106	5,267	4,106
27,400	27,450	4,806	4,114	5,281	4,114
27,450	27,500	4,820	4,121	5,295	4,121
27,500	27,550	4,834	4,129	5,309	4,129
27,550	27,600	4,848	4,136	5,323	4,136
27,600	27,650	4,862	4,144	5,337	4,144
27,650	27,700	4,876	4,151	5,351	4,151
27,700	27,750	4,890	4,159	5,365	4,159
27,750	27,800	4,904	4,166	5,379	4,166
27,800	27,850	4,918	4,174	5,393	4,174
27,850	27,900	4,932	4,181	5,407	4,181
27,900	27,950	4,946	4,189	5,421	4,189
27,950	28,000	4,960	4,196	5,435	4,196
28,000					
28,000	28,050	4,974	4,204	5,449	4,204
28,050	28,100	4,988	4,211	5,463	4,211
28,100	28,150	5,002	4,219	5,477	4,219
28,150	28,200	5,016	4,226	5,491	4,226
28,200	28,250	5,030	4,234	5,505	4,234
28,250	28,300	5,044	4,241	5,519	4,241
28,300	28,350	5,058	4,249	5,533	4,249
28,350	28,400	5,072	4,256	5,547	4,256
28,400	28,450	5,086	4,264	5,561	4,264
28,450	28,500	5,100	4,271	5,575	4,271
28,500	28,550	5,114	4,279	5,589	4,279
28,550	28,600	5,128	4,286	5,603	4,286
28,600	28,650	5,142	4,294	5,617	4,294
28,650	28,700	5,156	4,301	5,631	4,301
28,700	28,750	5,170	4,309	5,645	4,309
28,750	28,800	5,184	4,316	5,659	4,316
28,800	28,850	5,198	4,324	5,673	4,324
28,850	28,900	5,212	4,331	5,687	4,331
28,900	28,950	5,226	4,339	5,701	4,339
28,950	29,000	5,240	4,346	5,715	4,346
29,000					
29,000	29,050	5,254	4,354	5,729	4,354
29,050	29,100	5,268	4,361	5,743	4,361
29,100	29,150	5,282	4,369	5,757	4,369
29,150	29,200	5,296	4,376	5,771	4,376
29,200	29,250	5,310	4,384	5,785	4,384
29,250	29,300	5,324	4,391	5,799	4,391
29,300	29,350	5,338	4,399	5,813	4,399
29,350	29,400	5,352	4,406	5,827	4,406
29,400	29,450	5,366	4,414	5,841	4,414
29,450	29,500	5,380	4,421	5,855	4,421
29,500	29,550	5,394	4,429	5,869	4,429
29,550	29,600	5,408	4,436	5,883	4,436
29,600	29,650	5,422	4,444	5,897	4,447
29,650	29,700	5,436	4,451	5,911	4,461
29,700	29,750	5,450	4,459	5,925	4,475
29,750	29,800	5,464	4,466	5,939	4,489
29,800	29,850	5,478	4,474	5,953	4,503
29,850	29,900	5,492	4,481	5,967	4,517
29,900	29,950	5,506	4,489	5,981	4,531
29,950	30,000	5,520	4,496	5,995	4,545
30,000					
30,000	30,050	5,534	4,504	6,009	4,559
30,050	30,100	5,548	4,511	6,023	4,573
30,100	30,150	5,562	4,519	6,037	4,587
30,150	30,200	5,576	4,526	6,051	4,601
30,200	30,250	5,590	4,534	6,065	4,615
30,250	30,300	5,604	4,541	6,079	4,629
30,300	30,350	5,618	4,549	6,093	4,643
30,350	30,400	5,632	4,556	6,107	4,657
30,400	30,450	5,646	4,564	6,121	4,671
30,450	30,500	5,660	4,571	6,135	4,685
30,500	30,550	5,674	4,579	6,149	4,699
30,550	30,600	5,688	4,586	6,163	4,713
30,600	30,650	5,702	4,594	6,177	4,727
30,650	30,700	5,716	4,601	6,191	4,741
30,700	30,750	5,730	4,609	6,205	4,755
30,750	30,800	5,744	4,616	6,219	4,769
30,800	30,850	5,758	4,624	6,233	4,783
30,850	30,900	5,772	4,631	6,247	4,797
30,900	30,950	5,786	4,639	6,261	4,811
30,950	31,000	5,800	4,646	6,275	4,825
31,000					
31,000	31,050	5,814	4,654	6,289	4,839
31,050	31,100	5,828	4,661	6,303	4,853
31,100	31,150	5,842	4,669	6,317	4,867
31,150	31,200	5,856	4,676	6,331	4,881
31,200	31,250	5,870	4,684	6,345	4,895
31,250	31,300	5,884	4,691	6,359	4,909
31,300	31,350	5,898	4,699	6,373	4,923
31,350	31,400	5,912	4,706	6,387	4,937
31,400	31,450	5,926	4,714	6,401	4,951
31,450	31,500	5,940	4,721	6,415	4,965
31,500	31,550	5,954	4,729	6,429	4,979
31,550	31,600	5,968	4,736	6,443	4,993
31,600	31,650	5,982	4,744	6,457	5,007
31,650	31,700	5,996	4,751	6,471	5,021
31,700	31,750	6,010	4,759	6,485	5,035
31,750	31,800	6,024	4,766	6,499	5,049
31,800	31,850	6,038	4,774	6,513	5,063
31,850	31,900	6,052	4,781	6,527	5,077
31,900	31,950	6,066	4,789	6,541	5,091
31,950	32,000	6,080	4,796	6,555	5,105

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						**35,000**						**38,000**					
32,000	32,050	6,094	4,804	6,569	5,119	35,000	35,050	6,934	5,254	7,409	5,959	38,000	38,050	7,774	5,850	8,249	6,799
32,050	32,100	6,108	4,811	6,583	5,133	35,050	35,100	6,948	5,261	7,423	5,973	38,050	38,100	7,788	5,864	8,263	6,813
32,100	32,150	6,122	4,819	6,597	5,147	35,100	35,150	6,962	5,269	7,437	5,987	38,100	38,150	7,802	5,878	8,277	6,827
32,150	32,200	6,136	4,826	6,611	5,161	35,150	35,200	6,976	5,276	7,451	6,001	38,150	38,200	7,816	5,892	8,291	6,841
32,200	32,250	6,150	4,834	6,625	5,175	35,200	35,250	6,990	5,284	7,465	6,015	38,200	38,250	7,830	5,906	8,305	6,855
32,250	32,300	6,164	4,841	6,639	5,189	35,250	35,300	7,004	5,291	7,479	6,029	38,250	38,300	7,844	5,920	8,319	6,869
32,300	32,350	6,178	4,849	6,653	5,203	35,300	35,350	7,018	5,299	7,493	6,043	38,300	38,350	7,858	5,934	8,333	6,883
32,350	32,400	6,192	4,856	6,667	5,217	35,350	35,400	7,032	5,306	7,507	6,057	38,350	38,400	7,872	5,948	8,347	6,897
32,400	32,450	6,206	4,864	6,681	5,231	35,400	35,450	7,046	5,314	7,521	6,071	38,400	38,450	7,886	5,962	8,361	6,911
32,450	32,500	6,220	4,871	6,695	5,245	35,450	35,500	7,060	5,321	7,535	6,085	38,450	38,500	7,900	5,976	8,375	6,925
32,500	32,550	6,234	4,879	6,709	5,259	35,500	35,550	7,074	5,329	7,549	6,099	38,500	38,550	7,914	5,990	8,389	6,939
32,550	32,600	6,248	4,886	6,723	5,273	35,550	35,600	7,088	5,336	7,563	6,113	38,550	38,600	7,928	6,004	8,403	6,953
32,600	32,650	6,262	4,894	6,737	5,287	35,600	35,650	7,102	5,344	7,577	6,127	38,600	38,650	7,942	6,018	8,417	6,967
32,650	32,700	6,276	4,901	6,751	5,301	35,650	35,700	7,116	5,351	7,591	6,141	38,650	38,700	7,956	6,032	8,431	6,981
32,700	32,750	6,290	4,909	6,765	5,315	35,700	35,750	7,130	5,359	7,605	6,155	38,700	38,750	7,970	6,046	8,445	6,995
32,750	32,800	6,304	4,916	6,779	5,329	35,750	35,800	7,144	5,366	7,619	6,169	38,750	38,800	7,984	6,060	8,459	7,009
32,800	32,850	6,318	4,924	6,793	5,343	35,800	35,850	7,158	5,374	7,633	6,183	38,800	38,850	7,998	6,074	8,473	7,023
32,850	32,900	6,332	4,931	6,807	5,357	35,850	35,900	7,172	5,381	7,647	6,197	38,850	38,900	8,012	6,088	8,487	7,037
32,900	32,950	6,346	4,939	6,821	5,371	35,900	35,950	7,186	5,389	7,661	6,211	38,900	38,950	8,026	6,102	8,501	7,051
32,950	33,000	6,360	4,946	6,835	5,385	35,950	36,000	7,200	5,396	7,675	6,225	38,950	39,000	8,040	6,116	8,515	7,065
33,000						**36,000**						**39,000**					
33,000	33,050	6,374	4,954	6,849	5,399	36,000	36,050	7,214	5,404	7,689	6,239	39,000	39,050	8,054	6,130	8,529	7,079
33,050	33,100	6,388	4,961	6,863	5,413	36,050	36,100	7,228	5,411	7,703	6,253	39,050	39,100	8,068	6,144	8,543	7,093
33,100	33,150	6,402	4,969	6,877	5,427	36,100	36,150	7,242	5,419	7,717	6,267	39,100	39,150	8,082	6,158	8,557	7,107
33,150	33,200	6,416	4,976	6,891	5,441	36,150	36,200	7,256	5,426	7,731	6,281	39,150	39,200	8,096	6,172	8,571	7,121
33,200	33,250	6,430	4,984	6,905	5,455	36,200	36,250	7,270	5,434	7,745	6,295	39,200	39,250	8,110	6,186	8,585	7,135
33,250	33,300	6,444	4,991	6,919	5,469	36,250	36,300	7,284	5,441	7,759	6,309	39,250	39,300	8,124	6,200	8,599	7,149
33,300	33,350	6,458	4,999	6,933	5,483	36,300	36,350	7,298	5,449	7,773	6,323	39,300	39,350	8,138	6,214	8,613	7,163
33,350	33,400	6,472	5,006	6,947	5,497	36,350	36,400	7,312	5,456	7,787	6,337	39,350	39,400	8,152	6,228	8,627	7,177
33,400	33,450	6,486	5,014	6,961	5,511	36,400	36,450	7,326	5,464	7,801	6,351	39,400	39,450	8,166	6,242	8,641	7,191
33,450	33,500	6,500	5,021	6,975	5,525	36,450	36,500	7,340	5,471	7,815	6,365	39,450	39,500	8,180	6,256	8,655	7,205
33,500	33,550	6,514	5,029	6,989	5,539	36,500	36,550	7,354	5,479	7,829	6,379	39,500	39,550	8,194	6,270	8,669	7,219
33,550	33,600	6,528	5,036	7,003	5,553	36,550	36,600	7,368	5,486	7,843	6,393	39,550	39,600	8,208	6,284	8,683	7,233
33,600	33,650	6,542	5,044	7,017	5,567	36,600	36,650	7,382	5,494	7,857	6,407	39,600	39,650	8,222	6,298	8,697	7,247
33,650	33,700	6,556	5,051	7,031	5,581	36,650	36,700	7,396	5,501	7,871	6,421	39,650	39,700	8,236	6,312	8,711	7,261
33,700	33,750	6,570	5,059	7,045	5,595	36,700	36,750	7,410	5,509	7,885	6,435	39,700	39,750	8,250	6,326	8,725	7,275
33,750	33,800	6,584	5,066	7,059	5,609	36,750	36,800	7,424	5,516	7,899	6,449	39,750	39,800	8,264	6,340	8,739	7,289
33,800	33,850	6,598	5,074	7,073	5,623	36,800	36,850	7,438	5,524	7,913	6,463	39,800	39,850	8,278	6,354	8,753	7,303
33,850	33,900	6,612	5,081	7,087	5,637	36,850	36,900	7,452	5,531	7,927	6,477	39,850	39,900	8,292	6,368	8,767	7,317
33,900	33,950	6,626	5,089	7,101	5,651	36,900	36,950	7,466	5,542	7,941	6,491	39,900	39,950	8,306	6,382	8,781	7,331
33,950	34,000	6,640	5,096	7,115	5,665	36,950	37,000	7,480	5,556	7,955	6,505	39,950	40,000	8,320	6,396	8,795	7,345
34,000						**37,000**						**40,000**					
34,000	34,050	6,654	5,104	7,129	5,679	37,000	37,050	7,494	5,570	7,969	6,519	40,000	40,050	8,334	6,410	8,809	7,359
34,050	34,100	6,668	5,111	7,143	5,693	37,050	37,100	7,508	5,584	7,983	6,533	40,050	40,100	8,348	6,424	8,823	7,373
34,100	34,150	6,682	5,119	7,157	5,707	37,100	37,150	7,522	5,598	7,997	6,547	40,100	40,150	8,362	6,438	8,837	7,387
34,150	34,200	6,696	5,126	7,171	5,721	37,150	37,200	7,536	5,612	8,011	6,561	40,150	40,200	8,376	6,452	8,851	7,401
34,200	34,250	6,710	5,134	7,185	5,735	37,200	37,250	7,550	5,626	8,025	6,575	40,200	40,250	8,390	6,466	8,865	7,415
34,250	34,300	6,724	5,141	7,199	5,749	37,250	37,300	7,564	5,640	8,039	6,589	40,250	40,300	8,404	6,480	8,879	7,429
34,300	34,350	6,738	5,149	7,213	5,763	37,300	37,350	7,578	5,654	8,053	6,603	40,300	40,350	8,418	6,494	8,893	7,443
34,350	34,400	6,752	5,156	7,227	5,777	37,350	37,400	7,592	5,668	8,067	6,617	40,350	40,400	8,432	6,508	8,907	7,457
34,400	34,450	6,766	5,164	7,241	5,791	37,400	37,450	7,606	5,682	8,081	6,631	40,400	40,450	8,446	6,522	8,921	7,471
34,450	34,500	6,780	5,171	7,255	5,805	37,450	37,500	7,620	5,696	8,095	6,645	40,450	40,500	8,460	6,536	8,935	7,485
34,500	34,550	6,794	5,179	7,269	5,819	37,500	37,550	7,634	5,710	8,109	6,659	40,500	40,550	8,474	6,550	8,949	7,499
34,550	34,600	6,808	5,186	7,283	5,833	37,550	37,600	7,648	5,724	8,123	6,673	40,550	40,600	8,488	6,564	8,963	7,513
34,600	34,650	6,822	5,194	7,297	5,847	37,600	37,650	7,662	5,738	8,137	6,687	40,600	40,650	8,502	6,578	8,977	7,527
34,650	34,700	6,836	5,201	7,311	5,861	37,650	37,700	7,676	5,752	8,151	6,701	40,650	40,700	8,516	6,592	8,991	7,541
34,700	34,750	6,850	5,209	7,325	5,875	37,700	37,750	7,690	5,766	8,165	6,715	40,700	40,750	8,530	6,606	9,005	7,555
34,750	34,800	6,864	5,216	7,339	5,889	37,750	37,800	7,704	5,780	8,179	6,729	40,750	40,800	8,544	6,620	9,019	7,569
34,800	34,850	6,878	5,224	7,353	5,903	37,800	37,850	7,718	5,794	8,193	6,743	40,800	40,850	8,558	6,634	9,033	7,583
34,850	34,900	6,892	5,231	7,367	5,917	37,850	37,900	7,732	5,808	8,207	6,757	40,850	40,900	8,572	6,648	9,047	7,597
34,900	34,950	6,906	5,239	7,381	5,931	37,900	37,950	7,746	5,822	8,221	6,771	40,900	40,950	8,586	6,662	9,061	7,611
34,950	35,000	6,920	5,246	7,395	5,945	37,950	38,000	7,760	5,836	8,235	6,785	40,950	41,000	8,600	6,676	9,075	7,625

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						**44,000**						**47,000**					
41,000	41,050	8,614	6,690	9,089	7,639	44,000	44,050	9,454	7,530	9,929	8,479	47,000	47,050	10,294	8,370	10,842	9,319
41,050	41,100	8,628	6,704	9,103	7,653	44,050	44,100	9,468	7,544	9,943	8,493	47,050	47,100	10,308	8,384	10,858	9,333
41,100	41,150	8,642	6,718	9,117	7,667	44,100	44,150	9,482	7,558	9,957	8,507	47,100	47,150	10,322	8,398	10,873	9,347
41,150	41,200	8,656	6,732	9,131	7,681	44,150	44,200	9,496	7,572	9,971	8,521	47,150	47,200	10,336	8,412	10,889	9,361
41,200	41,250	8,670	6,746	9,145	7,695	44,200	44,250	9,510	7,586	9,985	8,535	47,200	47,250	10,350	8,426	10,904	9,375
41,250	41,300	8,684	6,760	9,159	7,709	44,250	44,300	9,524	7,600	9,999	8,549	47,250	47,300	10,364	8,440	10,920	9,389
41,300	41,350	8,698	6,774	9,173	7,723	44,300	44,350	9,538	7,614	10,013	8,563	47,300	47,350	10,378	8,454	10,935	9,403
41,350	41,400	8,712	6,788	9,187	7,737	44,350	44,400	9,552	7,628	10,027	8,577	47,350	47,400	10,392	8,468	10,951	9,417
41,400	41,450	8,726	6,802	9,201	7,751	44,400	44,450	9,566	7,642	10,041	8,591	47,400	47,450	10,406	8,482	10,966	9,431
41,450	41,500	8,740	6,816	9,215	7,765	44,450	44,500	9,580	7,656	10,055	8,605	47,450	47,500	10,420	8,496	10,982	9,445
41,500	41,550	8,754	6,830	9,229	7,779	44,500	44,550	9,594	7,670	10,069	8,619	47,500	47,550	10,434	8,510	10,997	9,459
41,550	41,600	8,768	6,844	9,243	7,793	44,550	44,600	9,608	7,684	10,083	8,633	47,550	47,600	10,448	8,524	11,013	9,473
41,600	41,650	8,782	6,858	9,257	7,807	44,600	44,650	9,622	7,698	10,098	8,647	47,600	47,650	10,462	8,538	11,028	9,487
41,650	41,700	8,796	6,872	9,271	7,821	44,650	44,700	9,636	7,712	10,114	8,661	47,650	47,700	10,476	8,552	11,044	9,501
41,700	41,750	8,810	6,886	9,285	7,835	44,700	44,750	9,650	7,726	10,129	8,675	47,700	47,750	10,490	8,566	11,059	9,515
41,750	41,800	8,824	6,900	9,299	7,849	44,750	44,800	9,664	7,740	10,145	8,689	47,750	47,800	10,504	8,580	11,075	9,529
41,800	41,850	8,838	6,914	9,313	7,863	44,800	44,850	9,678	7,754	10,160	8,703	47,800	47,850	10,518	8,594	11,090	9,543
41,850	41,900	8,852	6,928	9,327	7,877	44,850	44,900	9,692	7,768	10,176	8,717	47,850	47,900	10,532	8,608	11,106	9,557
41,900	41,950	8,866	6,942	9,341	7,891	44,900	44,950	9,706	7,782	10,191	8,731	47,900	47,950	10,546	8,622	11,121	9,571
41,950	42,000	8,880	6,956	9,355	7,905	44,950	45,000	9,720	7,796	10,207	8,745	47,950	48,000	10,560	8,636	11,137	9,585
42,000						**45,000**						**48,000**					
42,000	42,050	8,894	6,970	9,369	7,919	45,000	45,050	9,734	7,810	10,222	8,759	48,000	48,050	10,574	8,650	11,152	9,599
42,050	42,100	8,908	6,984	9,383	7,933	45,050	45,100	9,748	7,824	10,238	8,773	48,050	48,100	10,588	8,664	11,168	9,613
42,100	42,150	8,922	6,998	9,397	7,947	45,100	45,150	9,762	7,838	10,253	8,787	48,100	48,150	10,602	8,678	11,183	9,627
42,150	42,200	8,936	7,012	9,411	7,961	45,150	45,200	9,776	7,852	10,269	8,801	48,150	48,200	10,616	8,692	11,199	9,641
42,200	42,250	8,950	7,026	9,425	7,975	45,200	45,250	9,790	7,866	10,284	8,815	48,200	48,250	10,630	8,706	11,214	9,655
42,250	42,300	8,964	7,040	9,439	7,989	45,250	45,300	9,804	7,880	10,300	8,829	48,250	48,300	10,644	8,720	11,230	9,669
42,300	42,350	8,978	7,054	9,453	8,003	45,300	45,350	9,818	7,894	10,315	8,843	48,300	48,350	10,658	8,734	11,245	9,683
42,350	42,400	8,992	7,068	9,467	8,017	45,350	45,400	9,832	7,908	10,331	8,857	48,350	48,400	10,672	8,748	11,261	9,697
42,400	42,450	9,006	7,082	9,481	8,031	45,400	45,450	9,846	7,922	10,346	8,871	48,400	48,450	10,686	8,762	11,276	9,711
42,450	42,500	9,020	7,096	9,495	8,045	45,450	45,500	9,860	7,936	10,362	8,885	48,450	48,500	10,700	8,776	11,292	9,725
42,500	42,550	9,034	7,110	9,509	8,059	45,500	45,550	9,874	7,950	10,377	8,899	48,500	48,550	10,714	8,790	11,307	9,739
42,550	42,600	9,048	7,124	9,523	8,073	45,550	45,600	9,888	7,964	10,393	8,913	48,550	48,600	10,728	8,804	11,323	9,753
42,600	42,650	9,062	7,138	9,537	8,087	45,600	45,650	9,902	7,978	10,408	8,927	48,600	48,650	10,742	8,818	11,338	9,767
42,650	42,700	9,076	7,152	9,551	8,101	45,650	45,700	9,916	7,992	10,424	8,941	48,650	48,700	10,756	8,832	11,354	9,781
42,700	42,750	9,090	7,166	9,565	8,115	45,700	45,750	9,930	8,006	10,439	8,955	48,700	48,750	10,770	8,846	11,369	9,795
42,750	42,800	9,104	7,180	9,579	8,129	45,750	45,800	9,944	8,020	10,455	8,969	48,750	48,800	10,784	8,860	11,385	9,809
42,800	42,850	9,118	7,194	9,593	8,143	45,800	45,850	9,958	8,034	10,470	8,983	48,800	48,850	10,798	8,874	11,400	9,823
42,850	42,900	9,132	7,208	9,607	8,157	45,850	45,900	9,972	8,048	10,486	8,997	48,850	48,900	10,812	8,888	11,416	9,837
42,900	42,950	9,146	7,222	9,621	8,171	45,900	45,950	9,986	8,062	10,501	9,011	48,900	48,950	10,826	8,902	11,431	9,851
42,950	43,000	9,160	7,236	9,635	8,185	45,950	46,000	10,000	8,076	10,517	9,025	48,950	49,000	10,840	8,916	11,447	9,865
43,000						**46,000**						**49,000**					
43,000	43,050	9,174	7,250	9,649	8,199	46,000	46,050	10,014	8,090	10,532	9,039	49,000	49,050	10,854	8,930	11,462	9,879
43,050	43,100	9,188	7,264	9,663	8,213	46,050	46,100	10,028	8,104	10,548	9,053	49,050	49,100	10,868	8,944	11,478	9,893
43,100	43,150	9,202	7,278	9,677	8,227	46,100	46,150	10,042	8,118	10,563	9,067	49,100	49,150	10,882	8,958	11,493	9,907
43,150	43,200	9,216	7,292	9,691	8,241	46,150	46,200	10,056	8,132	10,579	9,081	49,150	49,200	10,896	8,972	11,509	9,921
43,200	43,250	9,230	7,306	9,705	8,255	46,200	46,250	10,070	8,146	10,594	9,095	49,200	49,250	10,910	8,986	11,524	9,935
43,250	43,300	9,244	7,320	9,719	8,269	46,250	46,300	10,084	8,160	10,610	9,109	49,250	49,300	10,924	9,000	11,540	9,949
43,300	43,350	9,258	7,334	9,733	8,283	46,300	46,350	10,098	8,174	10,625	9,123	49,300	49,350	10,938	9,014	11,555	9,963
43,350	43,400	9,272	7,348	9,747	8,297	46,350	46,400	10,112	8,188	10,641	9,137	49,350	49,400	10,952	9,028	11,571	9,977
43,400	43,450	9,286	7,362	9,761	8,311	46,400	46,450	10,126	8,202	10,656	9,151	49,400	49,450	10,966	9,042	11,586	9,991
43,450	43,500	9,300	7,376	9,775	8,325	46,450	46,500	10,140	8,216	10,672	9,165	49,450	49,500	10,980	9,056	11,602	10,005
43,500	43,550	9,314	7,390	9,789	8,339	46,500	46,550	10,154	8,230	10,687	9,179	49,500	49,550	10,994	9,070	11,617	10,019
43,550	43,600	9,328	7,404	9,803	8,353	46,550	46,600	10,168	8,244	10,703	9,193	49,550	49,600	11,008	9,084	11,633	10,033
43,600	43,650	9,342	7,418	9,817	8,367	46,600	46,650	10,182	8,258	10,718	9,207	49,600	49,650	11,022	9,098	11,648	10,047
43,650	43,700	9,356	7,432	9,831	8,381	46,650	46,700	10,196	8,272	10,734	9,221	49,650	49,700	11,036	9,112	11,664	10,061
43,700	43,750	9,370	7,446	9,845	8,395	46,700	46,750	10,210	8,286	10,749	9,235	49,700	49,750	11,050	9,126	11,679	10,075
43,750	43,800	9,384	7,460	9,859	8,409	46,750	46,800	10,224	8,300	10,765	9,249	49,750	49,800	11,064	9,140	11,695	10,089
43,800	43,850	9,398	7,474	9,873	8,423	46,800	46,850	10,238	8,314	10,780	9,263	49,800	49,850	11,078	9,154	11,710	10,103
43,850	43,900	9,412	7,488	9,887	8,437	46,850	46,900	10,252	8,328	10,796	9,277	49,850	49,900	11,092	9,168	11,726	10,117
43,900	43,950	9,426	7,502	9,901	8,451	46,900	46,950	10,266	8,342	10,811	9,291	49,900	49,950	11,106	9,182	11,741	10,131
43,950	44,000	9,440	7,516	9,915	8,465	46,950	47,000	10,280	8,356	10,827	9,305	49,950	50,000	11,120	9,196	11,757	10,145

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
50,000						**53,000**						**56,000**					
50,000	50,050	11,134	9,210	11,772	10,159	53,000	53,050	11,974	10,050	12,702	10,999	56,000	56,050	12,890	10,890	13,632	11,839
50,050	50,100	11,148	9,224	11,788	10,173	53,050	53,100	11,988	10,064	12,718	11,013	56,050	56,100	12,905	10,904	13,648	11,853
50,100	50,150	11,162	9,238	11,803	10,187	53,100	53,150	12,002	10,078	12,733	11,027	56,100	56,150	12,921	10,918	13,663	11,867
50,150	50,200	11,176	9,252	11,819	10,201	53,150	53,200	12,016	10,092	12,749	11,041	56,150	56,200	12,936	10,932	13,679	11,881
50,200	50,250	11,190	9,266	11,834	10,215	53,200	53,250	12,030	10,106	12,764	11,055	56,200	56,250	12,952	10,946	13,694	11,895
50,250	50,300	11,204	9,280	11,850	10,229	53,250	53,300	12,044	10,120	12,780	11,069	56,250	56,300	12,967	10,960	13,710	11,909
50,300	50,350	11,218	9,294	11,865	10,243	53,300	53,350	12,058	10,134	12,795	11,083	56,300	56,350	12,983	10,974	13,725	11,923
50,350	50,400	11,232	9,308	11,881	10,257	53,350	53,400	12,072	10,148	12,811	11,097	56,350	56,400	12,998	10,988	13,741	11,937
50,400	50,450	11,246	9,322	11,896	10,271	53,400	53,450	12,086	10,162	12,826	11,111	56,400	56,450	13,014	11,002	13,756	11,951
50,450	50,500	11,260	9,336	11,912	10,285	53,450	53,500	12,100	10,176	12,842	11,125	56,450	56,500	13,029	11,016	13,772	11,965
50,500	50,550	11,274	9,350	11,927	10,299	53,500	53,550	12,115	10,190	12,857	11,139	56,500	56,550	13,045	11,030	13,787	11,979
50,550	50,600	11,288	9,364	11,943	10,313	53,550	53,600	12,130	10,204	12,873	11,153	56,550	56,600	13,060	11,044	13,803	11,993
50,600	50,650	11,302	9,378	11,958	10,327	53,600	53,650	12,146	10,218	12,888	11,167	56,600	56,650	13,076	11,058	13,818	12,007
50,650	50,700	11,316	9,392	11,974	10,341	53,650	53,700	12,161	10,232	12,904	11,181	56,650	56,700	13,091	11,072	13,834	12,021
50,700	50,750	11,330	9,406	11,989	10,355	53,700	53,750	12,177	10,246	12,919	11,195	56,700	56,750	13,107	11,086	13,849	12,035
50,750	50,800	11,344	9,420	12,005	10,369	53,750	53,800	12,192	10,260	12,935	11,209	56,750	56,800	13,122	11,100	13,865	12,049
50,800	50,850	11,358	9,434	12,020	10,383	53,800	53,850	12,208	10,274	12,950	11,223	56,800	56,850	13,138	11,114	13,880	12,063
50,850	50,900	11,372	9,448	12,036	10,397	53,850	53,900	12,223	10,288	12,966	11,237	56,850	56,900	13,153	11,128	13,896	12,077
50,900	50,950	11,386	9,462	12,051	10,411	53,900	53,950	12,239	10,302	12,981	11,251	56,900	56,950	13,169	11,142	13,911	12,091
50,950	51,000	11,400	9,476	12,067	10,425	53,950	54,000	12,254	10,316	12,997	11,265	56,950	57,000	13,184	11,156	13,927	12,105
51,000						**54,000**						**57,000**					
51,000	51,050	11,414	9,490	12,082	10,439	54,000	54,050	12,270	10,330	13,012	11,279	57,000	57,050	13,200	11,170	13,942	12,119
51,050	51,100	11,428	9,504	12,098	10,453	54,050	54,100	12,285	10,344	13,028	11,293	57,050	57,100	13,215	11,184	13,958	12,133
51,100	51,150	11,442	9,518	12,113	10,467	54,100	54,150	12,301	10,358	13,043	11,307	57,100	57,150	13,231	11,198	13,973	12,147
51,150	51,200	11,456	9,532	12,129	10,481	54,150	54,200	12,316	10,372	13,059	11,321	57,150	57,200	13,246	11,212	13,989	12,161
51,200	51,250	11,470	9,546	12,144	10,495	54,200	54,250	12,332	10,386	13,074	11,335	57,200	57,250	13,262	11,226	14,004	12,175
51,250	51,300	11,484	9,560	12,160	10,509	54,250	54,300	12,347	10,400	13,090	11,349	57,250	57,300	13,277	11,240	14,020	12,189
51,300	51,350	11,498	9,574	12,175	10,523	54,300	54,350	12,363	10,414	13,105	11,363	57,300	57,350	13,293	11,254	14,035	12,203
51,350	51,400	11,512	9,588	12,191	10,537	54,350	54,400	12,378	10,428	13,121	11,377	57,350	57,400	13,308	11,268	14,051	12,217
51,400	51,450	11,526	9,602	12,206	10,551	54,400	54,450	12,394	10,442	13,136	11,391	57,400	57,450	13,324	11,282	14,066	12,231
51,450	51,500	11,540	9,616	12,222	10,565	54,450	54,500	12,409	10,456	13,152	11,405	57,450	57,500	13,339	11,296	14,082	12,245
51,500	51,550	11,554	9,630	12,237	10,579	54,500	54,550	12,425	10,470	13,167	11,419	57,500	57,550	13,355	11,310	14,097	12,259
51,550	51,600	11,568	9,644	12,253	10,593	54,550	54,600	12,440	10,484	13,183	11,433	57,550	57,600	13,370	11,324	14,113	12,273
51,600	51,650	11,582	9,658	12,268	10,607	54,600	54,650	12,456	10,498	13,198	11,447	57,600	57,650	13,386	11,338	14,128	12,287
51,650	51,700	11,596	9,672	12,284	10,621	54,650	54,700	12,471	10,512	13,214	11,461	57,650	57,700	13,401	11,352	14,144	12,301
51,700	51,750	11,610	9,686	12,299	10,635	54,700	54,750	12,487	10,526	13,229	11,475	57,700	57,750	13,417	11,366	14,159	12,315
51,750	51,800	11,624	9,700	12,315	10,649	54,750	54,800	12,502	10,540	13,245	11,489	57,750	57,800	13,432	11,380	14,175	12,329
51,800	51,850	11,638	9,714	12,330	10,663	54,800	54,850	12,518	10,554	13,260	11,503	57,800	57,850	13,448	11,394	14,190	12,343
51,850	51,900	11,652	9,728	12,346	10,677	54,850	54,900	12,533	10,568	13,276	11,517	57,850	57,900	13,463	11,408	14,206	12,357
51,900	51,950	11,666	9,742	12,361	10,691	54,900	54,950	12,549	10,582	13,291	11,531	57,900	57,950	13,479	11,422	14,221	12,371
51,950	52,000	11,680	9,756	12,377	10,705	54,950	55,000	12,564	10,596	13,307	11,545	57,950	58,000	13,494	11,436	14,237	12,385
52,000						**55,000**						**58,000**					
52,000	52,050	11,694	9,770	12,392	10,719	55,000	55,050	12,580	10,610	13,322	11,559	58,000	58,050	13,510	11,450	14,252	12,399
52,050	52,100	11,708	9,784	12,408	10,733	55,050	55,100	12,595	10,624	13,338	11,573	58,050	58,100	13,525	11,464	14,268	12,413
52,100	52,150	11,722	9,798	12,423	10,747	55,100	55,150	12,611	10,638	13,353	11,587	58,100	58,150	13,541	11,478	14,283	12,427
52,150	52,200	11,736	9,812	12,439	10,761	55,150	55,200	12,626	10,652	13,369	11,601	58,150	58,200	13,556	11,492	14,299	12,441
52,200	52,250	11,750	9,826	12,454	10,775	55,200	55,250	12,642	10,666	13,384	11,615	58,200	58,250	13,572	11,506	14,314	12,455
52,250	52,300	11,764	9,840	12,470	10,789	55,250	55,300	12,657	10,680	13,400	11,629	58,250	58,300	13,587	11,520	14,330	12,469
52,300	52,350	11,778	9,854	12,485	10,803	55,300	55,350	12,673	10,694	13,415	11,643	58,300	58,350	13,603	11,534	14,345	12,483
52,350	52,400	11,792	9,868	12,501	10,817	55,350	55,400	12,688	10,708	13,431	11,657	58,350	58,400	13,618	11,548	14,361	12,497
52,400	52,450	11,806	9,882	12,516	10,831	55,400	55,450	12,704	10,722	13,446	11,671	58,400	58,450	13,634	11,562	14,376	12,511
52,450	52,500	11,820	9,896	12,532	10,845	55,450	55,500	12,719	10,736	13,462	11,685	58,450	58,500	13,649	11,576	14,392	12,525
52,500	52,550	11,834	9,910	12,547	10,859	55,500	55,550	12,735	10,750	13,477	11,699	58,500	58,550	13,665	11,590	14,407	12,539
52,550	52,600	11,848	9,924	12,563	10,873	55,550	55,600	12,750	10,764	13,493	11,713	58,550	58,600	13,680	11,604	14,423	12,553
52,600	52,650	11,862	9,938	12,578	10,887	55,600	55,650	12,766	10,778	13,508	11,727	58,600	58,650	13,696	11,618	14,438	12,567
52,650	52,700	11,876	9,952	12,594	10,901	55,650	55,700	12,781	10,792	13,524	11,741	58,650	58,700	13,711	11,632	14,454	12,581
52,700	52,750	11,890	9,966	12,609	10,915	55,700	55,750	12,797	10,806	13,539	11,755	58,700	58,750	13,727	11,646	14,469	12,595
52,750	52,800	11,904	9,980	12,625	10,929	55,750	55,800	12,812	10,820	13,555	11,769	58,750	58,800	13,742	11,660	14,485	12,609
52,800	52,850	11,918	9,994	12,640	10,943	55,800	55,850	12,828	10,834	13,570	11,783	58,800	58,850	13,758	11,674	14,500	12,623
52,850	52,900	11,932	10,008	12,656	10,957	55,850	55,900	12,843	10,848	13,586	11,797	58,850	58,900	13,773	11,688	14,516	12,637
52,900	52,950	11,946	10,022	12,671	10,971	55,900	55,950	12,859	10,862	13,601	11,811	58,900	58,950	13,789	11,702	14,531	12,651
52,950	53,000	11,960	10,036	12,687	10,985	55,950	56,000	12,874	10,876	13,617	11,825	58,950	59,000	13,804	11,716	14,547	12,665

