# 1993 Federal Tax Forms Advance Proof Copies

(Revised July 1993)

#### **IMPORTANT NOTICE**

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

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

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

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

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

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

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

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

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

Form Income Tax Return for Single and Joint Filers With No Dependents

1993

	Print your name (first, initial, last)	OMB No. 1545-0675 Your social security number
Use the	L A If a joint return, print spouse's name (first, initial, last)	Tour social security number
IRS label (See page 11.)	B E L If a joint return, print spouse's name (first, initial, last)	
Otherwise,	Home address (number and street). If you have a P.O. box, see page 12. Apt. no.	
please print.	E R	Spouse's social security number
	E City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	}
	See instructions on back and in Form 1040EZ booklet.	
Presidential	Note: Checking "Yes" will not change your tax or reduce your refund.	Yes No
Election Campaign	Do you want \$1 to go to this fund?	<u>&gt; 🔲 🖳</u> 📗
(See page 12.)	If a joint return, does your spouse want \$1 to go to this fund?	
Filing	1 Single Married filing joint return	
status	(even if only one had income)	Dollars Cents
Report	2 Total wages, salaries, and tips. This should be shown in	
your income	box 1 of your W-2 form(s). Attach your W-2 form(s).	<u>2</u>
Attach		
Copy B of Form(s)	3 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.	3
W-2 here.		- · · · · · · · · · · · · · · · · · · ·
Attach any tax payment on		$-\Box$
top of Form(s) W-2.		<u>4</u>
Note: You	5 Can your parents (or someone else) claim you on their return?  Yes. Do worksheet No. If single, enter 6,050.00.	— — —
<b>must</b> check } Yes or No.	on back; enter If married, enter 10,900.00.	7
,	amount from For an explanation of these amounts, see back of form.	5
	/ Substitute in the Constitute A IClina C to become the orbital	
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your <b>taxable income</b> .	6
	8 0 0 5	·
Figure	7 Enter your Federal income tax withheld from box 2 of	
your	your W-2 form(s).	<u>7</u> — ——————————————————————————————————
tax	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
	*** *0	- ,
Refund J	9 If line 7 is larger than line 8, subtract line 8 from line 7.	
or amount	J	<u>9</u>
you	If line 8 is larger than line 7, subtract line 7 from line 8.  This is the <b>amount you owe</b> For details on how to	
owe	pay, including what to write on your payment, see	
	I have read this return. Under penalties of perjury, I declare	
Sign	that to the best of my knowledge and belief, the return is true	
your return	Your signature Spouse's signature if joint return	-) '
Keep a copy	Tour signature Tourist return	
of this form for your	Date Your occupation Date Spouse's occupation	
records.		_

#### Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- 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.
- 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
- You did not receive any advance earned income credit payments.

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

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

#### Filling in your return

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

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.

B. Minimum standard deduction.

Worksheet for dependents who checked "Yes" on line 5

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

**A.** Enter the amount from line 2 on the front.

**C.** Enter the LARGER of line A or line B here.

**D.** Maximum standard deduction. If single, enter 3,700.00; if married, enter 6,200.00.

**E.** Enter the SMALLER of line C or line D here This is your standard deduction.

**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.

G. Add lines E and F. Enter the total here and on line 5 on the front.

600.00

D. \_\_\_\_

F.

- **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.

Form 1040A

**U.S. Individual Income Tax Return** 

1993

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

Label		OMB No. 1545-0085
(See page 15.)	Your first name and initial Last name	Your social security number
L		
A B	If a joint return, spouse's first name and initial  Last name	Spouse's social security number
Use the IRS E label. L		
Otherwise, please print H	Home address (number and street). If you have a P.O. box, see page 16.  Apt. no.	For Privacy Act and
or type.	City, town or pact office, state, and 7ID code. If you have a farcian address, see page 14	Paperwork
Ê	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.	Reduction Act
	Procidential Floation Compaign Fund (Connect 1/) Von No	Notice, see page 4.
	Presidential Election Campaign Fund (See page 16.)  Do you want \$1 to go to this fund?	Note: Checking "Yes" will
	If a joint return, does your spouse want \$1 to go to this fund?	not change your tax or reduce your refund.
Chaola tha	1 ☐ Single	reader year resuman
Check the	2 Married filing joint return (even if only one had income)	
box for	3 Married filing separate return. Enter spouse's social security number	ar.
your filing	above and full name here. ▶	•
status	4  Head of household (with qualifying person). (See page 17.) If the qualifying person is the page 17.)	ualifying person is a child
(See page 16.) Check only one	but not your dependent, enter this child's name here.	<i>y</i> 31
box.	5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19	). (See page 18.)
Figure	<b>6a</b> Vourself. If your parent (or someone else) can claim you as a dependent on his or her to	
your	return, <b>do not</b> check box 6a. But be sure to check the box on line 18b on page	ge 2. 6a and 6b
exemptions	b Spouse C Dependents: (2) Check (3) If age 1 or older, (4) Dependent's (5) No.	No. of your
(See page 19.)	if under dependent's social relationship to lived	of months Lin your 6c who:
	(1) Name (first, initial, and last name) age 1 security number you home	e in 1993 ● lived with
If more than seven		you
dependents,		<ul> <li>■ didn't live with you due</li> </ul>
see page 22.		to divorce or
		separation (see page 22)
		Dependents on 6c not
	<b>d</b> If your child didn't live with you but is claimed as your dependent	entered above
	under a pre-1985 agreement, check here ▶ □	Add numbers entered on
	e Total number of exemptions claimed.	lines above
Figure	7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7
your total	8a Taxable interest income (see page 25). If over \$400, also complete and	b
income	attach Schedule 1, Part I.	8a
	<b>b</b> Tax-exempt interest. DO NOT include on line 8a. 8b	
Attach Copy B of	9 Dividends. If over \$400, also complete and attach Schedule 1, Part II.	9
your Forms W-2 and 1099-R here.	10a Total IRA 10b Taxable amount	
	distributions. 10a (see page 26).	10b
If you didn't get a W-2, see page 23.	11aTotal pensions11bTaxable amountand annuities.11a(see page 26).	116
W-2, see page 23.	and annuities. 11a (see page 26).  12 Unemployment compensation (see page 30).	11b 12
If you are	13a Social security 13b Taxable amount	12
attaching a check or money order,	benefits. 13a (see page 30).	13b
put it on top of any Forms W-2 or		100
1099-R.	<b>14</b> Add lines 7 through 13b (far right column). This is your <b>total income</b> .	▶ 14
•	<b>15a</b> Your IRA deduction (see page 32). 15a	
Figure		_
your	<b>b</b> Spouse's IRA deduction (see page 32). 15b	
adjusted	c Add lines 15a and 15b. These are your total adjustments.	15c
gross	16 Subtract line 15c from line 14. This is your <b>adjusted gross income</b> .	
income	If less than \$23,050 and a child lived with you, see page 63 to find out if	11
	you can claim the "Earned income credit" on line 28c.	▶ 16

Name(s) shown on	page 1						Your	social security n	umber
Figure	17	Enter the	amount from line	16.				17	
your standard deduction, exemption amount, and taxable income	b c 19	Check { [if: ] [	You were 65 or old Spouse was 65 or rent (or someone enter	der Blind colder Blind colder Blind clse) can claim you arately and you as, see page 36 ion shown bel n line 18a or b checked box ad of househo ualifying widow -\$3,100 7. If line 19 is number of ex	boxes check you as a depen ur spouse files and check her ow for your filing o, go to page 3 18c, enter -0-1 Id—\$5,450 v(er)—\$6,200 more than line emptions claim	dent,	0 6e.	19 20 21	
	22		line 21 from line 2 our <b>taxable incom</b>		s more than lin	ie 20, enter	· -0 ►	22	
Figure	23	Find the t	tax on the amount ble (pages 50-55)	on line 22. Ch	neck if from: n 8615 (see pag	ae 38).		23	
your tax, credits, and payments		Credit for Complete Credit for	child and depende and attach Scheot the elderly or the	ent care exper dule 2. disabled.	nses. 24a	ge 00).			
If you want the		Add lines	e and attach Schero 24a and 24b. The	ese are your to		(90		24c	
IRS to figure your tax, see the instructions	25 26 27	Advance	line 24c from line 23c arned income cro	edit payments	from Form W-			25 26	
for line 22 on page 37.	28a b c	Total Fedis from Fo 1993 esti applied fr Earned ir Schedule		thheld. If any to the here. ► □ ents and amount and attained to the held of t	28a 28b 28c 28c			27	
	d 29		28a, 28b, and 28 d is more than line					28d	
Figure your refund or	30	This is the	e amount you <b>ove</b> of line 29 you wan	rpaid.				29 30	
amount you owe	31	1994 esti	of line 29 you wan		31				
you one	32 ( 33	the amou write on y Estimated	is more than line 2 unt you owe. For a your payment, see d tax penalty (see	details on how page 42.	to pay, includ	ing what to	) 	32	
Sign your		alties of perjury, they are true, c	ude on line 32.  I declare that I have example to the complete. Declared the complete in the c						
return  Keep a copy of this return for your records.	Your si	ignature	ijoint return, BOTH must s	sign.	Date Date	Your occupat		1	
Paid	Preparer's signature	•			Date	Check if self-employed	, <sub> </sub>	Preparer's socia	I security no.
use only	Firm's name if self-emplo address		<b>)</b>		I	E.I. No.			

#### Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

## Interest and Dividend Income for Form 1040A Filers

1993

OMB No. 1545-0085

Name(s) shown on For	rm 1040A	Your	social security nu	ımber
Part I	Note: If you received a Form 1099-INT, Form 1099-OID, or substitut brokerage firm, enter the firm's name and the total interest sho			
income (See pages 25 and 56.)	1 List name of payer If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 56 and list this interest first. Also, show that buyer's social security number and address.		Amount	
		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	<b>Note:</b> If you received a Form 1099–DIV or substitute statement from firm's name and the total dividends shown on that form.	a brokera	age firm, ente	er the
Dividend	5 List name of payer		Amount	
income		5		
(See pages 25 and 57.)				
,	1050			
	£ 0 0.3			
	00, 00,			
	70 1 100		-	
	- Chi			
	10, 10			
	1001			
	- Nie			
	(CVP)			
	6 Add the amounts on line 5. Enter the total here and on Form 1040A,			
	line 9.	6		

### Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care Expenses for Form 1040A Filers** 

1	993	
	773	

OMB No. 1545-0085

Name(s) shown on Form	1040	DA .					Your social	security number	
		You need to ur <b>Dependent ca</b> and <b>Qualifyin</b> Also, if you had less than \$23,0	re benefits, E g person(s). d a child born	Earned incom See Importar in 1993 and lir	e, <b>Qualifie</b> n <b>t terms</b> on ne 17 of Foi	<b>d expenses</b> on page 58 rm 1040A is			
Part I	1	(a) Care provider's name		ess (number, stree r, state, and ZIP o		(c) Identi number (SSI		(d) Amount (see page	
Persons or organizations who provided the care									
You MUST complete this part.	2	(If you need more space) Add the amounts in			ge 2.)		2		
part.	_3	Enter the number of	qualifying p	ersons cared	for in 1993	3 <b>I</b>	<u> Ц</u>		
		Did you rece dependent care b	ive enefits?	—— NO — —— YES —		Complete onl			
Part II Credit for child and dependent care expenses	4	Enter the amount of incurred and paid in more than \$2,400 for \$4,800 for two or m completed Part III, 6 line 25.	1993. DO No or one qualifyi ore persons.	OT enter ng person or If you	00		99	nang	(9)
	5	Enter YOUR earned	l income.		5		0		
	6	If married filing a joi SPOUSE'S earned i disabled, see page amount from line 5.	ncome (if stud	dent or	.401	ect			
	7	Enter the smallest	of line 4, 5, or	· 6.	Sur		7		
	8	Enter the amount from	om Form 1040	0A. line 17.	8				
	9	Enter on line 9 the camount on line 8.				olies to the			
		If line 8 is—  But not Over over	Decimal amount is	If line 8 Over	is— But not over	Decimal amount is			
		\$0—10,000 10,000—12,000 12,000—14,000 14,000—16,000 16,000—18,000 18,000—20,000	.30 .29 .28 .27 .26	22,000 24,000 26,000	—22,000 —24,000 —26,000 —28,000 —No limit	.24 .23 .22 .21 .20	9	×	<b>.</b>
	10	Multiply line 7 by th Then, see page 62 t line 24a.	e decimal am	ount on line 9	. Enter the enter on Fo	result. orm 1040A,	10	=	

Caution: If you paid \$50 or more to a person who worked in your home, you may have

to file an employment tax return. Get Form 942 for details.

Name(s) shown on page		77-3	Your social security number	
Part III Dependent	11	Enter the total amount of <b>dependent care benefits</b> 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		
care benefits		wages in box 1 of Form(s) W-2.	11	
Complete this	12	Enter the amount forfeited, if any. See page 62.	12	
part <b>only</b> if you received these	13	Subtract line 12 from line 11.	13	
benefits.	14	Enter the total amount of <b>qualified expenses</b> incurred in 1993 for the care of the qualifying person(s).	-o <sup>f</sup>	
	<u>15</u>	Enter the <b>smaller</b> of line 13 or 14.	2	
		Enter YOUR <b>earned income</b> . 16	202	7
	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.	o change	<i>5</i> 1
	18	Enter the <b>smallest</b> of line 15, 16, or 17.		
	19	<ul> <li>Excluded benefits. Enter here the smaller of the following:</li> <li>The amount from line 18, or</li> <li>\$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).</li> </ul>	19	
	20	<b>Taxable benefits.</b> 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."	e 20	
		To claim the child and dependent care credit, clines 21-25 below, and lines 4-10 on the front of the		
	21	Enter the amount of qualified expenses you incurred and paid in 199 DO NOT include on this line any excluded benefits shown on line 19.	3. 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, <b>STOP</b> . You cannot take the credit. <b>Exception</b> . If you paid 1992 expenses in 1993, see the lin 10 instructions.	e 24	
	25	Enter the <b>smaller</b> of line 21 or 24 here <b>and</b> on line 4 on the front of this form.	25	

### Schedule 3 (Form 1040A)

Department of the Treasury—Internal Revenue Service

## Credit for the Elderly or the Disabled for Form 1040A Filers

1993

OMB No. 1545-0085

Name(s) shown on Form	m 1040A		Your social security number
	You may be able to use Sche	dule 3 to reduce your tax if by the end of 19	993:
	• You were age 65 or older,	<ul> <li>You were under age 65, you retired disability, and you received taxable</li> </ul>	
	But you must also meet other	tests. See the separate instructions for Sch	nedule 3.
	Note: In most cases, the IRS of	can figure the credit for you. See page 38 of t	the Form 1040A instructions.
Part I	If your filing status is:	And by the end of 1993:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er) with dependent child	<ul><li>1 You were 65 or older</li><li>2 You were under 65 and you retired on prototal disability</li></ul>	permanent and
oro	Married filing a joint return	<ul> <li>4 Both spouses were under 65, but on retired on permanent and total disabilit</li> <li>5 Both spouses were under 65, and be permanent and total disability</li> <li>6 One spouse was 65 or older, and the oth under 65 and retired on permanent and total</li> </ul>	y 4
Y 111	17 Chai	One spouse was 65 or older, and the oth under 65 and <b>NOT</b> retired on permandisability	nent and total
30	Married filing a separate return	<ul><li>8 You were 65 or older and you did not spouse at any time in 1993</li><li>9 You were under 65, you retired on permanents.</li></ul>	8 📙
(SUI		disability, and you did not live with your time in 1993	spouse at any
	If you checked box 1, 3, 7, others, complete Parts II an	or 8, skip Part II and complete Part III on d III.	the back. All
Part II Statement of permanent and total disability Complete this	you filed a statement for the statement, AND  2 Due to your continued substantial gainful activ  If you checked this box, you	statement for this disability for 1983 or an or tax years after 1983 and your physician sides disabled condition, you were unable to exity in 1993, check this box	gned line B on engage in any ▶ □
you checked		's statement (See instructions at bottom of	
part <b>only</b> if		Name of disabled person ed on January 1, 1976, or January 1, 1977, <b>OR</b> was ired after December 31, 1976, enter the date retired	
	A The disability has lasted or ca last continuously for at least a	in be expected to	
	<b>B</b> There is no reasonable prodisabled condition will ever in	pbability that the provePhysician's signate	
	Physician's name	Physician's signate Physician's signate Physician's address	ure Date

Name(s) shown on pa	ige 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	<ul> <li>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.</li> <li>If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.</li> </ul>		
		<ul> <li>If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>	44	
	12	<ul> <li>TIP: For more details on what to include on line 11, see the instructions.</li> <li>If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts.</li> </ul>	11	<u> </u>
	13	<ul> <li>All others, enter the amount from line 10.</li> <li>Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):</li> </ul>	12	
	а	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	993	ં
	b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.	g chang	
	С	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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.		
	14	Enter the amount from Form 1040A, line 17.		
	15	If you checked (in Part I):     Enter:       Box 1 or 2		
	16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0		
	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	10	
	20	here; you <b>cannot</b> take the credit. Otherwise, go to line 21.  Decimal amount used to figure the credit.	19	<u>, , , , , , , , , , , , , , , , , , , </u>
	21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.	20	× .*
nstructions for ohysician's		Taxpayer.—If you retired after December 31, 1976, enter the date y space provided in Part II.  Physician.—A person is permanently and totally disabled if both of	ou retired in the	

Ir physician's statement

- Physician.—A person is permanently and totally disabled if both of the following apply:
   He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
   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
U.S. Individual Income Tax Return

1993 |

<u> </u>		individual income tax return			1	
		ne year Jan. 1–Dec. 31, 1993, or other tax year beginning , 1993, ending		19	OMB No. 1545	
Label (	You	ur first name and initial Last name	Your	socia	al security numl	ber
(See L					<u> </u>	
INSTRUCTIONS B	If a	joint return, spouse's first name and initial Last name	Spor	ıse's s	social security n	number
on page 12.)						
Use the IRS label.	Hor	me address (number and street). If you have a P.O. box, see page 12. Apt. no.	Foi	r Priv	vacy Act and	<u>—</u>
Otherwise, E					ork Reducti	
please print R	City	γ, town or post office, state, and ZIP code. If you have a foreign address, see page 12.			tice, see pag	
or type.			Yes	No	Note: Checkin	a "Yes"
Presidential Election Campaign		Do you want \$1 to go to this fund?			will not change	e your
(See page 12.)	•	If a joint return, does your spouse want \$1 to go to this fund?			tax or reduce y refund.	youi
(Occ page 12.)	<u>,                                     </u>					
Filing Status	1	Single  Married filling later action (ages 15 and ages later)				
•	2	Married filing joint return (even if only one had income)	_			
(See page 12.)	3	Married filing separate return. Enter spouse's social security no. above and full name here.				
Check only	4	Head of household (with qualifying person). (See page 13.) If the qualifying person is	s a chi	d but	not your depe	:ndent,
one box.	5	enter this child's name here. ►  Qualifying widow(er) with dependent child (year spouse died ► 19 ). (See	naga	12 \		
				<del></del>		
Exemptions	6a	Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, <b>do not</b> check box 6a. But be sure to check the box on line 33b on page			o. of boxes ecked on 6a	
•				,	nd 6b	
(See page 13.)	b	Spouse	months		o. of your	
	С	(1) Name (first initial and last name) if under dependent's social security relationship to lived in	your your		ildren on 6c no:	
		age 1 number you home in	1 1993		lived with you	
If more than six					didn't live with	
dependents,				,	ou due to vorce or	
see page 14.				se	paration (see	
					ige 15)	
					ependents on 6c of the entered above	i
				_	Id numbers	
	d	If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here	▶ ∐	en	itered on	
	е	Total number of exemptions claimed	<del>; :</del>	lir	nes above 🕨 👢	
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7			$\vdash$
Income	8a	Taxable interest income (see page 16). Attach Schedule B if over \$400	8a			$\vdash$
Attach	b	Tax-exempt interest (see page 17). DON'T include on line 8a 8b	+			
Copy B of your Forms W-2,	9	Dividend income. Attach Schedule B if over \$400	9			$\vdash$
W-2G, and	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 17)	10			
1099-R here.	11	Alimony received	11			$\vdash$
If you did not	12	Business income or (loss). Attach Schedule C or C-EZ	12			$+\!-\!\!\!-\!\!\!\!-$
get a W-2, see	13	Capital gain or (loss). Attach Schedule D	13			-
page 10.	14	Capital gain distributions not reported on line 13 (see page 17)	14			
If you are	15	Other gains or (losses). Attach Form 4797	15			+
If you are attaching a	16a	Total IRA distributions . 16a b Taxable amount (see page 18)	16b			+
check or money	17a	Total pensions and annuities 17a b Taxable amount (see page 18)	17b	<u>'</u>		+-
order, put it on top of any	18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	18	+		$\vdash$
Forms W-2,	19	Farm income or (loss). Attach Schedule F	19	+		+-
W-2G, or	20	Unemployment compensation (see page 19)	20	+		+
1099-R.	21a	Social security benefits 21a b Taxable amount (see page 19)	21b			$\vdash$
	22 23	Other income. List type and amount—see page 20	22	_		$\vdash$
			23			$\vdash$
Adjustments	24a	Your IRA deduction (see page 21)	-			
to Income	b	Spouse's IRA deduction (see page 21)				
	25	One-half of self-employment tax (see page 22)				
(See page 20.)	26	Self-employed health insurance deduction (see page 22)	-			
	27	Keogh retirement plan and self-employed SEP deduction	-			
	28	Penalty on early withdrawal of savings				
	29	Alimony paid. Recipient's SSN > 29	-			
Adjusted	30 31	Add lines 24a through 29. These are your <b>total adjustments</b>	30	+		+
Adjusted		\$23,050 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned"				
<b>Gross Income</b>		Income Credit" on line 56	31	1		

Form 1040 (1993) Page 2 32 32 Tax Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind. Compu-Add the number of boxes checked above and enter the total here . . . . . ▶ 33a tation b If your parent (or someone else) can claim you as a dependent, check here . ▶ 33b □ (See page If you are married filing separately and your spouse itemizes deductions or 24.) . ▶ 33c 🔲 you are a dual-status alien, see page 24 and check here. Itemized deductions from Schedule A, line 26, OR 34 Enter 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. the larger If you checked box 33c, your standard deduction is zero. 34 • Head of household—\$5,450 your: Married filing jointly or Qualifying widow(er)—\$6,200 Married filing separately—\$3,100 35 35 Subtract line 34 from line 32 . . . . . If line 32 is \$81,350 or less, multiply \$2,350 by the total number of exemptions claimed on 36 36 line 6e. If line 32 is over \$81,350, see the worksheet on page 25 for the amount to enter. 37 Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-37 If you want the IRS to 38 Tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D Tax Workfigure your sheet, or d ☐ Form 8615 (see page 25). Amount from Form(s) 8814 ▶ e \_ 38 tax, see Additional taxes (see page 25). Check if from  $\mathbf{a} \square$  Form 4970  $\mathbf{b} \square$  Form 4972 . 39 39 page 25 40 Add lines 38 and 39. 41 Credit for child and dependent care expenses. Attach Form 2441 Credits 42 42 Credit for the elderly or the disabled. Attach Schedule R 43 (See page 43 Foreign tax credit. Attach Form 1116 44 Other credits (see page 26). Check if from a Form 3800 **b** ☐ Form 8396 **c** ☐ Form 8801 **d** ☐ Form (specify) 45 Add lines 41 through 44 . . . 45 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-46 47 47 Self-employment tax. Attach Schedule SE. Also, see line 25. Other Alternative minimum tax. Attach Form 6251 . 48 48 Taxes Recapture taxes (see page 27). Check if from a Form 4255 b Form 8611 c Form 8828 49 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 Advance earned income credit payments from Form W-2 52 52 Add lines 46 through 52. This is your total tax. 53 53 54 Federal income tax withheld. If any is from Form(s) 1099, check ▶ □ 54 **Payments** 55 1993 estimated tax payments and amount applied from 1992 return. 55 56 56 Attach Forms W-2. 57 57 Amount paid with Form 4868 (extension request) . . . . W-2G, and 58 58 Excess social security, Medicare, and RRTA tax withheld (see page 28). 1099-R on Other payments (see page 28). Check if from **a** Form 2439 the front 59 59 **b** Form 4136 . . . . . . . . . . . . . 60 Add lines 54 through 59. These are your total payments 60 61 61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID. Refund or 62 62 Amount of line 61 you want **REFUNDED TO YOU**. . . . Amount Amount of line 61 you want APPLIED TO YOUR 1994 63 You Owe If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. 64 For details on how to pay, including what to write on your payment, see page 29). Estimated tax penalty (see page 29). Also include on line 64 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 Sign belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here Date Your occupation Keep a copy of this return Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation for your records. Date Preparer's social security no. Preparer's Paid Check if signature self-employed Preparer's Firm's name (or yours if self-employed) and E.I. No. Use Only

address

7IP code

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

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

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

#### **SCHEDULES A&B**

(Form 1040)

Department of the Treasury Internal Revenue Service

#### 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

Name(s) shown o	n Form	1040				You	r social secur	ity number
Medical and Dental Expenses	1 2 3 4	Caution: Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see page A-1)  Enter amount from Form 1040, line 32 .   2      Multiply line 2 above by 7.5% (.075)  Subtract line 3 from line 1. If zero or less, enter -0	3		•	4		
Taxes You Paid (See	5 6 7	State and local income taxes	5 6 7			-		
page A-1.)	8	Add lines 5 through 7			▶	8		
Interest You Paid (See page A-2.)		Home mortgage interest and points reported to you on Form 1098  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  ▶	9a					
Note: Personal interest is	10	Points not reported to you on Form 1098. See page A-3 for special rules	9b 10					
not deductible.	11 12	Investment interest. If required, attach Form 4952. (See page A-3.)  Add lines 9a through 11	11		•	12		
Gifts to Charity (See page A-3.)	13 14 15 16	Caution: If you made a charitable contribution and received a benefit in return, see page A-3.  Contributions by cash or check  Other than by cash or check. If over \$500, you MUST attach Form 8283  Carryover from prior year  Add lines 13 through 15	13 14 15			16		
Casualty and Theft Losses	17	Casualty or theft loss(es). Attach Form 4684. (See page A	<b>\-4</b> .)		•	17		
Moving Expenses	18	Moving expenses. Attach Form 3903 or 3903-F. (See pag	je A-4	.)	▶	18		
Job Expenses and Most Other Miscellaneous		Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you <b>MUST</b> attach Form 2106. (See page A-4.) ▶	19					
Deductions (See page A-5 for expenses to	20	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	20			-		
deduct here.)	21 22 23 24	Add lines 19 and 20	23		•	24		
Other Miscellaneous Deductions	25	Other—from list on page A-5. List type and amount ▶				25		
Total Itemized Deductions	26	<ul> <li>Is the amount on Form 1040, line 32, more than \$108,450 married filing separately)?</li> <li>NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 1 and enter the total here. Also enter on Form 1040, line 34, amount or your standard deduction.</li> <li>YES. Your deduction may be limited. See page A-5 for the</li> </ul>	17, 18, the <b>Ia</b>	24, and 25 rger of this	. •	26		

Schedules A&B (For			OMB No. 1545-007	4 Pa	age <b>2</b>
Name(s) shown on F	Form 1	040. Do not enter name and social security number if shown on other side.	Your social sec	urity nui	mber
		Schedule B—Interest and Dividend Income	Attad Sequ	chment Jence No	o. <b>08</b>
Part I	Note	e: If you had over \$400 in taxable interest income, you must also complete Part III.			
Interest		Interest Income	Am	ount	
Income	1	List name of payer If any interest is from a seller-financed mortgage and the			
(See pages 16		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			
and B-1.)	•				
Note: If you received a Form 1099-INT, Form					
1099-OID, or substitute					
statement from a brokerage firm,		(1000)	1		
list the firm's name as the payer and enter		~(OO, VO, ~(G)			
the total interest shown on that					
form.					
	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	Note	e: If you had over \$400 in gross dividends and/or other distributions on stock, you must			
Dividend		Dividend Income	Amo	ount	
Income (See	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			
pages 17 and B-1.)	Į	on lines 7 and 8			
Note: If you received a Form			5		
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	,	A LL III	6		
form.	6	Add the amounts on line 5	0		
	7 8	Capital gain distributions. Enter here and on Schedule D*.  Nontaxable distributions. (See the inst. for Form 1040, line 9.)	-		
	9	Add lines 7 and 8	9		
	10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 . <b>•</b>	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	If yo to, a	u had over \$400 of interest or dividends OR had a foreign account or were a grantor of, foreign trust, you must complete this part.	or a transferor	Yes	No
Accounts and	11a	At any time during 1993, did you have an interest in or a signature or other authority			
Trusts		account in a foreign country, such as a bank account, securities account, or account? See page B-2 for exceptions and filing requirements for Form TD F 90-			
	b	If "Yes," enter the name of the foreign country ►			

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.

(See page B-2.)

#### SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

#### **Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

wame	e or proprietor	Social security number (SSN)						
Α	Principal business or profession, including	 g product or service (see	e page C-1)		B Enter p	incipal bu	ısiness	code
			,		(see page			
С	Business name. If no separate business r	name, leave blank.			D Employer	ID number	(EIN),	if any)
	Business address (including suite or room							
	City, town or post office, state, and ZIP of							
F	Accounting method: (1)  Cash	(2) Accrual	(3) Other (specify	) ▶				
G	Method(s) used to value closing inventory: (1) ☐ Cost	Lower of cost or market	Other (attach explanation)	Does (4) Check	not apply ked, skip li	(if ne H)	Yes	No
Н	Was there any change in determining quaexplanation		, ,	•	-			
l J	Did you "materially participate" in the ope If this is the first Schedule C filed for this	eration of this business d	luring 1993? If "No," s	ee page C-2 for I	imitations o	on losses .	. L	<u> </u>
Pai		<u> </u>						
1	Gross receipts or sales. Caution: If this in employee" box on that form was checked	d, see page Ċ-2 and che			1 2			
2	Returns and allowances				3			
3 4	Cost of goods sold (from line 40 on page		Z		4			
5	<b>Gross profit.</b> Subtract line 4 from line 3		7 0		5			
6	Other income, including Federal and state	e gasoline or fuel tax cre	dit or refund (see pag	e C-3)	6			
7	<b>Gross income</b> . Add lines 5 and 6				7			
Pai	t II Expenses. Caution: Do not	enter expenses for i	business use of yo	ur home on line	es 8–27.	Instead, s	see lin	<u>ne 30.</u>
8	Advertising 8		19 Pension and pro	fit-sharing plans	19			
9	Bad debts from sales or	' 141	20 Rent or lease (s					
	services (see page C-3) 9		<b>a</b> Vehicles, machiner		20a			
10	Car and truck expenses	10, 3	<b>b</b> Other business	· · ·	20b			+
(	(see page C-3)	J	21 Repairs and ma		21			
11	Commissions and fees 11	100	22 Supplies (not inclu	•	22			+
12	Depiction,	10/6	23 Taxes and licen					
13	Depreciation and section 179		24 Travel, meals, a		24a			
	expense deduction (not included in Part III) (see page C-3) 13	フ	a Travel		240			+
1.1	in run in (see page o s)	-	<b>b</b> Meals and entertainment					
14	Employee benefit programs (other than on line 19) 14		c Enter 20% of					
15	`   4F		line 24b subject					
16	Interest:		to limitations (see page C-4).					
а	Mortgage (paid to banks, etc.) . 16a		<b>d</b> Subtract line 24c	from line 24b .	24d			
b	Other		25 Utilities		25			<u> </u>
17	Legal and professional		26 Wages (less job		26			
	services		27 Other expenses					
18	Office expense 18			<u></u> J	27			
28	Total expenses before expenses for business.		=		28			+
29	Tentative profit (loss). Subtract line 28 fro				29			+
30	Expenses for business use of your home.		<u> </u>	<del></del>	30			+
31	Net profit or (loss). Subtract line 30 from		SE line 2 (statutory a	mployees ]				
	<ul> <li>If a profit, enter on Form 1040, line 12, see page C-5). Fiduciaries, enter on Form</li> </ul>		SE, IIIIE Z (Statutory 6	imployees,	31			
	<ul> <li>If a loss, you MUST go on to line 32.</li> </ul>	i io-ri, iiio J.		J <b>I</b>	<u> </u>			
32	If you have a loss, check the box that de	scribes your investment	in this activity (see na	ae C-5).				
	<ul> <li>If you checked 32a, enter the loss on</li> </ul>	-	-	-	32a □ .	All investm	ent is a	at risk.
	(statutory employees, see page C-5). Fidu			`		Some inves		
	<ul> <li>If you checked 32b, you MUST attach</li> </ul>	you checked 32b, you MUST attach Form 6198.						

Schedule C (Form 1040) 1993

Pa	rt III	Cost of Goods Sold (see page C-5)			
33	Invento	ory at beginning of year. If different from last year's closing inventory, attach explanation	33		
34	Purcha	ises less cost of items withdrawn for personal use	34		
35	Cost o	f labor. Do not include salary paid to yourself	35		
36	Materia	als and supplies	36		
37	Other	costs	37		
38	Add lir	nes 33 through 37	38		
39	Invento	ory at end of year	39		
40 <b>Pa</b>	Cost o	Information on Your Vehicle. Complete this part ONLY if you are claim line 10 and are not required to file Form 4562 for this business.			penses o
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 ve	ehicle for:	
а	Busine	ss	er		
43	Do you	(or your spouse) have another vehicle available for personal use?		🗌 Yes	
44	Was yo	our vehicle available for use during off-duty hours?		🗌 Yes	
45a b		I have evidence to support your deduction?			
Pa	rt V	Other Expenses. List below business expenses not included on lines 8–26			
		<i>(</i> .			
		O,			
		4 05 0			
		202			
		2(00, 10, 206)			
		10113 . 10 61			
		10C			
		(6/10)			
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

#### 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 Sequence No. 09A

Name of proprietor Social security number (SSN) Part I **General Information**  Had gross receipts from your Had no employees during the year. business of \$25,000 or less. • Are not required to file Form 4562, You May Use • Had business expenses of \$2,000 or Depreciation and Amortization, for This Form this business. See the instructions If You: • Use the cash method of accounting. for Schedule C, line 13, on page C-3 to find out if you must file. • Did not have an inventory at any And You: • Do not deduct expenses for time during the year. business use of your home. Did not have a net loss from your • Do not have prior year unallowed business. passive activity losses from this Had only one business as a sole business. proprietor. Principal business or profession, including product or service B Enter principal business code (see page C-6) ▶ С Business name. If no separate business name, leave blank. Employer ID number (EIN), if any Ε 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 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 1 page C-2 and check here . . . Total expenses. If more than \$2,000, you must use Schedule C. See instructions. 2 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. Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2. When did you place your vehicle in service for business purposes? (month, day, year) ▶ .... / ..... / ..... / Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for: 5 Business b Commuting c Other Do you (or your spouse) have another vehicle available for personal use? . . . . . . . . . . . . . . □ No Was your vehicle available for use during off-duty hours? . . . □ No ☐ No 8a Do you have evidence to support your deduction? . . . . . . **b** If "Yes," is the evidence written?

Schedule C-EZ (Form 1040) 1993 Page **2** 

#### Instructions

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

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

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

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

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

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

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

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



### SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service

#### **Capital Gains and Losses**

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

OMB No. 1545-0074

Name(s) shown on Form 1040

Your social security number

Pai	Short-Tern	n Capital Ga	ins and L	.059	ses—Assets Hel	d One Yea	r or	Less		! !
	(a) Description of property (Example:	(b) Date acquired	(c) Date so	old	(d) Sales price	(e) Cost of other basis	r	(f) LOSS If (e) is more that	an (d)	(g) GAIN If (d) is more than (e),
1	100 sh. XYZ Co.)	(Mo., day, yr.)	(Mo., day,	yr.)	(see page D-2)	(see page D		subtract (d) fro		subtract (e) from (d)
•							: : :			
2	Enter your short-te line 21			2						
3	Total Short-Term S Add column (d) of			3						
4	Short-term gain from Forms 4684,				nd short-term gair		4			
5	Net short-term ga					ons, and	5			
	fiduciaries from Sc	nedule(S) K-1		•		$O_{I}$ .			!	
6	Short-term capital	loss carryover	from 1992	Scl	nedule D, line 38		6		-	
7	Add lines 1, 2, and	4 through 6, i	n columns	(f) a	ind (g)	3	7	(	)	
8	Net short-term ca	pital gain or (	loss). Com	bine	e columns (f) and (	g) of line 7		. (.)	8	
Par					es—Assets Hel		an O	ne Year		
9		Y				-No				
			11		1,40	0.	 			
				•	CL					
10	Enter your long-ten			10						
11	Total Long-Term S Add column (d) of			11						
12	Gain from Form 47 and long-term gain					ind 6252;	12			
13	Net long-term gain from Schedule(s) K			s, S	corporations, and f	iduciaries	13			
14	Capital gain distrib						14			
15	Long-term capital I		from 1992	Sch	nedule D, line 45		15			
		•					14		``	
16	Add lines 9, 10, an	a 12 through 1	5, in colur	nns	(r) and (g)		16	11	,	
17 Par	Net long-term cap	oital gain or (lo of Parts I ar		bine	e columns (f) and (	g) of line 16			17	
18	Combine lines 8 ar			19	. If a gain, enter th	e gain on F	orm 1	1040, line 13.		
10	Note: If both lines If line 18 is a (loss),		-					-	18	
19 a	the (loss) on line 18		ı as a (1055	) UH	TOTTI TO40, IIITE T	o, uie <b>Siiidii</b>	CI UI	u iese 105565;		
b	(\$3,000) or, if marri	ed filing separa	-						19	[(
	Note: See the Cap					if the loss of	n line	e 18 exceeds		

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

Your social security number

Part IV Short-Te	rm Capital Ga	ains and Los	ses-Assets H	eld One Year oi	Less (Continuati	ion of Part I)
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-2)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN  If (d) is more than (e), subtract (e) from (d)
20						
				6		
				0		
			. 05			
			10	0,5		
		400	149	~(	(9)	
	Y		4	chair	9	
		10,	1 40	0,		
			eC,			
		(51/0)				
		6				
21 Short-term totals. A (g) of line 20. Enter	dd columns (d), here and on line	(f), and e 2 <b>21</b>				
			ses—Assets He	eld More Than	One Year (Continu	uation of Part II)
22	•					
23 Long-term totals. A	dd columns (d), (	(f), and				

#### **SCHEDULE E** (Form 1040)

Department of the Treasury Internal Revenue Service Name(s) shown on return

#### **Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

Your social security number

► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule E (Form 1040).