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		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
59,200	59,250	13,882	11,786	14,624	12,735	62,200	62,250	14,812	12,626	15,554	13,575	65,200	65,250	15,742	13,466	16,484	14,415
59,250	59,300	13,897	11,800	14,640	12,749	62,250	62,300	14,827	12,640	15,570	13,589	65,250	65,300	15,757	13,480	16,500	14,429
59,300	59,350	13,913	11,814	14,655	12,763	62,300	62,350	14,843	12,654	15,585	13,603	65,300	65,350	15,773	13,494	16,515	14,443
59,350	59,400	13,928	11,828	14,671	12,777	62,350	62,400	14,858	12,668	15,601	13,617	65,350	65,400	15,788	13,508	16,531	14,457
59,400	59,450	13,944	11,842	14,686	12,791	62,400	62,450	14,874	12,682	15,616	13,631	65,400	65,450	15,804	13,522	16,546	14,471
59,450	59,500	13,959	11,856	14,702	12,805	62,450	62,500	14,889	12,696	15,632	13,645	65,450	65,500	15,819	13,536	16,562	14,485
59,500	59,550	13,975	11,870	14,717	12,819	62,500	62,550	14,905	12,710	15,647	13,659	65,500	65,550	15,835	13,550	16,577	14,499
59,550	59,600	13,990	11,884	14,733	12,833	62,550	62,600	14,920	12,724	15,663	13,673	65,550	65,600	15,850	13,564	16,593	14,513
59,600	59,650	14,006	11,898	14,748	12,847	62,600	62,650	14,936	12,738	15,678	13,687	65,600	65,650	15,866	13,578	16,608	14,527
59,650	59,700	14,021	11,912	14,764	12,861	62,650	62,700	14,951	12,752	15,694	13,701	65,650	65,700	15,881	13,592	16,624	14,541
59,700	59,750	14,037	11,926	14,779	12,875	62,700	62,750	14,967	12,766	15,709	13,715	65,700	65,750	15,897	13,606	16,639	14,555
59,750	59,800	14,052	11,940	14,795	12,889	62,750	62,800	14,982	12,780	15,725	13,729	65,750	65,800	15,912	13,620	16,655	14,569
59,800	59,850	14,068	11,954	14,810	12,903	62,800	62,850	14,998	12,794	15,740	13,743	65,800	65,850	15,928	13,634	16,670	14,583
59,850	59,900	14,083	11,968	14,826	12,917	62,850	62,900	15,013	12,808	15,756	13,757	65,850	65,900	15,943	13,648	16,686	14,597
59,900	59,950	14,099	11,982	14,841	12,931	62,900	62,950	15,029	12,822	15,771	13,771	65,900	65,950	15,959	13,662	16,701	14,611
59,950	60,000	14,114	11,996	14,857	12,945	62,950	63,000	15,044	12,836	15,787	13,785	65,950	66,000	15,974	13,676	16,717	14,625
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
60,200	60,250	14,192	12,066	14,934	13,015	63,200	63,250	15,122	12,906	15,864	13,855	66,200	66,250	16,052	13,746	16,794	14,695
60,250	60,300	14,207	12,080	14,950	13,029	63,250	63,300	15,137	12,920	15,880	13,869	66,250	66,300	16,067	13,760	16,810	14,709
60,300	60,350	14,223	12,094	14,965	13,043	63,300	63,350	15,153	12,934	15,895	13,883	66,300	66,350	16,083	13,774	16,825	14,723
60,350	60,400	14,238	12,108	14,981	13,057	63,350	63,400	15,168	12,948	15,911	13,897	66,350	66,400	16,098	13,788	16,841	14,737
60,400	60,450	14,254	12,122	14,996	13,071	63,400	63,450	15,184	12,962	15,926	13,911	66,400	66,450	16,114	13,802	16,856	14,751
60,450	60,500	14,269	12,136	15,012	13,085	63,450	63,500	15,199	12,976	15,942	13,925	66,450	66,500	16,129	13,816	16,872	14,765
60,500	60,550	14,285	12,150	15,027	13,099	63,500	63,550	15,215	12,990	15,957	13,939	66,500	66,550	16,145	13,830	16,887	14,779
60,550	60,600	14,300	12,164	15,043	13,113	63,550	63,600	15,230	13,004	15,973	13,953	66,550	66,600	16,160	13,844	16,903	14,793
60,600	60,650	14,316	12,178	15,058	13,127	63,600	63,650	15,246	13,018	15,988	13,967	66,600	66,650	16,176	13,858	16,918	14,807
60,650	60,700	14,331	12,192	15,074	13,141	63,650	63,700	15,261	13,032	16,004	13,981	66,650	66,700	16,191	13,872	16,934	14,821
60,700	60,750	14,347	12,206	15,089	13,155	63,700	63,750	15,277	13,046	16,019	13,995	66,700	66,750	16,207	13,886	16,949	14,835
60,750	60,800	14,362	12,220	15,105	13,169	63,750	63,800	15,292	13,060	16,035	14,009	66,750	66,800	16,222	13,900	16,965	14,849
60,800	60,850	14,378	12,234	15,120	13,183	63,800	63,850	15,308	13,074	16,050	14,023	66,800	66,850	16,238	13,914	16,980	14,863
60,850	60,900	14,393	12,248	15,136	13,197	63,850	63,900	15,323	13,088	16,066	14,037	66,850	66,900	16,253	13,928	16,996	14,877
60,900	60,950	14,409	12,262	15,151	13,211	63,900	63,950	15,339	13,102	16,081	14,051	66,900	66,950	16,269	13,942	17,011	14,891
60,950	61,000	14,424	12,276	15,167	13,225	63,950	64,000	15,354	13,116	16,097	14,065	66,950	67,000	16,284	13,956	17,027	14,905
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
61,200	61,250	14,502	12,346	15,244	13,295	64,200	64,250	15,432	13,186	16,174	14,135	67,200	67,250	16,362	14,026	17,104	14,975
61,250	61,300	14,517	12,360	15,260	13,309	64,250	64,300	15,447	13,200	16,190	14,149	67,250	67,300	16,377	14,040	17,120	14,989
61,300	61,350	14,533	12,374	15,275	13,323	64,300	64,350	15,463	13,214	16,205	14,163	67,300	67,350	16,393	14,054	17,135	15,003
61,350	61,400	14,548	12,388	15,291	13,337	64,350	64,400	15,478	13,228	16,221	14,177	67,350	67,400	16,408	14,068	17,151	15,017
61,400	61,450	14,564	12,402	15,306	13,351	64,400	64,450	15,494	13,242	16,236	14,191	67,400	67,450	16,424	14,082	17,166	15,031
61,450	61,500	14,579	12,416	15,322	13,365	64,450	64,500	15,509	13,256	16,252	14,205	67,450	67,500	16,439	14,096	17,182	15,045
61,500	61,550	14,595	12,430	15,337	13,379	64,500	64,550	15,525	13,270	16,267	14,219	67,500	67,550	16,455	14,110	17,197	15,059
61,550	61,600	14,610	12,444	15,353	13,393	64,550	64,600	15,540	13,284	16,283	14,233	67,550	67,600	16,470	14,124	17,213	15,073
61,600	61,650	14,626	12,458	15,368	13,407	64,600	64,650	15,556	13,298	16,298	14,247	67,600	67,650	16,486	14,138	17,228	15,087
61,650	61,700	14,641	12,472	15,384	13,421	64,650	64,700	15,571	13,312	16,314	14,261	67,650	67,700	16,501	14,152	17,244	15,101
61,700	61,750	14,657	12,486	15,399	13,435	64,700	64,750	15,587	13,326	16,329	14,275	67,700	67,750	16,517	14,166	17,259	15,115
61,750	61,800	14,672	12,500	15,415	13,449	64,750	64,800	15,602	13,340	16,345	14,289	67,750	67,800	16,532	14,180	17,275	15,129
61,800	61,850	14,688	12,514	15,430	13,463	64,800	64,850	15,618	13,354	16,360	14,303	67,800	67,850	16,548	14,194	17,290	15,143
61,850	61,900	14,703	12,528	15,446	13,477	64,850	64,900	15,633	13,368	16,376	14,317	67,850	67,900	16,563	14,208	17,306	15,157
61,900	61,950	14,719	12,542	15,461	13,491	64,900	64,950	15,649	13,382	16,391	14,331	67,900	67,950	16,579	14,222	17,321	15,171
61,950	62,000	14,734	12,556	15,477	13,505	64,950	65,000	15,664	13,396	16,407	14,345	67,950	68,000	16,594	14,236	17,337	15,185

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
68,000						**71,000**						**74,000**					
68,000	68,050	16,610	14,250	17,352	15,199	71,000	71,050	17,540	15,090	18,333	16,039	74,000	74,050	18,470	15,930	19,413	16,879
68,050	68,100	16,625	14,264	17,368	15,213	71,050	71,100	17,555	15,104	18,351	16,053	74,050	74,100	18,485	15,944	19,431	16,893
68,100	68,150	16,641	14,278	17,383	15,227	71,100	71,150	17,571	15,118	18,369	16,067	74,100	74,150	18,501	15,958	19,449	16,907
68,150	68,200	16,656	14,292	17,399	15,241	71,150	71,200	17,586	15,132	18,387	16,081	74,150	74,200	18,516	15,972	19,467	16,921
68,200	68,250	16,672	14,306	17,414	15,255	71,200	71,250	17,602	15,146	18,405	16,095	74,200	74,250	18,532	15,986	19,485	16,935
68,250	68,300	16,687	14,320	17,430	15,269	71,250	71,300	17,617	15,160	18,423	16,109	74,250	74,300	18,547	16,000	19,503	16,949
68,300	68,350	16,703	14,334	17,445	15,283	71,300	71,350	17,633	15,174	18,441	16,123	74,300	74,350	18,563	16,014	19,521	16,963
68,350	68,400	16,718	14,348	17,461	15,297	71,350	71,400	17,648	15,188	18,459	16,137	74,350	74,400	18,578	16,028	19,539	16,977
68,400	68,450	16,734	14,362	17,476	15,311	71,400	71,450	17,664	15,202	18,477	16,151	74,400	74,450	18,594	16,042	19,557	16,991
68,450	68,500	16,749	14,376	17,492	15,325	71,450	71,500	17,679	15,216	18,495	16,165	74,450	74,500	18,609	16,056	19,575	17,005
68,500	68,550	16,765	14,390	17,507	15,339	71,500	71,550	17,695	15,230	18,513	16,179	74,500	74,550	18,625	16,070	19,593	17,019
68,550	68,600	16,780	14,404	17,523	15,353	71,550	71,600	17,710	15,244	18,531	16,193	74,550	74,600	18,640	16,084	19,611	17,033
68,600	68,650	16,796	14,418	17,538	15,367	71,600	71,650	17,726	15,258	18,549	16,207	74,600	74,650	18,656	16,098	19,629	17,047
68,650	68,700	16,811	14,432	17,554	15,381	71,650	71,700	17,741	15,272	18,567	16,221	74,650	74,700	18,671	16,112	19,647	17,061
68,700	68,750	16,827	14,446	17,569	15,395	71,700	71,750	17,757	15,286	18,585	16,235	74,700	74,750	18,687	16,126	19,665	17,075
68,750	68,800	16,842	14,460	17,585	16,409	71,750	71,800	17,772	15,300	18,603	16,249	74,750	74,800	18,702	16,140	19,683	17,089
68,800	68,850	16,858	14,474	17,600	15,423	71,800	71,850	17,788	15,314	18,621	16,263	74,800	74,850	18,718	16,154	19,701	17,103
68,850	68,900	16,873	14,488	17,616	15,437	71,850	71,900	17,803	15,328	18,639	16,277	74,850	74,900	18,733	16,168	19,719	17,117
68,900	68,950	16,889	14,502	17,631	15,451	71,900	71,950	17,819	15,342	18,657	16,291	74,900	74,950	18,749	16,182	19,737	17,131
68,950	69,000	16,904	14,516	17,647	15,465	71,950	72,000	17,834	15,356	18,675	16,305	74,950	75,000	18,764	16,196	19,755	17,145
69,000						**72,000**						**75,000**					
69,000	69,050	16,920	14,530	17,662	15,479	72,000	72,050	17,850	15,370	18,693	16,319	75,000	75,050	18,780	16,210	19,773	17,159
69,050	69,100	16,935	14,544	17,678	15,493	72,050	72,100	17,865	15,384	18,711	16,333	75,050	75,100	18,795	16,224	19,791	17,173
69,100	69,150	16,951	14,558	17,693	15,507	72,100	72,150	17,881	15,398	18,729	16,347	75,100	75,150	18,811	16,238	19,809	17,187
69,150	69,200	16,966	14,572	17,709	15,521	72,150	72,200	17,896	15,412	18,747	16,361	75,150	75,200	18,826	16,252	19,827	17,201
69,200	69,250	16,982	14,586	17,724	15,535	72,200	72,250	17,912	15,426	18,765	16,375	75,200	75,250	18,842	16,266	19,845	17,215
69,250	69,300	16,997	14,600	17,740	15,549	72,250	72,300	17,927	15,440	18,783	16,389	75,250	75,300	18,857	16,280	19,863	17,229
69,300	69,350	17,013	14,614	17,755	15,563	72,300	72,350	17,943	15,454	18,801	16,403	75,300	75,350	18,873	16,294	19,881	17,243
69,350	69,400	17,028	14,628	17,771	15,577	72,350	72,400	17,958	15,468	18,819	16,417	75,350	75,400	18,888	16,308	19,899	17,257
69,400	69,450	17,044	14,642	17,786	15,591	72,400	72,450	17,974	15,482	18,837	16,431	75,400	75,450	18,904	16,322	19,917	17,271
69,450	69,500	17,059	14,656	17,802	15,605	72,450	72,500	17,989	15,496	18,855	16,445	75,450	75,500	18,919	16,336	19,935	17,285
69,500	69,550	17,075	14,670	17,817	15,619	72,500	72,550	18,005	15,510	18,873	16,459	75,500	75,550	18,935	16,350	19,953	17,299
69,550	69,600	17,090	14,684	17,833	15,633	72,550	72,600	18,020	15,524	18,891	16,473	75,550	75,600	18,950	16,364	19,971	17,313
69,600	69,650	17,106	14,698	17,848	15,647	72,600	72,650	18,036	15,538	18,909	16,487	75,600	75,650	18,966	16,378	19,989	17,327
69,650	69,700	17,121	14,712	17,864	15,661	72,650	72,700	18,051	15,552	18,927	16,501	75,650	75,700	18,981	16,392	20,007	17,341
69,700	69,750	17,137	14,726	17,879	15,675	72,700	72,750	18,067	15,566	18,945	16,515	75,700	75,750	18,997	16,406	20,025	17,355
69,750	69,800	17,152	14,740	17,895	15,689	72,750	72,800	18,082	15,580	18,963	16,529	75,750	75,800	19,012	16,420	20,043	17,369
69,800	69,850	17,168	14,754	17,910	15,703	72,800	72,850	18,098	15,594	18,981	16,543	75,800	75,850	19,028	16,434	20,061	17,383
69,850	69,900	17,183	14,768	17,926	15,717	72,850	72,900	18,113	15,608	18,999	16,557	75,850	75,900	19,043	16,448	20,079	17,397
69,900	69,950	17,199	14,782	17,941	15,731	72,900	72,950	18,129	15,622	19,017	16,571	75,900	75,950	19,059	16,462	20,097	17,411
69,950	70,000	17,214	14,796	17,957	15,745	72,950	73,000	18,144	15,636	19,035	16,585	75,950	76,000	19,074	16,476	20,115	17,425
70,000						**73,000**						**76,000**					
70,000	70,050	17,230	14,810	17,973	15,759	73,000	73,050	18,160	15,650	19,053	16,599	76,000	76,050	19,090	16,490	20,133	17,439
70,050	70,100	17,245	14,824	17,991	15,773	73,050	73,100	18,175	15,664	19,071	16,613	76,050	76,100	19,105	16,504	20,151	17,453
70,100	70,150	17,261	14,838	18,009	15,787	73,100	73,150	18,191	15,678	19,089	16,627	76,100	76,150	19,121	16,518	20,169	17,467
70,150	70,200	17,276	14,852	18,027	15,801	73,150	73,200	18,206	15,692	19,107	16,641	76,150	76,200	19,136	16,532	20,187	17,481
70,200	70,250	17,292	14,866	18,045	15,815	73,200	73,250	18,222	15,706	19,125	16,655	76,200	76,250	19,152	16,546	20,205	17,495
70,250	70,300	17,307	14,880	18,063	15,829	73,250	73,300	18,237	15,720	19,143	16,669	76,250	76,300	19,167	16,560	20,223	17,509
70,300	70,350	17,323	14,894	18,081	15,843	73,300	73,350	18,253	15,734	19,161	16,683	76,300	76,350	19,183	16,574	20,241	17,523
70,350	70,400	17,338	14,908	18,099	15,857	73,350	73,400	18,268	15,748	19,179	16,697	76,350	76,400	19,198	16,588	20,259	17,537
70,400	70,450	17,354	14,922	18,117	15,871	73,400	73,450	18,284	15,762	19,197	16,711	76,400	76,450	19,214	16,602	20,277	17,552
70,450	70,500	17,369	14,936	18,135	15,885	73,450	73,500	18,299	15,776	19,215	16,725	76,450	76,500	19,229	16,616	20,295	17,567
70,500	70,550	17,385	14,950	18,153	15,899	73,500	73,550	18,315	15,790	19,233	16,739	76,500	76,550	19,245	16,630	20,313	17,583
70,550	70,600	17,400	14,964	18,171	15,913	73,550	73,600	18,330	15,804	19,251	16,753	76,550	76,600	19,260	16,644	20,331	17,598
70,600	70,650	17,416	14,978	18,189	15,927	73,600	73,650	18,346	15,818	19,269	16,767	76,600	76,650	19,276	16,658	20,349	17,614
70,650	70,700	17,431	14,992	18,207	15,941	73,650	73,700	18,361	15,832	19,287	16,781	76,650	76,700	19,291	16,672	20,367	17,629
70,700	70,750	17,447	15,006	18,225	15,955	73,700	73,750	18,377	15,846	19,305	16,795	76,700	76,750	19,307	16,686	20,385	17,645
70,750	70,800	17,462	15,020	18,243	15,969	73,750	73,800	18,392	15,860	19,323	16,809	76,750	76,800	19,322	16,700	20,403	17,660
70,800	70,850	17,478	15,034	18,261	15,983	73,800	73,850	18,408	15,874	19,341	16,823	76,800	76,850	19,338	16,714	20,421	17,676
70,850	70,900	17,493	15,048	18,279	15,997	73,850	73,900	18,423	15,888	19,359	16,837	76,850	76,900	19,353	16,728	20,439	17,691
70,900	70,950	17,509	15,062	18,297	16,011	73,900	73,950	18,439	15,902	19,377	16,851	76,900	76,950	19,369	16,742	20,457	17,707
70,950	71,000	17,524	15,076	18,315	16,025	73,950	74,000	18,454	15,916	19,395	16,865	76,950	77,000	19,384	16,756	20,475	17,722

* 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—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
77,000						**80,000**						**83,000**					
77,000	77,050	19,400	16,770	20,493	17,738	80,000	80,050	20,330	17,610	21,573	18,668	83,000	83,050	21,260	18,450	22,653	19,598
77,050	77,100	19,415	16,784	20,511	17,753	80,050	80,100	20,345	17,624	21,591	18,683	83,050	83,100	21,275	18,464	22,671	19,613
77,100	77,150	19,431	16,798	20,529	17,769	80,100	80,150	20,361	17,638	21,609	18,699	83,100	83,150	21,291	18,478	22,689	19,629
77,150	77,200	19,446	16,812	20,547	17,784	80,150	80,200	20,376	17,652	21,627	18,714	83,150	83,200	21,306	18,492	22,707	19,644
77,200	77,250	19,462	16,826	20,565	17,800	80,200	80,250	20,392	17,666	21,645	18,730	83,200	83,250	21,322	18,506	22,725	19,660
77,250	77,300	19,477	16,840	20,583	17,815	80,250	80,300	20,407	17,680	21,663	18,745	83,250	83,300	21,337	18,520	22,743	19,675
77,300	77,350	19,493	16,854	20,601	17,831	80,300	80,350	20,423	17,694	21,681	18,761	83,300	83,350	21,353	18,534	22,761	19,691
77,350	77,400	19,508	16,868	20,619	17,846	80,350	80,400	20,438	17,708	21,699	18,776	83,350	83,400	21,368	18,548	22,779	19,706
77,400	77,450	19,524	16,882	20,637	17,862	80,400	80,450	20,454	17,722	21,717	18,792	83,400	83,450	21,384	18,562	22,797	19,722
77,450	77,500	19,539	16,896	20,655	17,877	80,450	80,500	20,469	17,736	21,735	18,807	83,450	83,500	21,399	18,576	22,815	19,737
77,500	77,550	19,555	16,910	20,673	17,893	80,500	80,550	20,485	17,750	21,753	18,823	83,500	83,550	21,415	18,590	22,833	19,753
77,550	77,600	19,570	16,924	20,691	17,908	80,550	80,600	20,500	17,764	21,771	18,838	83,550	83,600	21,430	18,604	22,851	19,768
77,600	77,650	19,586	16,938	20,709	17,924	80,600	80,650	20,516	17,778	21,789	18,854	83,600	83,650	21,446	18,618	22,869	19,784
77,650	77,700	19,601	16,952	20,727	17,939	80,650	80,700	20,531	17,792	21,807	18,869	83,650	83,700	21,461	18,632	22,887	19,799
77,700	77,750	19,617	16,966	20,745	17,955	80,700	80,750	20,547	17,806	21,825	18,885	83,700	83,750	21,477	18,646	22,905	19,815
77,750	77,800	19,632	16,980	20,768	17,970	80,750	80,800	20,562	17,820	21,843	18,900	83,750	83,800	21,492	18,660	22,923	19,830
77,800	77,850	19,648	16,994	20,781	17,986	80,800	80,850	20,578	17,834	21,861	18,916	83,800	83,850	21,508	18,674	22,941	19,846
77,850	77,900	19,663	17,008	20,799	18,001	80,850	80,900	20,593	17,848	21,879	18,931	83,850	83,900	21,523	18,688	22,959	19,861
77,900	77,950	19,679	17,022	20,817	18,017	80,900	80,950	20,609	17,862	21,897	18,947	83,900	83,950	21,539	18,702	22,977	19,877
77,950	78,000	19,694	17,036	20,835	18,032	80,950	81,000	20,624	17,876	21,915	18,962	83,950	84,000	21,554	18,716	22,995	19,892
78,000						**81,000**						**84,000**					
78,000	78,050	19,710	17,050	20,853	18,048	81,000	81,050	20,640	17,890	21,933	18,978	84,000	84,050	21,570	18,730	23,013	19,908
78,050	78,100	19,725	17,064	20,871	18,063	81,050	81,100	20,655	17,904	21,951	18,993	84,050	84,100	21,585	18,744	23,031	19,923
78,100	78,150	19,741	17,078	20,889	18,079	81,100	81,150	20,671	17,918	21,969	19,009	84,100	84,150	21,601	18,758	23,049	19,939
78,150	78,200	19,756	17,092	20,907	18,094	81,150	81,200	20,686	17,932	21,987	19,024	84,150	84,200	21,616	18,772	23,067	19,954
78,200	78,250	19,772	17,106	20,925	18,110	81,200	81,250	20,702	17,946	22,005	19,040	84,200	84,250	21,632	18,786	23,085	19,970
78,250	78,300	19,787	17,120	20,943	18,125	81,250	81,300	20,717	17,960	22,023	19,055	84,250	84,300	21,647	18,800	23,103	19,985
78,300	78,350	19,803	17,134	20,961	18,141	81,300	81,350	20,733	17,974	22,041	19,071	84,300	84,350	21,663	18,814	23,121	20,001
78,350	78,400	19,818	17,148	20,979	18,156	81,350	81,400	20,748	17,988	22,059	19,086	84,350	84,400	21,678	18,828	23,139	20,016
78,400	78,450	19,834	17,162	20,997	18,172	81,400	81,450	20,764	18,002	22,077	19,102	84,400	84,450	21,694	18,842	23,157	20,032
78,450	78,500	19,849	17,176	21,015	18,187	81,450	81,500	20,779	18,016	22,095	19,117	84,450	84,500	21,709	18,856	23,175	20,047
78,500	78,550	19,865	17,190	21,033	18,203	81,500	81,550	20,795	18,030	22,113	19,133	84,500	84,550	21,725	18,870	23,193	20,063
78,550	78,600	19,880	17,204	21,051	18,218	81,550	81,600	20,810	18,044	22,131	19,148	84,550	84,600	21,740	18,884	23,211	20,078
78,600	78,650	19,896	17,218	21,069	18,234	81,600	81,650	20,826	18,058	22,149	19,164	84,600	84,650	21,756	18,898	23,229	20,094
78,650	78,700	19,911	17,232	21,087	18,249	81,650	81,700	20,841	18,072	22,167	19,179	84,650	84,700	21,771	18,912	23,247	20,109
78,700	78,750	19,927	17,246	21,105	18,265	81,700	81,750	20,857	18,086	22,185	19,195	84,700	84,750	21,787	18,926	23,265	20,125
78,750	78,800	19,942	17,260	21,123	18,280	81,750	81,800	20,872	18,100	22,203	19,210	84,750	84,800	21,802	18,940	23,283	20,140
78,800	78,850	19,958	17,274	21,141	18,296	81,800	81,850	20,888	18,114	22,221	19,226	84,800	84,850	21,818	18,954	23,301	20,156
78,850	78,900	19,973	17,288	21,159	18,311	81,850	81,900	20,903	18,128	22,239	19,241	84,850	84,900	21,833	18,968	23,319	20,171
78,900	78,950	19,989	17,302	21,177	18,327	81,900	81,950	20,919	18,142	22,257	19,257	84,900	84,950	21,849	18,982	23,337	20,187
78,950	79,000	20,004	17,316	21,195	18,342	81,950	82,000	20,934	18,156	22,275	19,272	84,950	85,000	21,864	18,996	23,355	20,202
79,000						**82,000**						**85,000**					
79,000	79,050	20,020	17,330	21,213	18,358	82,000	82,050	20,950	18,170	22,293	19,288	85,000	85,050	21,880	19,010	23,373	20,218
79,050	79,100	20,035	17,344	21,231	18,373	82,050	82,100	20,965	18,184	22,311	19,303	85,050	85,100	21,895	19,024	23,391	20,233
79,100	79,150	20,051	17,358	21,249	18,389	82,100	82,150	20,981	18,198	22,329	19,319	85,100	85,150	21,911	19,038	23,409	20,249
79,150	79,200	20,066	17,372	21,267	18,404	82,150	82,200	20,996	18,212	22,347	19,334	85,150	85,200	21,926	19,052	23,427	20,264
79,200	79,250	20,082	17,386	21,285	18,420	82,200	82,250	21,012	18,226	22,365	19,350	85,200	85,250	21,942	19,066	23,445	20,280
79,250	79,300	20,097	17,400	21,303	18,435	82,250	82,300	21,027	18,240	22,383	19,365	85,250	85,300	21,957	19,080	23,463	20,295
79,300	79,350	20,113	17,414	21,321	18,451	82,300	82,350	21,043	18,254	22,401	19,381	85,300	85,350	21,973	19,094	23,481	20,311
79,350	79,400	20,128	17,428	21,339	18,466	82,350	82,400	21,058	18,268	22,419	19,396	85,350	85,400	21,988	19,108	23,499	20,326
79,400	79,450	20,144	17,442	21,357	18,482	82,400	82,450	21,074	18,282	22,437	19,412	85,400	85,450	22,004	19,122	23,517	20,342
79,450	79,500	20,159	17,456	21,375	18,497	82,450	82,500	21,089	18,296	22,455	19,427	85,450	85,500	22,019	19,136	23,535	20,357
79,500	79,550	20,175	17,470	21,393	18,513	82,500	82,550	21,105	18,310	22,473	19,443	85,500	85,550	22,035	19,150	23,553	20,373
79,550	79,600	20,190	17,484	21,411	18,528	82,550	82,600	21,120	18,324	22,491	19,458	85,550	85,600	22,050	19,164	23,571	20,388
79,600	79,650	20,206	17,498	21,429	18,544	82,600	82,650	21,136	18,338	22,509	19,474	85,600	85,650	22,066	19,178	23,589	20,404
79,650	79,700	20,221	17,512	21,447	18,559	82,650	82,700	21,151	18,352	22,527	19,489	85,650	85,700	22,081	19,192	23,607	20,419
79,700	79,750	20,237	17,526	21,465	18,575	82,700	82,750	21,167	18,366	22,545	19,505	85,700	85,750	22,097	19,206	23,625	20,435
79,750	79,800	20,252	17,540	21,483	18,590	82,750	82,800	21,182	18,380	22,563	19,520	85,750	85,800	22,112	19,220	23,643	20,450
79,800	79,850	20,268	17,554	21,501	18,606	82,800	82,850	21,198	18,394	22,581	19,536	85,800	85,850	22,128	19,234	23,661	20,466
79,850	79,900	20,283	17,568	21,519	18,621	82,850	82,900	21,213	18,408	22,599	19,551	85,850	85,900	22,143	19,248	23,679	20,481
79,900	79,950	20,299	17,582	21,537	18,637	82,900	82,950	21,229	18,422	22,617	19,567	85,900	85,950	22,159	19,262	23,697	20,497
79,950	80,000	20,314	17,596	21,555	18,652	82,950	83,000	21,244	18,436	22,635	19,582	85,950	86,000	22,174	19,276	23,715	20,512

* 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—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
86,000					
86,000	86,050	22,190	19,290	23,733	20,528
86,050	86,100	22,205	19,304	23,751	20,543
86,100	86,150	22,221	19,318	23,769	20,559
86,150	86,200	22,236	19,332	23,787	20,574
86,200	86,250	22,252	19,346	23,805	20,590
86,250	86,300	22,267	19,360	23,823	20,605
86,300	86,350	22,283	19,374	23,841	20,621
86,350	86,400	22,298	19,388	23,859	20,636
86,400	86,450	22,314	19,402	23,877	20,652
86,450	86,500	22,329	19,416	23,895	20,667
86,500	86,550	22,345	19,430	23,913	20,683
86,550	86,600	22,360	19,444	23,931	20,698
86,600	86,650	22,376	19,458	23,949	20,714
86,650	86,700	22,391	19,472	23,967	20,729
86,700	86,750	22,407	19,486	23,985	20,745
86,750	86,800	22,422	19,500	24,003	20,760
86,800	86,850	22,438	19,514	24,021	20,776
86,850	86,900	22,453	19,528	24,039	20,791
86,900	86,950	22,469	19,542	24,057	20,807
86,950	87,000	22,484	19,556	24,075	20,822
87,000					
87,000	87,050	22,500	19,570	24,093	20,838
87,050	87,100	22,515	19,584	24,111	20,853
87,100	87,150	22,531	19,598	24,129	20,869
87,150	87,200	22,546	19,612	24,147	20,884
87,200	87,250	22,562	19,626	24,165	20,900
87,250	87,300	22,577	19,640	24,183	20,915
87,300	87,350	22,593	19,654	24,201	20,931
87,350	87,400	22,608	19,668	24,219	20,946
87,400	87,450	22,624	19,682	24,237	20,962
87,450	87,500	22,639	19,696	24,255	20,977
87,500	87,550	22,655	19,710	24,273	20,993
87,550	87,600	22,670	19,724	24,291	21,008
87,600	87,650	22,686	19,738	24,309	21,024
87,650	87,700	22,701	19,752	24,327	21,039
87,700	87,750	22,717	19,766	24,345	21,055
87,750	87,800	22,732	19,780	24,363	21,070
87,800	87,850	22,748	19,794	24,381	21,086
87,850	87,900	22,763	19,808	24,399	21,101
87,900	87,950	22,779	19,822	24,417	21,117
87,950	88,000	22,794	19,836	24,435	21,132
88,000					
88,000	88,050	22,810	19,850	24,453	21,148
88,050	88,100	22,825	19,864	24,471	21,163
88,100	88,150	22,841	19,878	24,489	21,179
88,150	88,200	22,856	19,892	24,507	21,194
88,200	88,250	22,872	19,906	24,525	21,210
88,250	88,300	22,887	19,920	24,543	21,225
88,300	88,350	22,903	19,934	24,561	21,241
88,350	88,400	22,918	19,948	24,579	21,256
88,400	88,450	22,934	19,962	24,597	21,272
88,450	88,500	22,949	19,976	24,615	21,287
88,500	88,550	22,965	19,990	24,633	21,303
88,550	88,600	22,980	20,004	24,651	21,318
88,600	88,650	22,996	20,018	24,669	21,334
88,650	88,700	23,011	20,032	24,687	21,349
88,700	88,750	23,027	20,046	24,705	21,365
88,750	88,800	23,042	20,060	24,723	21,380
88,800	88,850	23,058	20,074	24,741	21,396
88,850	88,900	23,073	20,088	24,759	21,411
88,900	88,950	23,089	20,102	24,777	21,427
88,950	89,000	23,104	20,116	24,795	21,442
89,000					
89,000	89,050	23,120	20,130	24,813	21,458
89,050	89,100	23,135	20,144	24,831	21,473
89,100	89,150	23,151	20,158	24,849	21,489
89,150	89,200	23,166	20,173	24,867	21,504
89,200	89,250	23,182	20,188	24,885	21,520
89,250	89,300	23,197	20,204	24,903	21,535
89,300	89,350	23,213	20,219	24,921	21,551
89,350	89,400	23,228	20,235	24,939	21,566
89,400	89,450	23,244	20,250	24,957	21,582
89,450	89,500	23,259	20,266	24,975	21,597
89,500	89,550	23,275	20,281	24,993	21,613
89,550	89,600	23,290	20,297	25,011	21,628
89,600	89,650	23,306	20,312	25,029	21,644
89,650	89,700	23,321	20,328	25,047	21,659
89,700	89,750	23,337	20,343	25,065	21,675
89,750	89,800	23,352	20,359	25,083	21,690
89,800	89,850	23,368	20,374	25,101	21,706
89,850	89,900	23,383	20,390	25,119	21,721
89,900	89,950	23,399	20,405	25,137	21,737
89,950	90,000	23,414	20,421	25,155	21,752
90,000					
90,000	90,050	23,430	20,436	25,173	21,768
90,050	90,100	23,445	20,452	25,191	21,783
90,100	90,150	23,461	20,467	25,209	21,799
90,150	90,200	23,476	20,483	25,227	21,814
90,200	90,250	23,492	20,498	25,245	21,830
90,250	90,300	23,507	20,514	25,263	21,845
90,300	90,350	23,523	20,529	25,281	21,861
90,350	90,400	23,538	20,545	25,299	21,876
90,400	90,450	23,554	20,560	25,317	21,892
90,450	90,500	23,569	20,576	25,335	21,907
90,500	90,550	23,585	20,591	25,353	21,923
90,550	90,600	23,600	20,607	25,371	21,938
90,600	90,650	23,616	20,622	25,389	21,954
90,650	90,700	23,631	20,638	25,407	21,969
90,700	90,750	23,647	20,653	25,425	21,985
90,750	90,800	23,662	20,669	25,443	22,000
90,800	90,850	23,678	20,684	25,461	22,016
90,850	90,900	23,693	20,700	25,479	22,031
90,900	90,950	23,709	20,715	25,497	22,047
90,950	91,000	23,724	20,731	25,515	22,062
91,000					
91,000	91,050	23,740	20,746	25,533	22,078
91,050	91,100	23,755	20,762	25,551	22,093
91,100	91,150	23,771	20,777	25,569	22,109
91,150	91,200	23,786	20,793	25,587	22,124
91,200	91,250	23,802	20,808	25,605	22,140
91,250	91,300	23,817	20,824	25,623	22,155
91,300	91,350	23,833	20,839	25,641	22,171
91,350	91,400	23,848	20,855	25,659	22,186
91,400	91,450	23,864	20,870	25,677	22,202
91,450	91,500	23,879	20,886	25,695	22,217
91,500	91,550	23,895	20,901	25,713	22,233
91,550	91,600	23,910	20,917	25,731	22,248
91,600	91,650	23,926	20,932	25,749	22,264
91,650	91,700	23,941	20,948	25,767	22,279
91,700	91,750	23,957	20,963	25,785	22,295
91,750	91,800	23,972	20,979	25,803	22,310
91,800	91,850	23,988	20,994	25,821	22,326
91,850	91,900	24,003	21,010	25,839	22,341
91,900	91,950	24,019	21,025	25,857	22,357
91,950	92,000	24,034	21,041	25,875	22,372
92,000					
92,000	92,050	24,050	21,056	25,893	22,388
92,050	92,100	24,065	21,072	25,911	22,403
92,100	92,150	24,081	21,087	25,929	22,419
92,150	92,200	24,096	21,103	25,947	22,434
92,200	92,250	24,112	21,118	25,965	22,450
92,250	92,300	24,127	21,134	25,983	22,465
92,300	92,350	24,143	21,149	26,001	22,481
92,350	92,400	24,158	21,165	26,019	22,496
92,400	92,450	24,174	21,180	26,037	22,512
92,450	92,500	24,189	21,196	26,055	22,527
92,500	92,550	24,205	21,211	26,073	22,543
92,550	92,600	24,220	21,227	26,091	22,558
92,600	92,650	24,236	21,242	26,109	22,574
92,650	92,700	24,251	21,258	26,127	22,589
92,700	92,750	24,267	21,273	26,145	22,605
92,750	92,800	24,282	21,289	26,163	22,620
92,800	92,850	24,298	21,304	26,181	22,636
92,850	92,900	24,313	21,320	26,199	22,651
92,900	92,950	24,329	21,335	26,217	22,667
92,950	93,000	24,344	21,351	26,235	22,682
93,000					
93,000	93,050	24,360	21,366	26,253	22,698
93,050	93,100	24,375	21,382	26,271	22,713
93,100	93,150	24,391	21,397	26,289	22,729
93,150	93,200	24,406	21,413	26,307	22,744
93,200	93,250	24,422	21,428	26,325	22,760
93,250	93,300	24,437	21,444	26,343	22,775
93,300	93,350	24,453	21,459	26,361	22,791
93,350	93,400	24,468	21,475	26,379	22,806
93,400	93,450	24,484	21,490	26,397	22,822
93,450	93,500	24,499	21,506	26,415	22,837
93,500	93,550	24,515	21,521	26,433	22,853
93,550	93,600	24,530	21,537	26,451	22,868
93,600	93,650	24,546	21,552	26,469	22,884
93,650	93,700	24,561	21,568	26,487	22,899
93,700	93,750	24,577	21,583	26,505	22,915
93,750	93,800	24,592	21,599	26,523	22,930
93,800	93,850	24,608	21,614	26,541	22,946
93,850	93,900	24,623	21,630	26,559	22,961
93,900	93,950	24,639	21,645	26,577	22,977
93,950	94,000	24,654	21,661	26,595	22,992
94,000					
94,000	94,050	24,670	21,676	26,613	23,008
94,050	94,100	24,685	21,692	26,631	23,023
94,100	94,150	24,701	21,707	26,649	23,039
94,150	94,200	24,716	21,723	26,667	23,054
94,200	94,250	24,732	21,738	26,685	23,070
94,250	94,300	24,747	21,754	26,703	23,085
94,300	94,350	24,763	21,769	26,721	23,101
94,350	94,400	24,778	21,785	26,739	23,116
94,400	94,450	24,794	21,800	26,757	23,132
94,450	94,500	24,809	21,816	26,775	23,147
94,500	94,550	24,825	21,831	26,793	23,163
94,550	94,600	24,840	21,847	26,811	23,178
94,600	94,650	24,856	21,862	26,829	23,194
94,650	94,700	24,871	21,878	26,847	23,209
94,700	94,750	24,887	21,893	26,865	23,225
94,750	94,800	24,902	21,909	26,883	23,240
94,800	94,850	24,918	21,924	26,901	23,256
94,850	94,900	24,933	21,940	26,919	23,271
94,900	94,950	24,949	21,955	26,937	23,287
94,950	95,000	24,964	21,971	26,955	23,302