Attachment Sequence No. 13

Pa	Income or Loss From Renta													
1	personal property on <b>Schedule</b> (							ne or loss from ach rental real			on pag	e 2		
	Show the kind and location of each	renta	ii reai estate j	orope	erty:			acn rentai reai rty listed on lii		-	ou F	$\dashv$	Yes	No
Α							or you	ır family use it	for p	ersor	nal	Α		
								ses for more t			F	^		
В								er of 14 days of days rented at				В		
С								during the tax						
						ŀ	page	E-1.)				С		
nc	ome:				Prop	ertie	s					tal		
IIIC	,		Α			В		С		,	ld colum	ns A	A, B, ar	nd C.)
3	Rents received	3								3				
	Royalties received	4								4				
	penses:	5												
	Advertising	6					G							
6 7	Auto and travel (see page E-2) . Cleaning and maintenance	7												
8	Commissions	8				. 1								
	Insurance	9			0									
	Legal and other professional fees	10		G				4						
11	Management fees	11												
12	Mortgage interest paid to banks,				4	4		A 9						
	etc. (see page E-2)	12						-n <sup>Q</sup>		12				
	Other interest	13 14		1				191.2						
	Repairs	15		-										
	Supplies	16			*	0								
10 17	Utilities	17	)		- 1									
18	Other (list) ►		•.											
-														
		18												
			(2,											
		40								40				
	Add lines 5 through 18	19								19				
20	Depreciation expense or depletion	20								20				
21	(see page E-2)	21								20				
22	Income or (loss) from rental real													
	estate or royalty properties.													
	Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is													
	a (loss), see page E-2 to find out													
	if you must file Form 6198	22												
23	Deductible rental real estate loss.													
_5	Caution: Your rental real estate													
	loss on line 22 may be limited. See													
	page E-3 to find out if you must file <b>Form 8582</b>	23	(	)	(		)	(	)					
24	Income. Add positive amounts show		line 22. <b>Do n</b> o	ot inc	lude anv	losse	ار الا			24				
	Losses. Add royalty losses from line				-			23. Enter the t	otal					
	losses here									25	(			)
26	Total rental real estate and royalty in													
	If Parts II, III, IV, and line 39 on page						amou	nt on Form 10	)40,	26				

Sch	edule E (Form 1040) 1993						Attachr	ment Sequence	No. 13	3		Page 2	
Nan	ne(s) shown on return. Do not enter	name and s	ocial security nu	ımber if showr	on other side	Э.			Your	social	security	number	
No.	to. If you report amounts from	forming or t	ichina on Coh	adula E vau	must ontor	vour	grass income	from those of	otivitio	s on lir	; 20 11 h		
	te: If you report amounts from art II Income or Los						gross income	e irom those a	Cuvine	S ON III	16 41 D	elow.	
			-		•		or (f) of line	27 to docor	iho ve	our lov	ootmo	nt in the	
	ou report a loss from an at ivity. See page E-3. If you o						or (i) or line	27 to descr	ibe yo	our inv	estme	nt in the	
			<b>(.)</b> / Jou	nust attaol	(b) Enter P		(c) Check if	(d) Emp	oloyer		Investme	nt At Risk?	
27	(	a) Name			partnership: for S corpora		foreign partnership	identific num				(f) Some is not at risk	
Α							p-ap						
В													
С													
D													
E													
	Passive Income	and Loss				Nor	•	ncome and					
	(g) Passive loss allowed (attach Form 8582 if required)		sive income chedule K-1		npassive loss Schedule K-1		"	ion 179 expense deduction n <b>Form 4562</b>	е		(k) Nonpassive income from Schedule K-1		
Α													
В													
С												$\perp$	
D													
E													
288	a Totals												
	<b>b</b> Totals												
29	Add columns (h) and (k) o						. 01		29	1		$\rightarrow$	
30	Add columns (g), (i), and	•				•			30	(		<del></del>	
31	Total partnership and S c here and include in the to			ioss). Comi	oine iines 2	y an	a 30. Enter	tne result	31				
Pa	art III Income or Los			Trusts					0.				
							4			(b) E	Employe	 ſ	
32			(a) Na	me	<b>A</b>		1 '	46	<b>}</b> ) i		ation nur		
Α								10U					
В					,		- 10	0					
С				- 4	N								
	Passiv	e Income	and Loss			<b>Y</b> (	Non	passive Inc	ome	and L	oss		
	(c) Passive deduction or loss a (attach Form 8582 if require			Passive incon		6	(e) Deduction from Sched		(		income		
	(attach Form 6362 ii require	-u) 	1101	- Scriedule K			nom <b>scrieu</b>	ule K-1		30110	uule K-	<del>'</del>	
A				101									
B C			1 4	-170								+	
	a Totals		1	7								$\overline{}$	
	b Totals												
_	Add columns (d) and (f) o	f line 33a							34				
35	Add columns (c) and (e) of					•			35	(		)	
36	Total estate and trust inco		s). Combine I	ines 34 and	 d 35. Enter t	the re	esult here ar	nd include					
	in the total on line 40 belo	ow	<u> </u>						36				
Pa	art IV Income or Los	s From F	Real Estate				Conduits	(REMICs)-	–Res	sidual	Hold	er	
37	(a) Name		nployer on number	Schedule	ss inclusion fro es <b>Q</b> , line 2c (s page E-4)			ncome (net loss) ules Q, line 1b	(e) In		om <b>Sch</b> e ne 3b	edules Q,	
												$\perp$	
38		(e) only. E	nter the resu	ult here and	I include in	the 1	total on line	40 below	38				
Pa	art V Summary												
39	Net farm rental income or				•				39			$\overline{}$	
40	TOTAL income or (loss). C				39. Enter th	e res	sult here and	d on Form ▶	40				

#### SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service

### **Profit or Loss From Farming**

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

OMB No. 1545-0074

► See Instructions for Schedule F (Form 1040).

Name	e of proprietor		Social security number (SSN)				
A Pri	rincipal product. Describe in one or two words your principal crop or activity for the current tax year.			: cipal agricultural ac n page 2) ►	tivity		
C Ac	accounting method: (1) $\square$ Cash (2) $\square$ Accrual		D Employer	ID number (EIN),	if any		
E Di	aid you "materially participate" in the energtion of this business during 10022 If "No." see page	E 2 for limit	ations on lo	sses.	Пио		
	pid you "materially participate" in the operation of this business during 1993? If "No," see page IT I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayer						
rai	Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayer Do not include sales of livestock held for draft, breeding, sport, or dairy purports.)						
			t these su	103 011 1 01111 47	Ţ		
1	Sales of livestock and other items you bought for resale						
2 3	Subtract line 2 from line 1		3				
4	Sales of livestock, produce, grains, and other products you raised		4				
5а		able amount	5b				
		able amount					
7	Commodity Credit Corporation (CCC) loans (see page F-2):						
а	a CCC loans reported under election		7a		<u> </u>		
b	b CCC loans forfeited or repaid with certificates 7b 7c Tax	able amount	7c		<del> </del>		
8	Crop insurance proceeds and certain disaster payments (see page F-2):						
		able amount			<del>                                     </del>		
_	c If election to defer to 1994 is attached, check here ► ☐ 8d Amount deferred from	n 1992 .   .	8d 9		+		
9	Custom hire (machine work) income		10		_		
10 11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method tax		10		_		
••	the amount from page 2, line 51.	-	11				
Par	rt II Farm Expenses—Cash and Accrual Method. Do not include personal or li		ses such	as taxes, insur	rance,		
	repairs, etc., on your home.						
12	Car and truck expenses (see page 25 Pension and pr	rofit-sharing					
	F-3—also attach <b>Form 4562)</b>		25		<del> </del>		
13	Chemicals	age F-4 ):					
14	Conservation expenses. Attach a Vehicles, machinery,	and equip-	2/-				
4-	Form 8645		26a 26b		+		
15	South (land, diminus)		27		_		
16	Depreciation and section 179 expense deduction not claimed 27 Repairs and mainten 28 Seeds and plants pu		28		_		
	expense deduction not claimed elsewhere (see page F-4) 16 29 Storage and warehout 20 Storage and w		29		<u> </u>		
17	Employee benefit programs 30 Supplies purchased		30				
.,	other than on line 25 17 31 Taxes	O.	31				
18	Feed purchased 18 32 Utilities		32				
19	Fertilizers and lime 19 33 Veterinary, breeding, an		33				
20	Freight and trucking 20 34 Other expenses (spe	cify):					
21	Gasoline, fuel, and oil 21		34a		+		
22	Insurance (other than health) . 22 b		34b		<del>                                     </del>		
23	Interest:  a Mortgage (paid to banks etc.)  23a  d		34c 34d		_		
	wisingage (paid to balling, story)		34e		<del>                                     </del>		
24	O Other		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, at	nd ALSO on					
	Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F		36				
37	If you have a loss, you MUST check the box that describes your investment in this activity (see page	ge F-5).		All investment is a			
	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.	i. J	37b ∐ s	Some investment is no	ot at risk.		

Schedule F (Form 1040) 1993 Page **2** 

#### 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	
		201	
39a	Total cooperative distributions (Form(s) 1099-PATR)  39a 39b Taxable amount	39b	
40a	Agricultural program payments	40b	
41	Commodity Credit Corporation (CCC) loans:		
а	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		
47	Cost of livestock, produce, grains, and other products purchased during the year		
48	Add lines 46 and 47		
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	

#### 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

<sup>\*</sup>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.

#### Schedule R (Form 1040)

#### Credit for the Elderly or the Disabled

OMB No. 1545-0074
1993
Attachment
Sequence No. 16

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

► Attach to Form 1040.

► See separate instructions for Schedule R.

Attachment Sequence No. 16 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 You were 65 or older. Qualifying widow(er) with dependent child You were under 65 and you retired on permanent and total disability . . . . 2 Both spouses were 65 or older . . . . . . . . . . . . . . . . Both spouses were under 65, but only one spouse retired on permanent and total disability. Both spouses were under 65, and both retired on permanent and total Married filing a disability joint return One spouse was 65 or older, and the other spouse was under 65 and NOT You were 65 or older and you did not live with your spouse at any time in Married filing a separate return You were under 65, you retired on permanent and total disability, and you did 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. The disability has lasted or can be expected to last continuously for at least a year . . . . Physician's signature Date There is no reasonable probability that the disabled condition will ever improve . . . Physician's signature Physician's address Physician's name

Schedule R (Form 1040) 1993 Page 2

Pai	t III Figure Your Credit			
10	If you checked (in Part I):       Enter:         Box 1, 2, 4, or 7	. <u>10</u>		
11	<ul> <li>If you checked:</li> <li>Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9 in Part I, enter your taxable disability income.</li> <li>Box 5 in Part I, add your taxable disability income to your spouse's</li> </ul>	. 11		
12	taxable disability income. Enter the total.  TIP: For more details on what to include on line 11, see the instructions.  If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts.	. 12		
13	All others, enter the amount from line 10.  Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):			
a	Nontaxable part of railroad retirement benefits treated as social security.  13a	-		
b	Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.  13b	+		
С	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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			
14 15	Enter the amount from Form 1040, line 32  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			
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0			
17	Divide line 16 above by 2			
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 <b>cannot</b> take the credit. Otherwise, go to line 21	ne <b>19</b>		
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 For 1040, line 42. <b>Caution</b> : 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	oe		

#### 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)

Self-Employment Tax ► See Instructions for Schedule SE (Form 1040).

Department of the Treasury Internal Revenue Service

OMB No. 1545-0074 Attachment Sequence No. 17

► Attach to Form 1040.

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

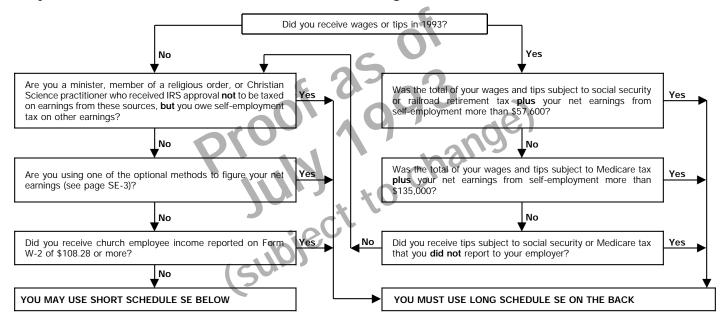
You must file Schedule SE if:

- 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	<b>Net earnings from self-employment</b> . Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax	4	
5	<ul> <li>Self-employment tax. If the amount on line 4 is:</li> <li>\$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result.</li> <li>More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9%</li> </ul>		
	(.029). Then, add \$8,812.80 to the result and enter the total.  ● \$135,000 or more, enter \$11,057.40.		
	Also enter on <b>Form 1040</b> , <b>line 47</b> . <b>(Important:</b> You are allowed a deduction for <b>one-half</b> of this amount. Multiply line 5 by 50% (.5) and enter the result on <b>Form 1040</b> , <b>line 25</b> .)	5	

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Name of person with <b>self-employment</b> income (as shown on Form 1040)	Social security number of person	
	with <b>self-employment</b> income	

			::	
Sec	tion B—Long Schedule SE			
Pai	t I Self-Employment Tax			
(	Note: If your only income subject to self-employment tax is church employee income, skip lines 1 on line 4c and go to line 5a Income from services you performed as a minister or a member of a church employee income. See page SE-1.	throug religio	nh 4b. Enter -0- us order <b>is not</b>	)
Α `	If you are a minister, member of a religious order, or Christian Science practitioner <b>AND</b> you filed had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Pa			
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> <i>Skip this line if you use the farm optional method. See page SE-3</i>	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. <b>Note:</b> 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		
С	Combine lines 4a and 4b. If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment	4c		
5a	tax. <b>Exception</b> . If less than \$400 and you had church employee income, enter -0- and continue . Enter your church employee income from Form W-2. <b>Caution</b> : See page SE-1 for definition of church employee income	40		
h	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0	5b		
_	Net earnings from self-employment. Add lines 4c and 5b	6		
6 7	Maximum amount of combined wages and self-employment earnings subject to social security	_	57,600	00
8a	tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1993	7	37,000	00
b	retirement (tier 1) compensation			
	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 <b>smaller</b> 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
	Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation	_		
	Unreported tips subject to Medicare tax (from Form 4137, line 14) . 12b	10-		
	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 <b>smaller</b> of line 6 or line 13 by 2.9% (.029)	14		<del>                                     </del>
15	<b>Self-employment tax.</b> Add lines 10 and 14. Enter here and on <b>Form 1040, line 47. (Important:</b> You are allowed a deduction for <b>one-half</b> of this amount. Multiply line 15 by 50% (.5) and enter			
	the result on Form 1040, line 25.)	15		
	t II Optional Methods To Figure Net Earnings (See page SE-3.)			
	n Optional Method. You may use this method only if (a) Your gross farm income was not more th	an \$2,4	400 <b>or (b)</b> Your	gross
	income <sup>1</sup> was more than \$2,400 and your net farm profits <sup>2</sup> were less than \$1,733.	1 1		
16	Maximum income for optional methods	16	1,600	00
17	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$1,600. Also, include this amount on line 4b above	17		
than	farm Optional Method. You may use this method only if (a) Your net nonfarm profits <sup>3</sup> were less 72.189% of your gross nonfarm income, <sup>4</sup> and (b) You had net earnings from self-employment of a ars. Caution: You may use this method no more than five times.			
•		18		
18 19	Subtract line 17 from line 16			
ı_	on line 18. Also, include this amount on line 4b above	19		L

<sup>1</sup>From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. <sup>2</sup>From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.

 $^3\text{From}$  Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.  $^4\text{From}$  Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

### 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	filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your ta	ax 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

				IIIu	3t Citto		38 01 1	ilcii i o	1111 10-	+0.							
If line (taxablincome	le		And yo	u are—		If line ( taxable)	le		And yo	u are—		If line (taxab incom	37 le e) is—		And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your t	1					Your to	1				Y	∣ ′our tax	1	
C		0	0	0	0	1,300	1,325 1,350	197	197	197	197	2,700	2,725	407	407	407	407
5	-	2	2	2	2	1,325 1,350	1,350 1,375	201 204	201 204	201 204	201 204	2,725 2,750	2,750 2,775	411 414	411 414	411 414	411 414
15 25	5 50	3 6	3 6	3 6	3 6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50 75		9 13	9 13	9 13	9 13	1,400 1,425	1,425 1,450 1,475	212 216	212 216 219	212 216 219	212 216 219	2,800 2,825	2,825 2,850	422 426	422 426	422 426	422 426
100	125	17	17	17	17	1,450 1,475	1,475 1,500	219 223	219 223	219 223	219 223	2,850 2,875	2,875 2,900	429 433	429 433	429 433	429 433
125 150	175	21 24	21 24	21 24	21 24	1,500 1,525	1,525 1,550	227 231	227 231	227 231	227 231	2,900 2,925	2,925 2,950	437 441	437 441	437 441	437 441
175 200		28 32	28 32	28 32	28 32	1,550 1,575	1,575 1,600	234 238	234	234 238	234 238	2,950 2,975	2,975 3,000	444 448	444 448	444 448	444 448
225 250	250	36 39	36 39	36 39	36 39	1,600	1,625	242	242	242	242	-		440	440	440	440
275		43	43	43	43	1,625 1,650	1,650	246 249	246 249	246 249	246 249	3,0	000				
300 325	325 350	47 51	47 51	47 51	47 51	1,675	1,700	253	253	253	253	3,000 3,050	3,100	454 461	454 461	454 461	454 461
350 375	375	54 58	54 58	54 58	54 58	1,700 1,725	1,725 1,750	257 261	257 261	257 261	257 261	3,100 3,150	3,150 3,200	469 476	469 476	469 476	469 476
400		62	62	62	62	1,750 1,775	1,775 1,800	264 268	264 268	264 268	264 268	3,200	3,250	484	484	484	484
425 450	450	66 69	66 69	66 69	66 69	1,800	1,825	272	272	272	272	3,250 3,300	3,300 3,350	491 499	491 499	491 499	491 499
475		73	73	73	73	1,825 1,850	1,850 1,875	276 279	276 279	276 279	276 279	3,350 3,400	3,400 3,450	506 514	506 514	506 514	506 514
500 525	525 550	77 81	77 81	77 81	77 81	1,875	1,900 1,925	283 287	283 287	283 287	283 287	3,450	3,500	521 529	521 529	521 529	521 529
550 575	575	84 88	84 88	84 88	84 88	1,925 1,950	1,950 1,975	291 294	291 294	291 294	291 294	3,500 3,550	3,550 3,600	536	536	536	536
600	625	92	92	92	92	1,975		298	298	298	298	3,600 3,650	3,650 3,700	544 551	544 551	544 551	544 551
625 650	675	96 99	96 99	96 99	96 99	2,0	00					3,700 3,750	3,750 3,800	559 566	559 566	559 566	559 566
675		103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700 725	750	107 111	107 111	107 111	107 111	2,025 2,050	2,050 2,075	306 309	306 309	306 309	306 309	3,850 3,900	3,900 3,950	581 589	581 589	581 589	581 589
750 775		114 118	114 118	114 118	114 118	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596 
800 825	825 850	122 126	122	122	122	2,100 2,125	2,125 2,150	317 321	317 321	317 321	317 321	4,0	000	ı			
850	875	129	126 129	126 129	126 129	2,150 2,175	2,175 2,200	324 328	324 328	324 328	324 328	4,000 4,050	4,050 4,100	604 611	604 611	604 611	604 611
875 900		133 137	133 137	133 137	133 137	2,200 2,225	2,225 2,250	332 336	332 336	332 336	332 336	4,100 4,150	4,150 4,200	619 626	619 626	619 626	619 626
925 950	950	141 144	141 144	141 144	141 144	2,250 2,275	2,275 2,300	339 343	339 343	339 343	339 343	4,200	4,250	634	634	634	634
975	1,000	148	148	148	148	2.300		347	347	347	347	4,250 4,300	4,300 4,350	641 649	641 649	641 649	641 649
1.0	000					2,325 2,350	2,325 2,350 2,375	351 354	351 354	351 354	351 354	4,350	4,400	656	656	656	656
1,000		152	152	152	152	2,375 2,400	2,400 2,425	358 362	358 362	358 362	358 362	4,400 4,450	4,450 4,500	664 671	664 671	664 671	664 671
1,025 1,050	1,050	156 159	156 159	156 159	156 159	2,425 2,450	2,450 2,475	366 369	366 369	366 369	366 369	4,500 4,550	4,550 4,600	679 686	679 686	679 686	679 686
1,075	1,100	163	163	163	163	2,475	2,500	373	373	373	373	4,600	4,650	694	694	694	694 701
1,100 1,125	1,125 1,150	167 171	167 171	167 171	167 171	2,500 2,525	2,525 2,550	377 381	377 381	377 381	377 381	4,650 4,700	4,700 4,750	701 709	701 709	701 709	709
1,150 1,175	1,175 1,200	174 178	174 178	174 178	174 178	2,550 2,575	2,575 2,600	384 388	384 388	384 388	384 388	4,750 4,800	4,800 4,850	716 724	716 724	716 724	716 724
		182	182	182	182	2,600	2,625	392	392	392	392	4,850 4,850 4,900	4,900 4,950	731 739	731 739	731 739	731 739
1,200 1,225 1,250 1,275	1,250 1,275	186 189	186 189	186 189	186 189	2,625 2,650	2,650 2,675	396 399	396 399	396 399	396 399	4,950	5,000	746	746	746	739 746
1,275	1,300	193	193	193	193	2,675	2,700	403	403	403	403			ı	Contin	ued on	next page

<sup>\*</sup> This column must also be used by a qualifying widow(er).

If line 3 (taxable income)	<b>:</b>		And yo	ou are—	-	If line (taxab incom	le		And yo	ou are—	-	If line (taxal incon			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately tax is—	Head of a house- hold
5,0	00					8,0	00					11,	000				
5,000 5,050 5,100 5,150	5,050 5,100 5,150 5,200	754 761 769 776	754 761 769 776	754 761 769 776	754 761 769 776	8,000 8,050 8,100 8,150	8,050 8,100 8,150 8,200	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	1,204 1,211 1,219 1,226	11,000 11,050 11,100 11,150	11,050 11,100 11,150 11,200	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676	1,654 1,661 1,669 1,676
5,200 5,250 5,300 5,350	5,250 5,300 5,350 5,400	784 791 799 806	784 791 799 806	784 791 799 806	784 791 799 806	8,200 8,250 8,300 8,350	8,250 8,300 8,350 8,400	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	1,234 1,241 1,249 1,256	11,200 11,250 11,300 11,350	11,250 11,300 11,350 11,400	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706	1,684 1,691 1,699 1,706
5,400 5,450 5,500 5,550	5,450 5,500 5,550 5,600	814 821 829 836	814 821 829 836	814 821 829 836	814 821 829 836	8,400 8,450 8,500 8,550	8,450 8,500 8,550 8,600	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	1,264 1,271 1,279 1,286	11,400 11,450 11,500 11,550	11,450 11,500 11,550 11,600	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736	1,714 1,721 1,729 1,736
5,600 5,650 5,700 5,750	5,650 5,700 5,750 5,800	844 851 859 866	844 851 859 866	844 851 859 866	844 851 859 866	8,600 8,650 8,700 8,750	8,650 8,700 8,750 8,800	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	1,294 1,301 1,309 1,316	11,600 11,650 11,700 11,750	11,650 11,700 11,750 11,800	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766	1,744 1,751 1,759 1,766
5,800 5,850 5,900 5,950	5,850 5,900 5,950 6,000	874 881 889 896	874 881 889 896	874 881 889 896	874 881 889 896	8,800 8,850 8,900 8,950	8,850 8,900 8,950 9,000	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	1,324 1,331 1,339 1,346	11,800 11,850 11,900 11,950	11,850 11,900 11,950 12,000	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796	1,774 1,781 1,789 1,796
6,0	00					9,0	00	7	7	10		12,	000				
6,000 6,050 6,100 6,150 6,200 6,250	6,050 6,100 6,150 6,200 6,250 6,300	904 911 919 926 934 941	904 911 919 926 934 941	904 911 919 926 934 941	904 911 919 926 934 941	9,000 9,050 9,100 9,150 9,200 9,250	9,050 9,100 9,150 9,200 9,250 9,300	1,354 1,361 1,369 1,376 1,384 1,391	1,354 1,361 1,369 1,376 1,384 1,391	1,354 1,361 1,369 1,376 1,384 1,391	1,354 1,361 1,369 1,376 1,384 1,391	12,000 12,050 12,100 12,150 12,200 12,250	12,050 12,100 12,150 12,200 12,250 12,300	1,804 1,811 1,819 1,826 1,834 1,841	1,804 1,811 1,819 1,826 1,834 1,841	1,804 1,811 1,819 1,826 1,834 1,841	1,804 1,811 1,819 1,826 1,834 1,841
6,300 6,350	6,350 6,400	949 956	949 956 964	949 949 956 964	941 949 956 964	9,250 9,300 9,350 9,400	9,350 9,400 9,450	1,391 1,399 1,406	1,399 1,406	1,399 1,406 1,414	1,399 1,406	12,250 12,300 12,350 12,400	12,350 12,350 12,400 12,450	1,849 1,856	1,849 1,856	1,849 1,856	1,849 1,856
6,400 6,450 6,500 6,550	6,450 6,500 6,550 6,600	964 971 979 986	971 979 986	971 979 986	971 979 986	9,450 9,500 9,550	9,500 9,550 9,600	1,421 1,429 1,436	1,421 1,429 1,436	1,421 1,429 1,436	1,414 1,421 1,429 1,436	12,450 12,500 12,550	12,500 12,550 12,600	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886	1,864 1,871 1,879 1,886
6,600 6,650 6,700 6,750	6,650 6,700 6,750 6,800	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	994 1,001 1,009 1,016	1.0	9,650 9,700 9,750 9,800	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466	1,444 1,451 1,459 1,466		12,650 12,700 12,750 12,800 12,850	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916	1,894 1,901 1,909 1,916
6,800 6,850 6,900 6,950	6,850 6,900 6,950 7,000	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	1,024 1,031 1,039 1,046	9,800 9,850 9,900 9,950	9,850 9,900 9,950 10,000	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	1,474 1,481 1,489 1,496	12,850 12,900	12,850 12,900 12,950 13,000	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946	1,924 1,931 1,939 1,946
7,0	00					10,	000					13,	000				
7,000 7,050 7,100 7,150	7,050 7,100 7,150 7,200	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	1,054 1,061 1,069 1,076	10,000 10,050 10,100 10,150	10,050 10,100 10,150 10,200	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526	1,504 1,511 1,519 1,526		13,050 13,100 13,150 13,200	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976	1,954 1,961 1,969 1,976
7,200 7,250 7,300 7,350	7,250 7,300 7,350 7,400	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	1,084 1,091 1,099 1,106	10,250 10,300 10,350	10,250 10,300 10,350 10,400	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	1,534 1,541 1,549 1,556	13,200 13,250 13,300 13,350	13,250 13,300 13,350 13,400	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006	1,984 1,991 1,999 2,006
7,400 7,450 7,500 7,550	7,450 7,500 7,550 7,600	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	1,114 1,121 1,129 1,136	10,400 10,450 10,500 10,550	10,450 10,500 10,550 10,600	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	1,564 1,571 1,579 1,586	13,400 13,450 13,500 13,550	13,450 13,500 13,550 13,600	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036	2,014 2,021 2,029 2,036
7,600 7,650 7,700 7,750	7,650 7,700 7,750 7,800	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	1,144 1,151 1,159 1,166	10,600 10,650 10,700 10,750	10,650 10,700 10,750 10,800	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	1,594 1,601 1,609 1,616	13,600 13,650 13,700 13,750	13,650 13,700 13,750 13,800	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066	2,044 2,051 2,059 2,066
7,800 7,850 7,900 7,950	7,850 7,900 7,950 8,000	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	1,174 1,181 1,189 1,196	10,800 10,850 10,900 10,950	10,850 10,900 10,950 11,000	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	1,624 1,631 1,639 1,646	13,800 13,850 13,900 13,950	13,850 13,900 13,950 14,000	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096	2,074 2,081 2,089 2,096
* This co	olumn m	ust also	be used	by a q	ualifying	widow(e	r).							1	Contin	ued on n	ext page

If line 3 (taxable) income	е		And y	ou are–	_	If line (taxab incom			And ye	ou are—	-	If line (taxal incon			And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house hold
14	,000			iux io		17,	000		1001	un 15		20,	,000			iux io	
14,000 14,050 14,100 14,150	14,150	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	2,104 2,111 2,119 2,126	17,000 17,050 17,100 17,150	17,050 17,100 17,150 17,200	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	2,554 2,561 2,569 2,576	20,000 20,050 20,100 20,150	20,050 20,100 20,150 20,200	3,004 3,011 3,019 3,026	3,004 3,011 3,019 3,026	3,209 3,223 3,237 3,251	3,004 3,011 3,019 3,026
14,200 14,250 14,300	14,250 14,300	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	2,134 2,141 2,149 2,156	17,200 17,250 17,300 17,350	17,250 17,300 17,350 17,400	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	2,584 2,591 2,599 2,606	20,200 20,250 20,300 20,350	20,250 20,300 20,350 20,400	3,034 3,041 3,049 3,056	3,034 3,041 3,049 3,056	3,265 3,279 3,293 3,307	3,034 3,041 3,049 3,056
14,400 14,450 14,500 14,550	14,500 14,550	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	2,164 2,171 2,179 2,186	17,400 17,450 17,500 17,550	17,450 17,500 17,550 17,600	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	2,614 2,621 2,629 2,636	20,400 20,450 20,500 20,550	20,450 20,500 20,550 20,600	3,064 3,071 3,079 3,086	3,064 3,071 3,079 3,086	3,321 3,335 3,349 3,363	3,064 3,071 3,079 3,086
14,600 14,650 14,700 14,750	14,700 14,750 14,800	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	2,194 2,201 2,209 2,216	17,600 17,650 17,700 17,750	17,650 17,700 17,750 17,800	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	2,644 2,651 2,659 2,666	20,600 20,650 20,700 20,750	20,650 20,700 20,750 20,800	3,094 3,101 3,109 3,116	3,094 3,101 3,109 3,116	3,377 3,391 3,405 3,419	3,094 3,101 3,109 3,116
14,800 14,850 14,900 14,950	14,900	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	2,224 2,231 2,239 2,246	17,800 17,850 17,900 17,950	17,850 17,900 17,950 18,000	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	2,674 2,681 2,689 2,696	20,800 20,850 20,900 20,950	20,850 20,900 20,950 21,000	3,124 3,131 3,139 3,146	3,124 3,131 3,139 3,146	3,433 3,447 3,461 3,475	3,124 3,131 3,139 3,146
15	,000					18,	000					21,	,000				
15,000 15,050 15,100 15,150	15,100 15,150 15,200	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	2,254 2,261 2,269 2,276	18,000 18,050 18,100 18,150	18,150 18,200	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	2,704 2,711 2,719 2,726	21,050 21,100 21,150	21,050 21,100 21,150 21,200	3,154 3,161 3,169 3,176	3,154 3,161 3,169 3,176	3,489 3,503 3,517 3,531	3,154 3,161 3,169 3,176
15,200 15,250 15,300 15,350	15,300 15,350 15,400	2,284 2,291 2,299 2,306 2,314	2,284 2,291 2,299 2,306 2,314	2,284 2,291 2,299 2,306 2,314	2,284 2,291 2,299 2,306 2,314	18,200 18,250 18,300 18,350 18,400	18,250 18,300 18,350 18,400 18,450	2,734 2,741 2,749 2,756 2,764	2,734 2,741 2,749 2,756 2,764	2,734 2,741 2,749 2,756 2,764	2,734 2,741 2,749 2,756 2,764	21,200 21,250 21,300 21,350 21,400	21,250 21,300 21,350 21,400	3,184 3,191 3,199 3,206 3,214	3,184 3,191 3,199 3,206 3,214	3,545 3,559 3,573 3,587 3,601	3,184 3,191 3,199 3,206 3,214
15,400 15,450 15,500 15,550 15,600	15,500 15,550 15,600	2,314 2,321 2,329 2,336 2,344	2,314 2,321 2,329 2,336 2,344	2,314 2,321 2,329 2,336 2,344	2,314 2,321 2,329 2,336 2,344	18,450 18,500 18,550 18,600	18,500 18,550 18,600 18,650	2,771 2,779 2,786	2,764 2,771 2,779 2,786 2,794	2,764 2,775 2,789 2,803 2,817	2,764 2,771 2,779 2,786 2,794	21,400 21,450 21,500 21,550 21,600	21,450 21,500 21,550 21,600 21,650	3,214 3,221 3,229 3,236 3,244	3,221 3,229 3,236 3,244	3,615 3,629 3,643 3,657	3,221 3,229 3,236 3,244
15,650 15,700 15,750 15,800	15,700 15,750 15,800 15,850	2,351 2,359 2,366 2,374	2,351 2,359 2,366 2,374	2,351 2,359 2,366 2,374	2,351 2,359 2,366 2,374	18,650 18,700 18,750 18,800	18,700 18,750 18,800 18,850	2,794 2,801 2,809 2,816 2,824	2,801 2,809 2,816 2,824	2,831 2,845 2,859 2,873	2,801 2,809 2,816 2,824	21,650 21,700 21,750 21,800	21,700 21,750 21,800 21,850	3,251 3,259 3,266 3,274	3,251 3,259 3,266 3,274	3,671 3,685 3,699 3,713	3,251 3,259 3,266 3,274
15,950	15,900 15,950 16,000	2,381 2,389 2,396	2,381 2,389 2,396	2,381 2,389 2,396	2,381 2,389 2,396	18,850 18,900 18,950	18,900 18,950 19,000	2,831 2,839 2,846	2,831 2,839 2,846	2,887 2,901 2,915	2,831 2,839 2,846	21,850 21,900 21,950	21,900 21,950 22,000	3,281 3,289 3,296	3,281 3,289 3,296	3,727 3,741 3,755	3,281 3,289 3,296
16	,000					19,	000					22,	,000				
16,050 16,100 16,150	16,050 16,100 16,150 16,200	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	2,404 2,411 2,419 2,426	19,100 19,150	19,100 19,150 19,200	2,854 2,861 2,869 2,876	2,854 2,861 2,869 2,876	2,929 2,943 2,957 2,971	2,854 2,861 2,869 2,876	22,050 22,100 22,150	22,200	3,304 3,311 3,322 3,336	3,304 3,311 3,319 3,326	3,769 3,783 3,797 3,811	3,304 3,311 3,319 3,326
16,200 16,250 16,300 16,350	16,300 16,350 16,400	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	2,434 2,441 2,449 2,456	19,200 19,250 19,300 19,350	19,250 19,300 19,350 19,400	2,884 2,891 2,899 2,906	2,884 2,891 2,899 2,906	2,985 2,999 3,013 3,027	2,884 2,891 2,899 2,906	22,200 22,250 22,300 22,350	22,250 22,300 22,350 22,400	3,350 3,364 3,378 3,392	3,334 3,341 3,349 3,356	3,825 3,839 3,853 3,867	3,334 3,341 3,349 3,356
16,400 16,450 16,500 16,550 16,600	16,550 16,600	2,464 2,471 2,479 2,486 2,494	2,464 2,471 2,479 2,486 2,494	2,464 2,471 2,479 2,486 2,494	2,464 2,471 2,479 2,486 2,494	19,400 19,450 19,500 19,550 19,600	19,450 19,500 19,550 19,600 19,650	2,914 2,921 2,929 2,936 2,944	2,914 2,921 2,929 2,936 2,944	3,041 3,055 3,069 3,083 3,097	2,914 2,921 2,929 2,936 2,944	22,400 22,450 22,500 22,550 22,600		3,406 3,420 3,434 3,448 3,462	3,364 3,371 3,379 3,386 3,394	3,881 3,895 3,909 3,923 3,937	3,364 3,371 3,379 3,386 3,394
16,650 16,700 16,750		2,494 2,501 2,509 2,516 2,524	2,501 2,509 2,516 2,524	2,501 2,509 2,516 2,524	2,501 2,509 2,516 2,524	19,600 19,650 19,700 19,750	19,650 19,700 19,750 19,800	2,944 2,951 2,959 2,966 2,974	2,944 2,951 2,959 2,966 2,974	3,097 3,111 3,125 3,139 3,153	2,944 2,951 2,959 2,966 2,974	22,650 22,700 22,750 22,800	22,700 22,750 22,800 22,850	3,462 3,476 3,490 3,504 3,518	3,401 3,409 3,416 3,424	3,937 3,951 3,965 3,979 3,993	3,401 3,409 3,416 3,424
16,850 16,900	16,900 16,950 17,000	2,524 2,531 2,539 2,546	2,524 2,531 2,539 2,546	2,534 2,531 2,539 2,546	2,524 2,531 2,539 2,546	19,850 19,850 19,900 19,950	19,900 19,950	2,974 2,981 2,989 2,996	2,974 2,981 2,989 2,996	3,167 3,181 3,195	2,981 2,989 2,996	22,850 22,900	22,900	3,532 3,546 3,560	3,424 3,431 3,439 3,446	4,007 4,021 4,035	3,431 3,439 3,446
* This c	olumn m	ust also	be used	by a q	ualifying	widow(e	er).							_	Contin	ued on n	ext pag

1993 Tax Table—Continued

If line 3 (taxable income	•	<i></i>	And yo	ou are—	-	If line (taxab incom			And yo	ou are—	-	If line (taxak incom			And yo	u are—	
At least	But less than	Single	Married filing jointly  *  Your t	Married filing sepa-rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa-rately	Head of a house- hold
23	,000					26,	000					29,	,000				
23,050 23,100	23,050 23,100 23,150 23,200	3,574 3,588 3,602 3,616	3,454 3,461 3,469 3,476	4,049 4,063 4,077 4,091	3,454 3,461 3,469 3,476	26,000 26,050 26,100 26,150	26,050 26,100 26,150 26,200	4,414 4,428 4,442 4,456	3,904 3,911 3,919 3,926	4,889 4,903 4,917 4,931	3,904 3,911 3,919 3,926	29,000 29,050 29,100 29,150	29,050 29,100 29,150 29,200	5,254 5,268 5,282 5,296	4,354 4,361 4,369 4,376	5,729 5,743 5,757 5,771	4,354 4,361 4,369 4,376
23,200 23,250 23,300 23,350	23,350	3,630 3,644 3,658 3,672	3,484 3,491 3,499 3,506	4,105 4,119 4,133 4,147	3,484 3,491 3,499 3,506	26,200 26,250 26,300 26,350	26,250 26,300 26,350 26,400	4,470 4,484 4,498 4,512	3,934 3,941 3,949 3,956	4,945 4,959 4,973 4,987	3,934 3,941 3,949 3,956	29,200 29,250 29,300 29,350	29,250 29,300 29,350 29,400	5,310 5,324 5,338 5,352	4,384 4,391 4,399 4,406	5,785 5,799 5,813 5,827	4,384 4,391 4,399 4,406
23,400 23,450 23,500 23,550	23,450 23,500 23,550 23,600	3,686 3,700 3,714 3,728	3,514 3,521 3,529 3,536	4,161 4,175 4,189 4,203	3,514 3,521 3,529 3,536	26,400 26,450 26,500 26,550	26,450 26,500 26,550 26,600	4,526 4,540 4,554 4,568	3,964 3,971 3,979 3,986	5,001 5,015 5,029 5,043	3,964 3,971 3,979 3,986	29,400 29,450 29,500 29,550	29,450 29,500 29,550 29,600	5,366 5,380 5,394 5,408	4,414 4,421 4,429 4,436	5,841 5,855 5,869 5,883	4,414 4,421 4,429 4,436
23,600 23,650 23,700 23,750	23,650 23,700 23,750 23,800	3,742 3,756 3,770 3,784	3,544 3,551 3,559 3,566	4,217 4,231 4,245 4,259	3,544 3,551 3,559 3,566	26,600 26,650 26,700 26,750	26,650 26,700 26,750 26,800	4,582 4,596 4,610 4,624	3,994 4,001 4,009 4,016	5,057 5,071 5,085 5,099	3,994 4,001 4,009 4,016	29,600 29,650 29,700 29,750	29,650 29,700 29,750 29,800	5,422 5,436 5,450 5,464	4,444 4,451 4,459 4,466	5,897 5,911 5,925 5,939	4,447 4,461 4,475 4,489
23,800 23,850 23,900 23,950		3,798 3,812 3,826 3,840	3,574 3,581 3,589 3,596	4,273 4,287 4,301 4,315	3,574 3,581 3,589 3,596	26,800 26,850 26,900 26,950	26,850 26,900 26,950 27,000	4,638 4,652 4,666 4,680	4,024 4,031 4,039 4,046	5,113 5,127 5,141 5,155	4,024 4,031 4,039 4,046	29,800 29,850 29,900 29,950	29,850 29,900 29,950 30,000	5,478 5,492 5,506 5,520	4,474 4,481 4,489 4,496	5,953 5,967 5,981 5,995	4,503 4,517 4,531 4,545
24	,000					27,	000	0		12		30,	,000				
		3,854 3,868 3,882 3,896	3,604 3,611 3,619 3,626	4,329 4,343 4,357 4,371	3,604 3,611 3,619 3,626	27,000 27,050 27,100 27,150	27,100 27,150	4,694 4,708 4,722 4,736	4,054 4,061 4,069 4,076	5,169 5,183 5,197 5,211	4,054 4,061 4,069 4,076	30,000 30,050 30,100 30,150	30,050 30,100 30,150 30,200	5,534 5,548 5,562 5,576	4,504 4,511 4,519 4,526	6,009 6,023 6,037 6,051	4,559 4,573 4,587 4,601
24,200 24,250 24,300 24,350	24,250 24,300 24,350 24,400	3,910 3,924 3,938 3,952	3,634 3,641 3,649 3,656	4,385 4,399 4,413 4,427	3,634 3,641 3,649 3,656	27,200 27,250 27,300 27,350	27,300 27,350	4,750 4,764 4,778 4,792	4,084 4,091 4,099 4,106	5,225 5,239 5,253 5,267	4,084 4,091 4,099 4,106	30,200 30,250 30,300 30,350	30,250 30,300 30,350 30,400	5,590 5,604 5,618 5,632	4,534 4,541 4,549 4,556	6,065 6,079 6,093 6,107	4,615 4,629 4,643 4,657
24,400 24,450 24,500 24,550	24,450 24,500 24,550 24,600	3,966 3,980 3,994 4,008	3,664 3,671 3,679 3,686	4,441 4,455 4,469 4,483	3,664 3,671 3,679 3,686		27,450 27,500 27,550 27,600	4,806 4,820 4,834 4,848	4,114 4,121 4,129 4,136	5,281 5,295 5,309 5,323	4,114 4,121 4,129 4,136	30,400 30,450 30,500 30,550	30,450 30,500 30,550 30,600	5,646 5,660 5,674 5,688	4,564 4,571 4,579 4,586	6,121 6,135 6,149 6,163	4,671 4,685 4,699 4,713
•	24,800	4,022 4,036 4,050 4,064	3,694 3,701 3,709 3,716	4,497 4,511 4,525 4,539	3,694 3,701 3,709 3,716	27,650 27,700 27,750	27,800	4,862 4,876 4,890 4,904	4,144 4,151 4,159 4,166	5,337 5,351 5,365 5,379	4,144 4,151 4,159 4,166	30,600 30,650 30,700 30,750	30,650 30,700 30,750 30,800	5,702 5,716 5,730 5,744	4,594 4,601 4,609 4,616	6,177 6,191 6,205 6,219	4,727 4,741 4,755 4,769
24,850 24,900	24,850 24,900 24,950 25,000	4,078 4,092 4,106 4,120	3,724 3,731 3,739 3,746	4,553 4,567 4,581 4,595	3,724 3,731 3,739 3,746	27,850 27,900	27,850 27,900 27,950 28,000	4,918 4,932 4,946 4,960	4,174 4,181 4,189 4,196	5,393 5,407 5,421 5,435	4,174 4,181 4,189 4,196	30,850 30,900	30,850 30,900 30,950 31,000	5,758 5,772 5,786 5,800	4,624 4,631 4,639 4,646	6,233 6,247 6,261 6,275	4,783 4,797 4,811 4,825
25	,000					28,	000					31,	,000				
25,050 25,100	25,050 25,100 25,150 25,200	4,134 4,148 4,162 4,176	3,754 3,761 3,769 3,776	4,609 4,623 4,637 4,651	3,754 3,761 3,769 3,776	28,000 28,050 28,100 28,150		4,974 4,988 5,002 5,016	4,204 4,211 4,219 4,226	5,449 5,463 5,477 5,491	4,204 4,211 4,219 4,226	31,000 31,050 31,100 31,150		5,814 5,828 5,842 5,856	4,654 4,661 4,669 4,676	6,289 6,303 6,317 6,331	4,839 4,853 4,867 4,881
25,250 25,300 25,350	25,250 25,300 25,350 25,400	4,190 4,204 4,218 4,232	3,784 3,791 3,799 3,806	4,665 4,679 4,693 4,707	3,784 3,791 3,799 3,806	28,200 28,250 28,300 28,350	28,350 28,400	5,030 5,044 5,058 5,072	4,234 4,241 4,249 4,256	5,505 5,519 5,533 5,547	4,234 4,241 4,249 4,256	31,200 31,250 31,300 31,350	31,250 31,300 31,350 31,400	5,870 5,884 5,898 5,912	4,684 4,691 4,699 4,706	6,345 6,359 6,373 6,387	4,895 4,909 4,923 4,937
25,500 25,550	25,450 25,500 25,550 25,600	4,246 4,260 4,274 4,288	3,814 3,821 3,829 3,836	4,721 4,735 4,749 4,763	3,814 3,821 3,829 3,836		28,500 28,550 28,600	5,086 5,100 5,114 5,128	4,264 4,271 4,279 4,286	5,561 5,575 5,589 5,603	4,264 4,271 4,279 4,286	31,400 31,450 31,500 31,550	31,450 31,500 31,550 31,600	5,926 5,940 5,954 5,968	4,714 4,721 4,729 4,736	6,401 6,415 6,429 6,443	4,951 4,965 4,979 4,993
25,650 25,700 25,750		4,302 4,316 4,330 4,344	3,844 3,851 3,859 3,866	4,777 4,791 4,805 4,819	3,844 3,851 3,859 3,866	28,600 28,650 28,700 28,750	28,700 28,750 28,800	5,142 5,156 5,170 5,184	4,294 4,301 4,309 4,316	5,617 5,631 5,645 5,659	4,294 4,301 4,309 4,316	31,600 31,650 31,700 31,750	31,650 31,700 31,750 31,800	5,982 5,996 6,010 6,024	4,744 4,751 4,759 4,766	6,457 6,471 6,485 6,499	5,007 5,021 5,035 5,049
25,850 25,900	25,850 25,900 25,950 26,000	4,358 4,372 4,386 4,400	3,874 3,881 3,889 3,896	4,833 4,847 4,861 4,875	3,874 3,881 3,889 3,896		28,850 28,900 28,950 29,000	5,198 5,212 5,226 5,240	4,324 4,331 4,339 4,346	5,673 5,687 5,701 5,715	4,324 4,331 4,339 4,346	31,800 31,850 31,900 31,950	31,850 31,900 31,950 32,000	6,038 6,052 6,066 6,080	4,774 4,781 4,789 4,796	6,513 6,527 6,541 6,555	5,063 5,077 5,091 5,105
* This c	olumn mı	ust also	be used	by a qu	ualifying	widow(e	er).	l						I.	Contin	ued on ne	ext page