* 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—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
95,000					
95,000	95,050	24,980	21,986	26,973	23,318
95,050	95,100	24,995	22,002	26,991	23,333
95,100	95,150	25,011	22,017	27,009	23,349
95,150	95,200	25,026	22,033	27,027	23,364
95,200	95,250	25,042	22,048	27,045	23,380
95,250	95,300	25,057	22,064	27,063	23,395
95,300	95,350	25,073	22,079	27,081	23,411
95,350	95,400	25,088	22,095	27,099	23,426
95,400	95,450	25,104	22,110	27,117	23,442
95,450	95,500	25,119	22,126	27,135	23,457
95,500	95,550	25,135	22,141	27,153	23,473
95,550	95,600	25,150	22,157	27,171	23,488
95,600	95,650	25,166	22,172	27,189	23,504
95,650	95,700	25,181	22,188	27,207	23,519
95,700	95,750	25,197	22,203	27,225	23,535
95,750	95,800	25,212	22,219	27,243	23,550
95,800	95,850	25,228	22,234	27,261	23,566
95,850	95,900	25,243	22,250	27,279	23,581
95,900	95,950	25,259	22,265	27,297	23,597
95,950	96,000	25,274	22,281	27,315	23,612
96,000					
96,000	96,050	25,290	22,296	27,333	23,628
96,050	96,100	25,305	22,312	27,351	23,643
96,100	96,150	25,321	22,327	27,369	23,659
96,150	96,200	25,336	22,343	27,387	23,674
96,200	96,250	25,352	22,358	27,405	23,690
96,250	96,300	25,367	22,374	27,423	23,705
96,300	96,350	25,383	22,389	27,441	23,721
96,350	96,400	25,398	22,405	27,459	23,736
96,400	96,450	25,414	22,420	27,477	23,752
96,450	96,500	25,429	22,436	27,495	23,767
96,500	96,550	25,445	22,451	27,513	23,783
96,550	96,600	25,460	22,467	27,531	23,798
96,600	96,650	25,476	22,482	27,549	23,814
96,650	96,700	25,491	22,498	27,567	23,829
96,700	96,750	25,507	22,513	27,585	23,845
96,750	96,800	25,522	22,529	27,603	23,860
96,800	96,850	25,538	22,544	27,621	23,876
96,850	96,900	25,553	22,560	27,639	23,891
96,900	96,950	25,569	22,575	27,657	23,907
96,950	97,000	25,584	22,591	27,675	23,922
97,000					
97,000	97,050	25,600	22,606	27,693	23,938
97,050	97,100	25,615	22,622	27,711	23,953
97,100	97,150	25,631	22,637	27,729	23,969
97,150	97,200	25,646	22,653	27,747	23,984
97,200	97,250	25,662	22,668	27,765	24,000
97,250	97,300	25,677	22,684	27,783	24,015
97,300	97,350	25,693	22,699	27,801	24,031
97,350	97,400	25,708	22,715	27,819	24,046
97,400	97,450	25,724	22,730	27,837	24,062
97,450	97,500	25,739	22,746	27,855	24,077
97,500	97,550	25,755	22,761	27,873	24,093
97,550	97,600	25,770	22,777	27,891	24,108
97,600	97,650	25,786	22,792	27,909	24,124
97,650	97,700	25,801	22,808	27,927	24,139
97,700	97,750	25,817	22,823	27,945	24,155
97,750	97,800	25,832	22,839	27,963	24,170
97,800	97,850	25,848	22,854	27,981	24,186
97,850	97,900	25,863	22,870	27,999	24,201
97,900	97,950	25,879	22,885	28,017	24,217
97,950	98,000	25,894	22,901	28,035	24,232
98,000					
98,000	98,050	25,910	22,916	28,053	24,248
98,050	98,100	25,925	22,932	28,071	24,263
98,100	98,150	25,941	22,947	28,089	24,279
98,150	98,200	25,956	22,963	28,107	24,294
98,200	98,250	25,972	22,978	28,125	24,310
98,250	98,300	25,987	22,994	28,143	24,325
98,300	98,350	26,003	23,009	28,161	24,341
98,350	98,400	26,018	23,025	28,179	24,356
98,400	98,450	26,034	23,040	28,197	24,372
98,450	98,500	26,049	23,056	28,215	24,387
98,500	98,550	26,065	23,071	28,233	24,403
98,550	98,600	26,080	23,087	28,251	24,418
98,600	98,650	26,096	23,102	28,269	24,434
98,650	98,700	26,111	23,118	28,287	24,449
98,700	98,750	26,127	23,133	28,305	24,465
98,750	98,800	26,142	23,149	28,323	24,480
98,800	98,850	26,158	23,164	28,341	24,496
98,850	98,900	26,173	23,180	28,359	24,511
98,900	98,950	26,189	23,195	28,377	24,527
98,950	99,000	26,204	23,211	28,395	24,542
99,000					
99,000	99,050	26,220	23,226	28,413	24,558
99,050	99,100	26,235	23,242	28,431	24,573
99,100	99,150	26,251	23,257	28,449	24,589
99,150	99,200	26,266	23,273	28,467	24,604
99,200	99,250	26,282	23,288	28,485	24,620
99,250	99,300	26,297	23,304	28,503	24,635
99,300	99,350	26,313	23,319	28,521	24,651
99,350	99,400	26,328	23,335	28,539	24,666
99,400	99,450	26,344	23,350	28,557	24,682
99,450	99,500	26,359	23,366	28,575	24,697
99,500	99,550	26,375	23,381	28,593	24,713
99,550	99,600	26,390	23,397	28,611	24,728
99,600	99,650	26,406	23,412	28,629	24,744
99,650	99,700	26,421	23,428	28,647	24,759
99,700	99,750	26,437	23,443	28,665	24,775
99,750	99,800	26,452	23,459	28,683	24,790
99,800	99,850	26,468	23,474	28,701	24,806
99,850	99,900	26,483	23,490	28,719	24,821
99,900	99,950	26,499	23,505	28,737	24,837
99,950	100,000	26,514	23,521	28,755	24,852

$100,000 or over — use Tax Rate Schedules

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

1993 Tax Rate Schedules

Caution: *Use **only** if your taxable income (Form 1040, line 37) is $100,000 or more. If less, use the **Tax Table.** Even though you cannot use the tax rate schedules below if your taxable income is less than $100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.*

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$22,100	..... 15%	$0
22,100	53,500	$3,315.00 + 28%	22,100
53,500	115,000	12,107.00 + 31%	53,500
115,000	250,000	31,172.00 + 36%	115,000
250,000	.....	79,772.00 + 39.6%	250,000

Schedule Y-1—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$36,900	..... 15%	$0
36,900	89,150	$5,535.00 + 28%	36,900
89,150	140,000	20,165.00 + 31%	89,150
140,000	250,000	35,928.50 + 36%	140,000
250,000	.....	75,528.50 + 39.6%	250,000

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$18,450	..... 15%	$0
18,450	44,575	$2,767.50 + 28%	18,450
44,575	70,000	10,082.50 + 31%	44,575
70,000	125,000	17,964.25 + 36%	70,000
125,000	.....	37,764.25 + 39.6%	125,000

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$29,600	..... 15%	$0
29,600	76,400	$4,440.00 + 28%	29,600
76,400	127,500	17,544.00 + 31%	76,400
127,500	250,000	33,385.00 + 36%	127,500
250,000	.....	77,485.00 + 39.6%	250,000

Section 8.

Instructions for Schedules to Form 1040

Instructions for Schedule A, Itemized Deductions

*Use Schedule A to figure your itemized deductions. Your Federal income tax will be less if you take the **larger** of your itemized deductions or your standard deduction.*

If you itemize, you may deduct part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You may also deduct certain moving expenses and casualty and theft losses.

Medical and Dental Expenses

Before you can figure your deduction for medical and dental expenses, you must fill in Form 1040 through line 32. If the amount on Form 1040, line 32, is less than $23,050 and a child lived with you, see the instructions on page EIC-1 to find out if you may also claim the health insurance credit on **Schedule EIC,** Earned Income Credit. If you can, figure your health insurance credit before you figure your deduction for medical and dental expenses.

You may deduct only the part of your medical and dental expenses that is more than 7.5% of the amount on Form 1040, line 32.

Additional Information. Pub. 502, Medical and Dental Expenses, discusses the types of expenses that may and may not be deducted. It also explains when you may deduct capital expenses and special care expenses for disabled persons.

Examples of Medical and Dental Payments You May Deduct

To the extent you were not reimbursed, you may deduct what you paid for:

- Prescription medicines and drugs, or insulin.
- Medical doctors, osteopathic doctors, dentists, eye doctors, chiropractors, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help. If you paid someone to do both nursing and housework, you may deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- The supplemental part of Medicare insurance (Medicare B).
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, and guide dogs including the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. **Do not** include more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care; or you may claim 9 cents a mile. Add parking and tolls to the amount you claim under either method.

Examples of Medical and Dental Payments You May Not Deduct

- The basic cost of Medicare insurance (Medicare A).

Note: *If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage.*

- Cosmetic surgery unless the procedure was necessary to improve a deformity resulting from, or directly related to, a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax.
- Nursing care for a healthy baby. But you may be able to claim the child and dependent care credit; get **Form 2441** for details.
- Illegal operations or drugs.
- Nonprescription medicines or drugs.
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See **Reimbursements** on this page. Include the amount you paid for insurance premiums for medical and dental care, after you reduce that amount by—

- Any self-employed health insurance deduction you claimed on Form 1040, line 26, and
- Any health insurance credit you claimed on Schedule EIC, line 16.

When you figure your deduction, include medical and dental bills you paid for:

- Yourself.
- Your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained on page 14 for **Children of Divorced or Separated Parents.**
- Any person that you could have claimed as a dependent on your return if that person had not received $2,350 or more of gross income or had not filed a joint return.

Example. You provided over half of your mother's support but may not claim her as a dependent because she received wages of $2,350 in 1993. You may include on line 1 any medical and dental expenses you paid in 1993 for your mother.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 ONLY the amount you paid. If you received a reimbursement in 1993 for medical or dental expenses you paid in 1993, reduce your 1993 expenses by this amount. If you received a reimbursement in 1993 for prior year medical or dental expenses, do not reduce your 1993 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 22. See Pub. 502 for details on how to figure the amount to include in income.

Cafeteria Plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your W-2 form(s). Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your W-2 form(s).

Taxes You Paid

Taxes You May Not Deduct

- Federal income and excise taxes.
- Social security, Medicare, and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for line 25 on page A-5.

• Certain state and local taxes, including: general sales tax, tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5

State and Local Income Taxes

Include on this line the state and local income taxes listed below:

• State and local income taxes withheld from your salary during 1993. Your W-2 form(s) will show these amounts. Forms W-2G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.

• State and local income taxes paid in 1993 for a prior year, such as taxes paid with your 1992 state or local income tax return. **Do not** include penalties or interest.

• State and local estimated tax payments made during 1993, including any part of a prior year refund that you chose to have credited to your 1993 state or local income taxes.

• Mandatory contributions you made to the following state disability funds:

1. California Nonoccupational Disability Benefit Fund.

2. New Jersey Nonoccupational Disability Benefit Fund.

3. New York Nonoccupational Disability Benefit Fund.

4. Rhode Island Temporary Disability Benefit Fund.

Do not reduce your deduction by:

• Any state or local income tax refund or credit you expect to receive for 1993, or

• Any refund of, or credit for, prior year state and local income taxes you actually received in 1993. Instead, see the instructions for Form 1040, line 10.

Line 6

Real Estate Taxes

Include taxes you paid on real estate you own that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property throughout the community, and the proceeds must be used for general community or governmental purposes. **Pub. 530** explains the deductions homeowners may take. **Do not** include—

• Real estate taxes deducted elsewhere such as on Schedule C, C-EZ, E, or F, or

• Itemized charges for services to specific property or persons (for example, a $20 monthly charge per house for trash collection, a $5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance), or

• Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you may deduct only the amount the mortgage company actually paid to the taxing authority in 1993.

If you sold your home in 1993, any real estate tax charged to the buyer should be shown in box 5 of **Form 1099-S,** Proceeds From Real Estate Transactions. This amount is considered a refund of real estate taxes you received in 1993. See **Refunds and Rebates** next.

Refunds and Rebates. If you received a refund or rebate in 1993 of real estate taxes you paid in 1993, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 1993 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 22, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. **Pub. 525,** Taxable and Nontaxable Income, tells you how to figure the amount to include in income.

Line 7

Other Taxes

If you had any deductible tax not listed on Schedule A, line 5 or 6, list the type and amount of tax. Enter one total on line 7.

Examples of taxes to include on line 7 are:

• Personal property tax, but only if it is an annual tax based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on the car's value.

• Tax you paid to a foreign country or U.S. possession. But you may want to take a credit for the tax instead of a deduction. Get **Pub. 514** for details.

Interest You Paid

Include interest you paid on nonbusiness items only; **do not** include any amount deducted elsewhere such as on Schedule C, C-EZ, E, or F. Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. Get **Pub. 535,** Business Expenses, for details.

In general, if you paid interest in 1993 that includes amounts that apply to any period after 1993, you may deduct only the amount that applies for 1993.

Interest You May Not Deduct

• Personal interest, such as interest paid on car loans, student loans, life insurance loans, credit cards, charge accounts, etc.

• Interest paid on your debts by others, such as mortgage interest subsidy payments made by a government agency.

• Interest on certain loans against your interest in a 401(k) plan or a tax-sheltered annuity plan that were made, renewed, renegotiated, modified, or extended after 1986. Get **Pub. 575,** Pension and Annuity Income (Including Simplified General Rule), for details.

• Interest paid for tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. It also includes interest paid to buy or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax exempt.

• Interest on a debt to buy a single-premium life insurance or endowment contract.

• Interest on any kind of business transaction. Use Schedule C, C-EZ, E, or F to deduct business interest expenses.

See Pub. 535 for more details.

Lines 9a and 9b

Home Mortgage Interest

A **home mortgage** is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A **home** may be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Limit on Home Mortgage Interest. The amount of home mortgage interest you may deduct depends on the date you took out the mortgage, how you used the proceeds, and the amount of the mortgage.

If all of your home mortgages fit into one or more of **Categories 1, 2,** and **3** (explained later), you may deduct all of your home mortgage interest on line 9a or 9b, whichever applies. If one or more of your mortgages does not fit into any of the three categories, get **Pub. 936,** Home Mortgage Interest Deduction, to figure the amount of interest you may deduct.

If you had **more than one home** at the same time (a main home and a second home), the dollar limits in **Categories 2** and **3** apply to the total mortgages on both homes. See Pub. 936 for more details.

Category 1. Mortgages taken out **on or before October 13, 1987.** How you used the proceeds of these mortgages does not matter. This category includes **line-of-credit mortgages** you had on October 13, 1987. But if you borrowed additional amounts on this line-of-credit after October 13, 1987, the additional amounts fit into **Category 2** or **3** (or **2** and **3** if a **mixed-use mortgage**—explained later).

This category also includes mortgages you had on October 13, 1987, that you **refinanced** after that date. But if you refinanced for more than the balance of the old mortgage, only the part of the new mortgage equal to the amount you owed on the old mortgage at the time you refinanced it fits into this category. The part of the new mortgage that is more than the balance of the old mortgage fits into **Category 2** or **3** (or **2** and **3** if a **mixed-use mortgage**—explained later).

Category 2. Mortgages taken out **after October 13, 1987, to buy, build, or improve your home,** but only if these mortgages plus any mortgages in **Category 1** above totaled $1 million or less throughout 1993. The limit is $500,000 or less if married filing separately.

Category 3. Mortgages taken out **after October 13, 1987, other than to buy, build, or improve your home,** but only if these mortgages totaled $100,000 or less throughout 1993. The limit is $50,000 or less if married filing separately. An example of this type of mortgage is a home equity loan you used to pay off credit card bills, to buy a car, or to pay tuition costs.

Note: *If the total amount of all mortgages exceeds the fair market value of the home, additional limits apply. See Pub. 936 for details.*

Mixed-Use Mortgages. If you took out a mortgage after October 13, 1987 (including refinancing for more than what you owed or borrowing additional amounts on a line-of-credit mortgage you had on October 13, 1987) and used the proceeds for purposes described in both **Categories 2** and **3** earlier, you have a mixed-use mortgage. The mortgage proceeds used to buy, build, or improve the home fit into **Category 2** and the rest of the proceeds fit into **Category 3.**

Line 9a. Enter on line 9a mortgage interest and points reported to you on **Form 1098,** Mortgage Interest Statement. If you did not receive a Form 1098, enter the interest on line 9b and any deductible points on line 10.

If you paid $600 or more of mortgage interest (including points paid to buy your main home), the recipient will generally send you a Form 1098, or similar statement, by January 31, 1994. This form shows the total interest and points the recipient received from you during 1993. It also shows any refund of overpaid interest. Do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 22.

If you paid more interest to financial institutions than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and write "See attached" next to line 9a.

Note: *If you are claiming the mortgage interest credit (see the instructions for Form 1040, line 44), subtract the amount shown on line 3 of Form 8396 from the total deductible interest you paid on your home mortgage. Enter the result on line 9a.*

Line 9b. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 9b.

If you bought your home from the recipient, be sure to show that recipient's name, identifying no., and address on the dotted lines next to line 9b. If the recipient is an individual, the identifying no. is his or her social security number (SSN). Otherwise, it is the employer identification no. You must also let the recipient know your SSN. If you don't show the required information about the recipient and let the recipient know your SSN, you may have to pay a $50 penalty.

If you and at least one other person (other than your spouse if filing a joint return) were liable for and paid interest on the mortgage, and the other person received the Form 1098, attach a statement to your return showing the name and address of that person. Next to line 9b, write "See attached."

Line 10

Points Not Reported on Form 1098

Generally, points charged **only** for the use of money are deductible over the life of your mortgage.

Exception. You may deduct points (including loan origination fees on a loan used to buy your main home) in the year paid if:

• The loan was used to **buy or improve your main home,** and

• The loan was secured by your main home, and

• It is customary to charge points in the area where the loan was made, and

• The points paid did not exceed the points usually charged in that area, and

• The points are computed as a percentage of the amount of the loan, and

either you provided funds (see below) at the time of closing at least equal to the points charged if the loan was used to **buy** your main home,

or you paid the points with funds other than those obtained from the lender if the loan was used to **improve** your main home.

Funds provided by you include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.

Note: *Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.*

Refinancing. If you paid points to refinance your mortgage, get **Pub. 936,** Home Mortgage Interest Deduction.

Line 11

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to a passive activity.

Complete and attach **Form 4952,** Investment Interest Expense Deduction, to figure your deduction.

Exception. You do not have to file Form 4952 if **all four** of the following apply:

1. Your only investment income was from interest or dividends.

2. You have no other deductible expenses connected with the production of the interest or dividends.

3. Your investment interest expense is not more than your investment income.

4. You have no carryovers of investment interest expense from 1992.

Note: *Alaska Permanent Fund dividends, including those reported on* ***Form 8814,*** *Parents' Election To Report Child's Interest and Dividends, are not investment income.*

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

Gifts to Charity

You may deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals. Examples of these organizations are:

• Churches, temples, synagogues, mosques, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.

• Fraternal orders, if the gifts will be used for the purposes listed above.

• Veterans' and certain cultural groups.

• Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.

• Federal, state, and local governments if the gifts are solely for public purposes.

If you do not know whether you may deduct what you gave to an organization, check with that organization or with the IRS.

Caution: *If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received. For more details, get* **Pub. 526,** *Charitable Contributions.*

Contributions You May Deduct

Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Limit on the Amount You May Deduct. Get Pub. 526 to figure the amount of your deduction if **any** of the following applies:

• Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040, line 32.

• Your gifts of capital gain property are more than 20% of the amount shown on Form 1040, line 32.

• You gave gifts of property that increased in value or gave gifts of the use of property.

You May Not Deduct as Contributions

• Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.

• Political contributions.

• Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.

• Cost of raffle, bingo, or lottery tickets.

• Cost of tuition.

• Value of your time or services.

• Value of blood given to a blood bank.

• The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).

- Gifts to individuals, foreign organizations, and groups that are run for personal profit.
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

Example. You paid $100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was $40, your deductible contribution is $60.

Line 13

Contributions by Cash or Check

Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

Line 14

Other Than by Cash or Check

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

If the amount of your deduction is more than $500, you must complete and attach **Form 8283,** Noncash Charitable Contributions. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limits that could result in a carryover of contributions. If your total deduction is over $5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

Note: *If your total deduction for gifts of property is over $500, or if you gave less than your entire interest in the property, or if you made a "qualified conservation contribution" under Internal Revenue Code section 170(f), your records should contain additional information. See Pub. 526 for details.*

Line 15

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details on how to figure a carryover.

Casualty and Theft Losses

Line 17

Use line 17 to report casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Complete and attach **Form 4684,** Casualties and Thefts, to figure the amount of your loss to enter on line 17.

Losses You May Deduct

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that—

1. The amount of **each** separate casualty or theft loss is more than $100, and
2. The total amount of **all** losses during the year is more than 10% of the amount shown on Form 1040, line 32.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

Additional Information. For more details, get **Pub. 547,** Nonbusiness Disasters, Casualties, and Thefts. It also has information about Federal disaster area losses.

Losses You May Not Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 20 of Schedule A to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Moving Expenses

Line 18

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 35 miles from your old home. If you meet these requirements, call Tele-Tax (see page 30) and listen to topic 504 or get **Pub. 521,** Moving Expenses. Complete and attach **Form 3903,** Moving Expenses, to figure the amount to enter on line 18. If you began work at a new workplace outside the United States or its possessions, get **Form 3903-F,** Foreign Moving Expenses.

Miscellaneous Deductions

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 19. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 20.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 25. See the instructions for line 25.

Additional Information. For more details, get **Pub. 529,** Miscellaneous Deductions.

Examples of Expenses You May Not Deduct

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property. But see **Casualty and Theft Losses** on this page.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Travel expenses for employment away from home if that period of employment exceeds 1 year.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Expenses of adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 19

Unreimbursed Employee Expenses

Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach **Form 2106,** Employee Business Expenses, if **either** of the following applies:

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 19.

If either 1 or 2 applies to you, fill in Form 2106 for **all** your job expenses. Then, enter on line 19 the amount from Form 2106, line 11.

If you don't have to fill in Form 2106, list the type and amount of each expense on the dotted lines next to line 19. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 19.

Examples of expenses to include on line 19 are:

- Travel, transportation, meal, or entertainment expenses. **Note:** *If you have any of these expenses, you must use Form 2106 for all of your job expenses.*
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Business use of part of your home but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, call Tele-Tax (see page 30) and listen to topic 509 or get **Pub. 587,** Business Use of Your Home.
- Educational expenses you paid that were required by your employer, or by law or regulation, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, call Tele-Tax (see page 30) and listen to topic 513 or get **Pub. 508,** Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** on page A-4.

Line 20

Other Expenses

Enter the total amount you paid to produce or collect taxable income, manage or protect property held for earning income, and for tax preparation fees. But **do not** include any expenses deducted elsewhere such as on Schedule C, C-EZ, E, or F. List the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.

Examples of expenses to include on line 20 are:

- Tax return preparation fees, including fees paid for filing your return electronically.
- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits on the amount you may deduct, see Pub. 529.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.
- Expenses related to an activity not engaged in for profit. These expenses are limited to the income from the activity that you reported on Form 1040, line 22. See **Not-for-Profit Activities** in **Pub. 535,** Business Expenses, for details on how to figure the amount to deduct.

Line 25

Other Miscellaneous Deductions

Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 25. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 25. Only the expenses listed below can be deducted on line 25:

- Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040, line 22.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if more than $3,000. Get **Pub. 525,** Taxable and Nontaxable Income, for details.
- Certain unrecovered investment in a pension. Get **Pub. 575,** Pension and Annuity Income (Including Simplified General Rule), for details.
- Impairment-related work expenses of a disabled person.

For more details on these expenses, see Pub. 529.

Total Itemized Deductions

Line 26

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount on Form 1040, line 32, is more than $108,450 (more than $54,225 if married filing separately), use the worksheet on this page to figure the amount you may deduct.

Itemized Deductions Worksheet—Line 26 (keep for your records)

1.	Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25	1.
2.	Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25 **Caution:** *Be sure your total gambling losses are clearly identified on the dotted line next to line 25.*	2.
3.	Subtract line 2 from line 1. If the result is zero, **stop here;** enter the amount from line 1 above on Schedule A, line 26, and see the **Note** below	3.
4.	Multiply line 3 above by 80% (.80)	4.
5.	Enter the amount from Form 1040, line 32	5.
6.	Enter $108,450 ($54,225 if married filing separately)	6.
7.	Subtract line 6 from line 5. If the result is zero or less, **stop here;** enter the amount from line 1 above on Schedule A, line 26, and see the **Note** below	7.
8.	Multiply line 7 above by 3% (.03)	8.
9.	Enter the **smaller** of line 4 or line 8	9.
10.	**Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26, and see the **Note** below **Note:** *Also enter on Form 1040, line 34, the larger of the amount you enter on Schedule A, line 26, or your standard deduction.*	10.

Instructions for Schedule B, Interest and Dividend Income

*Use Schedule B if **any** of the following applies:*

- *You had over $400 in taxable interest,*
- *Any of the **Special Rules** listed below apply to you,*
- *You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989,*
- *You had over $400 in dividends,*
- *You received dividends as a nominee, or*
- *You had a foreign account or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.*

Note: *You may list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate sheets that are about the same size as the printed schedule. Use the same format as lines 1 and 5, and show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the sheets and attach them at the end of your return.*

Part I. Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 16. The payer should send you a **Form 1099-INT** or **Form 1099-OID** showing interest you must report. A copy of the form is also sent to the IRS.

Line 1

Interest Income

Report on line 1 **all** taxable interest you received or that was credited to your account so you could withdraw it. List each payer's name and show the amount. 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.

Special Rules

Seller-Financed Mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest that buyer paid you on a mortgage or other form of seller financing. Be sure to show that buyer's name, address, and SSN. You must also let that buyer know your SSN. If you don't show the buyer's name, address, and SSN, and let the buyer know your SSN, you may have to pay a $50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, write "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

Note: *If you received interest as a nominee, you must give the actual owner a **Form 1099-INT** unless the owner is your spouse. You must also file a Form 1099-INT with the IRS. Form 1096 must also be sent with Form 1099-INT. For more details, see the **Instructions for Forms 1099, 1098, 5498, and W-2G.***

Accrued Interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under **Nominees** to see how to report the accrued interest on Schedule B. But identify the amount to be subtracted as "Accrued Interest."

Tax-Exempt Interest. You should not have received a **Form 1099-INT** for tax-exempt interest. But if you did, report it on line 1. Do not include it in the total on line 2. Instead, under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, write "Tax-Exempt Interest" and show the amount. Subtract this amount from the subtotal and enter the result on line 2. Be sure to also include this tax-exempt interest on Form 1040, line 8b.

Original Issue Discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under **Nominees** to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustment."

Amortizable Bond Premium. If you are reducing your interest income on a bond by the amount of amortizable bond premium, report the total interest on the bond on line 1. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, write "ABP Adjustment" and show the amount. Subtract this amount from the subtotal and enter the result on line 2.

Line 3

Excludable Interest on Series EE U.S. Savings Bonds Issued After 1989

If you cashed series EE U.S. savings bonds in 1993 that were issued after 1989 and you meet **all four** of the following conditions, you may be able to exclude part or all of the interest on those bonds.

1. The bonds were issued in your name or, if married, in your name and your spouse's name.
2. You were age 24 or older before the bonds were issued.
3. You paid qualified higher education expenses in 1993 for yourself, your spouse, or your dependents.
4. Your filing status is Single, Married filing jointly, Head of household, or Qualifying widow(er) with dependent child.

If you meet **all four** of the above conditions, get **Form 8815,** Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, to figure the amount of any interest you can exclude.

Caution: *Only series EE savings bonds issued after 1989 qualify for the exclusion. Bond information will be verified with Department of the Treasury records.*

Part II. Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 9, on page 17. The payer should send you a **Form 1099-DIV** showing dividends you must report. A copy of the form is also sent to the IRS.

Note: *If, in 1993, you were an officer or director of a foreign corporation or you owned 5% or more in value of the outstanding stock of a foreign corporation, you may have to file **Form 5471,** Information Return of U.S. Persons With Respect To Certain Foreign Corporations. For details, see Form 5471 and its instructions.*

Line 5

Dividend Income

Report on line 5 **all** of your dividend income. Include capital gain and nontaxable distributions. They will be deducted on lines 7 and 8. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, get **Pub. 564,** Mutual Fund Distributions.

List each payer's name and show the amount of income. If you received a **Form 1099-DIV** or substitute statement from a brokerage firm (securities are held by the brokerage firm in "street name"), list the firm's name as the payer and enter the total dividends shown on that form.

Nominees. If you received a Form 1099-DIV that includes dividends you received as a nominee (that is, in your name, but the dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all dividends listed on line 5. Below this subtotal, write "Nominee Distribution" and show the total dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

Note: *If you received dividends as a nominee, you must give the actual owner a **Form 1099-DIV** unless the owner is your spouse. You must also file a Form 1099-DIV with the IRS. **Form 1096** must also be sent with Form 1099-DIV. For more details, see the **Instructions for Forms 1099, 1098, 5498, and W-2G.***

Line 7

Capital Gain Distributions

Report capital gain distributions on line 7. If you are filing Schedule D, also enter this amount on Schedule D, line 14. If you are not filing Schedule D, also enter this amount on Form 1040, line 14.

Line 8

Nontaxable Distributions

Report nontaxable distributions on line 8. These distributions reduce your basis. For details, see the instructions for Form 1040, line 9, on page 17.

Part III. Foreign Accounts and Trusts

Lines 11a and 11b

Foreign Accounts

Line 11a. Check the **Yes** box on line 11a if **either** 1 or 2 below applies to you.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.
2. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Exceptions. Check **No** if any of the following applies to you:

- The combined value of the accounts was $10,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; **and** you did not have a personal financial interest in the account.
- You were an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than $1 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Note: *Item 2 does not apply to foreign securities held in a U.S. securities account.*

Get **Form TD F 90-22.1** to see if you are considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account). You can get the form by writing to the IRS Distribution Center for your state (see page 33).

If you checked the **Yes** box on line 11a, file Form TD F 90-22.1 by June 30, 1994, with the **Department of the Treasury** at the address shown on that form. **Do not** attach Form TD F 90-22.1 to Form 1040.

Line 11b. If you checked the **Yes** box on line 11a, enter the name of the foreign country or countries in the space provided on line 11b. Attach a separate sheet if you need more space.

Instructions for Schedule C, Profit or Loss From Business

Use Schedule C to report income or loss subject to self-employment tax from a business you operated or a profession you practiced as a sole proprietor. Also, use Schedule C to report wages and expenses you had as a statutory employee. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the Instructions for Form 1040, line 22.