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At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa-rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
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32,200 32,250 32,300 32,350	32,250 32,300 32,350 32,400	6,150 6,164 6,178 6,192	4,834 4,841 4,849 4,856	6,625 6,639 6,653 6,667	5,175 5,189 5,203 5,217	35,200 35,250 35,300 35,350	35,250 35,300 35,350 35,400	6,990 7,004 7,018 7,032	5,284 5,291 5,299 5,306	7,465 7,479 7,493 7,507	6,015 6,029 6,043 6,057	38,200 38,250 38,300 38,350	38,250 38,300 38,350 38,400	7,830 7,844 7,858 7,872	5,906 5,920 5,934 5,948	8,305 8,319 8,333 8,347	6,855 6,869 6,883 6,897
32,400 32,450 32,500 32,550	32,450 32,500 32,550 32,600	6,206 6,220 6,234 6,248	4,864 4,871 4,879 4,886	6,681 6,695 6,709 6,723	5,231 5,245 5,259 5,273	35,400 35,450 35,500 35,550	35,450 35,500 35,550 35,600	7,046 7,060 7,074 7,088	5,314 5,321 5,329 5,336	7,521 7,535 7,549 7,563	6,071 6,085 6,099 6,113	38,400 38,450 38,500 38,550	38,450 38,500 38,550 38,600	7,886 7,900 7,914 7,928	5,962 5,976 5,990 6,004	8,361 8,375 8,389 8,403	6,911 6,925 6,939 6,953
32,600 32,650 32,700 32,750	32,650 32,700 32,750 32,800	6,262 6,276 6,290 6,304	4,894 4,901 4,909 4,916	6,737 6,751 6,765 6,779	5,287 5,301 5,315 5,329	35,600 35,650 35,700 35,750	35,650 35,700 35,750 35,800	7,102 7,116 7,130 7,144	5,344 5,351 5,359 5,366	7,577 7,591 7,605 7,619	6,127 6,141 6,155 6,169	38,600 38,650 38,700 38,750	38,650 38,700 38,750 38,800	7,942 7,956 7,970 7,984	6,018 6,032 6,046 6,060	8,417 8,431 8,445 8,459	6,967 6,981 6,995 7,009
32,800 32,850 32,900 32,950	32,850 32,900 32,950 33,000	6,318 6,332 6,346 6,360	4,924 4,931 4,939 4,946	6,793 6,807 6,821 6,835	5,343 5,357 5,371 5,385	35,800 35,850 35,900 35,950	35,850 35,900 35,950 36,000	7,158 7,172 7,186 7,200	5,374 5,381 5,389 5,396	7,633 7,647 7,661 7,675	6,183 6,197 6,211 6,225	38,800 38,850 38,900 38,950	38,850 38,900 38,950 39,000	7,998 8,012 8,026 8,040	6,074 6,088 6,102 6,116	8,473 8,487 8,501 8,515	7,023 7,037 7,051 7,065
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33,200 33,250 33,300 33,350	33,250 33,300 33,350 33,400	6,430 6,444 6,458 6,472	4,984 4,991 4,999 5,006	6,905 6,919 6,933 6,947	5,455 5,469 5,483 5,497	36,200 36,250 36,300 36,350	36,250 36,300 36,350 36,400	7,270 7,284 7,298 7,312	5,434 5,441 5,449 5,456	7,745 7,759 7,773 7,787	6,295 6,309 6,323 6,337	39,200 39,250 39,300 39,350	39,250 39,300 39,350 39,400	8,110 8,124 8,138 8,152	6,186 6,200 6,214 6,228	8,585 8,599 8,613 8,627	7,135 7,149 7,163 7,177
33,400 33,450 33,500 33,550	33,450 33,500 33,550 33,600	6,486 6,500 6,514 6,528	5,014 5,021 5,029 5,036	6,961 6,975 6,989 7,003	5,511 5,525 5,539 5,553	36,400 36,450 36,500 36,550	36,450 36,500 36,550 36,600	7,326 7,340 7,354 7,368	5,464 5,471 5,479 5,486	7,801 7,815 7,829 7,843	6,351 6,365 6,379 6,393	39,400 39,450 39,500 39,550	39,450 39,500 39,550 39,600	8,166 8,180 8,194 8,208	6,242 6,256 6,270 6,284	8,641 8,655 8,669 8,683	7,191 7,205 7,219 7,233
-	33,650 33,700 33,750 33,800	6,542 6,556 6,570 6,584	5,044 5,051 5,059 5,066	7,017 7,031 7,045 7,059	5,567 5,581 5,595 5,609	36,750	36,650 36,700 36,750 36,800	7,382 7,396 7,410 7,424	5,494 5,501 5,509 5,516	7,857 7,871 7,885 7,899	6,407 6,421 6,435 6,449		39,650 39,700 39,750 39,800	8,222 8,236 8,250 8,264	6,298 6,312 6,326 6,340	8,697 8,711 8,725 8,739	7,247 7,261 7,275 7,289
33,850 33,900	33,850 33,900 33,950 34,000	6,598 6,612 6,626 6,640	5,074 5,081 5,089 5,096	7,073 7,087 7,101 7,115	5,623 5,637 5,651 5,665	36,850 36,900	36,850 36,900 36,950 37,000	7,438 7,452 7,466 7,480	5,524 5,531 5,542 5,556	7,913 7,927 7,941 7,955	6,463 6,477 6,491 6,505	39,850 39,900	39,850 39,900 39,950 40,000	8,278 8,292 8,306 8,320	6,354 6,368 6,382 6,396	8,753 8,767 8,781 8,795	7,303 7,317 7,331 7,345
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34,000 34,050 34,100 34,150	34,150	6,654 6,668 6,682 6,696	5,104 5,111 5,119 5,126	7,129 7,143 7,157 7,171	5,679 5,693 5,707 5,721	37,000 37,050 37,100 37,150	37,050 37,100 37,150 37,200	7,494 7,508 7,522 7,536	5,570 5,584 5,598 5,612	7,969 7,983 7,997 8,011	6,519 6,533 6,547 6,561	40,000 40,050 40,100 40,150	40,050 40,100 40,150 40,200	8,334 8,348 8,362 8,376	6,410 6,424 6,438 6,452	8,809 8,823 8,837 8,851	7,359 7,373 7,387 7,401
34,200 34,250 34,300 34,350	34,350 34,400	6,710 6,724 6,738 6,752	5,134 5,141 5,149 5,156	7,185 7,199 7,213 7,227	5,735 5,749 5,763 5,777	37,250 37,300 37,350	37,250 37,300 37,350 37,400	7,550 7,564 7,578 7,592	5,626 5,640 5,654 5,668	8,025 8,039 8,053 8,067	6,575 6,589 6,603 6,617	40,200 40,250 40,300 40,350	40,250 40,300 40,350 40,400	8,390 8,404 8,418 8,432	6,466 6,480 6,494 6,508	8,865 8,879 8,893 8,907	7,415 7,429 7,443 7,457
	34,450 34,500 34,550 34,600	6,766 6,780 6,794 6,808	5,164 5,171 5,179 5,186	7,241 7,255 7,269 7,283	5,791 5,805 5,819 5,833		37,450 37,500 37,550 37,600	7,606 7,620 7,634 7,648	5,682 5,696 5,710 5,724	8,081 8,095 8,109 8,123	6,631 6,645 6,659 6,673	40,400 40,450 40,500 40,550	40,450 40,500 40,550 40,600	8,446 8,460 8,474 8,488	6,522 6,536 6,550 6,564	8,921 8,935 8,949 8,963	7,471 7,485 7,499 7,513
34,600 34,650 34,700 34,750	34,700 34,750 34,800	6,822 6,836 6,850 6,864	5,194 5,201 5,209 5,216	7,297 7,311 7,325 7,339	5,847 5,861 5,875 5,889	37,650 37,700 37,750	37,800	7,662 7,676 7,690 7,704	5,738 5,752 5,766 5,780	8,137 8,151 8,165 8,179	6,687 6,701 6,715 6,729	40,600 40,650 40,700 40,750	40,650 40,700 40,750 40,800	8,502 8,516 8,530 8,544	6,578 6,592 6,606 6,620	8,977 8,991 9,005 9,019	7,527 7,541 7,555 7,569
	34,850 34,900 34,950 35,000	6,878 6,892 6,906 6,920	5,224 5,231 5,239 5,246	7,353 7,367 7,381 7,395	5,903 5,917 5,931 5,945	37,800 37,850 37,900 37,950	37,850 37,900 37,950 38,000	7,718 7,732 7,746 7,760	5,794 5,808 5,822 5,836	8,193 8,207 8,221 8,235	6,743 6,757 6,771 6,785	40,800 40,850 40,900 40,950	40,850 40,900 40,950 41,000	8,558 8,572 8,586 8,600	6,634 6,648 6,662 6,676	9,033 9,047 9,061 9,075	7,583 7,597 7,611 7,625
* This c	olumn m	ust also	be used	d by a q	ualifying	widow(e	er).							I .	Contin	ued on ne	ext page

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At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
41	,000					44,	000					47,	000				
41,000 41,050 41,100 41,150	41,150	8,614 8,628 8,642 8,656	6,690 6,704 6,718 6,732	9,089 9,103 9,117 9,131	7,639 7,653 7,667 7,681	44,000 44,050 44,100 44,150	44,050 44,100 44,150 44,200	9,454 9,468 9,482 9,496	7,530 7,544 7,558 7,572	9,929 9,943 9,957 9,971	8,479 8,493 8,507 8,521	47,000 47,050 47,100 47,150	47,050 47,100 47,150 47,200	10,294 10,308 10,322 10,336	8,370 8,384 8,398 8,412	10,842 10,858 10,873 10,889	9,319 9,333 9,347 9,361
	41,300 41,350 41,400	8,670 8,684 8,698 8,712	6,746 6,760 6,774 6,788	9,145 9,159 9,173 9,187	7,695 7,709 7,723 7,737	44,200 44,250 44,300 44,350	44,250 44,300 44,350 44,400	9,510 9,524 9,538 9,552	7,586 7,600 7,614 7,628	9,985 9,999 10,013 10,027	8,535 8,549 8,563 8,577	47,200 47,250 47,300 47,350	47,250 47,300 47,350 47,400	10,350 10,364 10,378 10,392	8,440 8,454 8,468	10,904 10,920 10,935 10,951	9,375 9,389 9,403 9,417
41,400 41,450 41,500 41,550	41,500 41,550 41,600	8,726 8,740 8,754 8,768	6,802 6,816 6,830 6,844	9,201 9,215 9,229 9,243	7,751 7,765 7,779 7,793	44,400 44,450 44,500 44,550	44,450 44,500 44,550 44,600	9,566 9,580 9,594 9,608	7,656 7,670 7,684	10,041 10,055 10,069 10,083	8,591 8,605 8,619 8,633	47,400 47,450 47,500 47,550	47,450 47,500 47,550 47,600	10,406 10,420 10,434 10,448	8,496 8,510 8,524	10,966 10,982 10,997 11,013	9,431 9,445 9,459 9,473
41,600 41,650 41,700 41,750 41,800	41,700 41,750 41,800	8,782 8,796 8,810 8,824 8,838	6,858 6,872 6,886 6,900 6,914	9,257 9,271 9,285 9,299 9,313	7,807 7,821 7,835 7,849 7,863	44,600 44,650 44,700 44,750 44,800	44,650 44,700 44,750 44,800 44,850	9,622 9,636 9,650 9,664 9,678	7,712 7,726 7,740	10,098 10,114 10,129 10,145 10,160	8,647 8,661 8,675 8,689 8,703	47,600 47,650 47,700 47,750 47,800	47,650 47,700 47,750 47,800 47,850	10,462 10,476 10,490 10,504 10,518	8,552 8,566 8,580	11,028 11,044 11,059 11,075 11,090	9,487 9,501 9,515 9,529 9,543
41,850 41,850 41,900 41,950	41,900 41,950	8,852 8,866 8,880	6,914 6,928 6,942 6,956	9,313 9,327 9,341 9,355	7,803 7,877 7,891 7,905	44,850 44,850 44,900 44,950	44,900 44,950 45,000	9,678 9,692 9,706 9,720	7,768 7,782	10,176 10,191 10,207	8,717 8,731 8,745	47,850 47,850 47,900 47,950	47,900 47,950 47,950 48,000	10,516 10,532 10,546 10,560	8,608 8,622	11,106 11,121 11,137	9,543 9,557 9,571 9,585
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42,050 42,100 42,150	42,150 42,200	8,894 8,908 8,922 8,936	6,970 6,984 6,998 7,012	9,369 9,383 9,397 9,411	7,919 7,933 7,947 7,961	45,050 45,100 45,150	45,050 45,100 45,150 45,200		7,824 7,838 7,852	10,222 10,238 10,253 10,269	8,759 8,773 8,787 8,801	48,050 48,100 48,150	48,050 48,100 48,150 48,200	10,574 10,588 10,602 10,616	8,664 8,678 8,692	11,152 11,168 11,183 11,199	9,599 9,613 9,627 9,641
42,200 42,250 42,300 42,350	42,300 42,350 42,400	8,950 8,964 8,978 8,992	7,026 7,040 7,054 7,068	9,425 9,439 9,453 9,467	7,975 7,989 8,003 8,017	45,350	45,250 45,300 45,350 45,400	9,790 9,804 9,818 9,832	7,880 7,894 7,908	10,284 10,300 10,315 10,331	8,815 8,829 8,843 8,857	48,200 48,250 48,300 48,350	48,250 48,300 48,350 48,400	10,630 10,644 10,658 10,672	8,720 8,734 8,748	11,214 11,230 11,245 11,261	9,655 9,669 9,683 9,697
42,400 42,450 42,500 42,550	42,500 42,550 42,600	9,006 9,020 9,034 9,048 9,062	7,082 7,096 7,110 7,124 7,138	9,481 9,495 9,509 9,523 9,537	8,031 8,045 8,059 8,073 8,087	45,400 45,450 45,500 45,550 45,600	45,450 45,500 45,550 45,600 45,650	9,846 9,860 9,874 9,888 9,902	7,936 7,950 7,964	10,346 10,362 10,377 10,393 10,408	8,871 8,885 8,899 8,913 8,927	48,400 48,450 48,500 48,550 48,600	48,450 48,550 48,600	10,686 10,700 10,714 10,728	8,776 8,790 8,804	11,276 11,292 11,307 11,323 11,338	9,711 9,725 9,739 9,753 9,767
42,600 42,650 42,700 42,750 42,800	42,700 42,750 42,800	9,082 9,076 9,090 9,104 9,118	7,136 7,152 7,166 7,180 7,194	9,537 9,551 9,565 9,579 9,593	8,101 8,115 8,129 8,143	45,650	45,700 45,750	9,902 9,916 9,930 9,944 9,958	7,992 8,006 8,020	10,408 10,424 10,439 10,455 10,470	8,941 8,955 8,969 8,983	48,650 48,700 48,750 48,800	48,650 48,700 48,750 48,800 48,850	10,742 10,756 10,770 10,784 10,798	8,832 8,846 8,860	11,354 11,369	9,767 9,781 9,795 9,809 9,823
42,850 42,900	42,900 42,950 43,000	9,132 9,146 9,160	7,174 7,208 7,222 7,236	9,607 9,621 9,635	8,157 8,171 8,185	45,850 45,900	45,900 45,950 46,000	9,972 9,986 10,000	8,048 8,062	10,486 10,501 10,517	8,997 9,011 9,025	48,850 48,900	48,900 48,950 49,000	10,748 10,812 10,826 10,840	8,888	11,416 11,431	9,837 9,851 9,865
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43,050 43,100 43,150	43,200	9,174 9,188 9,202 9,216	7,250 7,264 7,278 7,292	9,649 9,663 9,677 9,691	8,199 8,213 8,227 8,241	46,000 46,050 46,100 46,150	46,050 46,100 46,150 46,200	10,014 10,028 10,042 10,056	8,104 8,118	10,532 10,548 10,563 10,579	9,039 9,053 9,067 9,081	49,000 49,050 49,100 49,150	49,050 49,100 49,150 49,200	10,854 10,868 10,882 10,896	8,944 8,958	11,462 11,478 11,493 11,509	9,879 9,893 9,907 9,921
43,250 43,300 43,350	43,350 43,400	9,230 9,244 9,258 9,272	7,306 7,320 7,334 7,348	9,705 9,719 9,733 9,747	8,255 8,269 8,283 8,297	46,200 46,250 46,300 46,350	46,250 46,300 46,350 46,400	10,070 10,084 10,098 10,112	8,160 8,174 8,188	10,594 10,610 10,625 10,641	9,095 9,109 9,123 9,137	49,200 49,250 49,300 49,350	49,250 49,300 49,350 49,400	10,910 10,924 10,938 10,952	9,000 9,014 9,028	11,524 11,540 11,555 11,571	9,935 9,949 9,963 9,977
43,550	43,500 43,550 43,600	9,286 9,300 9,314 9,328	7,362 7,376 7,390 7,404	9,761 9,775 9,789 9,803	8,311 8,325 8,339 8,353	46,400 46,450 46,500 46,550	46,450 46,500 46,550 46,600	10,126 10,140 10,154 10,168	8,216 8,230 8,244	10,656 10,672 10,687 10,703	9,151 9,165 9,179 9,193	49,400 49,450 49,500 49,550	49,450 49,500 49,550 49,600	10,966 10,980 10,994 11,008	9,056 9,070 9,084	11,586 11,602 11,617 11,633	10,019 10,033
43,600 43,650 43,700 43,750	43,700 43,750 43,800	9,342 9,356 9,370 9,384	7,418 7,432 7,446 7,460	9,817 9,831 9,845 9,859	8,367 8,381 8,395 8,409	46,600 46,650 46,700 46,750	46,650 46,700 46,750 46,800	10,182 10,196 10,210 10,224	8,272 8,286 8,300	10,718 10,734 10,749 10,765	9,207 9,221 9,235 9,249	49,600 49,650 49,700 49,750	49,650 49,700 49,750 49,800	11,022 11,036 11,050 11,064	9,112 9,126 9,140	11,648 11,664 11,679 11,695	10,061 10,075 10,089
43,850 43,900	43,850 43,900 43,950 44,000	9,398 9,412 9,426 9,440	7,474 7,488 7,502 7,516	9,873 9,887 9,901 9,915	8,423 8,437 8,451 8,465	46,800 46,850 46,900 46,950	46,850 46,900 46,950 47,000	10,238 10,252 10,266 10,280	8,328 8,342	10,780 10,796 10,811 10,827	9,263 9,277 9,291 9,305	49,800 49,850 49,900 49,950	49,850 49,900 49,950 50,000	11,078 11,092 11,106 11,120	9,168 9,182	11,710 11,726 11,741 11,757	10,117 10,131
* This c	olumn m	ust also	be used	by a q	ualifying	widow(e	er).								Contin	ued on n	ext page