Small businesses and statutory employees with gross receipts of $25,000 or less and expenses of $2,000 or less may be able to file ***Schedule C-EZ,*** *Net Profit From Business, instead of Schedule C. See Schedule C-EZ to find out if you qualify to file it.*

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

General Instructions

Changes To Note

- **Deduction for Clean-Fuel Vehicle Refueling Property.** A deduction may be claimed in Part V of Schedule C for part of the cost of qualified clean-fuel vehicle refueling property placed in service after June 30, 1993. See **Pub. 535,** Business Expenses, for more details.
- **New Part IV, Information on Your Vehicle.** New Part IV has been added to Schedule C to simplify the reporting of business vehicle information for sole proprietors by eliminating the requirement to file Form 4562 for this purpose. You can use Part IV instead of Form 4562 if you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated. However, if Form 4562 must be filed for any other reason, you must continue to use Part V of Form 4562 to report vehicle information.

Other Schedules and Forms You May Have To File

Schedule A to deduct interest, taxes, and casualty losses not related to your business.

Schedule E to report rental real estate and royalty income or (loss) that is **not** subject to self-employment tax.

Schedule F to report profit or (loss) from farming.

Schedule SE to pay self-employment tax on income from any trade or business.

Form 4562 to claim depreciation on assets placed in service in 1993, to claim amortization that began in 1993, or to report information on listed property.

Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.

Form 4797 to report sales, exchanges, and involuntary conversions (other than from a casualty or theft) of trade or business property.

Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.

Form 8824 to report like-kind exchanges.

Form 8829 to claim expenses for business use of your home.

Heavy Vehicle Use Tax

If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway motor vehicle use tax. Get **Form 2290,** Heavy Vehicle Use Tax Return, to see if you owe this tax.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

If you received cash of more than $10,000 in one or more related transactions in the course of your trade or business, you may have to file **Form 8300.** For details, get **Pub. 1544,** Reporting Cash Payments of Over $10,000.

Tax Shelter

If you claim or report any deduction, loss, credit, other tax benefit, or income on Schedule C or C-EZ from an interest purchased or otherwise acquired in a tax shelter that is required to be registered, you **must** file **Form 8271** with your return.

Additional Information

Get **Pub. 334,** Tax Guide for Small Business, for more details on business income and expenses.

Specific Instructions

Filers of Form 1041

Do not complete the block labeled "Social security number." Instead, enter your employer identification number (EIN) on line D.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for each business. Give the general field or activity and the type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

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 do not 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. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line.

Line F

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method or the accrual method. However, if inventories are required, you must use the accrual method for sales and purchases. Special rules apply to long-term contracts. See Internal Revenue Code section 460 for details. The method used must clearly reflect your income.

If you use the **cash method,** 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. Also, show amounts actually paid during the year for deductible expenses.

If you use the **accrual method,** report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year.

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. Get **Pub. 538,** Accounting Periods and Methods.

To change your accounting method (including treatment of inventories), you must usually first get permission from the IRS. In general, file **Form 3115** within the first 180 days of the tax year in which you want to make the change.

Line G

Your inventories can be valued at:

- Cost,
- Cost or market value, whichever is lower, or
- Any other method approved by the IRS.

Line I

Participation, for purposes of the seven material participation tests listed below, generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

1. Studying and reviewing financial statements or reports on operations of the activity.
2. Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use.
3. Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return for the tax year.

Material Participation. For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 1993 if you meet any of the following seven tests:

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.
4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).
5. You materially participated in the activity for any 5 of the prior 10 tax years.
6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or consulting, or any other trade or business in which capital is not a material income-producing factor.
7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis during the tax year. But you do not meet this test if you participated in the activity for 100 hours or less during the tax year. Your participation in managing the activity does not count in determining if you meet this test if any person (except you) —

   a. Received compensation for performing management services in connection with the activity, or

   b. Spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

If you meet any of the above tests, check the "Yes" box on line I.

If you **do not** meet any of the above tests, check the "No" box on line I. This business is a **passive activity.** If you have a loss from this business, see **Limit on Losses** below. If you have a profit from this business activity but have current-year losses from other passive activities or you have prior-year unallowed passive activity losses, see the instructions for **Form 8582,** Passive Activity Loss Limitations.

Exception for Oil and Gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box on line I. The activity of owning the working interest is not a passive activity regardless of your participation in the activity.

Limit on Losses. If you checked the "No" box on line I and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31. Generally, you can deduct losses from passive activities only to the extent of income from passive activities.

For more details, get **Pub. 925,** Passive Activity and At-Risk Rules.

Line J

If you started or acquired this business in 1993, check the box on line J.

Also, check the box if you are reopening or restarting this business after temporarily closing it, and you did not file a 1992 Schedule C or C-EZ for this business.

Part I. Income

Line 1

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on **Form(s) 1099-MISC.**

Statutory Employees. If you received a Form W-2 and the "Statutory employee" box in box 15 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ, and **check the box** on that line. Social security and Medicare tax should have been withheld from your earnings; therefore, you do not owe self-employment tax on these earnings.

Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, **do not** combine these amounts on a single Schedule C or C-EZ. In this case, you must file two Schedules C. You cannot use Schedule C-EZ.

Installment Sales. Generally, the installment method may not be used to report income from the sale of **(a)** personal property regularly sold under the installment method, or **(b)** real property held for resale to customers. But the installment method may be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See Internal Revenue Code section 453(l)(2)(B) for details. If you make this election, include the interest on Form 1040, line 53. Also write "453(l)(3)" and the amount of the interest on the dotted line to the left of line 53.

If you use the installment method, attach a schedule to your return. Show separately for 1993 and the 3 preceding years: gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

Line 2

Enter on line 2 such items as returned sales, rebates, and allowances from the sales price.

Line 6

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1993, credit for Fed-

eral tax paid on gasoline or other fuels claimed on your 1992 Form 1040, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on **Form(s) 1099-PATR.**

If the business use percentage of any listed property (defined in the instructions for line 13) decreased to 50% or less in 1993, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use **Form 4797,** Sales of Business Property, to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle), include on this line any inclusion amount. Get **Pub. 534,** Depreciation, to figure the amount.

Part II. Expenses

Capitalizing Costs of Property. If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed $10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8–26 and Part V by amounts capitalized. For more details, see **Pub. 538.**

Exception for Creative Property. If you are an artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or reasonably be expected to create) the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For more details, see Pub. 538.

Line 9

Caution: *Cash method taxpayers cannot take a bad debt deduction unless the amount was previously included in income.*

Include debts and partial debts from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected.

For more details, get **Pub. 535,** Business Expenses.

Line 10

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You **must** use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).

If you deduct actual costs, include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 13 and rent or lease payments on line 20a.

If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 10.

If you claim car and truck expenses, you must provide certain information on the use of your vehicle by completing:

- Part IV of Schedule C, or Part III of Schedule C-EZ, if **(a)** you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and **(b)** you are not required to file Form 4562. If you used more than one vehicle during the year, attach your own schedule with the information requested in Part IV of Schedule C, or Part III of Schedule C-EZ, for each additional vehicle.
- Part V of **Form 4562,** Depreciation and Amortization, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13 below).

For more details, get **Pub. 917,** Business Use of a Car.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach **Form T.** See Pub. 535 for details.

Line 13

Depreciation and Section 179 Expense Deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property with a useful life of more than 1 year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income.

For property placed in service after 1980, see the Instructions for Form 4562 to figure the amount of depreciation to enter on line 13. For property placed in service before 1981, figure depreciation from your own books and records and enter the total on line 13.

You may also choose under Internal Revenue Code section 179 to expense part of the cost of certain property you bought in 1993 for use in your business. See the Instructions for Form 4562 for more information.

You must complete and attach Form 4562 **only** if:

- You are claiming depreciation on property placed in service during 1993, or
- You are claiming depreciation on listed property (defined below), regardless of the date it was placed in service, or
- You are claiming a section 179 expense deduction.

If you acquired depreciable property for the first time in 1993, get **Pub. 946,** How To Begin Depreciating Your Property. For a more comprehensive guide on depreciation, get **Pub. 534,** Depreciation.

Listed property generally includes, but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less.
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pick-up trucks, etc.
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment).
- Cellular telephones or other similar telecommunications equipment placed in service after 1989.
- Computers or peripheral equipment.

Exception. Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under Internal Revenue Code section 280A(c)(1) for deducting expenses attributable to the business use of a home.

If the business use percentage of any listed property decreased to 50% or less in 1993, you may have to recapture excess depreciation, including any section 179 expense deduction. Get **Form 4797** and its instructions for details.

Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance. You may be able to deduct on Form 1040, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the Form 1040 instructions on page 22 for more details.

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance.

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability.

For more details, see Pub. 535.

Lines 16a and 16b

Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and gets the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See Pub. 535 for details.

If you paid interest in 1993 that applies to future years, deduct only the part that applies to 1993.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 1993 to banks or other financial institutions for which you received a **Form 1098,** Mortgage Interest Statement. If you didn't receive a Form 1098, enter the interest on line 16b.

If you paid $600 or more of mortgage interest, the recipient should send you a Form 1098 or similar statement showing the total interest received from you during 1993. This statement must be sent to you by January 31, 1994. If you paid more mortgage interest to financial institutions than is shown on Form 1098, or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 16a. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, report your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the left margin next to line 16b, write "See attached."

Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on **Schedule A.** For details, get **Pub. 550,** Investment Income and Expenses.

Line 17

Include on this line fees for tax advice related to your business and for preparation of the tax forms related to your business.

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C.

Generally, you must file one of the following forms if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year.

Form 5500. Complete this form for each plan with 100 or more participants.

Form 5500-C/R or 5500-EZ. Complete the applicable form for each plan with fewer than 100 participants.

There is a penalty for failure to timely file these forms.

For more information, get **Pub. 560,** Retirement Plans for the Self-Employed.

Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the **inclusion amount.**

You may have to do this if—

The lease term began:	And the vehicle's fair market value on the first day of the lease exceeded:
During 1993	$14,300
During 1992	13,700
During 1991	13,400
After 1986 but before 1991	12,800

If the lease term began after June 18, 1984, but before January 1, 1987, **see Pub. 917** to find out if you have an inclusion amount.

See Pub. 917 to figure your inclusion amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

Deduct the cost of repairs and maintenance. Include labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.

Line 23

You can deduct the following taxes:

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Social security and Medicare taxes paid to match required withholding from your employees' wages. Also, Federal unemployment tax paid. To deduct one-half of your self-employment tax, see the Instructions for Form 1040, line 25, on page 21.
- Federal highway use tax.

Do not deduct:

- Federal income taxes.
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to the state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.
- Other taxes not related to your business.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. Generally, your tax home is your main place of business regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year.

Do not include expenses for meals and entertainment on this line. Instead, see the instructions for lines 24b and 24c below.

You cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For more details, get **Pub. 463,** Travel, Entertainment, and Gift Expenses.

Lines 24b and 24c

On line 24b, enter your total business meal and entertainment expenses. Include meals while traveling away from home for business. Instead of the actual cost of your meals while traveling away from home, you may use the standard meal allowance. For more details, see Pub. 463.

Business meal expenses are deductible only if they are **(a)** directly related to or associated with the active conduct of your trade or business, **(b)** not lavish or extravagant, and **(c)** incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to entertainment events. See Pub. 463.

Generally, you may deduct **only** 80% of your business meal and entertainment expenses, including meals incurred while traveling away from home on business. However, you may fully deduct meals and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You may also fully deduct meals and entertainment

provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC.

Figure how much of the amount on line 24b is subject to the 80% limit. Then, multiply that amount by 20% (.20) and enter the result on line 24c.

Line 25

Deduct only utility expenses paid or incurred for your trade or business.

Local Telephone Service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct expenses for any additional costs you incurred for business that are more than the cost of the base rate for the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year minus any jobs credit you claimed on **Form 5884,** Jobs Credit. Do not include amounts paid to yourself.

Caution: *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.*

Line 30

Business Use of Your Home. You may be able to deduct certain expenses for business use of your home, subject to limitations. Generally, any amount not allowed as a deduction for 1993 because of the limitations can be carried over to 1994. You must attach **Form 8829,** Expenses for Business Use of Your Home, if you claim this deduction.

For details, see the Instructions for Form 8829, and get **Pub. 587,** Business Use of Your Home.

Line 31

If you have a loss, the amount of loss you can deduct this year may be limited. Go on to line 32 before entering your loss on line 31. If you answered "No" to Question I on Schedule C, also see the Instructions for Form 8582. Enter the net profit or **deductible** loss here. Combine this amount with any profit or loss from other businesses, and enter the total on Form 1040, line 12, and Schedule SE, line 2. Fiduciaries should enter the total on Form 1041, line 3.

If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See page EIC-1 for more details.

Statutory Employees. If you are filing Schedule C to report income and expenses as a statutory employee, include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1040, line 12. However, **do not** report this amount on Schedule SE, line 2. If you are required to file Schedule SE because of other self-employment income, see the instructions for Schedule SE.

Line 32

At-Risk Rules. Generally, if you have **(a)** a business loss, and **(b)** amounts in the business for which you are **not at risk,** you will have to complete **Form 6198,** At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check **box 32b** if you have amounts for which you are not at risk in this business, such as the following.

- Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business, that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related, under Internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

If all amounts are at risk in this business, check **box 32a** and enter your loss on line 31. But if you answered "No" to Question I, you may need to complete **Form 8582** to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for more details.

If you checked **box 32b,** get Form 6198 to determine the amount of your deductible loss and enter that amount on line 31. But if you answered "No" to Question I, your loss may be further limited. See the Instructions for Form 8582. If your at-risk amount is zero or less, enter zero on line 31. Be sure to attach Form 6198 to your return. If you checked box 32b and you do not attach Form 6198, the processing of your tax return may be delayed.

Statutory employees. Include your deductible loss with other Schedule C amounts on Form 1040, line 12. **Do not** include this amount on Schedule SE, line 2.

Any loss from this business not allowed for 1993 because of the at-risk rules is treated as a deduction allocable to the business in 1994. For more details, see the Instructions for Form 6198 and **Pub. 925.**

Part III. Cost of Goods Sold

If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year.

Note: *Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part II.*

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 46 and 27. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, and family expenses. Do not include charitable contributions. For more details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 1993, you must complete and attach **Form 4562.**

You may amortize:

- The cost of pollution-control facilities.
- Amounts paid for research and experimentation.
- Certain business startup costs.
- Qualified forestation and reforestation costs.
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names.
- Goodwill and certain other intangibles.

In general, you **may not** amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

At-Risk Loss Deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 1993.

Capital Construction Fund. Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a capital construction fund set up under the Merchant Marine Act of 1936. To take the deduction, reduce the amount that would otherwise be entered as taxable income on Form 1040, line 37, by the amount of the deduction. In the margin to the left of line 37, write "CCF" and the amount of the deduction. For more information, get **Pub. 595,** Tax Guide for Commercial Fishermen.

Disabled Access Credit and the Deduction for Removing Barriers to Individuals with Disabilities and the Elderly. You may be able to claim a tax credit of up to $5,000 for eligible expenditures paid or incurred in 1993 to provide access to your business for individuals with disabilities. Get **Form 8826,** Disabled Access Credit, for more details. You can also deduct up to $15,000 of costs paid or incurred in 1993 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both the credit and the deduction on the same expenditures.

Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. **Enter this 4-digit code on line B of Schedule C or C-EZ.** For example, real estate agent is under the major category of **"Real Estate,"** and the code is "5520."

Note: *If your principal source of income is from farming activities, you should file* **Schedule F** *(Form 1040), Profit or Loss From Farming.*

Agricultural Services, Forestry, Fishing

Code
- 1990 Animal services, other than breeding
- 1933 Crop services
- 2113 Farm labor & management services
- 2246 Fishing, commercial
- 2238 Forestry, except logging
- 2212 Horticulture & landscaping
- 2469 Hunting & trapping
- 1974 Livestock breeding
- 0836 Logging
- 1958 Veterinary services, including pets

Construction

- 0018 Operative builders (for own account)

Building Trade Contractors, Including Repairs
- 0414 Carpentering & flooring
- 0455 Concrete work
- 0273 Electrical work
- 0299 Masonry, dry wall, stone, & tile
- 0257 Painting & paper hanging
- 0232 Plumbing, heating, & air conditioning
- 0430 Roofing, siding, & sheet metal
- 0885 Other building trade contractors (excavation, glazing, etc.)

General Contractors
- 0075 Highway & street construction
- 0059 Nonresidential building
- 0034 Residential building
- 3889 Other heavy construction (pipe laying, bridge construction, etc.)

Finance, Insurance, & Related Services

- 6064 Brokers & dealers of securities
- 6080 Commodity contracts brokers & dealers; security & commodity exchanges
- 6148 Credit institutions & mortgage bankers
- 5702 Insurance agents or brokers
- 5744 Insurance services (appraisal, consulting, inspection, etc.)
- 6130 Investment advisors & services
- 5777 Other financial services

Manufacturing, Including Printing & Publishing

- 0679 Apparel & other textile products
- 1115 Electric & electronic equipment
- 1073 Fabricated metal products
- 0638 Food products & beverages
- 0810 Furniture & fixtures
- 0695 Leather footwear, handbags, etc.
- 0836 Lumber & other wood products
- 1099 Machinery & machine shops
- 0877 Paper & allied products
- 1057 Primary metal industries
- 0851 Printing & publishing
- 1032 Stone, clay, & glass products
- 0653 Textile mill products
- 1883 Other manufacturing industries

Mining & Mineral Extraction

- 1537 Coal mining
- 1511 Metal mining
- 1552 Oil & gas
- 1719 Quarrying & nonmetallic mining

Real Estate

- 5538 Operators & lessors of buildings, including residential
- 5553 Operators & lessors of other real property
- 5520 Real estate agents & brokers
- 5579 Real estate property managers
- 5710 Subdividers & developers, except cemeteries
- 6155 Title abstract offices

Services: Personal, Professional, & Business Services

Amusement & Recreational Services
- 9670 Bowling centers
- 9688 Motion picture & tape distribution & allied services
- 9597 Motion picture & video production
- 9639 Motion picture theaters
- 8557 Physical fitness facilities
- 9696 Professional sports & racing, including promoters & managers
- 9811 Theatrical performers, musicians, agents, producers, & related services
- 9613 Video tape rental
- 9837 Other amusement & recreational services

Automotive Services
- 8813 Automotive rental or leasing, without driver
- 8953 Automotive repairs, general & specialized
- 8839 Parking, except valet
- 8896 Other automotive services (wash, towing, etc.)

Business & Personal Services
- 7658 Accounting & bookkeeping
- 7716 Advertising, except direct mail
- 7682 Architectural services
- 8318 Barber shop (or barber)
- 8110 Beauty shop (or beautician)
- 8714 Child day care
- 7872 Computer programming, processing, data preparation & related services
- 7922 Computer repair, maintenance, & leasing
- 7286 Consulting services
- 7799 Consumer credit reporting & collection services
- 8755 Counseling (except health practitioners)
- 7732 Employment agencies & personnel supply
- 7518 Engineering services
- 7773 Equipment rental & leasing (except computer or automotive)
- 8532 Funeral services & crematories
- 7633 Income tax preparation
- 7914 Investigative & protective services
- 7617 Legal services (or lawyer)
- 7856 Mailing, reproduction, commercial art, photography, & stenographic services
- 7245 Management services
- 8771 Ministers & chaplains
- 8334 Photographic studios
- 7260 Public relations
- 8733 Research services
- 7708 Surveying services
- 8730 Teaching or tutoring
- 7880 Other business services
- 6882 Other personal services

Hotels & Other Lodging Places
- 7237 Camps & camping parks
- 7096 Hotels, motels, & tourist homes
- 7211 Rooming & boarding houses

Laundry & Cleaning Services
- 7450 Carpet & upholstery cleaning
- 7419 Coin-operated laundries & dry cleaning
- 7435 Full-service laundry, dry cleaning, & garment service
- 7476 Janitorial & related services (building, house, & window cleaning)

Medical & Health Services
- 9274 Chiropractors
- 9233 Dentist's office or clinic
- 9217 Doctor's (M.D.) office or clinic
- 9456 Medical & dental laboratories
- 9472 Nursing & personal care facilities
- 9290 Optometrists
- 9258 Osteopathic physicians & surgeons
- 9241 Podiatrists
- 9415 Registered & practical nurses
- 9431 Offices & clinics of other health practitioners (dieticians, midwives, speech pathologists, etc.)
- 9886 Other health services

Miscellaneous Repair, Except Computers
- 9019 Audio equipment & TV repair
- 9035 Electrical & electronic equipment repair, except audio & TV
- 9050 Furniture repair & reupholstery
- 2881 Other equipment repair

Trade, Retail—Selling Goods to Individuals & Households

- 3038 Catalog or mail order
- 3012 Selling door to door, by telephone or party plan, or from mobile unit
- 3053 Vending machine selling

Selling From Showroom, Store, or Other Fixed Location

Apparel & Accessories
- 3921 Accessory & specialty stores & furriers for women
- 3939 Clothing, family
- 3772 Clothing, men's & boys'
- 3913 Clothing, women's
- 3756 Shoe stores
- 3954 Other apparel & accessory stores

Automotive & Service Stations
- 3558 Gasoline service stations
- 3319 New car dealers (franchised)
- 3533 Tires, accessories, & parts
- 3335 Used car dealers
- 3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)

Building, Hardware, & Garden Supply
- 4416 Building materials dealers
- 4457 Hardware stores
- 4473 Nurseries & garden supply stores
- 4432 Paint, glass, & wallpaper stores

Food & Beverages
- 0612 Bakeries selling at retail
- 3088 Catering services
- 3095 Drinking places (bars, taverns, pubs, saloons, etc.)
- 3079 Eating places, meals & snacks
- 3210 Grocery stores (general line)
- 3251 Liquor stores
- 3236 Specialized food stores (meat, produce, candy, health food, etc.)

Furniture & General Merchandise
- 3988 Computer & software stores
- 3970 Furniture stores
- 4317 Home furnishings stores (china, floor coverings, drapes)
- 4119 Household appliance stores
- 4333 Music & record stores
- 3996 TV, audio & electronic stores
- 3715 Variety stores
- 3731 Other general merchandise stores

Miscellaneous Retail Stores
- 4812 Boat dealers
- 5017 Book stores, excluding newsstands
- 4853 Camera & photo supply stores
- 3277 Drug stores
- 5058 Fabric & needlework stores
- 4655 Florists
- 5090 Fuel dealers (except gasoline)
- 4630 Gift, novelty, & souvenir shops
- 4838 Hobby, toy, & game shops
- 4671 Jewelry stores
- 4895 Luggage & leather goods stores
- 5074 Mobile home dealers
- 4879 Optical goods stores
- 4697 Sporting goods & bicycle shops
- 5033 Stationery stores
- 4614 Used merchandise & antique stores (except motor vehicle parts)
- 5884 Other retail stores

Trade, Wholesale—Selling Goods to Other Businesses, etc.

Durable Goods, Including Machinery Equipment, Wood, Metals, etc.
- 2634 Agent or broker for other firms—more than 50% of gross sales on commission
- 2618 Selling for your own account

Nondurable Goods, Including Food, Fiber, Chemicals, etc.
- 2675 Agent or broker for other firms—more than 50% of gross sales on commission
- 2659 Selling for your own account

Transportation, Communications, Public Utilities, & Related Services

- 6619 Air transportation
- 6312 Bus & limousine transportation
- 6676 Communication services
- 6395 Courier or package delivery
- 6361 Highway passenger transportation (except chartered service)
- 6536 Public warehousing
- 6114 Taxicabs
- 6510 Trash collection without own dump
- 6635 Travel agents & tour operators
- 6338 Trucking (except trash collection)
- 6692 Utilities (dumps, snow plowing, road cleaning, etc.)
- 6551 Water transportation
- 6650 Other transportation services

- 8888 **Unable to classify**

Instructions for Schedule D, Capital Gains and Losses

Additional Information. *Get* ***Pub. 544,*** *Sales and Other Dispositions of Assets, and* ***Pub. 550,*** *Investment Income and Expenses, for more details.*

General Instructions

Changes To Note

- Schedule D has been simplified for 1993. We hope you will find it easier to use. We no longer ask for information on the election not to use the installment method and have also discontinued the requirement to reconcile on Schedule D bartering income reported on Forms 1099-B. In addition, the computation of tax using the maximum capital gains rate and carryovers of short-term and long-term capital losses are no longer figured on page 2 of Schedule D. Instead, we have added worksheets on page D-4 that you can use to make these computations. As a result of these changes, we were able to use page 2 of Schedule D as a continuation sheet for transactions reported on lines 1 and 9. The continuation sheet used in previous years, Schedule D-1 (Form 1040), is now obsolete.
- If you sold publicly traded securities at a gain after August 9, 1993, you may be able to postpone all or part of the gain if you bought stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the day you sold the securities. For more details, see page D-2.

Purpose of Schedule

Use Schedule D to report:

- The sale or exchange of a capital asset.
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit.
- Capital gain distributions not reported on Form 1040, line 14.
- Nonbusiness bad debts.

Other Forms You May Have To File

Use **Form 4797,** Sales of Business Property, to report the following:

- The sale or exchange of property used in a trade or business; depreciable and amortizable property; oil, gas, geothermal, or other mineral property; and section 126 property.
- The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit.
- The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

Use **Form 4684,** Casualties and Thefts, to report involuntary conversions of property due to casualty or theft.

Use **Form 8824,** Like-Kind Exchanges, if you made one or more like-kind exchanges. See **Exchange of Like-Kind Property** on page D-2.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets.

A capital asset is any property held by you **except** the following:

1. Stock in trade or other property included in inventory or held for sale to customers.
2. Accounts or notes receivable for services performed in the ordinary course of your trade or business or as an employee, or from the sale of any property described in **1.**
3. Depreciable property used in your trade or business even if it is fully depreciated.
4. Real property (real estate) used in your trade or business.
5. Copyrights, literary, musical, or artistic compositions, letters or memoranda, or similar property: (a) created by your personal efforts; (b) prepared or produced for you (in the case of letters, memoranda, or similar property); or (c) that you received from someone who created them or for whom they were created, as mentioned in (a) or (b), in a way (such as by gift) that entitled you to the basis of the previous owner.
6. U.S. Government publications, including the Congressional Record, that you received from the government, other than by purchase at the normal sales price, or that you got from someone who had received it in a similar way, if your basis is determined by reference to the previous owner's basis.

Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for long-term capital gains and losses is more than 1 year. The holding period for short-term capital gains and losses is 1 year or less.

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it. Use the trade dates for date acquired and date sold for stocks and bonds traded on an exchange or over-the-counter market.

If you disposed of property that you acquired by inheritance, report the disposition as a long-term gain or loss, regardless of how long you held the property.

A nonbusiness bad debt must be treated as a short-term capital loss. See Pub. 550 under **Nonbusiness Bad Debts** for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D.

Limit on Capital Losses

For 1993, you may deduct capital losses up to the amount of your capital gains plus $3,000 ($1,500 if married filing separately). Capital losses that exceed this amount are carried forward to later years.

Losses That Are Not Deductible

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following.

- Members of a family.
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a beneficiary of another trust created by the same grantor.
- An individual and a tax-exempt organization controlled by the individual or the individual's family.

See Pub. 544 for more details on sales and exchanges between related parties.

If you dispose of **(a)** an asset used in an activity to which the at-risk rules apply, or **(b)** any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get the instructions for **Form 6198,** At-Risk Limitations. If the loss is allowable under the at-risk rules, it may then be subject to the passive activity rules. Get **Form 8582,** Passive Activity Loss Limitations, and its instructions to see how to report capital gains and losses from a passive activity.

Items for Special Treatment and Special Cases

The following items may require special treatment:

- Transactions by a securities dealer.
- Wash sales of stock or securities (including contracts or options to acquire or sell stock or securities). See Pub. 550 for details.
- Bonds and other debt instruments. See Pub. 550 for details.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiary.

- Gain on the disposition of stock in an Interest Charge Domestic International Sales Corporation.
- Gain on the sale or exchange of stock in certain foreign corporations.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership that would be treated as an investment company if it were incorporated.
- Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550 for details.
- Transfer of appreciated property to a political organization.
- Loss on the sale, exchange, or worthlessness of small business (section 1244) stock.
- In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. Get **Pub. 504,** Divorced or Separated Individuals.
- Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument.
- Any loss on the disposition of converted wetland or highly erodible cropland that is first used for farming after March 1, 1986, is reported as long-term capital loss on Schedule D, but any gain is reported as ordinary income on Form 4797.
- Gifts of property and inherited property. See Pub. 544.
- Amounts received by shareholders in corporate liquidations.
- Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550.
- Mutual fund load charges may not be taken into account in determining gain or loss on certain dispositions of stock in mutual funds if reinvestment rights were exercised. For details, get **Pub. 564,** Mutual Fund Distributions.
- Deferral of gain on conflict-of-interest dispositions by certain members of the Executive Branch of the Federal Government under section 1043. See Form 8824.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale. Usually, your holding period is the amount of time you actually held the property eventually delivered to the lender to close the short sale. However, if you held substantially identical property for 1 year or less on the date of the short sale, or if you acquire property substantially identical to the property sold short after the short sale but on or before the date you close the short sale, your gain when closing the short sale is a short-term capital gain. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss, even if the property used to close the short sale was held 1 year or less.

Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract, but that is a capital asset in your hands.

If a purchased option expired, enter the expiration date in column (c), and write **"EXPIRED"** in column (d).

If an option that was granted (written) expired, enter the expiration date in column (b), and write **"EXPIRED"** in column (e).

Fill in the other columns as appropriate. See Pub. 550 for more details.

Exchange of Like-Kind Property

A "like-kind exchange" occurs when you exchange business or investment property for property of a like kind. Complete and attach Form 8824 to your return for each exchange.

For exchanges of capital assets, include the gain or loss from Form 8824, if any, on line 4 or line 12 in column (f) or (g).

Sale or Exchange of Capital Assets Held for Personal Use

Gain from the sale or exchange of this property is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use (other than your main home), you must report the transaction on Schedule D even though the loss is not deductible.

For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 1 or 9, depending on how long you owned the home. Complete columns (a) through (e). Because the loss is not deductible, write "Personal Loss" across columns (f) and (g).

Rollover of Gain From the Sale of Publicly Traded Securities Into Specialized Small Business Investment Companies

If you sold publicly traded securities after August 9, 1993, you may be able to postpone all or part of the gain on that sale if you bought common stock or a partnership interest in a specialized small business investment company (SSBIC) during the 60-day period that began on the day of the sale. An SSBIC is any partnership or corporation licensed by the Small Business Administration under section 301(d) of the Small Business Investment Act of 1958. You must recognize gain on the sale to the extent the proceeds from the sale exceed the cost of your SSBIC stock or partnership interest purchased during the 60-day period that began on the date of the sale (and not previously taken into account). The gain you postpone is limited to $50,000 a year and $500,000 during your lifetime. (Reduce these dollar amounts by one-half if you are married filing separately.) The basis of your SSBIC stock or partnership interest is reduced by any postponed gain.

If you choose to postpone gain, report the entire gain realized on the sale on line 1 or 9. Directly below the line on which you reported the gain, enter in column (a) "SSBIC Rollover" and in column (f) the amount of the postponed gain. Also attach a schedule showing (a) how you figured the postponed gain, (b) the name of the SSBIC in which you purchased common stock or a partnership interest, (c) the date of that purchase, and (d) your new basis in that SSBIC stock or partnership interest.

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Get **Pub. 541,** Tax Information on Partnerships.

Long-Term Capital Gains From Regulated Investment Companies

Include on line 12 the amount on **Form 2439,** Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains of a regulated investment company. Enter on Form 1040, line 59, the tax paid by the company shown on Form 2439. Add to the basis of your stock the excess of the amount included in income over the amount of the credit. See Pub. 550 for more details.

Capital Gain Distributions

Enter on line 14 capital gain distributions paid to you during the year as a long-term capital gain, regardless of how long you held your investment. See Pub. 550 for more details.

Sale of Your Home

Use **Form 2119,** Sale of Your Home, to report the sale of your main home whether or not you bought another one. You must file Form 2119 for the year in which you sell your main home, even if you have a loss or you postpone or defer all or part of your gain.

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so.

Use **Form 6252,** Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1993 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Schedule D on a timely filed return (including extensions).

Section 1256 Contracts and Straddles

Use **Form 6781,** Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

Form 1099-A, Acquisition or Abandonment of Secured Property

If you received a Form 1099-A from your lender, you may have gain or loss to report because of the acquisition or abandonment. See Pub. 544 for details.

Specific Instructions

Parts I and II

Column (b)

Date Acquired

Enter in this column the date the asset was acquired. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date the stock or property was delivered to the broker or lender to close the short sale.

If you disposed of property that you acquired by inheritance, report it on line 9 and write **"INHERITED"** in column (b) instead of the date you acquired the property.

If you sold a block of stock (or similar property) that was acquired through several different purchases, you may report the sale on one line and write **"VARIOUS"** in column (b). However, you still must report the short-term gain or loss on the sale in Part I and the long-term gain or loss on the sale in Part II.

Column (c)

Date Sold

Enter in this column the date the asset was sold. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date you sold the stock or property you borrowed to open the short sale transaction.

Column (d)

Sales Price

Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B or similar statement from your broker that shows gross sales price, enter that amount in column (d). But if Form 1099-B (or your broker) indicates that gross proceeds minus commissions and option premiums were reported to the IRS, enter that net amount in column (d). If the net amount is entered in column (d), do not include the commissions and option premiums in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferrable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

Caution: *Be sure to add all sales price entries on lines 1 and 9, column (d), to amounts on lines 2 and 10, column (d). Enter the totals on lines 3 and 11.*

Column (e)

Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferrable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details on how to figure your basis in stock that split while you owned it.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument.

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums before making an entry in column (e), unless you reported the net sales price in column (d).

For more details, get **Pub. 551,** Basis of Assets.

Lines 1 and 9

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 2119, 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as long as the abbreviations are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

Use lines 20 and 22 on page 2 of Schedule D if you need more space to list transactions for lines 1 and 9. You may use as many copies of page 2 of Schedule D as you need. Enter on Schedule D, lines 2 and 10, columns (d), (f), and (g) the combined totals of all your copies of page 2 of Schedule D.

Caution: *Add the following amounts reported to you for 1993 on Forms 1099-B and 1099-S (or on substitute statements):*

1. *Proceeds from transactions involving stocks, bonds, and other securities, and*
2. *Gross proceeds from real estate transactions not reported on another form or schedule.*

If this total is **more** *than the total of lines 3 and 11, attach a statement explaining the difference.*

Part III

Line 18

The maximum tax rate on net capital gain (the smaller of line 17 or 18 of Schedule D) that you did not elect to treat as investment income on Form 4952, line 4e, is 28%. If both lines 17 and 18 are gains, and Form 1040, line 37, is over $89,150 ($53,500 if single; $76,400 if head of household; $44,575 if married filing separately), use the **Schedule D Tax Worksheet** on this page to figure your tax; otherwise, use the Tax Table or Tax Rate Schedules, whichever applies.

Line 19

If line 18 is a (loss), enter on line 19 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 your filing status is married filing separately, ($1,500). For example, if the (loss) on line 18 is ($1,000), you would enter ($1,000) on Form 1040, line 13, because that is the smaller loss.

If the loss on line 19 is a smaller loss than the loss on line 18, or Form 1040, line 35, is a loss, use the **Capital Loss Carryover Worksheet** on this page to figure your short-term and long-term capital loss carryovers to 1994. You will need these amounts to complete your 1994 Schedule D, so be sure to keep the worksheet for your records.

Schedule D Tax Worksheet (keep for your records)

Use this worksheet to figure your tax **only** if both lines 17 and 18 of Schedule D are gains, **and:**

Your filing status is:	AND	Form 1040, line 37, is over:	Your filing status is:	AND	Form 1040, line 37, is over:
Single		$53,500	Married filing separately		$44,575
Married filing jointly or qualifying widow(er)		$89,150	Head of household		$76,400

1.	Enter the amount from Form 1040, line 37	1.
2.	**Net capital gain.** Enter the **smaller** of Schedule D, line 17 or line 18	2.
3.	If you are filing Form 4952, enter the amount from Form 4952, line 4e	3.
4.	Subtract line 3 from line 2. If zero or less, stop here; you cannot use this worksheet to figure your tax. Instead, use the Tax Table or Tax Rate Schedules, whichever applies	4.
5.	Subtract line 4 from line 1	5.
6.	Enter: $22,100 if single; $36,900 if married filing jointly or qualifying widow(er); $18,450 if married filing separately; or $29,600 if head of household	6.
7.	Enter the **greater** of line 5 or line 6	7.
8.	Subtract line 7 from line 1	8.
9.	Figure the tax on the amount on line 7. Use the Tax Table or Tax Rate Schedules, whichever applies	9.
10.	Multiply line 8 by 28% (.28)	10.
11.	Add lines 9 and 10	11.
12.	Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies	12.
13.	**Tax.** Enter the **smaller** of line 11 or line 12 here and on Form 1040, line 38. Check the box for Schedule D Tax Worksheet.	13.

Capital Loss Carryover Worksheet (keep for your records)

Use this worksheet to figure your capital loss carryovers from 1993 to 1994 if Schedule D, line 19, is a loss and **(a)** that loss is a smaller loss than the loss on Schedule D, line 18, **or (b)** Form 1040, line 35, is a loss.

1.	Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses	1.
2.	Enter the loss from Schedule D, line 19, as a positive amount	2.
3.	Combine lines 1 and 2. If zero or less, enter -0-	3.
4.	Enter the **smaller** of line 2 or line 3 **Note:** *If line 8 of Schedule D is a loss, go to line 5; otherwise, skip lines 5 through 9.*	4.
5.	Enter the loss from Schedule D, line 8, as a positive amount	5.
6.	Enter the gain, if any, from Schedule D, line 17	6.
7.	Enter the amount from line 4	7.
8.	Add lines 6 and 7	8.
9.	**Short-term capital loss carryover to 1994.** Subtract line 8 from line 5. If zero or less, enter -0- **Note:** *If line 17 of Schedule D is a loss, go to line 10; otherwise, skip lines 10 through 14.*	9.
10.	Enter the loss from Schedule D, line 17, as a positive amount	10.
11.	Enter the gain, if any, from Schedule D, line 8	11.
12.	Subtract line 5 from line 4. If zero or less, enter -0-	12.
13.	Add lines 11 and 12	13.
14.	**Long-term capital loss carryover to 1994.** Subtract line 13 from line 10. If zero or less, enter -0-	14.

Instructions for Schedule E, Supplemental Income and Loss

Use Schedule E to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs.

If you attach your own schedule(s) to report income or loss from any of these sources, use the same format as on Schedule E. Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in (parentheses).

Part I. Income or Loss From Rental Real Estate and Royalties

Use Part I to report income and expenses from rentals of real estate (including personal property leased with real estate). Also, use Part I to report royalty income and expenses. See the instructions for lines 3 and 4 to determine when rental real estate and royalty income should be reported on **Schedule C** or **C-EZ**, or **Form 4835**, Farm Rental Income and Expenses, instead.

Do not use Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. Your rental of personal property is a business if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity. If your rental of personal property is not a business, see the instructions for Form 1040, lines 22 and 30, to find out how to report the income and expenses.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. Complete lines 1 and 2 for each property. But fill in the "Totals" column only on one Schedule E. The figures in the "Totals" column on that Schedule E should be the combined totals of all Schedules E.

If you also need to use page 2 of Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Filers of Form 1041

Enter your employer identification number in the block for "Your social security number."

Line 1

For rental real estate property only, show the kind of property you rented out, for example, "brick duplex." Give the street address, city or town, and state. You do not have to give the ZIP code. If you own a part interest in the property, show your percentage of ownership.

Line 2

If you rented out a dwelling unit and also used it as a home during the year, you may not be able to deduct all the expenses for the rental part. A dwelling unit (unit) means a house, apartment, condominium, mobile home, boat, or like property. Check the "Yes" or "No" box on line 2, whichever applies, to show whether you or your family used the property for personal purposes in 1993.

If the property is not a dwelling unit, check "No."

If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of:

1. 14 days; or

2. 10% of the total days it was rented to others at a fair rental price.

What Is Personal Use? A day of personal use is any day, or part of a day, that the unit was used by:

- You for personal purposes.
- Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement).
- Anyone in your family or in the family of someone else who owns part of the unit. The day is not treated as personal if the unit is rented at a fair rental price to that person as his or her main home.
- Anyone under an agreement that lets you use some other unit.
- Anyone who pays less than a fair rental price for the unit.

If you checked "No," you can deduct all your expenses for the rental part, subject to the **At-Risk Rules** and the **Passive Activity Loss Rules** explained on pages E-2 and E-3.

If you checked "Yes" and rented the unit out for fewer than 15 days, do not report the rental income and do not deduct any rental expenses. But if you itemize deductions on **Schedule A** (Form 1040), you may deduct allowable interest, taxes, and casualty losses.

If you checked "Yes" and rented the unit out for at least 15 days, you may NOT be able to deduct all your rental expenses. You can deduct your mortgage interest, real estate taxes, and casualty losses for the rental part on Schedule E. You can also deduct your other rental expenses that are not related to your use of the unit as a home, such as advertising expenses and realtors' fees. If any income is left after deducting these expenses, you can then deduct other expenses. But you cannot deduct more than the income that is left. Carry amounts you cannot deduct to 1994. Get **Pub. 527**, Residential Rental Property (Including Rental of Vacation Homes), for more details.

Line 3

If you were not in the real estate sales business but you received rent from real estate (including personal property leased with real estate), report it on line 3. Include room and other space rentals. If you received services or property instead of money as rent, report its fair market value. Be sure to enter your total rents in the "Totals" column even if you have only one property.

If you provided significant services to the renter or sold real estate as a business, do not use Schedule E. Instead, report the income on Schedule C or C-EZ.

For more information, call Tele-Tax (see page 30) and listen to topic 414 or see Pub. 527.

Rental Income From Farm Production or Crop Shares. Report farm rental income and expenses on Form 4835 if **(a)** you received rental income based on crops or livestock produced by the tenant, **and (b)** you did not manage or operate the farm to any great extent.

If you use Form 4835, enter on line 39 of Schedule E the net farm rental income or loss from Form 4835. Also, include the gross farm rents from Form 4835, line 7, on Schedule E, line 41.

Note: *For estimated tax purposes, income received from your share of crops and rental based on farm production is considered income from farming.*

Line 4

Report on line 4 **royalties** from oil, gas, or mineral properties (not including operating oil, gas, or mineral interests); copyrights; and patents. Enter your total royalties in the "Totals" column. If you received $10 or more in royalties during 1993, you should receive a **Form 1099-MISC**, or similar statement, showing them. The payer must send this statement to you by January 31, 1994.

If you are in business as a self-employed writer, inventor, artist, etc., report your income and expenses on Schedule C or C-EZ. You may be able to treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For details, get **Pub. 544**, Sales and Other Dispositions of Assets.

If state or local taxes were withheld from oil or gas payments you received, enter on line 4 the gross amount of royalties. Include the taxes withheld by the producer on line 16.

Caution: *If you received a credit or refund of overpaid windfall profit tax in 1993, see the instructions for line 40.*

Lines 5 through 21

Enter your rental and royalty expenses for each property in the appropriate columns. Also, enter your total expenses for mortgage interest (line 12), total expenses before depreciation expense or depletion (line 19), and depreciation expense or depletion (line 20) in the "Totals" column even if you have only one property. You can deduct an amount for the depreciation of rental property and all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, maintenance, management fees, and agents' commissions.

Do not deduct the value of your own labor, capital investments, or capital improvements.

Renting Out Part of Your Home. If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Credit for Expenses To Rehabilitate Low-Income Housing. You may be able to claim a tax credit for costs you paid or incurred to rehabilitate qualified low-income housing. Get **Form 8586**, Low-Income Housing Credit, and **Form 8582-CR**, Passive Activity Credit Limitations. Also, get **Pub. 925**, Passive Activity and At-Risk Rules, to learn how the passive activity loss rules apply to low-income housing.

Credit or Deduction for Access Expenditures. You may be able to claim a tax credit of up to $5,000 for eligible expenditures paid or incurred in 1993 to provide access to your business for individuals with disabilities. Get **Form 8826**, Disabled Access Credit, for more details.

You can also deduct up to $15,000 of costs paid or incurred in 1993 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures. Get **Pub. 535**, Business Expenses, and **Pub. 907**, Information for Persons with Disabilities, for details.

Line 6

You may deduct ordinary and necessary auto and travel expenses related to your rental activities. If you use your auto in connection with your rental activities, you can either deduct your actual expenses or take the standard mileage rate. You **must** use actual expenses if you do not own the auto you use in your rental activities **or** if you use more than one vehicle simultaneously (as in fleet operations).

If you deduct actual auto expenses, include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc. Show auto rental or lease payments on line 18 and depreciation on line 20.

If you want to take the standard mileage rate, multiply the number of miles you drove your auto in connection with your rental activities by 28 cents a mile. Add to this amount your parking fees and tolls. Include the total on line 6.

If you claim any auto expenses (actual or the standard mileage rate), you must provide the information requested in Part V of **Form 4562**, Depreciation and Amortization, and attach Form 4562 to your return.

For more details, get Pub. 527; **Pub. 463**, Travel, Entertainment, and Gift Expenses; and **Pub. 917**, Business Use of a Car.

Line 10

Include on this line fees for tax advice related to your rental real estate or royalty properties and for preparation of the tax forms related to those properties.

Lines 12 and 13

In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds and repayment of the debt. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the interest you paid for 1993 to banks or other financial institutions. Be sure to fill in the "Totals" column.

If you paid $600 or more in interest on this mortgage, the recipient should send you a **Form 1098**, Mortgage Interest Statement, or similar statement, by January 31, 1994, showing the total interest received from you during 1993. If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 12. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 12.

Note: *If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.*

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. In the left margin next to line 13, write "See attached."

Line 17

The base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible.

Line 20

Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property with a useful life of more than one year. Land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income.

For property placed in service after 1980, see the Instructions for Form 4562 to figure the amount of depreciation to enter on line 20. For property placed in service before 1981, figure depreciation from your own books and records and enter the total on line 20. Be sure to fill in the "Totals" column.

You must complete and attach Form 4562 **only** if:

- You are claiming depreciation on property placed in service during 1993, or
- You are claiming depreciation on listed property (defined in the Instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or
- You are claiming a section 179 expense deduction or amortization of costs that began in 1993.

If you acquired depreciable property for the first time in 1993, get **Pub. 946**, How To Begin Depreciating Your Property. For a more comprehensive guide to depreciation, get **Pub. 534**, Depreciation.

If you own mineral property or an oil, gas, or geothermal well, you may be able to take a deduction for depletion. See Pub. 535 for details.

Line 22

At-Risk Rules

Generally, if you have **(a)** a loss from an activity carried on as a trade or business or for the production of income, and **(b)** amounts in the activity for which you are not at risk, you will have to complete **Form 6198**, At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, if you acquired your interest in the activity before 1987, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as:

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). There is an exception for certain nonrecourse financing borrowed by you in connection with holding real property. See **Qualified nonrecourse financing** below.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casual-

ty insurance and insurance against tort liability).

- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related, under Internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

Qualified nonrecourse financing secured by real property used in an activity of holding real property that is subject to the at-risk rules is treated as an amount at risk. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with holding real property,
- Not convertible from a debt obligation to an ownership interest, **and**
- Loaned or guaranteed by any Federal, state, or local government, or borrowed by you from a qualified person.

A **qualified person** is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person is **not:**

- A person related to you (although a person related to you may be a qualified person if the nonrecourse financing is commercially reasonable and on the same terms as loans involving unrelated persons), or
- The seller of the property (or a person related to the seller), or
- A person who receives a fee due to your investment in real property (or a person related to that person).

If you have amounts for which you are not at risk in a rental or royalty activity, get Form 6198 to determine the amount of your deductible loss and enter that amount in the appropriate column of Schedule E, line 22. In the space to the left of line 22, write "Form 6198." Be sure to attach Form 6198 to your return.

Line 23

Enter on line 23 your deductible rental loss. If your rental loss is from a passive activity (defined below), you may need to complete **Form 8582,** Passive Activity Loss Limitations, to figure the amount of loss, if any, to enter on line 23. But see the following exception.

Exception for Certain Rental Real Estate Activities. If you had losses from rental real estate activities, you **do not** have to complete Form 8582 to figure the amount of loss you can deduct on line 23 if you meet **ALL THREE** of the following conditions:

1. Rental real estate activities are your only passive activities.
2. You do not have any prior year unallowed losses from any passive activities.
3. **All** of the following apply if you have an overall net loss from these activities:

- You actively participated (defined later) in all of the rental real estate activities; **and**
- If married filing separately, you lived apart from your spouse all year; **and**
- Your overall net loss from these activities is $25,000 or less ($12,500 or less if married filing separately); **and**
- You have no current or prior year unallowed credits from passive activities; **and**
- Your modified adjusted gross income, defined later, is $100,000 or less ($50,000 or less if married filing separately).

If you meet **ALL THREE** of the conditions listed above, your rental real estate losses are not limited by the passive activity rules. Enter the loss from line 22 on line 23.

If you **do not** meet **ALL THREE** of the conditions listed above, see the Instructions for Form 8582 to find out if you must complete and attach Form 8582.

Active Participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in operations. But you must have participated in making management decisions or arranging for others to provide services (such as repairs), in a significant and bona fide sense.

Management decisions that are relevant in this context include approving new tenants, deciding on rental terms, approving capital or repair expenditures, and other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% (by value) of all interests in the activity.

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 31, without taking into account any passive activity loss, taxable social security or equivalent railroad retirement benefits, deductible contributions to an IRA or certain other qualified retirement plans under Internal Revenue Code section 219, or the deduction for one-half of self-employment tax. If you file **Form 8815,** Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, include in your modified adjusted gross income the interest excluded on line 14 of that form.

Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct. They apply to losses in Parts I, II, and III, and on line 39 of Schedule E. Losses from passive activities may be first subject to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity rules.

You can generally deduct losses from passive activities only to the extent of income from passive activities. An exception applies to certain rental real estate activities (as previously explained).

Passive Activity. A passive activity is any business activity in which you **do not** materially participate and any rental activity regardless of participation. See the Instructions for Form 8582 to determine whether you materially participated in a business activity. If you are a limited partner, you are generally not treated as having materially participated in the partnership's activity for the year.

The rental of real or personal property is generally a rental activity under the passive activity loss rules, but exceptions apply to this rule. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and, if so, whether you materially participated in the activity for the tax year. See the Instructions for Form 8582 for the material participation tests and the definition of "rental activity." See Pub. 925 for special rules that apply to rentals of **(a)** substantially nondepreciable property, **(b)** property incidental to development activities, and **(c)** property to activities in which you materially participate.

The rental of your home that you also used for personal purposes is not a passive activity. See the instructions for line 2.

A working interest in an oil or gas well that you hold directly or through an entity that does not limit your liability is not a passive activity even if you do not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925.

Parts II and III. Income or Loss From Partnerships, S Corporations, Estates, or Trusts

If you are a member of more than one partnership, a shareholder in more than one S corporation, or a beneficiary of more than one estate or trust, do not report information from more than one entity on the same line.

If you need more space in Parts II and III to list your income or losses, attach a continuation sheet using the same format as shown in Parts II and III. However, be sure to complete the "Totals" columns for lines 28a and 28b, or lines 33a and 33b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Tax Shelter Registration Number. If you are claiming or you are reporting any deduction, loss, credit, or other tax benefit, or reporting income from an interest purchased or otherwise acquired in a tax shelter, you must complete and attach **Form 8271,** Investor Reporting of Tax Shelter Registration Number. This reports the name, tax shelter registration number, and identifying number of the tax shelter. There is a $250 penalty if you fail to report this number on your tax return.

Tax Preference Items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of tax preference items and adjustments from these entities on **Form 6251,** Alternative Minimum Tax—Individuals, or Schedule H of **Form 1041,** U.S. Fiduciary Income Tax Return, for estates and trusts.

Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss. You should receive a **Schedule K-1** from the partnership or the S corporation. Do not attach Schedules K-1 to your return. Keep them for your records. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule K-1. If you did not receive these instructions with your Schedule K-1, you can get a copy at most IRS offices. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items.

Special rules apply that limit losses. Please note the following:

- If you have a current year loss or a prior year unallowed loss from a partnership or an S corporation, see **At-Risk Rules** on page E-2 and **Passive Activity Loss Rules** on page E-3.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter the deductible loss, if any, from Form 6198 in Part II, column (i), of Schedule E.

- If you have a passive activity loss, you generally need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (g), for that activity. But if you are a **general** partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity, **and** you meet **ALL THREE** of the conditions listed in the instructions for line 23, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (g).
- If you have passive activity income, complete Part II, column (h), for that activity.
- If you have nonpassive income or losses, complete Part II, columns (i) through (k), as appropriate.

If you are treating items on your tax return differently from the way the partnership or S corporation treated them on its return, you may have to file **Form 8082,** Notice of Inconsistent Treatment or Amended Return.

Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

If you have other partnership items, such as depletion, from a nonpassive activity, show each item on a separate line in Part II. You may deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. Enter deductible unreimbursed partnership expenses from nonpassive activities on a separate line in column (i) of Part II. Enter on Schedule A any unreimbursed partnership expenses deductible as itemized deductions. Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II, or on Schedule A, depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for Federal tax on gasoline or other fuels on your 1992 Form 1040 (based on information received from the partnership), enter as income in column (h) or column (k), whichever applies, the amount of the credit claimed in 1992.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on **Schedule SE** (Form 1040). Enter the amount from Schedule K-1 (Form 1065), line 15a, on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

If you have losses or deductions from a prior year that you could not deduct because of the at-risk or basis rules, and the amounts are now deductible, do not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

S Corporations

Your share of the net income is NOT subject to self-employment tax. Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9. For details, get **Pub. 589,** Tax Information on S Corporations.

Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

As a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation may be carried forward and deducted in a later year subject to the basis limitation for that year. If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See Pub. 589 for more information.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules explained earlier.

If you have losses or deductions from a prior year that you could not deduct because of the basis or at-risk limitations, and the amounts are now deductible, do not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a **Schedule K-1** (Form 1041) from the fiduciary. Do not attach that schedule to your return. Keep it for your records. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1.

If you have estimated taxes credited to you from a trust (Schedule K-1, line 13a), write "ES payment claimed" and the amount on the dotted line next to line 36. **Do not** include this amount in the total on line 36. Instead, enter the amount on Form 1040, line 55.

A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property if, during 1993, the trust had a U.S. beneficiary. For more information, get **Form 3520-A,** Annual Return of Foreign Trust With U.S. Beneficiaries.

Part IV. Income or Loss From REMICs

If you are the holder of a residual interest in a Real Estate Mortgage Investment Conduit (REMIC), use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive **Schedule Q** (Form 1066) and instructions from the REMIC for each quarter. Do not attach the schedule(s) to your return. Keep them for your records.

REMIC income or loss reported on Schedule E is not income or loss from a passive activity.

Note: *If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.*

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the totals of columns (d) and (e) on line 38 of Schedule E. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c, in Part IV, column (c). This is the smallest amount of taxable income you may report on Form 1040, line 37, for 1993. If the taxable income you would show on Form 1040, line 37, is **smaller** than the total reported in column (c), you **must** enter the amount from column (c) on Form 1040, line 37. Write "Sch. Q" next to line 37 on Form 1040.

Caution: *Do not include the amount shown in column (c) in the total on line 38 of Schedule E.*

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b, in Part IV, column (e). If you itemize your deductions on Schedule A, include this amount on line 20.

Part V. Summary

Line 40

Include any windfall profit tax credit or refund received in 1993 in the total on line 40 if you deducted the tax withheld on Schedule E in an earlier year and received a tax benefit for it on your tax return. On the dotted line next to this total, write "OWPT" and show the amount.

Line 41

Enter on line 41 your total share of gross farming and fishing income as shown on

Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:

1. Your gross farming or fishing income for 1992 or 1993 is at least two-thirds of your gross income, and
2. You file your 1993 tax return and pay the tax due by March 1, 1994.

Instructions for Schedule EIC, Earned Income Credit

Use Schedule EIC to figure the earned income credit. If you can take the credit, subtract it from the tax you owe. You can get a refund of the credit even if you don't owe any tax.

***Note:** If you qualify, you may be able to get part of the credit added to your pay. For details, get **Form W-5** from your employer or call 1-800-829-3676.*

***Additional Information.** Get **Pub. 596**, Earned Income Credit, for more details.*

Changes To Note

- **Basic Credit.** This credit can be as much as $1,434 for one qualifying child. For two qualifying children, it can be as much as $1,511. This is the maximum amount of this credit even if you had more than two qualifying children.
- **Health Insurance Credit.** This credit can be as much as $465. If you paid for health insurance that covered a qualifying child, you may be able to take this credit. If you itemize deductions on Schedule A or you were self-employed, see **Special Rules** below.
- **Extra Credit for Child Born in 1993.** If you have a qualifying child born in 1993, you may also be able to take this credit. It can be as much as $388. This is the maximum amount of this credit even if you had more than one qualifying child born in 1993 (for example, twins). If you paid someone to care for your child born in 1993 so you could work, see **Special Rules** next.

Special Rules

Health Insurance Credit. If you take the health insurance credit, you must subtract the amount of this credit from any medical and dental expenses you claim on Schedule A.

If you were self-employed, you must subtract the amount of this credit from any amount used to figure the self-employed health insurance deduction on Form 1040, line 26. See Pub. 596 for details on how to figure the self-employed health insurance deduction and the health insurance credit.

Extra Credit for Child Born in 1993. If you take this extra credit, you **can't** take the credit for child care expenses or the exclusion of dependent care benefits on **Form 2441** for the same child. To help you decide if it would be better to take the extra credit or the credit or exclusion on Form 2441, see **A Change To Note** in the Instructions for Form 2441.

If you choose to take the credit or exclusion on Form 2441 for your qualifying child born in 1993, you can still take the **basic credit** and, if it applies, the **health insurance credit** for that child.

Ministers and Members of Religious Orders. If you are filing **Schedule SE**, Self-Employment Tax, and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7, follow these special rules. First, write "Clergy" at the top of Schedule EIC. If you received a housing allowance or were provided housing, **do not** include the allowance or rental value of the parsonage as nontaxable earned income on Schedule EIC, line 2 or line 5, whichever applies. This income should be included on Schedule SE, line 2.

Then, if you are figuring the earned income credit yourself, determine how much of the income reported on Form 1040, line 7, was also reported on Schedule SE, line 2. Next, subtract that income from the amount on Form 1040, line 7. Then, enter only the result on Schedule EIC, line 4. Last, be sure to use the worksheet on page EIC-3 to figure the amount to enter on Schedule EIC, line 6.

General Information

Who Can Take the Earned Income Credit

You can take this credit if your adjusted gross income (Form 1040, line 31) is less than $23,050 and you meet **all five** of the following requirements.

1. You worked and the total of your **taxable and nontaxable earned income** (see page EIC-2) is less than $23,050. To see if you meet this requirement, you can fill in lines 4 through 7 on page 2 of Schedule EIC.
2. Your filing status is Single, Married filing jointly, Head of household, or Qualifying widow(er).
3. You have at least one qualifying child. If the child was married or is also a qualifying child of another person, special rules apply. For details, see **Married Child** and **Qualifying Child of More Than One Person** on page EIC-2.
4. You are not a qualifying child of another person.
5. You don't file **Form 2555**, Foreign Earned Income, or **Form 2555-EZ**, Foreign Earned Income Exclusion.

Do you meet **all five** of the above requirements?

- **Yes.** Fill in the lines on Schedule EIC that apply to you.
- **No.** Enter "No" on the dotted line next to line 56 of Form 1040.

Effect of Credit on Certain Welfare Benefits. Any refund you receive as the result of claiming the earned income credit will not be used to determine if you are eligible for the following benefit programs, or how much you can receive from them.

- Aid to Families With Dependent Children (AFDC).
- Medicaid and Supplemental Security Income (SSI).
- Food stamps and low-income housing.

Do You Want the IRS To Figure the Credit for You?

If you do, fill in page 1 of Schedule EIC and attach it to your return. Be sure to enter the amount from Form 1040, line 31, in the space provided below line 1. On Form 1040, enter "EIC" on the dotted line next to line 56. Make sure you fill in line 54 for Federal income tax withheld. Read lines 57 through 59. Fill in the lines that apply to you. Sign and date your return, enter your occupation, and mail it. If you are filing a joint return, your spouse must also sign. If you are due a refund, we will send it to you. If you owe tax, we will send you a bill.

Qualifying Child

A child must meet one condition from each of the three boxes on page 1 of Schedule EIC to be a qualifying child. A child doesn't have to be your dependent in most cases. But if the child was married, special rules apply. See **Married Child** on page EIC-2.

Example. You are divorced and have a 7-year-old son. Although you had custody of your son, he is claimed as a dependent on his other parent's 1993 tax return. Your son is your qualifying child because he meets one condition from each box on page 1 of Schedule EIC. Your son is not a qualifying child of his other parent because he did not live with the other parent for more than half of 1993.

The following explains some of the terms used on page 1 of Schedule EIC.

- A **foster child** is any child you cared for as your own child. For example, if you cared for your niece as your own child, she is considered your foster child.
- A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption isn't final.
- A **grandchild** is any descendant of your son, daughter, or adopted child. For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

To find out if your child qualifies as a **student**, see the instructions for line 1, column (c), on page EIC-2.

To find out who is considered **permanently and totally disabled**, see the instructions for line 1, column (d), on page EIC-2.

Exception. The child, including a foster child, is considered to have lived with you for all of 1993 if **both** of the following apply.

1. The child was born or died in 1993.

2. Your home was the child's home for the entire time he or she was alive.

Temporary absences (such as for school, vacation, or medical care) count as time lived in the home.

Married Child. If your child was married at the end of 1993, that child is a qualifying child only if you can claim him or her as your dependent on Form 1040, line 6c. But if this child's other parent claimed him or her as a dependent under the rules on page 14 for **Children of Divorced or Separated Parents,** this child is your qualifying child.

Qualifying Child of More Than One Person. If a child meets the conditions to be a qualifying child of more than one person, only the person who had the **highest** adjusted gross income for 1993 may treat that child as a qualifying child. If the other person is your spouse and you are filing a joint return, this rule doesn't apply. If you cannot take the earned income credit because of this rule, enter "No" on the dotted line next to line 56 of Form 1040.

Example. You and your 5-year-old daughter moved in with your mother in April 1993. You are not a qualifying child of your mother. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your adjusted gross income for 1993 was $7,000 and your mother's was $14,000. Since your mother's adjusted gross income was higher, your daughter is your mother's qualifying child.

Taxable Earned Income

This is usually the total of the amount reported on Form 1040, line 7, plus your earnings from self-employment. (See the instructions for line 6 on page EIC-3 to figure your earnings from self-employment.) But if you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, see the instructions for line 4 on page EIC-3.

Nontaxable Earned Income

Certain earned income is not taxable, but it must be included on Schedule EIC to see if you can take the earned income credit. It is also used to figure the amount of your credit. It includes anything of value (money, goods, or services) that is not taxable which you received from your employer for your work. Some examples of nontaxable earned income are—

- Basic quarters and subsistence allowances and the value of in-kind quarters and subsistence received from the U.S. military. This amount may be shown on your last Leave and Earnings Statement for 1993. If it isn't or you need additional help, contact your legal assistance office or unit tax advisor.
- Combat zone excluded pay. If you served in Operation Desert Storm, contact your legal assistance office or unit tax advisor to find out the amount of combat zone excluded pay you received in 1993.
- Housing allowance or rental value of a parsonage for clergy members. But if you are filing Schedule SE, see **Ministers and Members of Religious Orders** on page EIC-1.
- Meals and lodging provided for the convenience of your employer.
- Voluntary salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13 of your W-2 form.
- Excludable dependent care benefits from Form 2441, line 19.
- Voluntary salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form(s). For details, see Pub. 596.

Information About Your Qualifying Child or Children

If you had a qualifying child, fill in columns (a) through (g) on line 1. If you don't give all the information asked for, it may take us longer to process your return and issue your refund. If you had **more than two qualifying children,** you need to list only two to get the maximum credit.

Line 1, Column (a)

Enter each qualifying child's name. If you had more than two qualifying children, list only the two youngest children.

If you had a qualifying child born in 1993, list that child even if you chose to claim the credit or exclusion for child care expenses for this child on Form 2441.

Line 1, Column (c)

If your child was born **before 1975** but was under age 24 at the end of 1993 and a student, put a checkmark in column (c).

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1993, or
- Took a full-time, on-farm training course during any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Line 1, Column (d)

If your child was born **before 1975** and was permanently and totally disabled during any part of 1993, put a checkmark in column (d).

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.

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

Line 1, Column (e)

If your child was born **before 1993,** you must enter his or her social security number in column (e). If your child doesn't have a number, apply for one by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number.

If your child won't have a number by the time you are ready to file your return, ask the SSA to give you a receipt. When you file your return, enter "Applied for" in column (e). If the SSA gave you a receipt, attach a copy of it to your return.

Line 1, Column (g)

Enter the number of months your child lived with you in your home in the United States during 1993. Do not enter more than 12. Count temporary absences such as for school or vacation as time lived in your home. If the child lived with you for more than half of 1993 but less than 7 months, enter "7" in this column.

If the **Exception** at the top of column 1 on this page applies to your child, enter "12" in this column.

Other Information

Fill in lines 2 and 3 only if you want the IRS to figure the earned income credit for you.

Line 2

If you received any earned income that is not taxable, enter the total of that income on line 2. List the type and amount of this income on the dotted line next to line 2. If you need more space, attach a statement. See **Nontaxable Earned Income** on this page.

Line 3

Enter the total amount you paid in 1993 for health insurance that covered at least one of your qualifying children even if the insurance covered you and other members of your family.

Example 1. You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the cost for the insurance and your employer paid part. Your pay statements for 1993 show that you paid a total of $500 for the health insurance. You should enter $500 on line 3.

Example 2. You paid $700 for health insurance in 1993. The insurance covered you and your spouse for the first 6 months and you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1993 was $350. You should enter $350 on line 3.

Do not include on line 3—

- The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-employment tax.
- Amounts paid to doctors, dentists, hospitals, etc.
- Amounts paid for prescription medicines and drugs.
- Amounts contributed under a cafeteria plan unless they are included in box 1 of your W-2 form(s).
- Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Figure Your Total Earned Income Credit

Line 4

If the total on Form 1040, line 7, includes an amount for a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, subtract that amount from the total on line 7. Enter the result on line 4 of Schedule EIC. Also, enter "SCH" and the amount you subtracted on the dotted line next to line 4.

Line 5

If you received any earned income that was not taxable, enter the total of that income on line 5. List the type and amount of this income on the dotted lines next to line 5. If you need more space, attach a statement. See **Nontaxable Earned Income** on page EIC-2.

Line 6

If you were self-employed or you reported your income and expenses on Schedule C or C-EZ as a statutory employee, use the worksheet on this page to figure the amount to enter on line 6. If you are filing a joint return and your spouse was also self-employed or reported income and expenses on Schedule C or C-EZ as a statutory employee, add your spouse's amounts to yours to figure the amount to enter on line 6.

Statutory Employee. If you were a statutory employee, the "Statutory employee" box in box 15 of your W-2 form should be checked.

Lines 8–11

The amount of the basic credit depends on whether you listed one qualifying child or two qualifying children on line 1 of Schedule EIC. If you had more than two qualifying children, you need to list only two to get the maximum basic credit.

If you listed a qualifying child who was born in 1993, you can use that child to figure your basic credit even if you are also using that child to take the extra credit for a child born in 1993.

Self-Employed Filers. If you used the worksheet in Pub. 596 to figure your self-employed health insurance deduction and your health insurance credit, be sure to enter "HIC" next to line 9.

Lines 12–16

If you paid for health insurance in 1993 and the insurance covered at least one of your qualifying children, you can also take the health insurance credit.

Line 15. Enter the total amount you paid in 1993 for health insurance even if the insurance covered you and other members of your family.

Example 1. You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the cost for the insurance and your employer paid part. Your pay statements for 1993 show that you paid a total of $500 for the health insurance. You should enter $500 on line 15.

Example 2. You paid $700 for health insurance in 1993. The insurance covered you and your spouse for the first 6 months and you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1993 was $350. You should enter $350 on line 15.

Do not include on line 15—

- The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-employment tax.
- Amounts paid to doctors, dentists, hospitals, etc.
- Amounts paid for prescription medicines and drugs.
- Amounts contributed under a cafeteria plan unless they are included in box 1 of your W-2 form(s).
- Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

Lines 17–19

You can take this **extra credit** ONLY if:

- You listed on line 1 of Schedule EIC a child born in 1993, AND
- You did not take the credit for child care expenses or the exclusion of dependent care benefits on Form 2441 for the same child.

If you had more than one qualifying child born in 1993 (for example, twins), the amount of this credit does not change.

Line 20

Add lines 11, 16, and 19. Enter the total on line 20 and on Form 1040, line 56. But if you owe the alternative minimum tax (Form 1040, line 48), first subtract that tax from the amount on line 20 of Schedule EIC. Next, enter the result (if more than zero) on Form 1040, line 56. Then, replace the amount on Schedule EIC, line 20, with the amount entered on Form 1040, line 56.

Worksheet for Line 6 (keep for your records)

1.	**If you are filing Schedule SE:**		
a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies	1a.	
b.	Enter the amount, if any, from Schedule SE, Section B, line 4b	1b.	
c.	Add lines 1a and 1b	1c.	
d.	Enter the amount from Form 1040, line 25	1d.	
e.	Subtract line 1d from line 1c		1e.
2.	**If you are NOT filing Schedule SE because your net earnings from self-employment were less than $400 or you had a net (loss),** complete lines 2a through 2c. But **do not** include on these lines any amount exempt from self-employment tax as the result of the filing and approval of **Form 4029** or **Form 4361.**		
a.	Enter any net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	2a.	
b.	Enter any 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)	2b.	
c.	Add lines 2a and 2b. Enter the total even if a loss	2c.	
3.	**If you are filing Schedule C or C-EZ as a statutory employee,** enter the amount from line 1 of that Schedule C or C-EZ	3.	
4.	Add lines 1e, 2c, and 3. Enter the total here and on Schedule EIC, line 6, even if a loss. If the result is a loss, enter it in parentheses and read the **Caution** below	4.	

Caution: *If line 6 of Schedule EIC is a loss, subtract it from the total of lines 4 and 5 and enter the result on line 7. If the result is zero or less, you can't take the earned income credit.*

TABLE A—Basic Credit

1993 Earned Income Credit

Caution: This is not a tax table.

To find your basic credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across to the column that includes the number of qualifying children you listed on Schedule EIC. Then, enter the credit from that column on Schedule EIC, line 8 or line 10, whichever applies.