If line (taxabl	e			ou are-	_	If line (taxab incom			And y	ou are-	_	If line (taxal incon			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	d Head of a house- hold	At least	But less than	Single	Married filling jointly	Marrie filing sepa- rately tax is—	of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately tax is—	Head of a house- hold
50	,000					53,	000					56,	,000				
50,050 50,100	50,050 50,100 50,150 50,200	11,134 11,148 11,162 11,176	9,224 9,238	11,772 11,788 11,803 11,819	10,173 10,187		53,050 53,100 53,150 53,200	11,988 12,002	10,050 10,064 10,078 10,092	12,718 12,733	11,013 11,027			12,905 12,921	10,904 10,918	13,632 13,648 13,663 13,679	11,853 11,867
50,250 50,300 50,350	50,250 50,300 50,350 50,400	11,190 11,204 11,218 11,232	9,280 9,294 9,308	11,834 11,850 11,865 11,881	10,229 10,243 10,257	53,200 53,250 53,300 53,350	53,400	12,044 12,058 12,072	10,106 10,120 10,134 10,148	12,780 12,795 12,811	11,069 11,083 11,097	56,200 56,250 56,300 56,350	56,300 56,350 56,400	12,967 12,983 12,998	10,960 10,974 10,988	13,694 13,710 13,725 13,741	11,909 11,923 11,937
50,450 50,500 50,550	50,550 50,600	11,246 11,260 11,274 11,288	9,336 9,350 9,364	11,896 11,912 11,927 11,943	10,285 10,299 10,313	53,400 53,450 53,500 53,550	53,450 53,500 53,550 53,600	12,100 12,115 12,130	10,190 10,204	12,842 12,857 12,873	11,125 11,139 11,153	56,400 56,450 56,500 56,550	56,500 56,550 56,600	13,029 13,045 13,060	11,016 11,030 11,044	13,756 13,772 13,787 13,803	11,965 11,979 11,993
50,650 50,700 50,750	50,650 50,700 50,750 50,800	11,302 11,316 11,330 11,344	9,392 9,406 9,420	11,958 11,974 11,989 12,005	10,341 10,355 10,369	53,600 53,650 53,700 53,750	53,750 53,800	12,161 12,177 12,192	10,260	12,904 12,919 12,935	11,181 11,195 11,209	56,600 56,650 56,700 56,750	56,700 56,750 56,800	13,091 13,107 13,122	11,072 11,086 11,100	13,818 13,834 13,849 13,865	12,021 12,035 12,049
50,900	50,850 50,900 50,950 51,000	11,358 11,372 11,386 11,400	9,448 9,462	12,020 12,036 12,051 12,067	10,397 10,411		53,850 53,900 53,950 54,000	12,223 12,239	10,274 10,288 10,302 10,316	12,966 12,981	11,237 11,251		56,850 56,900 56,950 57,000	13,153 13,169	11,128 11,142	13,880 13,896 13,911 13,927	12,077 12,091
51	,000					54,	000	OF	,	12		57	,000				
51,050 51,100	51,050 51,100 51,150 51,200	11,414 11,428 11,442 11,456	9,504 9,518	12,082 12,098 12,113 12,129	10,453 10,467	54,050 54,100	54,050 54,100 54,150 54,200	12,285 12,301	10,330 10,344 10,358 10,372	13,028 13,043	11,293	57,050	57,050 57,100 57,150 57,200	13,215 13,231	11,184 11,198	13,942 13,958 13,973 13,989	12,133 12,147
		11,470 11,484 11,498 11,512	9,560 9,574	12,144 12,160 12,175 12,191	10,523	54,200 54,250 54,300 54,350	54,300 54,350 54,400	12,347	10,400 10,414	13,074 13,090 13,105 13,121	11,349	57,200 57,250 57,300 57,350	57,350	13,277 13,293	11,240	14,004 14,020 14,035 14,051	12,189 12,203
51,450 51,500 51,550	51,450 51,500 51,550 51,600	11,526 11,540 11,554 11,568	9,616 9,630 9,644	12,206 12,222 12,237 12,253	10,565 10,579 10,593	54,450 54,500 54,550	54,450 54,500 54,550 54,600	12,409 12,425 12,440	10,470 10,484	13,152 13,167 13,183	11,405 11,419 11,433	57,450 57,500 57,550	57,550 57,600	13,339 13,355 13,370	11,296 11,310 11,324	14,066 14,082 14,097 14,113	12,245 12,259 12,273
51,650 51,700 51,750	51,650 51,700 51,750 51,800		9,672 9,686 9,700		10,621 10,635 10,649	54,650 54,700 54,750	54,750 54,800	· '	10,512 10,526 10,540	,	11,461 11,475 11,489	57,650 57,700 57,750	57,750 57,800	13,401 13,417 13,432	11,352 11,366 11,380	14,128 14,144 14,159 14,175	12,301 12,315 12,329
51,900	51,850 51,900 51,950 52,000	11,638 11,652 11,666 11,680	9,728 9,742	12,330 12,346 12,361 12,377	10,691	54,850 54,900	54,850 54,900 54,950 55,000	12,533 12,549	10,554 10,568 10,582 10,596	13,276 13,291	11,517 11,531	57,850 57,900	57,850 57,900 57,950 58,000	13,463 13,479	11,408 11,422	14,190 14,206 14,221 14,237	12,357 12,371
52	,000	· · · · · · · · · · · · · · · · · · ·				55,	000					58,	,000				
52,050 52,100	52,050 52,100 52,150 52,200	11,694 11,708 11,722 11,736	9,784 9,798	12,392 12,408 12,423 12,439	10,733 10,747	55,050	55,050 55,100 55,150 55,200	12,595 12,611	10,610 10,624 10,638 10,652	13,338 13,353	11,573 11,587			13,525 13,541	11,464 11,478	14,252 14,268 14,283 14,299	12,413 12,427
52,250 52,300 52,350	52,250 52,300 52,350 52,400	11,750 11,764 11,778 11,792	9,840 9,854 9,868	12,454 12,470 12,485 12,501	10,789 10,803 10,817	55,200 55,250 55,300 55,350	55,350 55,400	12,657 12,673 12,688		13,400 13,415 13,431	11,629 11,643 11,657	58,200 58,250 58,300 58,350	58,300 58,350 58,400	13,587 13,603 13,618	11,520 11,534 11,548	14,314 14,330 14,345 14,361	12,469 12,483 12,497
52,450 52,500 52,550	52,450 52,500 52,550 52,600	11,806 11,820 11,834 11,848	9,896 9,910 9,924	12,516 12,532 12,547 12,563	10,845 10,859 10,873	55,400 55,450 55,500 55,550	55,550 55,600	12,719 12,735 12,750	10,736 10,750 10,764	13,493	11,685 11,699 11,713	58,400 58,450 58,500 58,550	58,500 58,550 58,600	13,649 13,665 13,680	11,576 11,590 11,604	14,376 14,392 14,407 14,423	12,525 12,539 12,553
52,650 52,700 52,750	52,650 52,700 52,750 52,800	11,862 11,876 11,890 11,904	9,952 9,966 9,980	12,578 12,594 12,609 12,625	10,901 10,915 10,929	55,600 55,650 55,700 55,750	55,800	12,781 12,797 12,812		13,524 13,539 13,555	11,741 11,755 11,769	58,750	58,700 58,750 58,800	13,711 13,727 13,742	11,632 11,646 11,660	14,438 14,454 14,469 14,485	12,581 12,595 12,609
52,850 52,900	52,850 52,900 52,950 53,000	11,946	10,008 10,022	12,640 12,656 12,671 12,687	10,957 10,971		55,850 55,900 55,950 56,000	12,843 12,859	10,834 10,848 10,862 10,876	13,586 13,601	11,797 11,811			13,773 13,789	11,688 11,702	14,500 14,516 14,531 14,547	12,637 12,651
* This c	olumn m	ust also	be use	d by a c	ualifying	widow(e	er).							I	Contin	ued on n	ext page

If line 3 (taxabl	e			ou are-	_	If line (taxab incom			And y	ou are-	_	If line (taxal incom			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately tax is—	of a house- hold	At least	But less than	Single	Married filing jointly  *  Your 1	Married filing sepa- rately tax is—	d Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing sepa- rately tax is—	Head of a house- hold
59	,000					62,	000					65,	,000				
59,050 59,100	59,050 59,100 59,150 59,200	13,835 13,851	11,744 11,758	14,562 14,578 14,593 14,609	12,693 12,707	62,050 62,100	62,050 62,100 62,150 62,200	14,765 14,781	12,570 12,584 12,598 12,612	15,508 15,523	13,533 13,547	65,050 65,100	65,050 65,100 65,150 65,200	15,695 15,711	13,410 13,424 13,438 13,452	16,438 16,453	14,373 14,387
59,250 59,300 59,350	59,250 59,300 59,350 59,400	13,897 13,913 13,928	11,800 11,814 11,828	14,624 14,640 14,655 14,671	12,749 12,763 12,777	62,250 62,300 62,350	62,250 62,300 62,350 62,400	14,827 14,843 14,858	12,626 12,640 12,654 12,668	15,570 15,585 15,601	13,589 13,603 13,617	65,350	65,300 65,350 65,400	15,757 15,773 15,788	13,466 13,480 13,494 13,508	16,500 16,515 16,531	14,429 14,443 14,457
59,450 59,500 59,550	59,550 59,600	13,959 13,975 13,990	11,856 11,870 11,884	14,686 14,702 14,717 14,733	12,805 12,819 12,833	62,450 62,500 62,550	62,450 62,500 62,550 62,600 62,650	14,889 14,905 14,920	12,682 12,696 12,710 12,724	15,632 15,647 15,663	13,645 13,659 13,673	65,450 65,500 65,550	65,550 65,600	15,819 15,835 15,850	13,522 13,536 13,550 13,564 13,578	16,562 16,577 16,593	14,485 14,499 14,513
59,650 59,700	59,800	14,021 14,037 14,052	11,912 11,926 11,940	14,748 14,764 14,779 14,795 14,810	12,861 12,875 12,889	62,650 62,700 62,750	62,750 62,750 62,800 62,850	14,951 14,967 14,982	12,738 12,752 12,766 12,780 12,794	15,694 15,709 15,725	13,701 13,715 13,729	65,600 65,650 65,700 65,750	65,700 65,750	15,881 15,897 15,912	13,576 13,592 13,606 13,620 13,634	16,624 16,639 16,655	14,541 14,555 14,569
59,850 59,900 59,950	59,900 59,950 60,000	14,083 14,099	11,968 11,982	14,826 14,841 14,857	12,917 12,931	62,850 62,900 62,950	62,900 62,950 63,000	15,013 15,029	12,808 12,822 12,836	15,756 15,771	13,757 13,771	65,850 65,900 65,950	65,900 65,950 66,000	15,943 15,959	13,648 13,662 13,676	16,686 16,701	14,597 14,611
60	,000					63,	000		<del>)</del>	0	)	66,	,000	Τ			
60,050	60,050 60,100 60,150 60,200	14,145 14,161	12,024 12,038	14,872 14,888 14,903 14,919	12,973 12,987	63,000 63,050 63,100 63,150	63,050 63,100 63,150 63,200	15,075 15,091	12,850 12,864 12,878 12,892	15,818 15,833	13,813 13,827	66,050 66,100 66,150	66,050 66,100 66,150 66,200	16,005 16,021	13,690 13,704 13,718 13,732	16,748 16,763	14,653 14,667
60,200 60,250 60,300 60,350	60,300 60,350 60,400	14,207 14,223 14,238	12,080 12,094 12,108	14,934 14,950 14,965 14,981	13,029 13,043 13,057	63,250 63,300 63,350	63,250 63,300 63,350 63,400	15,137 15,153 15,168	12,934 12,948	15,880 15,895 15,911	13,869 13,883 13,897	66,200 66,250 66,300 66,350	66,300 66,350 66,400	16,067 16,083 16,098		16,810 16,825 16,841	14,709 14,723 14,737
60,450 60,500 60,550	60,450 60,500 60,550 60,600	14,269 14,285 14,300	12,136 12,150 12,164	14,996 15,012 15,027 15,043	13,085 13,099 13,113	63,500 63,550	63,450 63,500 63,550 63,600	15,199 15,215 15,230	13,004	15,942 15,957 15,973	13,925 13,939 13,953	66,450 66,500 66,550	-	16,129 16,145 16,160	13,802 13,816 13,830 13,844	16,872 16,887 16,903	14,765 14,779 14,793
60,750	60,700 60,750 60,800	14,331 14,347 14,362	12,192 12,206 12,220	15,058 15,074 15,089 15,105	13,141 13,155	63,650 63,700 63,750	63,650 63,700 63,750 63,800	15,261 15,277 15,292	13,046 13,060	16,004 16,019 16,035	13,981 13,995 14,009	66,750	66,700 66,750 66,800	16,191 16,207 16,222	13,858 13,872 13,886 13,900	16,934 16,949 16,965	14,821 14,835 14,849
60,850 60,900	60,850 60,900 60,950 61,000	14,393 14,409	12,248 12,262	15,136	13,197 13,211	63,850 63,900	63,850 63,900 63,950 64,000	15,323   15,339	13,074 13,088 13,102 13,116	16,066 16,081	14,037 14,051	66,850 66,900	66,850 66,900 66,950 67,000	16,253 16,269	13,914 13,928 13,942 13,956	16,996 17,011	14,877 14,891
61	,000					64,	000	I				67,	,000				
61,050 61,100	61,050 61,100 61,150 61,200	14,455 14,471	12,304 12,318	15,182 15,198 15,213 15,229	13,253 13,267	64,050	64,050 64,100 64,150 64,200	15,385 15,401	13,130 13,144 13,158 13,172	16,128 16,143	14,093 14,107	67,050 67,100	67,050 67,100 67,150 67,200	16,315 16,331	13,970 13,984 13,998 14,012	17,058 17,073	14,933 14,947
61,250 61,300 61,350	61,250 61,300 61,350 61,400	14,517 14,533 14,548	12,360 12,374 12,388	15,244 15,260 15,275 15,291	13,309 13,323 13,337	64,250 64,300 64,350	64,350 64,400	15,447 15,463 15,478		16,190 16,205 16,221	14,149 14,163 14,177	67,250 67,300 67,350	67,250 67,300 67,350 67,400	16,377 16,393 16,408	14,026 14,040 14,054 14,068	17,120 17,135 17,151	14,989 15,003 15,017
61,450 61,500 61,550	61,450 61,500 61,550 61,600	14,579 14,595 14,610	12,416 12,430 12,444	15,306 15,322 15,337 15,353	13,365 13,379 13,393	64,500 64,550	64,450 64,500 64,550 64,600	15,509 15,525 15,540	13,242 13,256 13,270 13,284	16,252 16,267 16,283	14,205 14,219 14,233	67,450 67,500 67,550	67,450 67,500 67,550 67,600	16,439 16,455 16,470	14,082 14,096 14,110 14,124	17,182 17,197 17,213	15,045 15,059 15,073
61,650 61,700 61,750	61,650 61,700 61,750 61,800	14,641 14,657 14,672	12,472 12,486 12,500	15,368 15,384 15,399 15,415	13,421 13,435 13,449	64,650 64,700 64,750	64,650 64,700 64,750 64,800	15,571 15,587 15,602	13,298 13,312 13,326 13,340	16,314 16,329 16,345	14,261 14,275 14,289	67,650 67,700 67,750	67,750 67,800	16,501 16,517 16,532	14,138 14,152 14,166 14,180	17,244 17,259 17,275	15,101 15,115 15,129
61,850 61,900	61,850 61,900 61,950 62,000	14,703 14,719	12,528 12,542	15,430 15,446 15,461 15,477	13,477 13,491	64,850 64,900	64,850 64,900 64,950 65,000	15,633 15,649	13,354 13,368 13,382 13,396	16,376 16,391	14,317 14,331	67,850 67,900	67,850 67,900 67,950 68,000	16,563 16,579	14,194 14,208 14,222 14,236	17,306 17,321	15,157 15,171
* This c	olumn m	ust also	be use	d by a c	ualifying	widow(e	er).								Continu	ued on n	ext page

1993 Tax Table—Continued

If line 3 (taxable income	37 e	And y	you are—	If line (taxab incom	le		And yo	ou are—	-	If line (taxab incom			And yo	ou are—	
At least	But less than	Single Marrie filing jointly *	Married Head filing of a sepa-rately hold tax is—	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately ax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately tax is—	Head of a house- hold
68,	000			71,	000					74,	000				
68,050 68,100	68,050 68,100 68,150 68,200	16,625 14,264 16,641 14,278	17,352 15,199 17,368 15,213 17,383 15,227 17,399 15,241	71,000 71,050 71,100 71,150	71,050 71,100 71,150 71,200	17,540 17,555 17,571 17,586	15,104 15,118		16,039 16,053 16,067 16,081	74,050 74,100	74,050 74,100 74,150 74,200				16,879 16,893 16,907 16,921
68,250 68,300	68,250 68,300 68,350 68,400	16,687 14,320 16,703 14,334	17,414 15,255 17,430 15,269 17,445 15,283 17,461 15,297	71,200 71,250 71,300 71,350	71,250 71,300 71,350 71,400	17,602 17,617 17,633 17,648	15,160 15,174		16,095 16,109 16,123 16,137	74,250 74,300	74,250 74,300 74,350 74,400	18,547 18,563	15,986 16,000 16,014 16,028		16,935 16,949 16,963 16,977
68,500 68,550	68,450 68,500 68,550 68,600	16,749 14,376 16,765 14,390 16,780 14,404	17,476 15,311 17,492 15,325 17,507 15,339 17,523 15,353	71,400 71,450 71,500 71,550	71,450 71,500 71,550 71,600	17,664 17,679 17,695 17,710	15,216 15,230 15,244		16,151 16,165 16,179 16,193	74,550	74,450 74,500 74,550 74,600	18,609 18,625 18,640	16,042 16,056 16,070 16,084		16,991 17,005 17,019 17,033
68,650 68,700 68,750	68,650 68,700 68,750 68,800	16,811 14,432 16,827 14,446 16,842 14,460	17,538 15,367 17,554 15,381 17,569 15,395 17,585 15,409	71,600 71,650 71,700 71,750	71,650 71,700 71,750 71,800	17,726 17,741 17,757 17,772	15,272 15,286 15,300	C	16,207 16,221 16,235 16,249	74,650 74,700 74,750	74,650 74,700 74,750 74,800	18,671 18,687 18,702	16,098 16,112 16,126 16,140		17,047 17,061 17,075 17,089
68,850 68,900	68,850 68,900 68,950 69,000	16,873 14,488 16,889 14,502	17,600 15,423 17,616 15,437 17,631 15,451 17,647 15,465	71,800 71,850 71,900 71,950	71,850 71,900 71,950 72,000	17,788 17,803 17,819 17,834	15,328 15,342		16,263 16,277 16,291 16,305	74,850 74,900	74,850 74,900 74,950 75,000	18,733	16,154 16,168 16,182 16,196		17,103 17,117 17,131 17,145
69,	000			72,	000	OX		12		75,	000				
69,050 69,100	69,050 69,100 69,150 69,200	16,935 14,544 16,951 14,558	17,662 15,479 17,678 15,493 17,693 15,507 17,709 15,521	72,100	72,100	17,850 17,865 17,881 17,896	15,384 15,398		16,319 16,333 16,347 16,361	75,050	75,050 75,100 75,150 75,200	18,795 18,811			17,159 17,173 17,187 17,201
69,250	69,250 69,300 69,350 69,400	16,997 14,600 17,013 14,614	17,724 15,535 17,740 15,549 17,755 15,563 17,771 15,577	72,200 72,250 72,300 72,350	72,300 72,350 72,400	17,912 17,927 17,943 17,958	15,440 15,454 15,468	$C_{i}$	16,375 16,389 16,403 16,417	75,200 75,250 75,300 75,350	75,250 75,300 75,350 75,400	18,857 18,873			17,215 17,229 17,243 17,257
69,500 69,550	69,500 69,550 69,600	17,059 14,656 17,075 14,670 17,090 14,684	17,786 15,591 17,802 15,605 17,817 15,619 17,833 15,633	72,450 72,500 72,550	72,600	17,974 17,989 18,005 18,020	15,496 15,510 15,524		16,431 16,445 16,459 16,473	75,450 75,500 75,550	75,450 75,500 75,550 75,600	18,919 18,935 18,950	16,322 16,336 16,350 16,364		17,271 17,285 17,299 17,313
69,650 69,700 69,750	69,650 69,700 69,750 69,800	17,121 14,712 17,137 14,726 17,152 14,740	17,848 15,647 17,864 15,661 17,879 15,675 17,895 15,689 17,910 15,703		72,700 72,750 72,800	18,036 18,051 18,067 18,082	15,552 15,566 15,580		16,487 16,501 16,515 16,529	1 '	75,650 75,700 75,750 75,800	18,981 18,997 19,012			17,327 17,341 17,355 17,369
69,850 69,900	69,850 69,900 69,950 70,000	17,183	17,910 15,703 17,926 15,717 17,941 15,731 17,957 15,745	72,800 72,850 72,900 72,950	72,900 72,950	18,098 18,113 18,129 18,144	15,608 15,622		16,543 16,557 16,571 16,585	75,850 75,900	75,850 75,900 75,950 76,000	19,028 19,043 19,059 19,074	16,448 16,462		17,383 17,397 17,411 17,425
70,	000			73,	000					76,	000	I			
70,050 70,100	70,050 70,100 70,150 70,200	17,230 14,810 17,245 14,824 17,261 14,838 17,276 14,852		73,000 73,050 73,100 73,150	73,050 73,100 73,150 73,200	18,160 18,175 18,191 18,206	15,664 15,678		16,599 16,613 16,627 16,641	76,050	76,050 76,100 76,150 76,200	19,090 19,105 19,121 19,136	16,504 16,518		17,439 17,453 17,467 17,481
70,250 70,300 70,350	70,250 70,300 70,350 70,400	17,292 14,866 17,307 14,880 17,323 14,894 17,338 14,908	15,829 15,843 15,857	73,300 73,350	73,250 73,300 73,350 73,400	18,222 18,237 18,253 18,268	15,720 15,734 15,748		16,655 16,669 16,683 16,697	76,250 76,300 76,350	76,250 76,300 76,350 76,400	19,167 19,183 19,198	16,574 16,588		17,495 17,509 17,523 17,537
70,450 70,500 70,550	70,450 70,500 70,550 70,600	17,354 14,922 17,369 14,936 17,385 14,950 17,400 14,964	15,885 15,899 15,913	73,450 73,500 73,550	73,450 73,500 73,550 73,600	18,284 18,299 18,315 18,330	15,776 15,790 15,804		16,711 16,725 16,739 16,753	76,450 76,500 76,550	76,600	19,245 19,260	16,616 16,630 16,644		17,552 17,567 17,583 17,598
70,650 70,700 70,750	70,650 70,700 70,750 70,800	17,416 14,978 17,431 14,992 17,447 15,006 17,462 15,020	15,941 15,955 15,969	73,600 73,650 73,700 73,750	73,650 73,700 73,750 73,800	18,346 18,361 18,377 18,392	15,832 15,846 15,860		16,767 16,781 16,795 16,809	76,600 76,650 76,700 76,750	76,650 76,700 76,750 76,800	19,291 19,307 19,322	16,700		17,614 17,629 17,645 17,660
70,850 70,900	70,850 70,900 70,950 71,000	17,478 15,034 17,493 15,048 17,509 15,062 17,524 15,076	16,011	73,800 73,850 73,900 73,950		18,408 18,423 18,439 18,454	15,888 15,902		16,823 16,837 16,851 16,865	76,900	76,850 76,900 76,950 77,000	19,338 19,353 19,369 19,384	16,728 16,742		17,676 17,691 17,707 17,722
* This co	olumn m	ust also be use	ed by a qualifying	widow(e	r).							I	Contin	ued on ne	ext page

If line 3 (taxable)	е			ou are—	If line (taxab incom			And yo	ou are-	-	If line (taxal incom			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	Married Head of a separately hold tax is—	At least	But less than	Single	Married filing jointly *	Married filing sepa-rately ax is—	Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing separately tax is—	Head of a house- hold
77	,000				80,	000					83,	000				
77,050 77,100	77,050 77,100 77,150 77,200	19,400 19,415 19,431 19,446	16,784 16,798	17,738 17,753 17,769 17,784	80,000 80,050 80,100 80,150	80,050 80,100 80,150 80,200	20,330 20,345 20,361 20,376	17,638		18,668 18,683 18,699 18,714	83,050 83,100	83,050 83,100 83,150 83,200	21,260 21,275 21,291 21,306	18,464 18,478		19,598 19,613 19,629 19,644
	77,300 77,350 77,400	19,462 19,477 19,493 19,508	16,840 16,854 16,868	17,800 17,815 17,831 17,846	80,200 80,250 80,300 80,350	80,250 80,300 80,350 80,400	20,407 20,423 20,438	17,694 17,708		18,730 18,745 18,761 18,776	83,250 83,300 83,350	83,350 83,400	21,322 21,337 21,353 21,368	18,520 18,534 18,548		19,660 19,675 19,691 19,706
77,450 77,500 77,550	77,550 77,600	19,524 19,539 19,555 19,570	16,896 16,910 16,924	17,862 17,877 17,893 17,908	80,450 80,500 80,550	80,450 80,500 80,550 80,600	20,469 20,485 20,500	17,750 17,764		18,792 18,807 18,823 18,838	83,450 83,500 83,550	83,600	21,384 21,399 21,415 21,430	18,576 18,590 18,604		19,722 19,737 19,753 19,768
77,650 77,700 77,750	77,650 77,700 77,750 77,800 77,850	19,586 19,601 19,617 19,632 19,648	16,952 16,966 16,980	17,924 17,939 17,955 17,970	80,600 80,650 80,700 80,750 80,800	80,650 80,700 80,750 80,800 80,850	20,516 20,531 20,547 20,562 20,578	17,792 17,806 17,820	C	18,854 18,869 18,885 18,900 18,916	'	83,700	21,446 21,461 21,477 21,492 21,508	18,632 18,646 18,660		19,784 19,799 19,815 19,830 19,846
77,850 77,900	77,850 77,900 77,950 78,000	19,648 19,663 19,679 19,694	17,008 17,022	17,986 18,001 18,017 18,032	80,850 80,900	80,850 80,900 80,950 81,000	20,578 20,593 20,609 20,624	17,848 17,862		18,916 18,931 18,947 18,962	83,850 83,900	83,850 83,900 83,950 84,000	21,508 21,523 21,539 21,554	18,688 18,702		19,846 19,861 19,877 19,892
78	,000				81,	000	0		1	5	84,	000				
		19,710 19,725 19,741 19,756	17,064 17,078	18,048 18,063 18,079 18,094	81,050 81,100	81,050 81,100 81,150 81,200	20,640 20,655 20,671 20,686	17,918		18,978 18,993 19,009 19,024	84,050 84,100	84,050 84,100 84,150 84,200	21,570 21,585 21,601 21,616	18,744 18,758		19,908 19,923 19,939 19,954
78,200 78,250 78,300 78,350	78,300 78,350 78,400	19,772 19,787 19,803 19,818	17,120 17,134 17,148	18,110 18,125 18,141 18,156		81,300 81,350 81,400	20,702 20,717 20,733 20,748	17,960 17,974 17,988	CI	19,040 19,055 19,071 19,086	84,250 84,300 84,350	84,250 84,300 84,350 84,400	21,632 21,647 21,663 21,678	18,800 18,814 18,828		19,970 19,985 20,001 20,016
78,450 78,500 78,550	78,550 78,600	19,834 19,849 19,865 19,880	17,176 17,190 17,204	18,172 18,187 18,203 18,218	81,450 81,500 81,550	81,450 81,500 81,550 81,600	20,810	18,016 18,030 18,044		19,102 19,117 19,133 19,148	84,450 84,500 84,550	84,550 84,600	21,694 21,709 21,725 21,740	18,856 18,870 18,884		20,032 20,047 20,063 20,078
	78,700 78,750 78,800	19,896 19,911 19,927 19,942 19,958	17,232 17,246 17,260	18,234 18,249 18,265 18,280	81,650 81,700 81,750	81,800	20,826 20,841 20,857 20,872 20,888	18,072 18,086 18,100		19,164 19,179 19,195 19,210 19,226		84,700	21,756 21,771 21,787 21,802 21,818	18,912 18,926 18,940		20,094 20,109 20,125 20,140 20,156
78,900	78,850 78,900 78,950 79,000	19,938 19,973 19,989 20,004	17,288 17,302	18,296 18,311 18,327 18,342	81,850 81,900	81,850 81,900 81,950 82,000	20,903 20,919 20,934	18,128 18,142		19,220 19,241 19,257 19,272	84,850 84,900	84,900 84,950 85,000	21,818 21,833 21,849 21,864	18,968 18,982		20,136 20,171 20,187 20,202
79	,000				82,	000					85,	000				
79,050 79,100 79,150	79,050 79,100 79,150 79,200	20,020 20,035 20,051 20,066	17,344 17,358	18,358 18,373 18,389 18,404	82,050	82,050 82,100 82,150 82,200	20,950 20,965 20,981 20,996	18,184 18,198		19,288 19,303 19,319 19,334	85,000 85,050 85,100 85,150	85,050 85,100 85,150 85,200	21,880 21,895 21,911 21,926	19,024 19,038		20,218 20,233 20,249 20,264
79,250 79,300 79,350	79,250 79,300 79,350 79,400	20,082 20,097 20,113 20,128	17,400 17,414 17,428	18,420 18,435 18,451 18,466	82,250 82,300 82,350	82,250 82,300 82,350 82,400	21,012 21,027 21,043 21,058	18,240 18,254 18,268		19,350 19,365 19,381 19,396	85,200 85,250 85,300 85,350	85,400	21,942 21,957 21,973 21,988	19,080 19,094 19,108		20,280 20,295 20,311 20,326
79,450 79,500 79,550	79,450 79,500 79,550 79,600	20,144 20,159 20,175 20,190	17,456 17,470 17,484	18,482 18,497 18,513 18,528	82,500 82,550	82,450 82,500 82,550 82,600	21,074 21,089 21,105 21,120	18,296 18,310 18,324		19,412 19,427 19,443 19,458	85,400 85,450 85,500 85,550	85,550 85,600	22,004 22,019 22,035 22,050	19,136 19,150 19,164		20,342 20,357 20,373 20,388
79,700 79,750	79,650 79,700 79,750 79,800	20,206 20,221 20,237 20,252	17,512 17,526 17,540	18,544 18,559 18,575 18,590	82,700 82,750	82,650 82,700 82,750 82,800	21,151 21,167 21,182	18,366 18,380		19,474 19,489 19,505 19,520	85,600 85,650 85,700 85,750	85,650 85,700 85,750 85,800	22,066 22,081 22,097 22,112	19,192 19,206 19,220		20,404 20,419 20,435 20,450
79,900	79,850 79,900 79,950 80,000	20,268 20,283 20,299 20,314	17,568 17,582	18,606 18,621 18,637 18,652	82,850 82,900	82,850 82,900 82,950 83,000	21,198 21,213 21,229 21,244	18,408 18,422		19,536 19,551 19,567 19,582		85,850 85,900 85,950 86,000	22,128 22,143 22,159 22,174	19,248 19,262		20,466 20,481 20,497 20,512
* This c	olumn m	ust also	be used	d by a qualifying	widow(e	er).								Contin	ued on ne	ext page

1993 Tax Table—Continued

If line (taxabl	e			ou are—		If line (taxab incom			And yo	ou are–	_	If line (taxal incon			And yo	ou are—	
At least	But less than	Single	Married filing jointly	Married filing separately tax is—	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa-rately ax is—	Head of a house- hold	At least	But less than	Single	filing jointly *	Married filing sepa-rately tax is—	Head of a house- hold
86	,000					89,	000					92	,000				
86,000 86,050 86,100 86,150	86,150	22,190 22,205 22,221 22,236	19,304 19,318	2 2	0,528 0,543 0,559 0,574	89,050 89,100	89,050 89,100 89,150 89,200	23,135	20,130 20,144 20,158 20,173		21,458 21,473 21,489 21,504	92,000 92,050 92,100 92,150	92,150	24,065 24,081	21,056 21,072 21,087 21,103		22,388 22,403 22,419 22,434
86,200 86,250 86,300 86,350	86,300 86,350	22,252 22,267 22,283 22,298	19,360 19,374 19,388	2 2 2	0,590 0,605 0,621 0,636	89,250 89,300 89,350	89,250 89,300 89,350 89,400	23,197 23,213 23,228			21,520 21,535 21,551 21,566	92,200 92,250 92,300 92,350	92,400	24,127	21,118 21,134 21,149 21,165		22,450 22,465 22,481 22,496
86,400 86,450 86,500 86,550	86,500 86,550 86,600	22,314 22,329 22,345 22,360	19,416 19,430 19,444	2 2 2	0,652 0,667 0,683 0,698	89,450 89,500 89,550	89,450 89,500 89,550 89,600	23,259 23,275 23,290	20,281 20,297		21,582 21,597 21,613 21,628	92,400 92,450 92,500 92,550	92,450 92,500 92,550 92,600	24,189 24,205 24,220	21,227		22,512 22,527 22,543 22,558
86,600 86,650 86,700 86,750	86,700 86,750 86,800	22,376 22,391 22,407 22,422	19,472 19,486 19,500	2	0,714 0,729 0,745 0,760	89,600 89,650 89,700 89,750	89,650 89,700 89,750 89,800	23,321 23,337 23,352	20,359	C	21,644 21,659 21,675 21,690	92,600 92,650 92,700 92,750	92,650 92,700 92,750 92,800	24,251 24,267 24,282	21,242 21,258 21,273 21,289		22,574 22,589 22,605 22,620
86,800 86,850 86,900 86,950	86,900 86,950	22,438 22,453 22,469 22,484	19,528 19,542	2	0,776 0,791 0,807 0,822	89,800 89,850 89,900 89,950	89,850 89,900 89,950 90,000	23,383	20,374 20,390 20,405 20,421		21,706 21,721 21,737 21,752	92,800 92,850 92,900 92,950		24,313	21,304 21,320 21,335 21,351		22,636 22,651 22,667 22,682
87	,000	ı				90,	000	0		1		93	,000	1			
87,050 87,100	87,050 87,100 87,150 87,200	22,500 22,515 22,531 22,546	19,584 19,598	2 2	0,838 0,853 0,869 0,884	90,050 90,100	90,050 90,100 90,150 90,200	23,430 23,445 23,461 23,476	20,436 20,452 20,467 20,483		21,768 21,783 21,799 21,814	93,050	93,050 93,100 93,150 93,200	24,375 24,391	21,366 21,382 21,397 21,413		22,698 22,713 22,729 22,744
87,200 87,250 87,300 87,350	87,300 87,350	22,562 22,577 22,593 22,608	19,640 19,654	2 2 2	0,900 0,915 0,931 0,946	90,250 90,300 90,350		23,507 23,523 23,538	20,529 20,545	$C_{I,I}$	21,830 21,845 21,861 21,876	93,200 93,250 93,300 93,350	93,250 93,300 93,350 93,400	24,437 24,453	21,428 21,444 21,459 21,475		22,760 22,775 22,791 22,806
87,450 87,500 87,550	87,550 87,600	22,624 22,639 22,655 22,670	19,696 19,710 19,724	2	0,962 0,977 0,993 1,008	90,450 90,500 90,550	90,450 90,500 90,550 90,600	23,585 23,600	20,576 20,591 20,607		21,892 21,907 21,923 21,938	93,400 93,450 93,500 93,550	93,450 93,500 93,550 93,600	24,499 24,515 24,530	21,537		22,822 22,837 22,853 22,868
	87,700 87,750 87,800	22,686 22,701 22,717 22,732	19,752 19,766 19,780	2 2		90,650 90,700 90,750	90,650 90,700 90,750 90,800	23,631 23,647 23,662			21,954 21,969 21,985 22,000		93,650 93,700 93,750 93,800	24,561 24,577 24,592	21,599		22,884 22,899 22,915 22,930
87,850 87,900	87,850 87,900 87,950 88,000	22,748 22,763 22,779 22,794	19,808 19,822	2 2	1,086 1,101 1,117 1,132	90,850	90,850 90,900 90,950 91,000	23,678 23,693 23,709 23,724	20,700 20,715		22,016 22,031 22,047 22,062	93,900		24,608 24,623 24,639 24,654			22,946 22,961 22,977 22,992
88	,000	I				91,	000					94	,000				
88,050 88,100	88,050 88,100 88,150 88,200	22,810 22,825 22,841 22,856	19,864 19,878	2	1,148 1,163 1,179 1,194	91,050 91,100	91,050 91,100 91,150 91,200	23,755 23,771	20,746 20,762 20,777 20,793		22,078 22,093 22,109 22,124		94,050 94,100 94,150 94,200				23,008 23,023 23,039 23,054
88,250 88,300 88,350	88,400	22,872 22,887 22,903 22,918	19,920 19,934 19,948	2 2 2	1,210 1,225 1,241 1,256	91,250 91,300 91,350	91,250 91,300 91,350 91,400	23,817 23,833 23,848	20,808 20,824 20,839 20,855		22,140 22,155 22,171 22,186	94,200 94,250 94,300 94,350	94,250 94,300 94,350 94,400	24,747 24,763 24,778	21,769 21,785		23,070 23,085 23,101 23,116
88,550	88,500 88,550 88,600	22,934 22,949 22,965 22,980	19,976 19,990 20,004	2 2 2	1,272 1,287 1,303 1,318	91,500 91,550	91,450 91,500 91,550 91,600	23,879 23,895 23,910	20,901 20,917		22,202 22,217 22,233 22,248	94,400 94,450 94,500 94,550	94,450 94,500 94,550 94,600	24,809 24,825 24,840	21,847		23,132 23,147 23,163 23,178
88,600 88,650 88,700 88,750	88,700 88,750 88,800	22,996 23,011 23,027 23,042	20,032 20,046 20,060	2 2 2	1,334 1,349 1,365 1,380	91,650 91,700 91,750	91,650 91,700 91,750 91,800	23,941 23,957 23,972			22,264 22,279 22,295 22,310	94,600 94,650 94,700 94,750	94,800	24,871 24,887 24,902	21,909		23,194 23,209 23,225 23,240
88,850 88,900	88,850 88,900 88,950 89,000	23,058 23,073 23,089 23,104	20,088 20,102	2	1,396 1,411 1,427 1,442	91,850 91,900	91,850 91,900 91,950 92,000	24,019	21,010 21,025		22,326 22,341 22,357 22,372	94,800 94,850 94,900 94,950		24,918 24,933 24,949 24,964	21,940 21,955		23,256 23,271 23,287 23,302
* This c	olumn m	ust also	be used	d by a qua	alifying	widow(e	er).	•						1	Contin	ued on ne	ext page