If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—	
		One child	Two children			One child	Two children			One child	Two children			One child	Two children
At least	But less than	Your basic credit is—		At least	But less than	Your basic credit is—		At least	But less than	Your basic credit is—		At least	But less than	Your basic credit is—	
$1	$50	$5	$5	2,800	2,850	523	551	5,600	5,650	1,041	1,097	12,800	12,850	1,351	1,424
50	100	14	15	2,850	2,900	532	561	5,650	5,700	1,050	1,107	12,850	12,900	1,345	1,417
100	150	23	24	2,900	2,950	541	570	5,700	5,750	1,059	1,116	12,900	12,950	1,338	1,410
150	200	32	34	2,950	3,000	550	580	5,750	5,800	1,068	1,126	12,950	13,000	1,331	1,403
200	250	42	44	3,000	3,050	560	590	5,800	5,850	1,078	1,136	13,000	13,050	1,325	1,396
250	300	51	54	3,050	3,100	569	600	5,850	5,900	1,087	1,146	13,050	13,100	1,318	1,389
300	350	60	63	3,100	3,150	578	609	5,900	5,950	1,096	1,155	13,100	13,150	1,312	1,382
350	400	69	73	3,150	3,200	587	619	5,950	6,000	1,105	1,165	13,150	13,200	1,305	1,375
400	450	79	83	3,200	3,250	597	629	6,000	6,050	1,115	1,175	13,200	13,250	1,298	1,368
450	500	88	93	3,250	3,300	606	639	6,050	6,100	1,124	1,185	13,250	13,300	1,292	1,362
500	550	97	102	3,300	3,350	615	648	6,100	6,150	1,133	1,194	13,300	13,350	1,285	1,355
550	600	106	112	3,350	3,400	624	658	6,150	6,200	1,142	1,204	13,350	13,400	1,279	1,348
600	650	116	122	3,400	3,450	634	668	6,200	6,250	1,152	1,214	13,400	13,450	1,272	1,341
650	700	125	132	3,450	3,500	643	678	6,250	6,300	1,161	1,224	13,450	13,500	1,265	1,334
700	750	134	141	3,500	3,550	652	687	6,300	6,350	1,170	1,233	13,500	13,550	1,259	1,327
750	800	143	151	3,550	3,600	661	697	6,350	6,400	1,179	1,243	13,550	13,600	1,252	1,320
800	850	153	161	3,600	3,650	671	707	6,400	6,450	1,189	1,253	13,600	13,650	1,246	1,313
850	900	162	171	3,650	3,700	680	717	6,450	6,500	1,198	1,263	13,650	13,700	1,239	1,306
900	950	171	180	3,700	3,750	689	726	6,500	6,550	1,207	1,272	13,700	13,750	1,232	1,299
950	1,000	180	190	3,750	3,800	698	736	6,550	6,600	1,216	1,282	13,750	13,800	1,226	1,292
1,000	1,050	190	200	3,800	3,850	708	746	6,600	6,650	1,226	1,292	13,800	13,850	1,219	1,285
1,050	1,100	199	210	3,850	3,900	717	756	6,650	6,700	1,235	1,302	13,850	13,900	1,212	1,278
1,100	1,150	208	219	3,900	3,950	726	765	6,700	6,750	1,244	1,311	13,900	13,950	1,206	1,271
1,150	1,200	217	229	3,950	4,000	735	775	6,750	6,800	1,253	1,321	13,950	14,000	1,199	1,264
1,200	1,250	227	239	4,000	4,050	745	785	6,800	6,850	1,263	1,331	14,000	14,050	1,193	1,257
1,250	1,300	236	249	4,050	4,100	754	795	6,850	6,900	1,272	1,341	14,050	14,100	1,186	1,250
1,300	1,350	245	258	4,100	4,150	763	804	6,900	6,950	1,281	1,350	14,100	14,150	1,179	1,243
1,350	1,400	254	268	4,150	4,200	772	814	6,950	7,000	1,290	1,360	14,150	14,200	1,173	1,236
1,400	1,450	264	278	4,200	4,250	782	824	7,000	7,050	1,300	1,370	14,200	14,250	1,166	1,229
1,450	1,500	273	288	4,250	4,300	791	834	7,050	7,100	1,309	1,380	14,250	14,300	1,160	1,222
1,500	1,550	282	297	4,300	4,350	800	843	7,100	7,150	1,318	1,389	14,300	14,350	1,153	1,215
1,550	1,600	291	307	4,350	4,400	809	853	7,150	7,200	1,327	1,399	14,350	14,400	1,146	1,208
1,600	1,650	301	317	4,400	4,450	819	863	7,200	7,250	1,337	1,409	14,400	14,450	1,140	1,201
1,650	1,700	310	327	4,450	4,500	828	873	7,250	7,300	1,346	1,419	14,450	14,500	1,133	1,194
1,700	1,750	319	336	4,500	4,550	837	882	7,300	7,350	1,355	1,428	14,500	14,550	1,127	1,187
1,750	1,800	328	346	4,550	4,600	846	892	7,350	7,400	1,364	1,438	14,550	14,600	1,120	1,180
1,800	1,850	338	356	4,600	4,650	856	902	7,400	7,450	1,374	1,448	14,600	14,650	1,113	1,173
1,850	1,900	347	366	4,650	4,700	865	912	7,450	7,500	1,383	1,458	14,650	14,700	1,107	1,166
1,900	1,950	356	375	4,700	4,750	874	921	7,500	7,550	1,392	1,467	14,700	14,750	1,100	1,160
1,950	2,000	365	385	4,750	4,800	883	931	7,550	7,600	1,401	1,477	14,750	14,800	1,094	1,153
2,000	2,050	375	395	4,800	4,850	893	941	7,600	7,650	1,411	1,487	14,800	14,850	1,087	1,146
2,050	2,100	384	405	4,850	4,900	902	951	7,650	7,700	1,420	1,497	14,850	14,900	1,080	1,139
2,100	2,150	393	414	4,900	4,950	911	960	7,700	7,750	1,429	1,506	14,900	14,950	1,074	1,132
2,150	2,200	402	424	4,950	5,000	920	970	7,750	12,200	1,434	1,511	14,950	15,000	1,067	1,125
2,200	2,250	412	434	5,000	5,050	930	980	12,200	12,250	1,430	1,508	15,000	15,050	1,061	1,118
2,250	2,300	421	444	5,050	5,100	939	990	12,250	12,300	1,424	1,501	15,050	15,100	1,054	1,111
2,300	2,350	430	453	5,100	5,150	948	999	12,300	12,350	1,417	1,494	15,100	15,150	1,047	1,104
2,350	2,400	439	463	5,150	5,200	957	1,009	12,350	12,400	1,411	1,487	15,150	15,200	1,041	1,097
2,400	2,450	449	473	5,200	5,250	967	1,019	12,400	12,450	1,404	1,480	15,200	15,250	1,034	1,090
2,450	2,500	458	483	5,250	5,300	976	1,029	12,450	12,500	1,397	1,473	15,250	15,300	1,028	1,083
2,500	2,550	467	492	5,300	5,350	985	1,038	12,500	12,550	1,391	1,466	15,300	15,350	1,021	1,076
2,550	2,600	476	502	5,350	5,400	994	1,048	12,550	12,600	1,384	1,459	15,350	15,400	1,014	1,069
2,600	2,650	486	512	5,400	5,450	1,004	1,058	12,600	12,650	1,378	1,452				
2,650	2,700	495	522	5,450	5,500	1,013	1,068	12,650	12,700	1,371	1,445				
2,700	2,750	504	531	5,500	5,550	1,022	1,077	12,700	12,750	1,364	1,438				
2,750	2,800	513	541	5,550	5,600	1,031	1,087	12,750	12,800	1,358	1,431				

(This table continues on next page)

1993 Earned Income Credit TABLE A—Basic Credit *Continued*

If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9, is—		And you listed—	
		One child	Two children			One child	Two children			One child	Two children
At least	But less than	Your basic credit is—		At least	But less than	Your basic credit is—		At least	But less than	Your basic credit is—	
15,400	15,450	1,008	1,062	18,400	18,450	611	644	21,400	21,450	215	226
15,450	15,500	1,001	1,055	18,450	18,500	605	637	21,450	21,500	209	219
15,500	15,550	995	1,048	18,500	18,550	598	630	21,500	21,550	202	212
15,550	15,600	988	1,041	18,550	18,600	592	623	21,550	21,600	195	205
15,600	15,650	981	1,034	18,600	18,650	585	616	21,600	21,650	189	198
15,650	15,700	975	1,027	18,650	18,700	578	609	21,650	21,700	182	191
15,700	15,750	968	1,020	18,700	18,750	572	602	21,700	21,750	175	184
15,750	15,800	961	1,013	18,750	18,800	565	595	21,750	21,800	169	177
15,800	15,850	955	1,006	18,800	18,850	559	588	21,800	21,850	162	170
15,850	15,900	948	999	18,850	18,900	552	581	21,850	21,900	156	164
15,900	15,950	942	992	18,900	18,950	545	574	21,900	21,950	149	157
15,950	16,000	935	985	18,950	19,000	539	567	21,950	22,000	142	150
16,000	16,050	928	978	19,000	19,050	532	561	22,000	22,050	136	143
16,050	16,100	922	971	19,050	19,100	526	554	22,050	22,100	129	136
16,100	16,150	915	964	19,100	19,150	519	547	22,100	22,150	123	129
16,150	16,200	909	958	19,150	19,200	512	540	22,150	22,200	116	122
16,200	16,250	902	951	19,200	19,250	506	533	22,200	22,250	109	115
16,250	16,300	895	944	19,250	19,300	499	526	22,250	22,300	103	108
16,300	16,350	889	937	19,300	19,350	493	519	22,300	22,350	96	101
16,350	16,400	882	930	19,350	19,400	486	512	22,350	22,400	90	94
16,400	16,450	876	923	19,400	19,450	479	505	22,400	22,450	83	87
16,450	16,500	869	916	19,450	19,500	473	498	22,450	22,500	76	80
16,500	16,550	862	909	19,500	19,550	466	491	22,500	22,550	70	73
16,550	16,600	856	902	19,550	19,600	460	484	22,550	22,600	63	66
16,600	16,650	849	895	19,600	19,650	453	477	22,600	22,650	57	59
16,650	16,700	843	888	19,650	19,700	446	470	22,650	22,700	50	52
16,700	16,750	836	881	19,700	19,750	440	463	22,700	22,750	43	45
16,750	16,800	829	874	19,750	19,800	433	456	22,750	22,800	37	38
16,800	16,850	823	867	19,800	19,850	426	449	22,800	22,850	30	31
16,850	16,900	816	860	19,850	19,900	420	442	22,850	22,900	24	24
16,900	16,950	810	853	19,900	19,950	413	435	22,900	22,950	17	17
16,950	17,000	803	846	19,950	20,000	407	428	22,950	23,000	10	10
17,000	17,050	796	839	20,000	20,050	400	421	23,000	23,050	4	3
17,050	17,100	790	832	20,050	20,100	393	414				
17,100	17,150	783	825	20,100	20,150	387	407				
17,150	17,200	777	818	20,150	20,200	380	400				
17,200	17,250	770	811	20,200	20,250	374	393				
17,250	17,300	763	804	20,250	20,300	367	386				
17,300	17,350	757	797	20,300	20,350	360	379				
17,350	17,400	750	790	20,350	20,400	354	372				
17,400	17,450	744	783	20,400	20,450	347	366				
17,450	17,500	737	776	20,450	20,500	341	359				
17,500	17,550	730	769	20,500	20,550	334	352				
17,550	17,600	724	763	20,550	20,600	327	345				
17,600	17,650	717	756	20,600	20,650	321	338				
17,650	17,700	711	749	20,650	20,700	314	331				
17,700	17,750	704	742	20,700	20,750	308	324				
17,750	17,800	697	735	20,750	20,800	301	317				
17,800	17,850	691	728	20,800	20,850	294	310				
17,850	17,900	684	721	20,850	20,900	288	303				
17,900	17,950	677	714	20,900	20,950	281	296				
17,950	18,000	671	707	20,950	21,000	275	289				
18,000	18,050	664	700	21,000	21,050	268	282				
18,050	18,100	658	693	21,050	21,100	261	275				
18,100	18,150	651	686	21,100	21,150	255	268				
18,150	18,200	644	679	21,150	21,200	248	261				
18,200	18,250	638	672	21,200	21,250	242	254				
18,250	18,300	631	665	21,250	21,300	235	247				
18,300	18,350	625	658	21,300	21,350	228	240				
18,350	18,400	618	651	21,350	21,400	222	233				

$23,050 or more—you may not take the credit

TABLE B—Health Insurance Credit

1993 Earned Income Credit

Caution: This is not a tax table.

To find your health insurance credit: First, read down the "At least—But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across and find the credit. Then, enter the credit on Schedule EIC, line 12 or line 13, whichever applies.

If the amount on Schedule EIC, line 7 or line 9, is—		Your health insurance credit is—
At least	But less than	
$1	$50	$2
50	100	5
100	150	8
150	200	11
200	250	14
250	300	17
300	350	20
350	400	23
400	450	26
450	500	29
500	550	32
550	600	35
600	650	38
650	700	41
700	750	44
750	800	47
800	850	50
850	900	53
900	950	56
950	1,000	59
1,000	1,050	62
1,050	1,100	65
1,100	1,150	68
1,150	1,200	71
1,200	1,250	74
1,250	1,300	77
1,300	1,350	80
1,350	1,400	83
1,400	1,450	86
1,450	1,500	89
1,500	1,550	92
1,550	1,600	95
1,600	1,650	98
1,650	1,700	101
1,700	1,750	104
1,750	1,800	107
1,800	1,850	110
1,850	1,900	113
1,900	1,950	116
1,950	2,000	119
2,000	2,050	122
2,050	2,100	125
2,100	2,150	128
2,150	2,200	131
2,200	2,250	134
2,250	2,300	137
2,300	2,350	140
2,350	2,400	143
2,400	2,450	146
2,450	2,500	149
2,500	2,550	152
2,550	2,600	155
2,600	2,650	158
2,650	2,700	161
2,700	2,750	164
2,750	2,800	167
2,800	2,850	170
2,850	2,900	173
2,900	2,950	176
2,950	3,000	179
3,000	3,050	182
3,050	3,100	185
3,100	3,150	188
3,150	3,200	191
3,200	3,250	194
3,250	3,300	197
3,300	3,350	200
3,350	3,400	203
3,400	3,450	206
3,450	3,500	209
3,500	3,550	212
3,550	3,600	215
3,600	3,650	218
3,650	3,700	221
3,700	3,750	224
3,750	3,800	227
3,800	3,850	230
3,850	3,900	233
3,900	3,950	236
3,950	4,000	239
4,000	4,050	242
4,050	4,100	245
4,100	4,150	248
4,150	4,200	251
4,200	4,250	254
4,250	4,300	257
4,300	4,350	260
4,350	4,400	263
4,400	4,450	266
4,450	4,500	269
4,500	4,550	272
4,550	4,600	275
4,600	4,650	278
4,650	4,700	281
4,700	4,750	284
4,750	4,800	287
4,800	4,850	290
4,850	4,900	293
4,900	4,950	296
4,950	5,000	299
5,000	5,050	302
5,050	5,100	305
5,100	5,150	308
5,150	5,200	311
5,200	5,250	314
5,250	5,300	317
5,300	5,350	320
5,350	5,400	323
5,400	5,450	326
5,450	5,500	329
5,500	5,550	332
5,550	5,600	335
5,600	5,650	338
5,650	5,700	341
5,700	5,750	344
5,750	5,800	347
5,800	5,850	350
5,850	5,900	353
5,900	5,950	356
5,950	6,000	359
6,000	6,050	362
6,050	6,100	365
6,100	6,150	368
6,150	6,200	371
6,200	6,250	374
6,250	6,300	377
6,300	6,350	380
6,350	6,400	383
6,400	6,450	386
6,450	6,500	389
6,500	6,550	392
6,550	6,600	395
6,600	6,650	398
6,650	6,700	401
6,700	6,750	404
6,750	6,800	407
6,800	6,850	410
6,850	6,900	413
6,900	6,950	416
6,950	7,000	419
7,000	7,050	422
7,050	7,100	425
7,100	7,150	428
7,150	7,200	431
7,200	7,250	434
7,250	7,300	437
7,300	7,350	440
7,350	7,400	443
7,400	7,450	446
7,450	7,500	449
7,500	7,550	452
7,550	7,600	455
7,600	7,650	458
7,650	7,700	461
7,700	7,750	464
7,750	12,200	465
12,200	12,250	464
12,250	12,300	462
12,300	12,350	460
12,350	12,400	458
12,400	12,450	455
12,450	12,500	453
12,500	12,550	451
12,550	12,600	449
12,600	12,650	447
12,650	12,700	445
12,700	12,750	443
12,750	12,800	440
12,800	12,850	438
12,850	12,900	436
12,900	12,950	434
12,950	13,000	432
13,000	13,050	430
13,050	13,100	428
13,100	13,150	425
13,150	13,200	423
13,200	13,250	421
13,250	13,300	419
13,300	13,350	417
13,350	13,400	415
13,400	13,450	413
13,450	13,500	410
13,500	13,550	408
13,550	13,600	406
13,600	13,650	404
13,650	13,700	402
13,700	13,750	400
13,750	13,800	398
13,800	13,850	395
13,850	13,900	393
13,900	13,950	391
13,950	14,000	389
14,000	14,050	387
14,050	14,100	385
14,100	14,150	383
14,150	14,200	380
14,200	14,250	378
14,250	14,300	376
14,300	14,350	374
14,350	14,400	372
14,400	14,450	370
14,450	14,500	368
14,500	14,550	365
14,550	14,600	363
14,600	14,650	361
14,650	14,700	359
14,700	14,750	357
14,750	14,800	355
14,800	14,850	353
14,850	14,900	350
14,900	14,950	348
14,950	15,000	346
15,000	15,050	344
15,050	15,100	342
15,100	15,150	340
15,150	15,200	338
15,200	15,250	335
15,250	15,300	333
15,300	15,350	331
15,350	15,400	329
15,400	15,450	327
15,450	15,500	325
15,500	15,550	323
15,550	15,600	320
15,600	15,650	318
15,650	15,700	316
15,700	15,750	314
15,750	15,800	312
15,800	15,850	310
15,850	15,900	308
15,900	15,950	305
15,950	16,000	303
16,000	16,050	301
16,050	16,100	299
16,100	16,150	297
16,150	16,200	295
16,200	16,250	293
16,250	16,300	290
16,300	16,350	288
16,350	16,400	286
16,400	16,450	284
16,450	16,500	282
16,500	16,550	280
16,550	16,600	278
16,600	16,650	275
16,650	16,700	273
16,700	16,750	271
16,750	16,800	269
16,800	16,850	267
16,850	16,900	265
16,900	16,950	263
16,950	17,000	260
17,000	17,050	258
17,050	17,100	256
17,100	17,150	254
17,150	17,200	252
17,200	17,250	250
17,250	17,300	248
17,300	17,350	245
17,350	17,400	243
17,400	17,450	241
17,450	17,500	239
17,500	17,550	237
17,550	17,600	235
17,600	17,650	233
17,650	17,700	230
17,700	17,750	228
17,750	17,800	226
17,800	17,850	224
17,850	17,900	222
17,900	17,950	220
17,950	18,000	218
18,000	18,050	215
18,050	18,100	213
18,100	18,150	211
18,150	18,200	209
18,200	18,250	207
18,250	18,300	205
18,300	18,350	203
18,350	18,400	200
18,400	18,450	198
18,450	18,500	196
18,500	18,550	194
18,550	18,600	192
18,600	18,650	190
18,650	18,700	188
18,700	18,750	185
18,750	18,800	183
18,800	18,850	181
18,850	18,900	179
18,900	18,950	177
18,950	19,000	175
19,000	19,050	173
19,050	19,100	170
19,100	19,150	168
19,150	19,200	166
19,200	19,250	164
19,250	19,300	162
19,300	19,350	160
19,350	19,400	158
19,400	19,450	155
19,450	19,500	153
19,500	19,550	151
19,550	19,600	149
19,600	19,650	147
19,650	19,700	145
19,700	19,750	143
19,750	19,800	140
19,800	19,850	138
19,850	19,900	136
19,900	19,950	134
19,950	20,000	132
20,000	20,050	130
20,050	20,100	128
20,100	20,150	125
20,150	20,200	123
20,200	20,250	121
20,250	20,300	119
20,300	20,350	117
20,350	20,400	115
20,400	20,450	113
20,450	20,500	110
20,500	20,550	108
20,550	20,600	106
20,600	20,650	104
20,650	20,700	102
20,700	20,750	100
20,750	20,800	98
20,800	20,850	95
20,850	20,900	93
20,900	20,950	91
20,950	21,000	89
21,000	21,050	87
21,050	21,100	85
21,100	21,150	83
21,150	21,200	80
21,200	21,250	78
21,250	21,300	76
21,300	21,350	74
21,350	21,400	72
21,400	21,450	70
21,450	21,500	68
21,500	21,550	65
21,550	21,600	63
21,600	21,650	61
21,650	21,700	59
21,700	21,750	57
21,750	21,800	55
21,800	21,850	53
21,850	21,900	50
21,900	21,950	48
21,950	22,000	46
22,000	22,050	44
22,050	22,100	42
22,100	22,150	40
22,150	22,200	38
22,200	22,250	35
22,250	22,300	33
22,300	22,350	31
22,350	22,400	29
22,400	22,450	27
22,450	22,500	25
22,500	22,550	23
22,550	22,600	20
22,600	22,650	18
22,650	22,700	16
22,700	22,750	14
22,750	22,800	12
22,800	22,850	10
22,850	22,900	8
22,900	22,950	5
22,950	23,000	3
23,000	23,050	1

$23,050 or more—you may not take the credit

TABLE C—Extra Credit for Child Born in 1993

1993 Earned Income Credit

Caution: This is not a tax table.

To find your extra credit for a child born in 1993: First, read down the "At least—But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across and find the credit. Then, enter the credit on Schedule EIC, line 17 or line 18, whichever applies.

If the amount on Schedule EIC, line 7 or line 9, is—		Your credit for a child born in 1993 is—
At least	But less than	
$1	$50	$1
50	100	4
100	150	6
150	200	9
200	250	11
250	300	14
300	350	16
350	400	19
400	450	21
450	500	24
500	550	26
550	600	29
600	650	31
650	700	34
700	750	36
750	800	39
800	850	41
850	900	44
900	950	46
950	1,000	49
1,000	1,050	51
1,050	1,100	54
1,100	1,150	56
1,150	1,200	59
1,200	1,250	61
1,250	1,300	64
1,300	1,350	66
1,350	1,400	69
1,400	1,450	71
1,450	1,500	74
1,500	1,550	76
1,550	1,600	79
1,600	1,650	81
1,650	1,700	84
1,700	1,750	86
1,750	1,800	89
1,800	1,850	91
1,850	1,900	94
1,900	1,950	96
1,950	2,000	99
2,000	2,050	101
2,050	2,100	104
2,100	2,150	106
2,150	2,200	109
2,200	2,250	111
2,250	2,300	114
2,300	2,350	116
2,350	2,400	119
2,400	2,450	121
2,450	2,500	124
2,500	2,550	126
2,550	2,600	129
2,600	2,650	131
2,650	2,700	134
2,700	2,750	136
2,750	2,800	139
2,800	2,850	141
2,850	2,900	144
2,900	2,950	146
2,950	3,000	149
3,000	3,050	151
3,050	3,100	154
3,100	3,150	156
3,150	3,200	159
3,200	3,250	161
3,250	3,300	164
3,300	3,350	166
3,350	3,400	169
3,400	3,450	171
3,450	3,500	174
3,500	3,550	176
3,550	3,600	179
3,600	3,650	181
3,650	3,700	184
3,700	3,750	186
3,750	3,800	189
3,800	3,850	191
3,850	3,900	194
3,900	3,950	196
3,950	4,000	199
4,000	4,050	201
4,050	4,100	204
4,100	4,150	206
4,150	4,200	209
4,200	4,250	211
4,250	4,300	214
4,300	4,350	216
4,350	4,400	219
4,400	4,450	221
4,450	4,500	224
4,500	4,550	226
4,550	4,600	229
4,600	4,650	231
4,650	4,700	234
4,700	4,750	236
4,750	4,800	239
4,800	4,850	241
4,850	4,900	244
4,900	4,950	246
4,950	5,000	249
5,000	5,050	251
5,050	5,100	254
5,100	5,150	256
5,150	5,200	259
5,200	5,250	261
5,250	5,300	264
5,300	5,350	266
5,350	5,400	269
5,400	5,450	271
5,450	5,500	274
5,500	5,550	276
5,550	5,600	279
5,600	5,650	281
5,650	5,700	284
5,700	5,750	286
5,750	5,800	289
5,800	5,850	291
5,850	5,900	294
5,900	5,950	296
5,950	6,000	299
6,000	6,050	301
6,050	6,100	304
6,100	6,150	306
6,150	6,200	309
6,200	6,250	311
6,250	6,300	314
6,300	6,350	316
6,350	6,400	319
6,400	6,450	321
6,450	6,500	324
6,500	6,550	326
6,550	6,600	329
6,600	6,650	331
6,650	6,700	334
6,700	6,750	336
6,750	6,800	339
6,800	6,850	341
6,850	6,900	344
6,900	6,950	346
6,950	7,000	349
7,000	7,050	351
7,050	7,100	354
7,100	7,150	356
7,150	7,200	359
7,200	7,250	361
7,250	7,300	364
7,300	7,350	366
7,350	7,400	369
7,400	7,450	371
7,450	7,500	374
7,500	7,550	376
7,550	7,600	379
7,600	7,650	381
7,650	7,700	384
7,700	7,750	386
7,750	12,200	388
12,200	12,250	387
12,250	12,300	385
12,300	12,350	383
12,350	12,400	381
12,400	12,450	379
12,450	12,500	378
12,500	12,550	376
12,550	12,600	374
12,600	12,650	372
12,650	12,700	371
12,700	12,750	369
12,750	12,800	367
12,800	12,850	365
12,850	12,900	363
12,900	12,950	362
12,950	13,000	360
13,000	13,050	358
13,050	13,100	356
13,100	13,150	354
13,150	13,200	353
13,200	13,250	351
13,250	13,300	349
13,300	13,350	347
13,350	13,400	346
13,400	13,450	344
13,450	13,500	342
13,500	13,550	340
13,550	13,600	338
13,600	13,650	337
13,650	13,700	335
13,700	13,750	333
13,750	13,800	331
13,800	13,850	329
13,850	13,900	328
13,900	13,950	326
13,950	14,000	324
14,000	14,050	322
14,050	14,100	321
14,100	14,150	319
14,150	14,200	317
14,200	14,250	315
14,250	14,300	313
14,300	14,350	312
14,350	14,400	310
14,400	14,450	308
14,450	14,500	306
14,500	14,550	304
14,550	14,600	303
14,600	14,650	301
14,650	14,700	299
14,700	14,750	297
14,750	14,800	296
14,800	14,850	294
14,850	14,900	292
14,900	14,950	290
14,950	15,000	288
15,000	15,050	287
15,050	15,100	285
15,100	15,150	283
15,150	15,200	281
15,200	15,250	280
15,250	15,300	278
15,300	15,350	276
15,350	15,400	274
15,400	15,450	272
15,450	15,500	271
15,500	15,550	269
15,550	15,600	267
15,600	15,650	265
15,650	15,700	263
15,700	15,750	262
15,750	15,800	260
15,800	15,850	258
15,850	15,900	256
15,900	15,950	255
15,950	16,000	253
16,000	16,050	251
16,050	16,100	249
16,100	16,150	247
16,150	16,200	246
16,200	16,250	244
16,250	16,300	242
16,300	16,350	240
16,350	16,400	238
16,400	16,450	237
16,450	16,500	235
16,500	16,550	233
16,550	16,600	231
16,600	16,650	230
16,650	16,700	228
16,700	16,750	226
16,750	16,800	224
16,800	16,850	222
16,850	16,900	221
16,900	16,950	219
16,950	17,000	217
17,000	17,050	215
17,050	17,100	213
17,100	17,150	212
17,150	17,200	210
17,200	17,250	208
17,250	17,300	206
17,300	17,350	205
17,350	17,400	203
17,400	17,450	201
17,450	17,500	199
17,500	17,550	197
17,550	17,600	196
17,600	17,650	194
17,650	17,700	192
17,700	17,750	190
17,750	17,800	188
17,800	17,850	187
17,850	17,900	185
17,900	17,950	183
17,950	18,000	181
18,000	18,050	180
18,050	18,100	178
18,100	18,150	176
18,150	18,200	174
18,200	18,250	172
18,250	18,300	171
18,300	18,350	169
18,350	18,400	167
18,400	18,450	165
18,450	18,500	163
18,500	18,550	162
18,550	18,600	160
18,600	18,650	158
18,650	18,700	156
18,700	18,750	155
18,750	18,800	153
18,800	18,850	151
18,850	18,900	149
18,900	18,950	147
18,950	19,000	146
19,000	19,050	144
19,050	19,100	142
19,100	19,150	140
19,150	19,200	138
19,200	19,250	137
19,250	19,300	135
19,300	19,350	133
19,350	19,400	131
19,400	19,450	130
19,450	19,500	128
19,500	19,550	126
19,550	19,600	124
19,600	19,650	122
19,650	19,700	121
19,700	19,750	119
19,750	19,800	117
19,800	19,850	115
19,850	19,900	114
19,900	19,950	112
19,950	20,000	110
20,000	20,050	108
20,050	20,100	106
20,100	20,150	105
20,150	20,200	103
20,200	20,250	101
20,250	20,300	99
20,300	20,350	97
20,350	20,400	96
20,400	20,450	94
20,450	20,500	92
20,500	20,550	90
20,550	20,600	89
20,600	20,650	87
20,650	20,700	85
20,700	20,750	83
20,750	20,800	81
20,800	20,850	80
20,850	20,900	78
20,900	20,950	76
20,950	21,000	74
21,000	21,050	72
21,050	21,100	71
21,100	21,150	69
21,150	21,200	67
21,200	21,250	65
21,250	21,300	64
21,300	21,350	62
21,350	21,400	60
21,400	21,450	58
21,450	21,500	56
21,500	21,550	55
21,550	21,600	53
21,600	21,650	51
21,650	21,700	49
21,700	21,750	47
21,750	21,800	46
21,800	21,850	44
21,850	21,900	42
21,900	21,950	40
21,950	22,000	39
22,000	22,050	37
22,050	22,100	35
22,100	22,150	33
22,150	22,200	31
22,200	22,250	30
22,250	22,300	28
22,300	22,350	26
22,350	22,400	24
22,400	22,450	22
22,450	22,500	21
22,500	22,550	19
22,550	22,600	17
22,600	22,650	15
22,650	22,700	14
22,700	22,750	12
22,750	22,800	10
22,800	22,850	8
22,850	22,900	6
22,900	22,950	5
22,950	23,000	3
23,000	23,050	1

$23,050 or more—you may not take the credit

Instructions for Schedule F, Profit or Loss From Farming

Use Schedule F to report farm income and expenses. File it with Form 1040, 1041, or 1065.

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

***Additional Information. Pub. 225,** Farmer's Tax Guide, has samples of filled-in forms and schedules, and lists important dates that apply to farmers.*

General Instructions

A Change To Note

Deduction for Clean-Fuel Vehicle Refueling Property. A deduction may be claimed on Schedule F, line 34, for part of the cost of qualified clean-fuel vehicle refueling property placed in service after June 30, 1993. See **Pub. 535,** Business Expenses, for more details.

Other Schedules and Forms You May Have To File

Schedule E to report rental income from pastureland that is based on a flat charge. Report this income in Part I of Schedule E. But report on line 10 of Schedule F pasture income received from taking care of someone else's livestock.

Schedule SE to pay self-employment tax on income from any trade or business.

Form 4562 to claim depreciation on assets placed in service in 1993, to claim amortization that began in 1993, or to report information on vehicles and other listed property.

Form 4684 to report a casualty or theft gain or loss involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes.

See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.

Form 4797 to report sales, exchanges, or involuntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.

Form 4835 to report rental income based on farm production or crop shares if you did not materially participate (for self-employment tax purposes) in the management or operation of the farm. This income is not subject to self-employment tax. See Pub. 225.

Form 8824 to report like-kind exchanges.

Heavy Vehicle Use Tax

If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway motor vehicle use tax. Get **Form 2290,** Heavy Vehicle Use Tax Return, to see if you owe this tax.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities, and pensions. You may also have to file an information return if you sold $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the **Instructions for Forms 1099, 1098, 5498, and W-2G.**

If you received cash of more than $10,000 in one or more related transactions in your farming business, you may have to file **Form 8300.** For details, get **Pub. 1544,** Reporting Cash Payments of Over $10,000.

Estimated Tax

If you had to make estimated tax payments in 1993 and you underpaid your estimated tax, you will not be charged a penalty if **both** of the following apply:

1. Your gross farming or fishing income for 1992 or 1993 is at least two-thirds of your gross income.
2. You file your 1993 tax return and pay the tax due by March 1, 1994.

For more details, see Pub. 225.

Specific Instructions

Filers of Forms 1041 and 1065

Do not complete the block labeled "Social security number (SSN)." Instead, enter your employer identification number (EIN) on line D.

Lines A and B

On line A, enter your principal crop or activity for the current year.

On line B, enter one of the 15 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of most of your income. **Field crop** includes the production of grains such as wheat, rice, feed corn, soybeans, barley, rye, and lentils; and nongrains such as cotton, tobacco, sugar, and Irish potatoes.

Line C

Under the **cash method,** include all income in the year you actually get it. Generally, deduct expenses when you pay them. If you use the cash method, check the box labeled "Cash." Complete Parts I and II of Schedule F.

Under the **accrual method,** include income in the year you earn it. It does not matter when you get it. Deduct expenses when you incur them. If you use the accrual method, check the box labeled "Accrual." Complete Parts II, III, and line 11 of Schedule F.

Other rules apply that determine the timing of deductions based on economic performance. Get **Pub. 538,** Accounting Periods and Methods, for details.

Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S corporation if:

1. The interests in the business have ever been for sale in a way that would require registration with any Federal or state agency, or
2. More than 35% of the loss during any tax year is shared by limited partners or limited entrepreneurs. A **limited partner** is one who can lose only the amount invested or required to be invested in the partnership. A **limited entrepreneur** is a person who does not take any active part in managing the business.

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, partnership, or alcohol, tobacco, or firearms tax return. If you need an EIN, file **Form SS-4,** Application for Employer Identification Number.

If you do not have an EIN, leave line D blank. **Do not** enter your SSN.

Line E

Material Participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for **Schedule C** (Form 1040), line I, on page C-2.

If you meet any of the material participation tests described in the line I instructions for Schedule C, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if the real property used for farming meets the estate tax rules for special valuation of farm property passed from a qualifying decedent, and the surviving spouse actively manages the farm.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see **Limit on Losses** on page F-2. If you have a profit from this business activity but have current year losses from other passive activities or prior year unallowed passive activity losses, see the instructions for **Form 8582,** Passive Activity Loss Limitations.

Limit on Losses. If you checked the "No" box on line E and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F, line 36. Generally, you can deduct losses from passive activities only to the extent of income from passive activities.

For more details, get **Pub. 925,** Passive Activity and At-Risk Rules.

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 10. Count both the cash actually or constructively received and the fair market value of goods or other property received for these items.

Income is constructively received when it is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on line 4.

Sales of Livestock Because of Drought

If you sold livestock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if **all** of the following apply:

- Your main business is farming.
- You can show that you sold the livestock only because of the drought.
- Your area qualified for Federal aid.

Information Returns

If you received information returns (Forms 1099 or CCC-1099-G) showing amounts paid to you, first determine if the amounts are to be included with farm income. Then, use the following chart to determine where to report the income on Schedule F. Include the Form 1099 or CCC-1099-G amounts with any other income reported on that line.

Information return	Where To report
Form 1099-PATR	Line 5a
Form 1099-A	Line 7b
Form 1099-MISC (for crop insurance)	Line 8a
Forms 1099-G or CCC-1099-G (for disaster payments)	Line 8a
Forms 1099-G or CCC-1099-G (for other agricultural program payments)	Line 6a

You may also receive **Form 1099-MISC** for other types of income. In this case, report it on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9, "Custom hire (machine work) income."

Lines 1 and 2

On line 1, show amounts received from sales of livestock and other items bought for resale. On line 2, show the cost or other basis of the livestock and other items you actually sold.

Line 4

Show amounts received from sales of livestock, produce, grains, and other products you raised.

Lines 5a and 5b

If you received distributions from a cooperative in 1993, you should receive **Form 1099-PATR.** On line 5a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemption of nonqualified notices and per-unit retain allocations.

Show patronage dividends (distributions) received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificate.

Do not include as income on line 5b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 5a only. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 6a and 6b

Enter on line 6a the TOTAL of the following amounts. These are government payments you received, usually reported to you on **Form 1099-G.** You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

- Price support payments.
- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).
- Face value of commodity credit certificates (often called "generic" or "PIK" certificates).