1993 Tax Table—Continued

If line 3 (taxable income	37 e		And yo	u are—		If line (taxab incom			And yo	ou are—	
At least	But less than	Single	Married filing jointly *	filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately ax is—	Head of a house- hold
95,	000					98,	000				
95,000 95,050 95,100 95,150	95,050 95,100 95,150 95,200	24,980 24,995 25,011 25,026	22,017	2	23,318 23,333 23,349 23,364	98,000 98,050 98,100 98,150	98,050 98,100 98,150 98,200	25,925 25,941	22,916 22,932 22,947 22,963	2	24,248 24,263 24,279 24,294
95,200 95,250 95,300 95,350	95,250 95,300 95,350 95,400	25,042 25,057 25,073 25,088	22,079	2	23,380 23,395 23,411 23,426	98,200 98,250 98,300 98,350	98,250 98,300 98,350 98,400	25,987 26,003	22,978 22,994 23,009 23,025	2	24,310 24,325 24,341 24,356
95,400 95,450 95,500 95,550	95,450 95,500 95,550 95,600	25,104 25,119 25,135 25,150	22,126 22,141 22,157	2	23,442 23,457 23,473 23,488	98,400 98,450 98,500 98,550	98,450 98,500 98,550 98,600	26,049 26,065 26,080	23,040 23,056 23,071 23,087	2 2 2	24,372 24,387 24,403 24,418
95,600 95,650 95,700 95,750	95,650 95,700 95,750 95,800	25,166 25,181 25,197 25,212	22,188 22,203 22,219	2	23,504 23,519 23,535 23,550	98,600 98,650 98,700 98,750	98,650 98,700 98,750 98,800	26,111 26,127 26,142	23,102 23,118 23,133 23,149	2 2 2	24,434 24,449 24,465 24,480
95,800 95,850 95,900 95,950	95,850 95,900 95,950 96,000	25,228 25,243 25,259 25,274	22,250 22,265	2	23,566 23,581 23,597 23,612	98,800 98,850 98,900 98,950	98,850 98,900 98,950 99,000	26,173 26,189	23,164 23,180 23,195 23,211	2	24,496 24,511 24,527 24,542
96,	000	1		C	0	99,000					
96,000 96,050 96,100 96,150	96,050 96,100 96,150 96,200	25,290 25,305 25,321 25,336	22,327		23,628 23,643 23,659 23,674	99,000 99,050 99,100 99,150	99,050 99,100 99,150 99,200	26,235 26,251	23,226 23,242 23,257 23,273		24,558 24,573 24,589 24,604
96,200 96,250 96,300 96,350	96,250 96,300 96,350 96,400	25,367 25,383 25,398	22,389 22,405	222	23,690 23,705 23,721 23,736	99,200 99,250 99,300 99,350	99,250 99,300 99,350 99,400	26,297 26,313	23,288 23,304 23,319 23,335	2	24,620 24,635 24,651 24,666
96,400 96,450 96,500 96,550	96,450 96,500 96,550 96,600	25,429 25,445 25,460	22,451 22,467		23,752 23,767 23,783 23,798	99,400 99,450 99,500 99,550	99,450 99,500 99,550 99,600	26,359 26,375	23,350 23,366 23,381 23,397	2 2 2	24,682 24,697 24,713 24,728
96,600 96,650 96,700 96,750	96,650 96,700 96,750 96,800	25,491 25,507 25,522	22,529	<b>))</b> 2 2 2 2	23,814 23,829 23,845 23,860	99,600 99,650 99,700 99,750	99,650 99,700 99,750 99,800	26,421 26,437 26,452	23,412 23,428 23,443 23,459	2 2 2	24,744 24,759 24,775 24,790
96,800 96,850 96,900 96,950	96,850 96,900 96,950 97,000	25,538 25,553 25,569 25,584	22,560 22,575	2	23,876 23,891 23,907 23,922	99,850 99,900	99,850 99,900 99,950 100,000	26,483 26,499	23,474 23,490 23,505 23,521	2	24,806 24,821 24,837 24,852
97,	000	I									
97,000 97,050 97,100 97,150	97,050 97,100 97,150 97,200	25,600 25,615 25,631 25,646	22,637	2	23,938 23,953 23,969 23,984						
97,200 97,250 97,300 97,350	97,250 97,300 97,350 97,400	25,662 25,677 25,693 25,708	22,684 22,699	2	24,000 24,015 24,031 24,046		(	\$100 or ov	0,000 ver —		
97,400 97,450 97,500 97,550	97,450 97,500 97,550 97,600	25,724 25,739 25,755 25,770	22,746 22,761 22,777	2	24,062 24,077 24,093 24,108			use Ra	e Tax ate		
97,600 97,650 97,700 97,750	97,650 97,700 97,750 97,800	25,786 25,801 25,817 25,832	22,808 22,823 22,839	2	24,124 24,139 24,155 24,170		·	30116	edules	/	
97,800 97,850 97,900 97,950	97,850 97,900 97,950 98,000	25,848 25,863 25,879 25,894	22,870 22,885	2	24,186 24,201 24,217 24,232						
* This co	olumn m	ust also	be used	by a qu	alifying	widow(e	er).		_		

Department of the Treasury Internal Revenue Service

#### Sale of Your Home

OMB No. 1545-0072

► Attach to Form 1040 for year of sale. Attachment Sequence No. 20

YOUI III:	st name and initial. If a	a joint return, also give spouse's name and initial.  Last name	Yo	ur social security number
Fill i	n Your Address	Present address (no., street, and apt. no., rural route, or P.O. box no. if mail is not delivered to street address	ess) <b>Sp</b>	ouse's social security number
Only	If You Are Filing	3 4 0 0 0 0		
	Form by Itself Not With Your	City, town or post office, state, and ZIP code	<u> </u>	
	Tax Return			
Part	General II	nformation		
1	Date your forme	er main home was sold (month, day, year)	1	/ /
		nt or built a new main home?		🗌 Yes 🔲 No
		art of either main home rented out or used for business? If "Yes," see instruction	ons	L Yes L No
Part		Sale—Do not include amounts you deduct as moving expenses.	1.	
	• .	home. Do not include personal property items you sold with your home	4	
	•	(see instructions)	5	
		I. Subtract line 5 from line 4	7	
•		of home sold (see instructions)	8	
8	Gain on sale. S	ubtract line 7 from line 6	_ 0	
	Is line 8	Yes — Yes If line 2 is "Yes," you must go to Part III or Part IV,	whiche	ver applies. All others,
	more than	go to line 9.		
	zero?	No Stop and attach this form to your return.		
9	If you haven't re	placed your home, do you plan to do so within the replacement period (see in:	structio	ons)? 🗌 Yes 🔲 No
	• If line 9 is "Ye	s," stop here, attach this form to your return, and see Additional Filing Requi		
		o," you must go to Part III or Part IV, whichever applies		
Part		Exclusion of Gain for People Age 55 or Older—By completing this parallel and the same and placeting to take the available and the same and placeting to take the available and the same and placeting to take the available and the same and placeting to take the available and the same and placeting to take the available and the same and placeting to take the available and the same an		
		me exclusion (see instructions). If you are not electing to take the exclusion		
	J	5 or older on the date of sale? $\cdot$ . $\cdot$ . $\cdot$ . $\cdot$ . $\cdot$ . $$ . $$ You $$ $$ Y	•	•
		who was age 55 or older own and use the property as his or her main home for		
	•	cept for short absences) of the 5-year period before the sale? If "No," go to Part I		
		ale, who owned the home? $\cdot$ . $\cdot$ . $\cdot$ . $\cdot$ . $\cdot$ . $\cdot$ . $$ . $$ You $$ $$ You humber of spouse at the time of sale if you had a different spouse from the	our sp	ouse
		bu were not married at the time of sale, enter "None"	13	
	-	or the <b>smaller</b> of line 8 or \$125,000 (\$62,500 if married filing separate return).		
	Then, go to line		14	
Part	V Adjusted	Sales Price, Taxable Gain, and Adjusted Basis of New Home		
15 (	If line 14 is blan	k, enter the amount from line 8. Otherwise, subtract line 14 from line 8	15	
	<ul><li>If line 15 is ze</li></ul>	ero, stop and attach this form to your return.		
(		ore than zero and line 2 is "Yes," go to line 16 now.		
		orting this sale on the installment method, stop and see the instructions.		
		and enter the amount from line 15 on Schedule D, col. (g), line 4 or line 12.	14	
-		ses (see instructions for time limits)	16 17	
		k, enter amount from line 16. Otherwise, add lines 14 and 16	18	
	-	price. Subtract line 17 from line 6	19b	
	•	b from line 18. If zero or less, enter -0	20	
		nter the <b>smaller</b> of line 15 or line 20	21	
	_	ero, go to line 22 and attach this form to your return.		
	● II line ZT is ze	· · · · · · · · · · · · · · · · · · ·		
		ting this sale on the installment method, see the line 15 instructions and go to line 22.		
	<ul> <li>If you are repor</li> </ul>	ting this sale on the installment method, see the line 15 instructions and go to line 22. r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.		
22	<ul><li>If you are repor</li><li>All others, enter</li><li>Postponed gain</li></ul>	r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.  Subtract line 21 from line 15	22	
22 23	<ul> <li>If you are repor</li> <li>All others, enter</li> <li>Postponed gain</li> <li>Adjusted basis</li> </ul>	r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.  Subtract line 21 from line 15  of new home. Subtract line 22 from line 19b	23	
22 23 Sig	<ul> <li>If you are repor</li> <li>All others, enter</li> <li>Postponed gain</li> <li>Adjusted basis</li> <li>In Here</li> </ul>	r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.  Subtract line 21 from line 15	23	nowledge and belief, it is true,
22 23 Sig Only Are	<ul> <li>If you are repor</li> <li>All others, enter</li> <li>Postponed gain</li> <li>Adjusted basis</li> <li>In Here y If You e Filing</li> </ul>	r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.  Subtract line 21 from line 15	23	nowledge and belief, it is true,
22 23 Sig Only Are This Itself	<ul> <li>If you are repor</li> <li>All others, enter</li> <li>Postponed gain</li> <li>Adjusted basis</li> <li>In Here y If You</li> </ul>	r the amount from line 21 on Schedule D, col. (g), line 4 or line 12, and go to line 22.  Subtract line 21 from line 15  of new home. Subtract line 22 from line 19b  penalties of perjury, I declare that I have examined this form, including attachments, and to the best, and complete.	23	-

Department of the Treasury

#### **Child and Dependent Care Expenses**

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068 Attachment Sequence No. 21

Your social security number

Internal Revenue Service Name(s) shown on Form 1040

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.

Pa		ganizations Who Provoce space, use the bot	vided the Care—You must of the total page (2.)	complete this part.	
1	(a) Care provider's name	(1	o) Address no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
2	Add the amounts in co	olumn (d) of line 1		2	
3	Enter the number of qu	ualifying persons cared	for in 1993	▶ 🗀	
		Did you receive dependent care benefit	NO ————————————————————————————————————	<ul><li>→ Complete only Par</li><li>→ Complete Part III of</li></ul>	
Pa	rt II Credit for Chil	d and Dependent Car	re Expenses		
4	1993. DO NOT enter r	ualified expenses you in more than \$2,400 for one ore persons. If you comp	qualifying person		
5	Enter YOUR earned in	ncome	5	061	
6		nt return, enter YOUR S disabled, see instructions 5			
7	Enter the smallest of	line 4, 5, or 6		7	
8	Enter the amount from	n Form 1040, line 32 .	8		
9	Enter on line 9 the de	cimal amount shown belo	ow that applies to the amount of	on line 8	
	If line 8 is— But not Over over	Decimal amount is	But not	Decimal amount is	
	\$0—10,000	.30	\$20,000—22,000	.24	
	10,000—12,000	.29	22,000—24,000	.23	× .
	12,000—14,000	.28	24,000—26,000	.22	
	14,000—16,000 16,000—18,000	.27 .26	26,000—28,000 28,000—No limit	.21 .20	
	18,000—18,000	.25	20,000—INO IIIIIII	.20	
10	Multiply line 7 by the the amount of credit to	decimal amount on line 9 o enter on Form 1040, lir	D. Enter the result. Then, see the term of	10	vment tax return.

Get Form 942 for details.

Form 2441 (1993) Page **2** 

Pa	rt III Dependent Care Benefits—Complete this part only if you received these benefi	its.	
11	Enter the total amount of <b>dependent care benefits</b> 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 <b>qualified expenses</b> incurred in 1993 for the care of the qualifying person(s)	-	
15	Enter the <b>smaller</b> of line 13 or 14		
16	Enter YOUR earned income		
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		
18	Enter the smallest of line 15, 16, or 17.		
19	Excluded benefits. Enter here the smaller of the following:		
	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)		
23	Enter the amount from line 19		
24	Subtract line 23 from line 22. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception</b> . If you paid 1992 expenses in 1993, see the line 10 instructions	24	
25	Enter the <b>smaller</b> of line 21 or 24 here <b>and</b> on line 4 on the front of this form	25	
_			 _

**Additional Taxes Attributable to Qualified** Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts

(Under Sections 72, 4973, 4974 and 4980A of the Internal Revenue Code) ► Attach to Form 1040. See separate instructions.

OMB No. 1545-0203

Department of the Treasury Internal Revenue Service

		The state of the s	
Name of individual subject to	Your social security number		
Fill in Your Address O If You Are Filing This	nly \	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. No.
Form by Itself and No With Your Tax Return	t /	City, town or post office, state, and ZIP code	If this is an Amended Return, check here ▶

	. I dan Tax Itotanii ,			Ketu	in, check here	
	If you are subject to the 10% tax on early dis <b>Must File</b> in the instructions before continu report this amount directly on Form 1040 wi	ing. \	ou may be able to			
Pa	rt I Tax on Early Distributions					
Con	nplete this part if a taxable distribution was made from your qualified re	etirem	ent plan (including a	n IRA)	, annuity conti	ract, or
	ified endowment contract before you reached age 59½. <b>Note:</b> You mu					
17b	of Form 1040 or on the appropriate line of Form 4972.					
	25					
1	Early distributions included in gross income. See instructions			1		
2	Exceptions to distributions subject to additional taxes. See instructions	s. (Ent	er appropriate No.			
	for exception from instructions <b>&gt;</b>		0	2		
	2(0, 1)		200			
3	Amount subject to additional tax (subtract line 2 from 1)			3		-
4	Tay due (multiply line 2 by 10% (10)) Enter here and an Form 1040 I	ino E1		,		
4 <b>P</b> at	Tax due (multiply line 3 by 10% (.10)). Enter here and on Form 1040, I Tax on Excess Contributions to Individual Retirement			4		
	inplete this part if, either in this year or in earlier years, you contributed m			wac al	lowable and w	ou havo
	excess contribution subject to tax.	iore ii	your INA than is or	vvas ai	iowabie and ye	Ju Have
			on Form 1040 line			
5	Excess contributions for 1993 (see instructions). Do not include this am 24a or 24b	iount	on Form 1040, line	5		
6	Earlier year excess contributions not previously eliminated (see		 I			
Ü	instructions)	6				
7	Contribution credit. (If your actual contribution for 1993 is less than					
•	your maximum allowable contribution, see instructions; otherwise,					
	enter -0)	7				
8	1993 distributions from your IRA account that are includible in taxable					
	income	8				
9	1992 tax year excess contributions (if any) withdrawn after the due					
	date (including extensions) of your 1992 income tax return, and 1991					
	and earlier tax year excess contributions withdrawn in 1993	9		-		
		10				
10	Add lines 7, 8, and 9	10				
11	Adjusted earlier year excess contributions. (Subtract line 10 from line 6.	Ente	r the result, but not	11		
	less than zero.)					+-
12	Total excess contributions (add lines 5 and 11)			12		
13	<b>Tax due.</b> (Enter the <b>smaller</b> of 6% of line 12 or 6% of the value of you					
-	1993.) Also enter this amount on Form 1040, line 51			13		

Form 5329 (1993) Page  $oldsymbol{2}$ 

	5329 (19					<u> </u>	age 2
Par	rt III	Tax on Excess Accumulation in Qualified Retirement Plans	(Inc	luding IRAs)			
14	Minim	num required distribution (see instructions)			14		
15	Amou	unt actually distributed to you			15		
16	Subtr	ract line 15 from line 14. If line 15 is more than line 14, enter -0-			16		
17	Tax d	lue (multiply line 16 by 50% (.50)). Enter here and on Form 1040, line 5	1.		17		
Par	rt IV	Tax on Excess Distributions From Qualified Retirement Plan	ns (I	ncluding IRAs	s)		
Com	plete C	Column A for regular distributions. Complete Column B for lump-sum distributi	ions.	Column A Regular Distribution		Column B Lump-Sum Distribution	1
18	Total	amount of regular retirement or lump-sum distributions	18				
19		unt excluded from additional tax. (Enter appropriate No. for exception instructions ▶)	19				
20	Subtr	ract line 19 from line 18	20	46)			
21		the <b>greater</b> of the threshold amount or the 1993 recovery of the dfather amount (from Worksheet 1 or 2). See instructions	21	9			
22		ss distributions. (Subtract line 21 from line 20. If less than zero -0-)	22				
23	Tenta	tive tax. (Multiply line 22 by 15% (.15))	23				
24	Section	on 72(t) offset. See instructions	24				
25	Subtr	ract line 24 from line 23	25				
26 Acc		lue. (Combine columns (a) and (b) of line 25.) Enter here and on Form 1 tion Elections (see the instructions for Part IV)	040,	line 51	26		
1		elected the discretionary method in 1987 or 1988 and wish to make a	n acc	coloration election	n hoc	ninning in 1002	
•		r Temp. Regs. section 54.4981A-1T b-12, check here ►	II acc	eleration election	n peć	Jillillig III 1773	
2	If you	previously made an acceleration election and wish to revoke that elect					
Only		Under penalties of perjury, I declare that I have examined this form, including accompanying and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is b	g sched ased c	dules and statements on all information of v	s, and to which pr	the best of my know eparer has any knowl	vledge ledge.
You Filin	Are			<b>k</b>			
This	_	Your signature		Date			
	n by f and With	Preparer's signature Date		Check if self- employed ►	Pre	eparer's social securi	ity no.
Your	r Tax	Firm's name (or yours, if self-employed) and		E.I. No. ►			
Retu	ırn	address		ZIP code ►			

Form **8606** 

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-1007

1993

Attachment
Sequence No. 47

Name. If married, file a separate Form 8606 for each spouse. See instructions. Your social security number Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only If You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code With Your Tax Return Contributions, Nontaxable Distributions, and Basis Enter your IRA contributions for 1993 that you choose to be nondeductible. Include those made during 1/1/94-4/15/94 that were for 1993. See instructions . . . . . . 1 2 2 Enter your total IRA basis for 1992 and earlier years. See instructions 3 Add lines 1 and 2 3 Did you receive No Enter the amount from line 3 on any IRA line 12. Then, stop and read When distributions and Where To File on page 2. (withdrawals) Go to line 4. in 1993? Yes Enter only those contributions included on line 1 that were made during 1/1/94-4/15/94. This amount will be the same as line 1 if all of your nondeductible contributions for 1993 were made in 1994 by 4 4/15/94. See instructions . . 5 Subtract line 4 from line 3 Enter the total value of ALL your IRAs as of 12/31/93 plus any outstanding rollovers. See instructions . . . Enter the total IRA distributions received during 1993. Do not include amounts rolled over before 1/1/94. See instructions 7 Add lines 6 and 7 . . . 8 Divide line 5 by line 8 and enter the result as a decimal (to at least two places). Do not enter more than "1.00" . . . . . . . . . . . . . . . Multiply line 7 by line 9. This is the amount of your nontaxable distributions for 1993. 10 10 11 Subtract line 10 from line 5. This is the basis in your IRA(s) as of 12/31/93 11 12 Add lines 4 and 11. This is your total IRA basis for 1993 and earlier years 12 **Taxable Distributions for 1993** Subtract line 10 from line 7. Enter the result here and on Form 1040, line 16b, Form 1040A, line 10b, or Form 1040NR, line 17b, whichever applies Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Yo

Your signature

### -

Date

#### **General Instructions**

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 26 minutes; Learning about the law or the form, 7 minutes; Preparing the form, 22 minutes; and Copying, assembling, and sending the form to the IRS, 20 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more

simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the Instructions for Form 1040, Form 1040A, or Form 1040NR.

#### Purpose of Form

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

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

Your **basis** is the total of all your nondeductible IRA contributions minus the total of all nontaxable IRA distributions received. It is to your advantage to keep track of your basis because it is used to figure the nontaxable part of future distributions.

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

#### Who Must File

You must file Form 8606 for 1993 if:

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

#### What Records Must I Keep?

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