On line 6b, report only the taxable amount. For example, if you qualify to exclude payments received under certain cost-sharing conservation programs (see Pub. 225), do not include these payments on line 6b.

Lines 7a through 7c

Commodity Credit Corporation (CCC) Loans. Generally, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you may elect to report the loan proceeds as income in the year you receive them, instead of the year you sell the crop. If you make this election (or made the election in a prior year), report loan proceeds you received in 1993 on line 7a and attach a statement to your return showing the details of the loan(s).

What If I Forfeited a CCC Loan? Include the full amount forfeited on line 7b, even if you reported the loan proceeds as income.

If you **did not** elect to report the loan proceeds as income, also include the forfeited amount on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 7c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 7c.

What If I Repaid a CCC Loan With CCC Certificates? Include on line 7b the amount of any CCC loan you repaid with certificates, even if you reported the loan proceeds as income.

If you **did not** elect to report the CCC loan proceeds as income, include on line 7c the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in certificates is the face value of the certificates you included as income, or the amount you paid for them.

If you elected to report the loan proceeds as income, do not include on line 7c the amount of the loan you repaid with the certificates.

For more information on the tax consequences of electing to report CCC loan proceeds as income, forfeiting CCC loans, and repaying CCC loans with certificates, see Pub. 225.

Lines 8a through 8d

In general, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 1993 was the year of damage, you may elect to include certain proceeds in income for 1994. To make this election, check the box on line 8c and attach a statement to your return. See Pub. 225 for a description of the proceeds for which an election may be made and for what you must include in your statement.

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including Federal disaster payments).

Enter on line 8a the TOTAL crop insurance proceeds you received in 1993, even if you elect to include them in income for 1994.

Enter on line 8b the taxable amount of the proceeds you received in 1993. Do not include proceeds you elect to include in income for 1994.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1992 and elected to include in income for 1993.

Line 9

Enter on this line the income you received for custom hire (machine work).

Line 10

Use this line to report income not shown on lines 1 through 9. For example, include the following income items on line 10:

- Illegal Federal irrigation subsidies. See Pub. 225.
- Bartering income.
- Income from discharge of indebtedness. Generally, if a debt is canceled or forgiven, you must include the canceled amount in income. However, certain solvent farmers may exclude from income discharged qualified farm indebtedness. For information on whether you must include in income any discharge of indebtedness, see Pub. 225.
- State gasoline or fuel tax refund you got in 1993.
- The amount of credit for Federal tax paid on fuels claimed on your 1992 Form 1040.
- The amount of credit for alcohol used as a fuel that was entered on **Form 6478.**
- Any recapture of excess depreciation, including any section 179 expense deduction, if the business use percentage of any listed property decreased to 50% or less in 1993. Use **Form 4797,** Sales of Business Property, to figure the recapture. See the instructions for **Schedule C** (Form 1040), line 13, on page C-3 for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. Get **Pub. 534,** Depreciation, to figure the amount.

Report the gain or loss on the sale of commodity futures contracts on this line if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose it in parentheses.

Caution: *For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction.*

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report it on **Form 6781.**

Part II. Farm Expenses

Do not deduct:

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Loss of inventory.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Capitalizing Costs of Property. If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to:

1. Expenses of raising animals,
2. Expenses of producing any plant that has a preproductive period of 2 years or less, or
3. Expenses of replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.

Note: *Exceptions 1 and 2 above do not apply to tax shelters, farm syndicates, or partnerships required to use the accrual method of accounting under Internal Revenue Code section 447 or 448.*

But you may be able to deduct rather than capitalize the expenses of producing a plant with a preproductive period of more than 2 years. See **Election To Deduct Certain Preproductive Period Expenses** below.

Do not reduce your deductions on lines 12 through 34e by the preproductive period expenses you are required to capitalize. Instead, enter the total amount capitalized in parentheses on line 34f. See **Preproductive Period Expenses** on page F-5 for more details.

If you revoked a prior election to deduct preproductive period expenses for animals, you must continue to apply the alternative depreciation rules to property placed in service while your election was in effect. Also, the expenses you previously chose to deduct will have to be recaptured as ordinary income when you dispose of the animals. If you revoked a prior election to use the simplified method of capitalizing the costs of raising female beef or dairy cattle, you must continue to amortize the costs capitalized in tax years beginning before 1989.

Election To Deduct Certain Preproductive Period Expenses. If the preproductive period of any plant you produce is more than 2 years, you may choose to currently deduct the expenses rather than capitalize them. But you may not make this election for the costs of planting or growing citrus or almond groves that are incurred before the end of the 4th tax year beginning with the tax year you planted them in their permanent grove. By deducting the preproductive period expenses for which you may make this election, you are treated as having made the election.

Note: *In the case of a partnership or S corporation, the election must be made by the partner or shareholder. This election may not be made by tax shelters, farm syndicates, or partners in partnerships required to use the accrual method of accounting under Internal Revenue Code section 447 or 448.*

If you make the election to deduct preproductive expenses for plants, any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted. Also, the alternative depreciation rules apply to property placed in service in any tax year your election is in effect. Unless you obtain the consent of the IRS, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You may not revoke this election without the consent of the IRS.

For more information, see Pub. 225.

Prepaid Farming Expenses. Generally, if you use the cash method of accounting and your prepaid expenses are more than 50% of your other deductible farming expenses, your expenses for feed, seed, fertilizer, and other similar farm supplies are deductible only in the year that you actually use them. The cost of poultry bought for use in the business must be spread over 12 months or the useful life of the poultry, whichever is less. The cost of poultry bought for resale is deductible in the year the poultry is sold or otherwise disposed of. For an exception to this rule and additional information on prepaid expenses, see Pub. 225.

Line 12

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You **must** use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).

If you deduct actual costs, include on line 12 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 16 and rent or lease payments on line 26a.

If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 12.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562 and attach Form 4562 to your return.

For more details, get **Pub. 917,** Business Use of a Car.

Line 14

Amounts you spent to conserve soil or water, or to prevent erosion of your land, can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Department of Agriculture for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign country. You must attach **Form 8645,** Soil and Water Conservation Plan Certification, to your return if you claim this deduction.

Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.

The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess may be carried forward and deducted in later tax years. However, the amount deductible for any 1 year may not exceed the 25% gross income limit for that year. Attach a copy of the original Form 8645 to your return for each carryover year you claim the deduction.

Line 15

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment). Do not include amounts paid for rental or lease of equipment that you operated yourself; report those amounts on line 26a.

Line 16

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture, or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

You may also choose under Internal Revenue Code section 179 to expense a portion of the cost of certain tangible property you bought in 1993 for use in your business.

For more details, including when you must complete and attach **Form 4562,** see the instructions for **Schedule C** (Form 1040), line 13, on page C-3.

Line 17

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 25. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

Do not include on line 17 any contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance. You may be able to deduct on Form 1040, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the Form 1040 instructions on page 22, for more details.

Line 18

Generally, you cannot currently deduct expenses for feed to be consumed by your livestock in a later tax year. See **Prepaid Farming Expenses** on page F-3.

Line 20

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 22

Deduct premiums paid for farm business insurance on line 22. Deduct on line 17 amounts paid for employee accident and health insurance.

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability.

Lines 23a and 23b

Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted on the correct line of your return and gets the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. Get **Pub. 535,** Business Expenses, for details.

If you paid interest on a debt secured by your main home, and any of the proceeds from that debt were used in your farming business, see Pub. 535 to figure the amount that is deductible on Schedule F.

If you have a mortgage on real property used in your farming business (other than your main home), enter on line 23a the interest you paid for 1993 to banks or other financial institutions for which you received a **Form 1098,** Mortgage Interest Statement.

Note: *If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your mortgage interest on line 23b.*

If you paid $600 or more of interest on this mortgage, the recipient should send you a Form 1098 or similar statement showing the total interest received from you during 1993. This statement must be sent to you by January 31, 1994. If you paid more mortgage interest to financial institutions than is shown on Form 1098 or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 23a. Attach a statement to your return explaining the difference and write "See attached" in the left margin next to line 23a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, report your share of the interest on line 23b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the left margin, next to line 23b, write "See attached."

On line 23b, enter the interest on other loans related to this farm. Do not deduct interest you prepaid in 1993 for later years; include only the part that applies to 1993.

Line 24

Enter amounts you paid for farm labor minus the amount of any jobs credit you claimed on **Form 5884,** Jobs Credit. Do not include amounts paid to yourself.

Count the cost of boarding farm labor but not the value of any products they used from the farm. Count only what you paid household help to care for farm laborers.

Caution: *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.*

Line 25

Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans. If the plan included you as a self-employed person, see the instructions for **Schedule C** (Form 1040), line 19, on page C-4.

Lines 26a and 26b

If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an **inclusion amount.** For details, see the instructions for **Schedule C** (Form 1040), line 20a, on page C-4.

Enter on line 26b amounts paid to rent or lease other property such as pasture or farm land.

Line 27

Enter amounts you paid for repairs and maintenance of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or minimal cost, such as shovels and rakes.

Do not deduct repairs or maintenance on your home.

Line 31

You may deduct the following taxes:

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages and any Federal unemployment tax paid. To deduct one-half of your self-employment tax, see the Instructions for Form 1040, line 25, on page 21.
- Federal highway use tax.

Do not deduct:

- Federal income taxes.
- Estate and gift taxes.
- Taxes assessed for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farm business. Instead, treat these taxes as part of the cost of the property.
- Other taxes not related to the farm business.

Line 32

Enter amounts you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for business. See the instructions for **Schedule C** (Form 1040), line 25, on page C-5.

Lines 34a through 34f

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F, such as advertising, office supplies, etc.

Amortization. You can amortize qualifying forestation and reforestation costs over an 84-month period. You can also amortize certain business startup costs over a period of

at least 60 months. For more details, get Pub. 535. For amortization that begins in 1993, you must complete and attach **Form 4562.**

At-Risk Loss Deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 1993.

Bad Debts. Cash method taxpayers can deduct bad debts only if the amount was previously included in income. See the instructions for **Schedule C** (Form 1040), line 9, on page C-3.

Business Use of Your Home. You may be able to deduct certain expenses for business use of your home, subject to limitations. Use the worksheet in **Pub. 587,** Business Use of Your Home, to figure your allowable deduction. **Do not** use **Form 8829,** Expenses for Business Use of Your Home.

Legal and Professional Fees. You can deduct on this line fees for tax advice related to your farm business and for preparation of the tax forms related to your farm business.

Travel, Meals, and Entertainment. Generally, you can deduct expenses for farm business travel and 80% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for **Schedule C** (Form 1040), lines 24a through 24c, beginning on page C-4.

Preproductive Period Expenses. Enter in parentheses on line 34f, preproductive period expenses that are capitalized. If you had preproductive period expenses in 1993 and you decided to capitalize these expenses, you MUST enter the total of these expenses in parentheses on line 34f and write "263A" in the space to the left of the total.

If you entered an amount in parentheses on line 34f because you have preproductive period expenses you are capitalizing, subtract the amount on line 34f from the total of lines 12 through 34e. Enter the result on line 35.

For more information, see **Capitalizing Costs of Property** on page F-3 and Pub. 225.

Line 36

If you have a loss, the amount of loss you can deduct this year may be limited. Go on to line 37 before entering your loss on line 36. If you answered "No" to Question E on Schedule F, also see the instructions for **Form 8582.** Enter the net profit or **deductible** loss here and on Form 1040, line 19, and Schedule SE, line 1. Fiduciaries should enter the net profit or deductible loss here and on Form 1041, line 6. Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 5.

If you have a net profit on line 36, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See page EIC-1 for more details.

Line 37

At-Risk Rules. Generally, if you have **(a)** a loss from a farming activity, and **(b)** amounts in the activity for which you are **not at risk,** you will have to complete **Form 6198,** At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check **box 37b** if you have amounts for which you are not at risk in this activity, such as the following:

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity, that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related, under Internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

If all amounts are at risk in this business, check **box 37a** and enter your loss on line 36. But if you answered "No" to Question E, you may need to complete **Form 8582** to figure your allowable loss to enter on line 36. See the Instructions for Form 8582 for more details.

If you checked **box 37b,** get Form 6198 to determine the amount of your deductible loss and enter that amount on line 36. But if you answered "No" to Question E, your loss may be further limited. See the Instructions for Form 8582. If your at-risk amount is zero or less, enter zero on line 36. Be sure to attach Form 6198 to your return. If you checked box 37b and you fail to attach Form 6198, processing of your tax return may be delayed.

Any loss from this activity not allowed for 1993 because of the at-risk rules is treated as a deduction allocable to the activity in 1994.

For more details, get **Pub. 925,** Passive Activity and At-Risk Rules. Also see the instructions for Form 6198.

Part III. Farm Income—Accrual Method

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must include animals and crops in your inventory if you use this method. Get **Pub. 538,** Accounting Periods and Methods, for exceptions, inventory methods, how to change methods of accounting, and for rules that require certain costs to be capitalized or included in inventory.

Line 38

Enter the amount earned from the sale of livestock, produce, grains, and other products you raised.

Lines 39a through 41c

See the instructions for lines 5a through 7c, on page F-2.

Lines 43 and 44

See the instructions for lines 9 and 10, beginning on page F-2.

Instructions for Schedule SE, Self-Employment Tax

Use Schedule SE to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are, and even if you are already getting social security or Medicare benefits.

Additional Information. *Get* ***Pub. 533,*** *Self-Employment Tax, for more details.*

General Instructions

A Change To Note

For 1993, the maximum amount of self-employment income subject to social security tax is $57,600. The maximum amount subject to Medicare tax for 1993 is $135,000.

Who Must File Schedule SE

You must file Schedule SE if:

1. You were self-employed, and your net earnings from self-employment from other than church employee income were $400 or more (or you had church employee income of $108.28 or more—see **Employees of Churches and Church Organizations** on this page), AND

2. You did not have wages (and tips) of $135,000 or more that were subject to social security and Medicare tax (or railroad retirement tax).

Who Is Subject to Self-Employment Tax?

Self-Employed Persons

You are subject to SE tax if you had net earnings as a self-employed person. If you are in business for yourself, or you are a farmer, for example, you are self-employed.

Your share of certain partnership income and your guaranteed payments are also subject to SE tax. See **Partnership Income or Loss** on page SE-2.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you may be subject to SE tax. **Church employee income** is wages you received as an employee (other than as a minister or member of a religious order) from a church or qualified church-controlled organization that has a certificate in effect electing exemption from employer social security and Medicare taxes.

Ministers and Members of Religious Orders

You are subject to SE tax on salaries and other income for services you performed as a minister or member of a religious order, unless you received approval from the IRS for an exemption from SE tax. See **Who Is Not Subject to Self-Employment Tax?** on this page. If you are subject to SE tax, include this income on line 2 of either Short or Long Schedule SE. But do not report it on line 5a of Long Schedule SE; it is not considered church employee income. Also include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
- The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

If you were a duly ordained minister who was an employee of a church and you are subject to SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. Subtract the allowable amount from your SE earnings when figuring SE tax.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you are subject to SE tax, you may not reduce your net earnings by the foreign housing exclusion or deduction.

For more details, get **Pub. 517,** Social Security and Other Information for Members of the Clergy and Religious Workers.

U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to SE tax if you are a U.S. citizen employed by a foreign government (or, in certain cases, by a wholly-owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands. Report income from this employment on Schedule SE (Section A or B), line 2. If you are employed elsewhere by a foreign government or an international organization, those earnings are not subject to SE tax.

U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U.S. citizen or resident alien living outside the United States, in most cases you are subject to SE tax. You may not reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Who Is Not Subject to Self-Employment Tax?

In most cases, you are subject to SE tax on net earnings you received as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But you will not be subject to SE tax on those net earnings if you filed **Form 4361,** Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, and you received approval from the IRS for an exemption from paying SE tax. In this case, if you have no other income subject to SE tax, write "Exempt–Form 4361" on Form 1040, line 47. However, if you have other earnings of $400 or more subject to SE tax, see line A at the top of Long Schedule SE.

Note: *If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election now.*

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are not subject to SE tax if you got IRS approval by filing **Form 4029,** Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits. In this case, do not file Schedule SE. Instead, write "Form 4029" on Form 1040, line 47.

See Pub. 517 for more details.

More Than One Business

If you were a farmer and had at least one other business or you had two or more businesses, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns

Show the name of the spouse with SE income on Schedule SE. If both spouses have SE income, each must file a separate Schedule SE. If one spouse qualifies to use Short Schedule SE, and the other has to use Long Schedule SE, both can use one Schedule SE. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040, as appropriate. Enter the combined SE tax on Form 1040, line 47.

Community Income

In most cases, if any of the income from a business (including farming) is community income, all of the income from that business is SE earnings of the spouse who carried on the business. The facts in each case will determine which spouse carried on the business. If you and your spouse are partners in a partnership, see **Partnership Income or Loss** below.

If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the SE income. Also attach Schedule(s) C, C-EZ, or F.

Caution: *Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes on the basis of the community property laws.*

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

Specific Instructions

Read the chart on page 1 of Schedule SE to see if you can use **Section A,** Short Schedule SE, or if you must use **Section B,** Long Schedule SE. For either section, you need to know what to include as net earnings from self-employment. Read the instructions below to see what to include as net earnings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses.

Net Earnings From Self-Employment

What Is Included in Net SE Earnings?

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the instructions below.

Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1 or line 2, whichever applies, the amount from line 15a of Schedule K-1 (Form 1065). If you were a general partner, reduce this amount before entering it on Schedule SE by any section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you reduce the amount you enter on Schedule SE, attach an explanation.

If you were a general partner, the amount reported by the partnership on line 15a of Schedule K-1 should include your share of partnership income or loss subject to SE tax and any guaranteed payments the partnership made to you for services or for the use of capital. If you were a limited partner, the amount reported on line 15a of Schedule K-1 should include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Income or loss from a partnership engaged solely in the operation of a group investment program is not included in net SE earnings for either a general or limited partner.

If you were married and both you and your spouse were partners in a partnership, each of you is subject to SE tax on your own share of the partnership income. Each of you must file a Schedule SE and report the partnership income or loss on **Schedule E** (Form 1040), Part II, for income tax purposes.

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse even in community property states.

If a partner dies and the partnership continues, include in SE income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she dies. See Internal Revenue Code section 1402(f).

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on **Schedule F** (Form 1040) and for SE tax purposes on Schedule SE. For more details, get **Pub. 225,** Farmer's Tax Guide.

Other Income and Losses Included in Net Earnings From Self-Employment

- Rental income from a farm if, as landlord, you participated materially in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests are explained in Pub. 225.
- Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.
- Payments for the use of rooms or other space when you also provided substantial services. Examples are hotel rooms, boarding houses, tourist camps or homes, parking lots, warehouses, and storage garages.
- Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.
- Amounts received by current or former self-employed insurance agents that are:

1. Paid after retirement but calculated as a percentage of commissions received from the paying company before retirement;
2. Renewal commissions; or
3. Deferred commissions paid after retirement for sales made before retirement.

- Income as a crew member of a fishing vessel with a crew of normally fewer than 10 people. See Pub. 595.
- Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a Federal-state social security coverage agreement.
- Interest received in the course of any trade or business, such as interest on notes or accounts receivable.
- Fees and other payments received by you for services as a director of a corporation.
- Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See **Form 4797,** Sales of Business Property.
- Fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the management of an estate that required extensive management activities over a long period of time.
- Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

- Salaries, fees, etc., subject to social security or Medicare tax that you received for performing services as an employee, including services performed as a public official (except as a fee basis government employee as explained earlier under **Other Income and Losses Included in Net Earnings From Self-Employment**) or as an employee or employee representative under the railroad retirement system.
- Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.
- Income from real estate rentals (including rentals paid in crop shares), if you did not receive the income in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. Report this income on Schedule E.
- Dividends on shares of stock and interest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or securities.
- Gain or loss from:

1. The sale or exchange of a capital asset;
2. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business; or
3. Certain transactions in timber, coal, or domestic iron ore.

- Net operating losses from other years.

Statutory Employee Income. If you were a statutory employee (see page 14 for a definition) and filed Schedule C or C-EZ to report your income and expenses, **do not** include the net profit or (loss) from line 31 of that Schedule C (or the net profit from line 3 of Schedule C-EZ) on line 2 of Short or Long Schedule SE. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a, and statutory employee Medicare wages and tips from Form W-2 on line 12a.

Optional Methods

How Can the Optional Methods Help You?

Social Security Coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

Earned Income Credit. Using the optional methods may qualify you to claim the earned income credit or give you a larger credit if your net SE earnings (determined without using the optional methods) are less than $1,600. Figure the earned income credit with and without using the optional methods to see if the optional methods will benefit you.

Child and Dependent Care Credit. The optional methods may also help you qualify for this credit or give you a larger credit if your net SE earnings (determined without using the optional methods) are less than $1,600. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

Note: *Using the optional methods may give you the benefits described above but they may also increase your self-employment tax.*

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was $2,400 or less **OR** your gross farm income was more than $2,400 but your net farm profits (defined below) were less than $1,733. There is no limit on how many years you can use this method.

Under this method, you report on line 17, Part II, two-thirds of your gross farm income, up to $1,600, as your net earnings. This method can increase or decrease your net SE farm earnings even if the farming business resulted in a loss.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments of the partnership. If you are a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Net farm profits is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a, from farm partnerships.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your nonfarm profits (defined below) were less than $1,733, and also less than 72.189% of your gross nonfarm income. To use this method, you must be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were $400 or more in 2 of the 3 years preceding the year you use the nonfarm method. The net earnings of $400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax. Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

Under this method, you report on line 19, Part II, two-thirds of your gross nonfarm income, up to $1,600, as your net earnings. But **you may not report less than your actual net earnings** from nonfarm self-employment.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See **Farm Optional Method** above for details.

Net nonfarm profits is the total of the amounts from Schedule C (Form 1040), line 31 (or Schedule C-EZ (Form 1040), line 3), and Schedule K-1 (Form 1065), line 15a, from other than farm partnerships.

Using Both Optional Methods

If you can use both methods, you may report less than your total actual net earnings from farm and nonfarm income, but you **cannot** report less than your actual net earnings from nonfarm SE income alone.

If you use both methods to figure net earnings, you **cannot** report more than $1,600 of net SE earnings.

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* These items may not be included in this package. We've sent you only the forms you may need based on what you filed last year to reduce printing costs.

Major Categories of Federal Income and Outlays for Fiscal Year 1992

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and the deficit. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1992 (which began on October 1, 1991, and ended on September 30, 1992), Federal income was $1,090.5 billion and outlays were $1,380.9 billion, leaving a deficit of $290.4 billion.

Federal Income

Income and social insurance taxes are, by far, the largest source of receipts. In 1992, individuals paid $476 billion in income taxes and corporations paid $100.3 billion. Social security and other insurance and retirement contributions were $413.7 billion. Excise taxes were $45.6 billion. The remaining $55.0 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts. (These figures do not total to $1,090.5 billion due to rounding.)

Federal Outlays

About 79% of total outlays were financed by tax receipts and the remaining 21% were financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1992*:

1. Social security, Medicare, and other retirement: $469.7 billion. These programs were 33% of total outlays. These programs provide income support for the retired and disabled and medical care for the elderly.

2. National defense, veterans, and foreign affairs: $348.6 billion. About 21% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities; about 2% went for veterans benefits and services; and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

3. Net interest: $199.4 billion. About 14% of total outlays were for net interest payments on the public debt.

4. Physical, human, and community development: $139.5 billion. About 10% of total outlays were for agriculture, natural resources and environmental programs; transportation programs; aid for elementary and secondary education and direct assistance to college students; job training programs; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

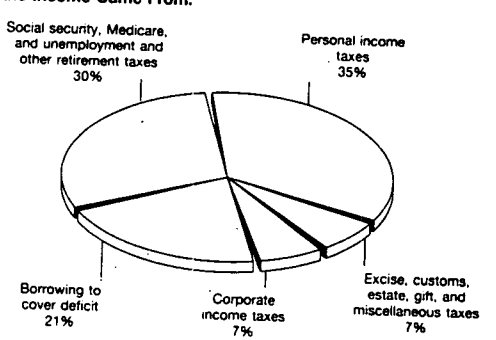
5. Social programs: $235.6 billion. The Federal government spent 10% of total outlays to fund medicaid, food stamps, aid to families with dependent children, supplemental security income, and related programs. About 7% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

6. Law enforcement and general government: $27.4 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons; and to provide for the general costs of the Federal government, including the collection of taxes and legislative activities.

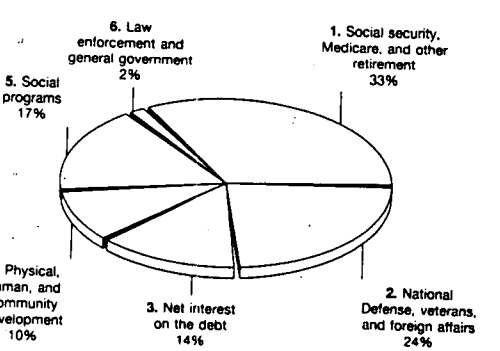
These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1992.

Income and Outlays

Where the Income Came From:



What the Outlays Were:



* The percentages on this page exclude undistributed offsetting receipts, which were -$39.3 billion in fiscal year 1992. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are primarily for the U.S. Government's share of its employee retirement programs and rents and royalties on the Outer Continental Shelf.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (X) 1993

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0085

Label (See page 15.)

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

LABEL HERE

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

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

Home address (number and street). If you have a P.O. box, see page 16 | Apt. no

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16

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

Presidential Election Campaign Fund (See page 16.)

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

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

Check the box for your filing status (See page 16.) Check only one box.

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 18.)

Figure your exemptions (See page 19.)

If more than seven dependents, see page 22.

6a ☐ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

b ☐ **Spouse**

c **Dependents:**

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1993

No. of boxes checked on 6a and 6b

No. of your children on 6c who:
- lived with you
- didn't live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above

Add numbers entered on lines above

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

e Total number of exemptions claimed.

Figure your total income

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

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

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

7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2. 7

8a **Taxable** interest income (see page 25). If over $400, also complete and attach Schedule 1, Part I. 8a

b **Tax-exempt** interest. DO NOT include on line 8a. 8b

9 Dividends. If over $400, also complete and attach Schedule 1, Part II. 9

10a Total IRA distributions. 10a | 10b Taxable amount (see page 26). 10b

11a Total pensions and annuities. 11a | 11b Taxable amount (see page 26). 11b

12 Unemployment compensation (see page 30). 12

13a Social security benefits. 13a | 13b Taxable amount (see page 30). 13b

14 Add lines 7 through 13b (far right column). This is your **total income.** ▶ 14

Figure your adjusted gross income

15a Your IRA deduction (see page 32). 15a

b Spouse's IRA deduction (see page 32). 15b

c Add lines 15a and 15b. These are your **total adjustments.** 15c

16 Subtract line 15c from line 14. This is your **adjusted gross income.** If less than $23,050 and a child lived with you, see page 63 to find out if you can claim the "Earned income credit" on line 28c. ▶ 16

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1993 Form 1040A page 1

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1993 Form 1040A page 2

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 if: ☐ You were 65 or older ☐ Blind ☐ Spouse was 65 or older ☐ Blind } **Enter number of boxes checked** ▶ 18a

b If your parent (or someone else) can claim you as a dependent, check here ▶ 18b ☐

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 36 and check here ▶ 18c ☐

19 Enter the **standard deduction** shown below for your filing status. **But if you checked any box on line 18a or b,** go to page 36 to find your standard deduction. **If you checked box 18c,** enter -0-.
- Single—$3,700
- Head of household—$5,450
- Married filing jointly or Qualifying widow(er)—$6,200
- Married filing separately—$3,100

19

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: ☐ Tax Table (pages 50–55) or ☐ 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. ▶ ☐ 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 43). 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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature | Date | Your occupation

Keep a copy of this return for your records.

Spouse's signature. If joint return, BOTH must sign. | Date | Spouse's occupation

Paid preparer's use only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's social security no.

Firm's name (or yours if self-employed) and address | E.I. No. | ZIP code

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Schedule 1 (Form 1040A) — Department of the Treasury—Internal Revenue Service

Interest and Dividend Income for Form 1040A Filers (X)

1993

OMB No. 1545-0085

Name(s) shown on Form 1040A | Your social security number

Part I Interest income

(See pages 25 and 56.)

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.*

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
	1	
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 Dividend income

(See pages 25 and 57.)

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.*

5 List name of payer

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

For Paperwork Reduction Act Notice, see Form 1040A Instructions. Cat. No. 12075R 1993 Schedule 1 (Form 1040A) page 1

Schedule 2 (Form 1040A)
Department of the Treasury—Internal Revenue Service
Child and Dependent Care Expenses for Form 1040A Filers (X) **1993**
OMB No. 1545-0085

Name(s) shown on Form 1040A | Your social security number

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

Part I
Persons or organizations who provided the care

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				

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

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 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.

If line 8 is— Over	But not over	Decimal amount is
$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
20,000	22,000	.24
22,000	24,000	.23
24,000	26,000	.22
26,000	28,000	.21
28,000	No limit	.20

9 × .

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see page 61 for the amount of credit to enter on Form 1040A, line 24a. 10 =

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

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:
- 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 schedule.

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 schedule. 25

Schedule 3 (Form 1040A)
Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled for Form 1040A Filers (X)

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 ☐
	2 You were under 65 and you retired on permanent and total disability	2 ☐
Married filing a joint return	3 Both spouses were 65 or older	3 ☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 ☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5 ☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 ☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability	7 ☐
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1993	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1993	9 ☐

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 this part **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 . . . . _____ 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

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.
• 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.
TIP: For more details on what to include on line 11, see the instructions. — 11

12 • 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:

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. — 13a

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. — 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.

Department of the Treasury—Internal Revenue Service

Form **1040EZ**

Income Tax Return for Single and Joint Filers With No Dependents (00) 1993

OMB No 1545-0675

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

LABEL HERE

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 11 | Apt. no.

City, town or post office, state and ZIP code If you have a foreign address, see page 11

See instructions on back and in Form 1040EZ booklet.

Your social security number

Spouse's social security number

Presidential Election Campaign (See page 11.)

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

Do you want $3 to go to this fund? Yes ☐ No ☐

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

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.*

	Dollars	Cents
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		

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

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

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

1993 Instructions for Form 1040EZ

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 13.
- 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 354. If you **can't use this form,** call Tele-Tax (see page 22) and listen to topic 352.

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 354.

A. Enter the amount from line 2 on the front.	A.	
B. Minimum standard deduction.	B.	600.00
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. • 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.

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (X)

Name(s) shown on Form 1040

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

1993

Attachment Sequence No 07

Your social security number

Medical and Dental Expenses (See page A-1.)

Caution: *Do not include expenses reimbursed or paid by others.*

1 Medical and dental expenses (see page A-1) — 1

2 Enter amount from Form 1040, line 32 — 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

Note: Personal interest is not deductible.

10 Points not reported to you on Form 1098. See page A-3 for special rules — 10

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.)

Caution: *If you made a charitable contribution and received a benefit in return, 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

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)?

- **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. ▶ 26
- **YES.** Your deduction may be limited. See page A-5 for the amount to enter.

Schedules A&B (Form 1040) 1993

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

OMB No. 1545-0074 Page 2

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 had over $400 in taxable interest income, you must also complete Part III.*

Interest Income — Amount

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 B-1 and list this interest first. Also show that buyer's social security number and address ▶

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.

1

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 1040 — 3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ 4

Part II Dividend Income (See pages 17 and B-1.)

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

Dividend Income — Amount

5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 ▶

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.

5

6 Add the amounts on line 5 — 6

7 Capital gain distributions. Enter here and on Schedule D* — 7

8 Nontaxable distributions. (See the inst. for Form 1040, line 9.) — 8

9 Add lines 7 and 8 — 9

10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ▶ — 10

**If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.*

Part III Foreign Accounts and Trusts (See page B-2.)

If you had over $400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part. — Yes — No

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, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the 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? If "Yes," you may have to file Form 3520, 3520-A, or 926

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

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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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)

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

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

J If you started or acquired this business during 1993, check here ▶ ☐

	Yes	No
H		
I		

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* ▶ ☐	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-2) ▶	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.				31
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.

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

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

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

41 When did you place your vehicle in service for business purposes? (month, day, year) ▶ ____/____/____

42 Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:

a Business ____ b Commuting ____ c Other ____

		Yes	No
43	Do you (or your spouse) have another vehicle available for personal use?	☐	☐
44	Was your vehicle available for use during off-duty hours?	☐	☐
45a	Do you have evidence to support your deduction?	☐	☐
b	If "Yes," is the evidence written?	☐	☐

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

46	**Total other expenses.** Enter here and on page 1, line 27	46

SCHEDULE C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service (X)

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* . . . . . ▶ ☐ 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

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat. No. 14374D Schedule C-EZ (Form 1040) 1993

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, Parts II and V, on pages C-3 through C-5.

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

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (X)

Name(s) shown on Form 1040

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

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from line 21	2	
3	**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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
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-4*	18	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the **smaller** of these losses:	19	( )
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.*

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-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
20						

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

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
22						

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

SCHEDULE E (Form 1040)

Department of the Treasury (X) 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:**

A .....

B .....

C .....

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 A	Properties B	Properties C	Totals (Add columns A, B, and 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 8582**	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				

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11344L **Schedule E (Form 1040) 1993**

Note: *If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.*

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column **(e)** or **(f)** of line 27 to describe your investment in the activity. See page E-4. If you check column **(f)**, you must attach **Form 6198.**

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk	(f) Some is not at risk
A						
B						
C						
D						
E						

	Passive Income and Loss (g) Passive loss allowed (attach Form 8582 if required)	Passive Income and Loss (h) Passive income from Schedule K-1	Nonpassive Income and Loss (i) Nonpassive loss from Schedule K-1	Nonpassive Income and Loss (j) Section 179 expense deduction from Form 4562	Nonpassive Income and Loss (k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
E					
28a Totals					
b Totals					
29 Add columns (h) and (k) of line 28a				29	
30 Add columns (g), (i), and (j) of line 28b				30	( )
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below				31	

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A		
B		
C		

	Passive Income and Loss (c) Passive deduction or loss allowed (attach Form 8582 if required)	Passive Income and Loss (d) Passive income from Schedule K-1	Nonpassive Income and Loss (e) Deduction or loss from Schedule K-1	Nonpassive Income and Loss (f) Other income from Schedule K-1
A				
B				
C				
33a Totals				
b Totals				
34 Add columns (d) and (f) of line 33a				34
35 Add columns (c) and (e) of line 33b				35 ( )
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below				36

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-4)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below 38

Part V Summary

39	Net farm rental income or (loss) from **Form 4835.** Also, complete line 41 below	39
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18 ▶	40
41	**Reconciliation of Farming and Fishing Income:** Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see page E-4)	41

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (X)

Name(s) shown on return

Earned Income Credit

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

OMB No. 1545-0074

1993

Attachment Sequence No. 43

Your social security number

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

General Information

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

A **qualifying child** is a child who:

is your:	AND	**was (at the end of 1993):**	AND	**who:**
son daughter adopted child grandchild * stepchild or foster child		under age 19 or under age 24 and a full-time student or any age and permanently and totally disabled		lived with you in the U.S. for more than half of 1993* (or all of 1993 if a foster child*)

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

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

Information About Your Qualifying Child or Children

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

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

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

Other Information

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

If you want the IRS to figure the credit for you:	**STOP** ▶	**Attach this schedule to your return.** • **If filing Form 1040A,** print "EIC" on the line next to line 28c. • **If filing Form 1040,** print "EIC" on the dotted line next to line 56.

Figure Your Basic Credit

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

Next: To take the health insurance credit, fill in lines 12–16. To take the extra credit for a child born in 1993, fill in lines 17–19. Otherwise, go to line 20 now.

Figure Your Health Insurance Credit

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

Figure Your Extra Credit for Child Born in 1993

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

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

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

Figure Your Total Earned Income Credit

20	Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your **total earned income credit** ▶	20	

TIP Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-829-3676.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (X)

Name of proprietor

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

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) ☐ Cash (2) ☐ 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 limit on losses. ☐ Yes ☐ No

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

1	Sales of livestock and other items you bought for resale	1		
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 ▶ ☐		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	25	Pension and profit-sharing plans	25
13	Chemicals	13	26	Rent or lease (see page F-4):	
14	Conservation expenses. Attach Form 8645	14	a	Vehicles, machinery, and equipment	26a
15	Custom hire (machine work)	15	b	Other (land, animals, etc.)	26b
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	27	Repairs and maintenance	27
17	Employee benefit programs other than on line 25	17	28	Seeds and plants purchased	28
18	Feed purchased	18	29	Storage and warehousing	29
19	Fertilizers and lime	19	30	Supplies purchased	30
20	Freight and trucking	20	31	Taxes	31
21	Gasoline, fuel, and oil	21	32	Utilities	32
22	Insurance (other than health)	22	33	Veterinary, breeding, and medicine	33
23	Interest:		34	Other expenses (specify):	
a	Mortgage (paid to banks, etc.)	23a	a		34a
b	Other	23b	b		34b
24	Labor hired (less jobs credit)	24	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 ☐ All investment is at risk. 37b ☐ 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	
b	CCC loans forfeited or repaid with certificates	41b	41c Taxable amount	41c
42	Crop insurance proceeds		42	
43	Custom hire (machine work) income		43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund		44	
45	Add amounts in the right column for lines 38 through 44		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)

Credit for the Elderly or the Disabled

Department of the Treasury Internal Revenue Service (00)

▶ 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

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	☐
	2	You were under 65 and you retired on permanent and total disability . . . 2	☐
Married filing a joint return	3	Both spouses were 65 or older 3	☐
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability 4	☐
	5	Both spouses were under 65, and both retired on permanent and total disability 5	☐
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6	☐
	7	One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability 7	☐
Married filing a separate return	8	You were 65 or older and you lived apart from your spouse for all of 1993 . . 8	☐
	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1993 9	☐

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 . . . . _____ 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

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

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.
- 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. 11

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.
• 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:

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. . . . 13a

b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. . . . 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 1040, line 32 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 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 (X)

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 ▶

Who Must File Schedule SE

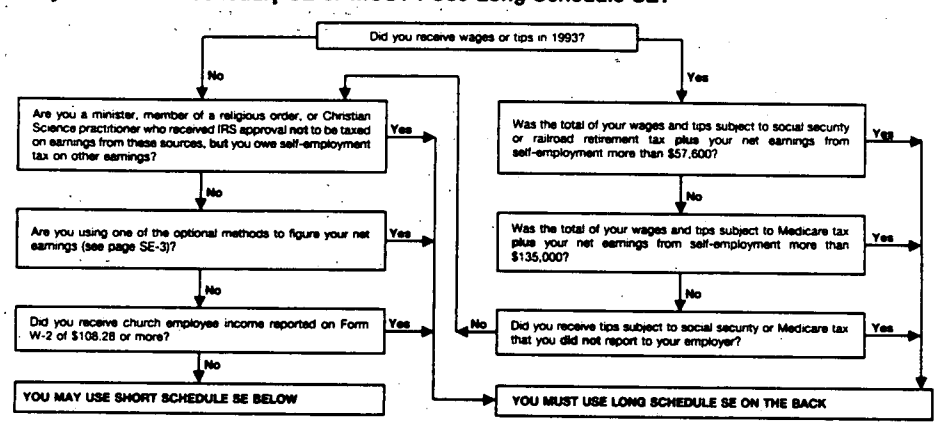
You must file Schedule SE if:

- 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 ▶ ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note:** *Skip this line if you use the farm optional method. See page SE-3*		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. **Note:** *Skip this line if you use the nonfarm optional method. See page SE-3*		2	
3	Combine lines 1 and 2		3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		4a	
b	If you elected one or both of the optional methods, enter the total of lines 17 and 19 here		4b	
c	Combine lines 4a and 4b. If less than $400, **do not** file this schedule; you do not owe self-employment tax. **Exception.** If less than $400 and you had church employee income, enter -0- and continue ▶		4c	
5a	Enter your church employee income from Form W-2. **Caution:** *See page SE-1 for definition of church employee income*	5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	
6	**Net earnings from self-employment.** Add lines 4c and 5b		6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1993		7	57,600 00
8a	Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c	Add lines 8a and 8b		8c	
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a ▶		9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)		10	
11	Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1993		11	135,000 00
12a	Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation	12a		
b	Unreported tips subject to Medicare tax (from Form 4137, line 14)	12b		
c	Add lines 12a and 12b		12c	
13	Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15		13	
14	Multiply the **smaller** of line 6 or line 13 by 2.9% (.029)		14	
15	**Self-employment tax.** Add lines 10 and 14. Enter here and on **Form 1040, line 47. (Important:** You are allowed a deduction for **one-half** of this amount. Multiply line 15 by 50% (.5) and enter the result on **Form 1040, line 25.)**		15	

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[1] was not more than $2,400 **or (b)** Your gross farm income[1] was more than $2,400 and your net farm profits[2] were less than $1,733.

16	Maximum income for optional methods		16	1,600 00
17	Enter the **smaller** of: two-thirds (⅔) of gross farm income[1] (not less than zero) **or** $1,600. Also, include this amount on line 4b above		17	

Nonfarm Optional Method. You may use this method **only** if **(a)** Your net nonfarm profits[3] were less than $1,733 and also less than 72.189% of your gross nonfarm income,[4] **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.*

18	Subtract line 17 from line 16		18	
19	Enter the **smaller** of: two-thirds (⅔) of gross nonfarm income[4] (not less than zero) **or** the amount on line 18. Also, include this amount on line 4b above		19	

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

Form **2106**

Department of the Treasury Internal Revenue Service (X)

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

OMB No. 1545-0139

1993

Attachment Sequence No. **54**

Your name | Social security number | Occupation in which expenses were incurred

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses (see instructions)		5
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

7	Enter amounts your employer gave you that were **not** reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions)	7

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8	Subtract line 7 from line 6	8
	Note: *If **both columns** of line 8 are zero, **stop here.** If Column A is less than zero, report the amount as income on Form 1040, line 7, and enter -0- on line 10, Column A.*	
9	Enter 20% (.20) of line 8, Column B	9
10	In Column A, enter the amount from line 8. In Column B, subtract line 9 from line 8	10
11	Add the amounts on line 10 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 19.** (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.) ▶	11

Part II Vehicle Expenses (See instructions to find out which sections to complete.)

Section A.—General Information

			(a) Vehicle 1	(b) Vehicle 2
12	Enter the date vehicle was placed in service	12	/ /	/ /
13	Total miles vehicle was driven during 1993	13	miles	miles
14	Business miles included on line 13	14	miles	miles
15	Percent of business use. Divide line 14 by line 13	15	%	%
16	Average daily round trip commuting distance	16	miles	miles
17	Commuting miles included on line 13	17	miles	miles
18	Other personal miles. Add lines 14 and 17 and subtract the total from line 13	18	miles	miles

19 Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

20 If your employer provided you with a vehicle, is personal use during off duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

21a Do you have evidence to support your deduction? ☐ Yes ☐ No

21b If "Yes," is the evidence written? ☐ Yes ☐ No

Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)

22	Multiply line 14 by 28¢ (.28). Enter the result here and on line 1. (Rural mail carriers, see instructions.)	22

Section C.—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 15	27		
28	Depreciation. Enter amount from line 38 below	28		
29	Add lines 27 and 28. Enter total here and on line 1	29		

Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter amount of section 179 deduction (see instructions)	31		
32	Multiply line 30 by line 15 (see instructions if you elected the section 179 deduction)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the limitation amount from the table in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 15	37		
38	Enter the **smaller** of line 35 or line 37. Also, enter this amount on line 28 above	38		

Form **2441**

Department of the Treasury
Internal Revenue Service (X)

Child and Dependent Care Expenses

▶ Attach to Form 1040.
▶ See separate instructions.

OMB No. 1545-0068
1993
Attachment Sequence No. **21**

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 ×

If line 8 is— Over	But not over	Decimal amount is
$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
20,000	22,000	.24
22,000	24,000	.23
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 in a calendar quarter to a person who worked in your home, you must 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:
- 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

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0895

1993

Attachment Sequence No. **22**

Name(s) as shown on return | Identifying number

Part I Tentative Credit

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

Part II General Business Credit Limitation Based on Amount of Tax

8a	Individuals. Enter amount from Form 1040, line 40		8	
b	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)			
c	Other filers. Enter regular tax before credits from your return			
9	Credits that reduce regular tax before the general business credit—			
a	Credit for child and dependent care expenses (Form 2441, line 10)	9a		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)	9b		
c	Mortgage interest credit (Form 8396, line 11)	9c		
d	Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12)	9d		
e	Possessions tax credit (Form 5735, line 14)	9e		
f	Orphan drug credit (Form 6765, line 10)	9f		
g	Credit for fuel from a nonconventional source	9g		
h	Qualified electric vehicle credit (Form 8834, line 17)	9h		
i	Add lines 9a through 9h		9i	
10	Net regular tax. Subtract line 9i from line 8		10	
11	Tentative minimum tax (see instructions):			
a	Individuals. Enter amount from Form 6251, line 26			
b	Corporations. Enter amount from Form 4626, line 14		11	
c	Estates and trusts. Enter amount from Form 1041, Schedule H, line 37			
12	Net income tax:			
a	Individuals. Add line 10 above and line 28 of Form 6251			
b	Corporations. Add line 10 above and line 16 of Form 4626		12	
c	Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H			
13	If line 10 is more than $25,000, enter 25% (.25) of the excess (see instructions)		13	
14	Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0-		14	
15	**General business credit allowed for current year.** Enter the **smaller** of line 7 or line 14. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has undergone a post-1986 "ownership change.")		15	

Schedule A— Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)		16	
17	Tentative minimum tax (from line 11, page 1)	17		
18	Multiply line 17 by 25% (.25)		18	
19	Enter the amount from line 14, page 1	19		
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20		
21	Subtract line 20 from line 19 (if less than zero, enter -0-)		21	
22	Subtract line 21 from line 16 (if less than zero, enter -0-)		22	
23	For purposes of this line only, recompute the amount on line 12, Form 4626, by using zero on line 7, Form 4626, and enter the result here	23		
24	Multiply line 23 by 10% (.10)		24	
25	Net income tax (from line 12, page 1)		25	
26	General business credit (from line 15, page 1)		26	
27	Subtract line 26 from line 25		27	
28	Subtract line 24 from line 27		28	
29	Enter the smallest of line 18, line 22, or line 28		29	
30	Subtract line 29 from line 17		30	
31	Enter the greater of line 30 or line 13, page 1		31	
32	Subtract line 31 from line 25		32	
33	Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1		33	
34	If line 32 is greater than line 33, enter the excess here (see instructions)		34	

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 . . . .11 hr., 29 min.
Learning about the law or the form . . . . 1 hr., 17 min.
Preparing and sending the form to the IRS . . 1 hr., 32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.

Form **6251**

Department of the Treasury
Internal Revenue Service (X)

Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227

1993

Attachment Sequence No. **32**

Name(s) shown on Form 1040 | Your social security number

Part I Adjustments and Preferences

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

Part II Alternative Minimum Taxable Income

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

Part III Exemption Amount and Alternative Minimum Tax

22 **Exemption Amount.** (If this form is for a child under age 14, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$112,500	$33,750
Married filing jointly or qualifying widow(er)	150,000	45,000
Married filing separately	75,000	22,500

If line 21 is **over** the amount shown above for your filing status, see instructions.

23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 ▶	23	
24	If line 23 is $175,000 or less ($87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, see instructions	24	
25	Alternative minimum tax foreign tax credit. See instructions	25	
26	Tentative minimum tax. Subtract line 25 from line 24 ▶	26	
27	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43	27	
28	**Alternative Minimum Tax.** (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48 ▶	28	

Form **8582**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Passive Activity Loss Limitations

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

OMB No. 1545-1008

1993

Attachment Sequence No. **88**

Identifying number

Part I 1993 Passive Activity Loss

Caution: *See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3 of the instructions.)

1a	Activities with net income (from Worksheet 1, column (a))	1a	
b	Activities with net loss (from Worksheet 1, column (b))	1b	( )
c	Prior year unallowed losses (from Worksheet 1, column (c))	1c	( )
d	Combine lines 1a, 1b, and 1c	1d	

All Other Passive Activities

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

Part II Special Allowance for Rental Real Estate With Active Participation

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

4	Enter the **smaller** of the loss on line 1d or the loss on line 3	4	
5	Enter $150,000. If married filing separately, see the instructions	5	
6	Enter modified adjusted gross income, but not less than zero (see instructions)	6	
	Note: *If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.*		
7	Subtract line 6 from line 5	7	
8	Multiply line 7 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions	8	
9	Enter the **smaller** of line 4 or line 8	9	

Part III Total Losses Allowed

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

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63704F Form **8582** (1993)

Caution: *The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions on page 7.)

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior year (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶					

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See instructions on page 7.)

Name of activity	Current year (a) Net income (line 2a)	Current year (b) Net loss (line 2b)	Prior year (c) Unallowed loss (line 2c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c. ▶					

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See instructions on page 8.)

Name of activity	(a) Form or schedule to be reported on	(b) Loss (See instructions.)	(c) Ratio (See instructions.)	(d) Special allowance (See instructions.)	(e) Subtract column (c) from column (a) (See instructions.)
Total ▶			1.00		

Worksheet 4—Allocation of Unallowed Losses (See instructions on page 8.)

Name of activity	Form or schedule to be reported on	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Unallowed loss (See instructions.)
Total ▶			1.00	

Worksheet 5—Allowed Losses (See instructions on page 8.)

Name of activity	Form or schedule to be reported on	(a) Loss (See instructions.)	(b) Unallowed loss (See instructions.)	(c) Allowed loss (See instructions.)
Total ▶				

Form **8615**

Department of the Treasury
Internal Revenue Service

Tax for Children Under Age 14 Who Have Investment Income of More Than $1,200

▶ See instructions below and on back.
▶ Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0998

1993

Attachment Sequence No. **33**

Child's name shown on return

Child's social security number

A Parent's name (first, initial, and last). **Caution:** *See instructions on back before completing.*

B Parent's social security number

C Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Step 1 Figure child's net investment income

1 Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is $1,200 or less, **stop here;** do not file this form 1

2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter $1,200. If the child ITEMIZED deductions, see instructions 2

3 Subtract line 2 from line 1. If the result is zero or less, **stop here;** do not complete the rest of this form but ATTACH it to the child's return 3

4 Enter child's **taxable** income from Form 1040, line 37; Form 1040A, line 22; or Form 1040NR, line 36 4

5 Enter the **smaller** of line 3 or line 4 here . . . . . ▶ 5

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

6 Enter parent's **taxable** income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 6; or Form 1040NR, line 36. If the parent transferred property to a trust, see instructions 6

7 Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above 7

8 Add lines 5, 6, and 7 8

9 Tax on line 8 based on the **parent's** filing status. See instructions. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here ▶ _____ 9

10 Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 8; or Form 1040NR, line 37. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here ▶ _____ 10

11 Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; skip lines 12a and 12b 11

12a Add lines 5 and 7 . . . . . 12a

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places) . . . . . 12b ×

13 Multiply line 11 by line 12b . . . . . ▶ 13

Step 3 Figure child's tax—If lines 4 and 5 above are the same, go to line 16 now.

14 Subtract line 5 from line 4 14

15 Tax on line 14 based on the **child's** filing status. See instructions. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here ▶ _____ 15

16 Add lines 13 and 15 16

17 Tax on line 4 based on the **child's** filing status. See instructions. If from Schedule D Tax Worksheet, check here . . . . . ▶ ☐ 17

18 Enter the **larger** of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 37. Be sure to check the box for "Form 8615" even if line 17 is more than line 16 . ▶ 18

General Instructions

A Change To Note.—If line 8 of Form 8615 is over $70,000 (over $140,000 if the parent's filing status is married filing jointly or qualifying widow(er)), the election to defer additional 1993 taxes may apply to the child. Get **Form 8841,** Deferral of Additional 1993 Taxes, for details. If the election is made, Form 1040A **cannot** be filed for the child.

Purpose of Form.—For children under age 14, investment income over $1,200 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than $1,200, use this form to figure the child's tax.

Investment Income.—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes income such as taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

Who Must File.—Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1994, had more than $1,200 of investment income, and is required to file a tax return. If neither parent was alive on December 31, 1993, do not use Form 8615.

Instead, figure the child's tax in the normal manner.

Note: *The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details, see the Instructions for Form 1040 or Form 1040A, or get* **Form 8814,** *Parents' Election To Report Child's Interest and Dividends.*

Additional Information.—For more details, get **Pub. 929,** Tax Rules for Children and Dependents.

Incomplete Information for Parent.—If the parent's taxable income or filing status or the net investment income of

the parent's other children is not known by the due date of the child's return, reasonable estimates may be used. Write "Estimated" on the appropriate line(s) of Form 8615. For more details, see Pub. 929.

Amended Return.—If after the child's return is filed, the parent's taxable income is changed or the net investment income of any of the parent's other children is changed, the child's tax must be refigured using the adjusted amounts. If the child's tax is changed as a result of the adjustment(s), file **Form 1040X,** Amended U.S. Individual Income Tax Return, to correct the child's tax.

Alternative Minimum Tax.—A child whose tax is figured on Form 8615 may owe the alternative minimum tax. For details, get **Form 6251,** Alternative Minimum Tax—Individuals, and its instructions.

Line Instructions

Section references are to the Internal Revenue Code.

Lines A and B.—If the child's parents were married to each other and filed a joint return, enter the name and social security number (SSN) of the parent who is listed first on the joint return. For example, if the father's name is listed first on the return and his SSN is entered in the block labeled "Your social security number," enter his name on line A and his SSN on line B.

If the parents were married but filed separate returns, enter the name and SSN of the parent who had the **higher** taxable income. If you do not know which parent had the higher taxable income, see Pub. 929.

If the parents were unmarried, treated as unmarried for Federal income tax purposes, or separated either by a divorce or separate maintenance decree, enter the name and SSN of the parent who had custody of the child for most of the year (the custodial parent).

Exception. If the custodial parent remarried and filed a joint return with his or her new spouse, enter the name and SSN of the person listed first on the joint return, even if that person is not the child's parent. If the custodial parent and his or her new spouse filed separate returns, enter the name and SSN of the person with the **higher** taxable income, even if that person is not the child's parent.

Note: *If the parents were unmarried but lived together during the year with the child, enter the name and SSN of the parent who had the* **higher** *taxable income.*

Line 1.—If the child had no earned income (defined later), enter the child's adjusted gross income from Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 32.

If the child had earned income, use the following worksheet to figure the amount to enter on line 1. But if the child files **Form 2555,** Foreign Earned Income, or **Form 2555-EZ,** Foreign Earned Income Exclusion, has a net loss from self-employment, or claims a net operating loss deduction, **do not** use the worksheet below. Instead, use the worksheet in Pub. 929 to figure the amount to enter on line 1.

Worksheet (keep a copy for your records)

1. Enter the amount from the child's Form 1040, line 23; Form 1040A, line 14; or Form 1040NR, line 24, whichever applies . . .	
2. Enter the child's **earned income** (defined below) plus any deduction the child claims on Form 1040, line 28, or Form 1040NR, line 28, whichever applies	
3. Subtract line 2 from line 1. Enter the result here and on Form 8615, line 1 . .	

Earned income includes wages, tips, and other payments received for personal services performed. Generally, earned income is the total of the amounts reported on Form 1040, lines 7, 12, and 19; Form 1040A, line 7; or Form 1040NR, lines 8, 13, and 20.

Line 2.—If the child itemized deductions, enter on line 2 the **greater** of:

- $600 plus the portion of the amount on Schedule A (Form 1040), line 26, or Schedule A (Form 1040NR), line 17, that is directly connected with the production of the investment income on Form 8615, line 1; **OR**
- $1,200.

Line 6.—If the parent's taxable income is less than zero, enter zero on line 6. If the parent filed a joint return, enter the taxable income shown on that return even if the parent's spouse is not the child's parent. If the parent transferred property to a trust which sold or exchanged the property during the year at a gain, include any gain that was taxed to the trust under section 644 in the amount entered on line 6. Enter "Section 644" and the amount to the right of the line 6 entry. Also, see the instructions for line 10.

Line 9.—Figure the tax using the Tax Table, Tax Rate Schedules, or the Schedule D Tax Worksheet, whichever applies. If any net capital gain is included on lines 5, 6, and/or 7, the tax on the amount on line 8 may be less if the Schedule D Tax Worksheet can be used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 8 and how to complete the worksheet. The Schedule D Tax Worksheet should be used to figure the tax if:

the parent's filing status is:	AND	the amount on Form 8615, line 8, is over:
• Single		$53,500
• Married filing jointly or Qualifying widow(er)		$89,150
• Married filing separately		$44,575
• Head of household		$76,400

If the Schedule D Tax Worksheet is used to figure the tax, enter on Form 8615, line 9, the amount from line 13 of that worksheet. Also, enter the amount from line 4 of that worksheet in the space next to line 9 of Form 8615.

Line 10.—If the parent filed a joint return, enter the tax shown on that return even if the parent's spouse is not the child's parent. If the parent filed Form 8814, enter "Form 8814" and the total tax from line 8 of Form(s) 8814 in the space next to line 10 of Form 8615.

If line 6 includes any gain taxed to a trust under section 644, add the tax imposed under section 644(a)(2)(A) to the tax shown on the parent's return. Enter the total on line 10 instead of the tax from the parent's return. Also, enter "Section 644" next to line 10.

Line 15.—Figure the tax using the Tax Table, Tax Rate Schedule X, or the Schedule D Tax Worksheet, whichever applies. If line 14 is more than $53,500 and includes any net capital gain, the tax may be less if the Schedule D Tax Worksheet is used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 14 and how to complete the worksheet.

Line 17.—Figure the tax as if these rules did not apply. For example, if the child files Schedule D and can use the Schedule D Tax Worksheet to figure his or her tax, complete that worksheet.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 13 min.; **Learning about the law or the form,** 12 min.; **Preparing the form,** 45 min.; and **Copying, assembling, and sending the form to the IRS,** 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Form **8801**

Department of the Treasury
Internal Revenue Service

Credit For Prior Year Minimum Tax—Individuals and Fiduciaries

▶ Attach to your tax return.

OMB No. 1545-1073

1993

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Enter the amount from line 4 of your 1992 Form 6251. Form 1041 filers, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items. See instructions	2	
3	**Minimum tax credit net operating loss deduction.** See instructions	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $155,000 and you were married filing separately for 1992, see instructions	4	
5	Enter the amount from line 12 of your 1992 Form 6251. Form 1041 filers, enter $20,000	5	
6	Enter the amount from line 13 of your 1992 Form 6251. Form 1041 filers, enter $75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II	10	
11	Multiply line 10 by 24% (.24). Form 1040NR filers, see instructions	11	
12	**Minimum tax foreign tax credit on exclusion items.** See instructions	12	
13	**Tentative minimum tax on exclusion items.** Subtract line 12 from line 11	13	
14	Enter the amount from line 21 of your 1992 Form 6251, or line 38c of 1992 Form 1041, Schedule H	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

Part II Minimum Tax Credit and Carryforward to 1994

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

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 1 hr., 33 min.
Learning about the law or the form . . . . 1 hr., 3 min.
Preparing the form . . . . . 1 hr.
Copying, assembling, and sending the form to the IRS . 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Form 8801 is used by individuals, trusts, and estates to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

Who Should File

Form 8801 should be completed by individuals, trusts, and estates that had:

- An AMT liability in 1992 and adjustments or preferences (other than exclusion items) in 1992;
- A minimum tax credit carryforward from 1992 to 1993; or
- A 1992 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line 20).

Recordkeeping.—Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carryforward (see line 26 of your 1992 Form 8801).

Specific Instructions

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

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

Line 1—Form 1041 filers.—Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1992 Form 1041, Schedule H. For Part I of Schedule H, take into account only exclusion items (the amounts included on lines 4e and 6d of Schedule H). On line 9b of Schedule H, use the minimum tax credit net operating loss deduction (MTCNOLD). However, do not limit the MTCNOLD to 90% of the amount on line 8 of Schedule H (see the instructions for line 3 below for how to compute the MTCNOLD). On Part II of Schedule H, do not take into account any basis adjustments arising from deferral items in completing lines 18 and 19. If the amount on line 12 of Schedule H is zero or less, enter zero on line 4 of Form 8801. Otherwise, enter the amount from line 12 of Schedule H, adjusted for exclusion items that were allocated to the beneficiary, on line 4 of Form 8801.

Line 2.—Enter on this line the adjustments and preferences treated as exclusions. Exclusion items are your AMT adjustments and preferences for: the standard deduction, itemized deductions (including any investment interest expense reported on Schedule E), the deduction for charitable contributions of appreciated property, certain tax-exempt interest, and depletion. Combine lines 5a through 5g and 6a through 6c of your 1992 Form 6251. Enter the amount on line 2.

Note: *If you included any of the exclusion items on a line other than those listed above, include that item in the amount to be entered on line 2. For example, if depletion was included on Form 6251 as an adjustment on line 5r (passive activity loss) instead of on line 6c (depletion), include it as an exclusion item when figuring the amount for line 2.*

Line 3—Minimum tax credit net operating loss deduction (MTCNOLD).—Your MTCNOLD is the aggregate of the minimum tax credit net operating loss (MTCNOL) carryovers and carrybacks to 1992. The MTCNOLD is not limited to 90% of alternative minimum taxable income (AMTI) computed by taking into account only exclusion items. Your MTCNOL is figured as follows:

For loss years beginning after 1986, your MTCNOL is the excess of the deductions allowed in computing AMTI (excluding the MTCNOLD), taking into account only exclusion items, over the income included in computing AMTI, taking into account only exclusion items. This excess is computed with the modifications in section 172(d), taking into account exclusion items (i.e., the section 172(d) modifications should be separately computed in figuring the MTCNOL).

For example, the limitation of nonbusiness deductions to the amount of nonbusiness income must be separately computed in figuring the MTCNOL using only nonbusiness income and deductions taking into account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions under section 172(d)(3) because it has already been taken into account in computing AMTI using only exclusion items.

For loss years beginning before 1987, the amount of MTCNOL that may be carried forward to tax years beginning after 1986 is equal to the amount of regular tax NOL that may be carried from such loss years to the first tax year beginning after 1986.

To determine the amount of MTCNOL that may be carried to tax years other than 1992, apply sections 172(b)(2) and 172(d), with appropriate modifications to take into account exclusion items.

Line 4.—If your filing status was married filing separately for 1992 and line 4 is more than $155,000, you must include an additional amount on line 4. If line 4 is $235,000 or more, include an additional $20,000 on line 4. Otherwise, include 25% of the excess of the amount on line 4 over $155,000. For example, if the amount on line 4 is $175,000, enter $180,000 instead—the additional $5,000 is 25% of $20,000 ($175,000 minus $155,000).

Line 9.—If you are completing this form for a child who was under age 14 on January 1, 1993, and at least one of the child's parents was alive on December 31, 1992, do not follow the instructions on the form for line 9. Instead, if line 8 is equal to or more than line 5, enter zero. Otherwise, enter the smaller of (1) the amount by which line 5 exceeds line 8, or (2) the amount entered on line F of the worksheet for line 16 of the child's 1992 Form 6251.

Line 11.—If you filed Form 1040NR for 1992 and had a net gain on the disposition of U.S. real property interests, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of line 10. Otherwise, enter 24% of line 10.

Line 12—Minimum tax foreign tax credit on exclusion items.—Refigure your minimum tax foreign tax credit using only exclusion items attributable to sources outside the United States. To do this, use a separate 1992 **Form 1116,** Foreign Tax Credit, for each type of income and follow the steps below.

Step 1. Fill in Part I of Form 1116 using that portion of your taxable income and exclusion items attributable to sources outside the United States.

Step 2. Fill in Part III of Form 1116. However, instead of entering the AMT foreign tax credit carryforward on line 10 of Form 1116, use the foreign tax credit carryforward, if any, figured on exclusion items. Enter the amount from line 4 of your 1993 Form 8801 on line 17 of Form 1116. Enter the amount from line 11 of your 1993 Form 8801 reduced by the child care credit and the credit for the elderly or the disabled, if any, on line 19 of Form 1116.

Step 3. Complete Part IV of Form 1116. Enter the refigured credit from line 32 of Form 1116 on line 12 of your 1993 Form 8801.

If line 13 of Form 1116 is greater than line 20 of Form 1116, keep a record of the difference between those two lines. This amount is carried forward and used to compute your foreign tax credit on exclusion items next year.

Line 20.—Enter the unused portion of your 1992 credit for fuel produced from a nonconventional source that was not allowed solely because of the limitation under section 29(b)(6)(B). Also include on this line the unused part of your 1992 orphan drug credit not allowed solely because of the limitation under section 28(d)(2)(B).

Line 21.—If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit carryforward. **Do not** complete the rest of this form.

Line 22.—Follow the instructions below and refer to your 1993 income tax return to figure the amount to enter on line 22.

Form 1040.—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for prior year minimum tax) and any write-in credit on line 45.

Form 1040NR.—Subtract from the amount on line 39 the total of any credits on lines 40 through 42 (not including any credit for prior year minimum tax) and any write-in credit on line 43.

Form 1041.—Subtract the total of any credits on lines 2a through 2c, Schedule G, from the amount on line 1a, Schedule G.

Line 25—Minimum tax credit.—Enter the minimum tax credit on the following line of your tax return:

- Form 1040, line **44.**
- Form 1040NR, line **42.**
- Form 1041, line 2d, Schedule G.

Line 26—Carryforward of minimum tax credit.—Keep a record of this amount because it can be carried forward and used in future years.

Form **8814**

Department of the Treasury
Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

▶ See instructions below and on back.
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0128

1993

Attachment Sequence No. **40**

Name(s) shown on your return | Your social security number

A Child's name (first, initial, and last) | B Child's social security number

C If more than one Form 8814 is attached, check here ▶ ☐

Step 1 Figure amount of child's interest and dividend income to report on your return

1a	Enter your child's **taxable** interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		1a
b	Enter your child's **tax-exempt** interest income. **DO NOT** include this amount on line 1a	1b	
2a	Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions	2a	
b	Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV	2b	
c	Subtract line 2b from line 2a		2c
3	Add lines 1a and 2c. If the total is $1,000 or less, skip lines 4 and 5 and go to line 6. If the total is $5,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income		3
4	Base amount		4
5	Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 22, or Form 1040NR, line 22. In the space next to line 22, enter "Form 8814" and show the amount. Go to line 6 below ▶		5

Step 2 Figure your tax on the first $1,000 of child's interest and dividend income

6	Amount not taxed		6
7	Subtract line 6 from line 3. If the result is zero or less, enter -0-		7
8	**Tax.** Is the amount on line 7 less than $500? • **NO.** Enter $75 here and see the **Note** below. • **YES.** Multiply line 7 by 15% (.15). Enter the result here and see the **Note** below.		8

Note: *If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 37 on Form 1040NR.*

General Instructions

Purpose of Form.—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions:

- Was under age 14 on January 1, 1994.
- Is required to file a 1993 return.
- Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1993 that was less than $5,000.
- Had no estimated tax payments for 1993.
- Did not have any overpayment of tax shown on his or her 1992 return applied to the 1993 return.
- Had no Federal income tax withheld from his or her income (backup withholding).

You must also qualify as explained on page 2 of these instructions.

Step 1 of the form is used to figure the amount of your child's income to report on your return. **Step 2** is used to figure an additional tax that must be added to your tax.

How To Make the Election.—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Caution: *The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see* ***Deductions You May Not Take*** *on page 2.*

Parents Who Qualify To Make the Election.—You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply:

- You are filing a joint return for 1993 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 1993 AND you had the **higher** taxable income. If you do not know if you had the higher taxable income, get **Pub. 929,** Tax Rules for Children and Dependents.
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

Note: *If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the* ***higher*** *taxable income.*

Deductions You May Not Take.—If you elect to report your child's income on your return, you may not take any of the following deductions that your child would be entitled to on his or her own return.

- Standard deduction of $600 ($1,500 for a blind child).
- Penalty on early withdrawal of child's savings.
- Itemized deductions such as child's investment expenses or charitable contributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on **your** return. Then, compare the methods to determine which results in the lower tax.

Alternative Minimum Tax.—If your child received any tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. Get **Form 6251,** Alternative Minimum Tax—Individuals, and its instructions for details.

Investment Interest Expense.—Your child's income (excluding Alaska Permanent Fund dividends and capital gain distributions) that you report on your return is considered to be **your** investment income for purposes of figuring your investment interest expense deduction. If your child received Alaska Permanent Fund dividends or capital gain distributions, get **Pub. 550,** Investment Income and Expenses, to figure the amount you may treat as your investment income.

Foreign Accounts and Trusts.—If your child had a foreign financial account or was the grantor of, or transferor to, a foreign trust, complete Part III of **Schedule B** (Form 1040) for the child. If you answered "Yes" to either of the questions, you must file this Schedule B with **your** return. Also, complete line 11b if applicable. Write "Form 8814" next to line 11a or line 12, whichever applies.

Change of Address.—If your child filed a return for a year before 1993 and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, you may use **Form 8822,** Change of Address, or you may write to the Internal Revenue Service Center where your child's last return was filed, or to the Chief, Taxpayer Service Division, in your local IRS district office.

Additional Information.—For more details, see Pub. 929.

Line Instructions

Name and Social Security Number.—Enter your name as shown on your return. If filing a joint return, include your spouse's name but enter the social security number of the person whose name is shown first on the return.

Line 1a.—Enter **ALL** taxable interest income received by your child in 1993. If your child received a **Form 1099-INT** for tax-exempt interest, such as from municipal bonds, write the amount and "Tax-exempt interest" on the dotted line next to line 1a. Be sure to include this interest on line 1b but **do not** include it in the total for line 1a.

If your child received, as a **nominee,** interest that actually belongs to another person, write the amount and "ND" (for nominee distribution) on the dotted line next to line 1a. **Do not** include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) included on line 1a is less than the amount shown on your child's **Form 1099-OID,** follow the instructions above for nominee interest to see how to report the nontaxable amounts. But on the dotted line next to line 1a, write the nontaxable amount and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. **Do not** include any nontaxable amounts in the total for line 1a.

Line 1b.—If your child received any tax-exempt interest income, such as interest on certain state and municipal bonds, enter the total tax-exempt interest on line 1b. Also, include any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company. **Do not** include this interest on lines 1a or 3.

Note: *If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see* ***Alternative Minimum Tax*** *on this page.*

Line 2a.—Enter gross dividends received by your child in 1993, including capital gain distributions and nontaxable distributions. Gross dividends should be shown in box 1a of **Form 1099-DIV.** Also, include dividends your child received through a partnership, an S corporation, or an estate or trust.

If line 2a includes any **capital gain distributions** see the line 5 instructions below. These should be shown in box 1c of Form 1099-DIV.

If your child received, as a **nominee,** dividends that actually belong to another person, write the amount and "ND" on the dotted line next to line 2a. **Do not** include amounts received as a nominee in the total for line 2a.

Line 5.—If you checked the box on line C, add the amounts from line 5 of **all** your Forms 8814. Include the total on line 22 of Form 1040 or Form 1040NR, whichever applies. Be sure to write "Form 8814" and show the total of the line 5 amounts in the space next to line 22.

If line 2a includes any **capital gain distributions** and you are filing **Schedule D** (Form 1040), part or all of your child's capital gain distributions should be reported on your Schedule D instead of on Form 8814, line 5. Before you enter an amount on line 5, see Pub. 929 for details on how to figure the amount to report on your Schedule D.

Line 8.—If you checked the box on line C, add the amounts from line 8 of **all** your Forms 8814. Include the total on Form 1040, line 38, or Form 1040NR, line 37. Be sure to enter the total of the line 8 amounts in the space provided next to line 38 on Form 1040 or next to line 37 on Form 1040NR.

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,** 20 min.; **Learning about the law or the form,** 8 min.; **Preparing the form,** 16 min.; and **Copying, assembling, and sending the form to the IRS,** 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Section 6

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I

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Classified by:
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Classified by:
Size of adjusted gross income 1.4

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