

General Description Booklet
for
1981 INDIVIDUAL TAX MODEL FILE

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Statistics of Income Division
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INTRODUCTION

The Internal Revenue Service 1981 Tax Model File (144,322 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 95,396,123 Form 1040 and Form 1040A Federal Individual Income Tax Returns filed for Tax Year 1981.

The Tax Model files which have been produced since 1960 consist of detailed information taken from actual tax returns. The public use versions of these sample files are purchased in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The Individual Tax Model File is designed for making national level estimates. The 1981 Tax Model File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

Dr. Fritz Scheuren, Director
Statistics of Income Division D:R:S
1111 Constitution Ave., N.W.
Washington, D.C. 20224
(202) 376-0216

* There have been several changes made in the 1981 Individual Tax Model that should be noted. First, the fields for alimony paid and alimony received have been deleted and marked as "reserved". Second, the fields for motor vehicle, state and local income, real estate, general sales, and personal property taxes paid have been deleted and marked as "reserved". The only field that will be shown for the taxes paid deduction is the total taxes paid field. Third, the state code that accompanied records, in earlier years, with adjusted gross income of less than \$200,000 has been deleted and marked as "reserved". Fourth, all the remaining fields will be rounded to the three most significant digits (e.g. \$1,257 = \$1,260 and \$14,371 = \$14,400).

These changes have been made in order to improve the protection of the identities of the taxpayers on the Tax Model File.

Individual Tax Model Files for each of the Tax Years 1966 through 1978, and State Tax Model Files for Tax Years 1977 and 1978, are available through the National Archives and Records Service. Questions concerning cost, acquisition and delivery of these historical tax model files should be addressed to:

Machine Readable Archives Division
National Archives and Records Service
General Services Administration
Washington, D.C. 20408
(202) 523-3127

The Archives order number for any of the above mentioned historical Tax Model files is 374-109-(A). In addition to the order number, the requestor should also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax Model Sample Description" for a more detailed discussion of the Tax Model file.

RECORD LAYOUT
(CODE AND AMOUNT ELEMENT DEFINITIONS)

01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00
SALARIES AND WAGES															GROSS INTEREST										GROSS DIVIDENDS										DIVIDENDS AND INTEREST IN AGI										STATE INCOME TAX REFUND										RESERVED										BUSINESS NET PROFIT/LOSS																																		
FARM NET PROFIT/LOSS (+/-)															CAPITAL GAIN DISTRIBUTIONS										COMBINED NET CAPITAL GAIN/LOSS (+/-)										COMBINED EXCLUDED LONG TERM CAPITAL GAIN										COMBINED LONG-TERM CAPITAL GAIN INCLUDED IN AGI										SALES OF PROP. RTY OTHER THAN CAPITAL ASSETS (+/-)										FULLY TAXABLE PENSIONS AND ANNUITIES																																		
PENSIONS AND ANNUITIES															FARM RENTAL INCOME/LOSS (+/-)										SCHEDULE E										NET INCOME/LOSS										PARTNERSHIP																																																						
THIS YEAR															TAXABLE PORTION										RENT (+/-)										ROYALTY (+/-)										TOTAL INCOME										TOTAL LOSS																																												
PARTNERSHIP															ESTATE OR TRUST										SCHEDULE E										SMALL BUSINESS CORPORATION																																																																
NET PROFIT/LOSS (+/-)															TOTAL INCOME										TOTAL LOSS										WFT REFUND										TOTAL INCOME										TOTAL LOSS										WFT TOTAL DEDUCTIONS																																		
UNEMPLOYMENT COMPENSATION															OTHER INCOME/LOSS (+/-)										MOVING EXPENSE										PAYMENT TO IRA										PAYMENT TO KEOGH										FORFEITED INTEREST PENALTY																																												
RESERVED															DISABILITY INCOME EXCLUSION										EMPLOYEE BUSINESS EXPENSES										FOREIGN LIVING EXPENSE DEDUCTION										TOTAL										AGI (+/-)										ITEM. DED. MEDICAL AND DENTAL ONE-HALF INSURANCE PREMIUM																																		
MEDICAL AND DENTAL															ADJUSTMENTS										MEDICAL AND DENTAL										ITEMIZED DEDUCTIONS																																																																
MEDICAL AND DRUGS															IN EXCESS OF 1%										TOTAL EXPENSES										IN EXCESS OF 7%										TOTAL DEDUCTION										RESERVED										RESERVED																																		

50										51										52										53										54																																							
RESERVED										RESERVED										RESERVED										TOTAL										HOME MORTGAGE										TOTAL										CASH < \$3,000																			
57										58										59										60										61										62										63																			
CASH > \$3,000										OTHER THAN CASH										CARRYOVER										TOTAL										NET CASUALTY AND THEFT LOSS										TOTAL MISCELLANEOUS										TOTAL ITEMIZED																			
54										55										56										57										58										59										60																			
GROSS BUSINESS RECEIPTS (+/-)										DEFERRED BRACKET AMOUNT										EXCESS ITEMIZED (-) UNUSED ZBA (+) (+/-)										TAX TABLE INCOME										EXEMPTION AMOUNT										NEW CONCEPT										OLD CONCEPT																			
71										72										73										74										75										76										77																			
NEW CONCEPT										OLD CONCEPT										COMPUTED REGULAR TAX										TAX GENERATED										INCOME TAX BEFORE CREDITS										POLITICAL CONTRIBUTIONS										ELDERLY																			
78										79										80										81										82										83										84																			
CHILD CARE										INVESTMENT										OTHER										FOREIGN TAX										WIN										JOBS										RESIDENTIAL ENERGY																			
85										86										87										88										89										90										91																			
EIC USED TO OFFSET ITBC										TOTAL TAX CREDITS										INCOME TAX AFTER CREDITS										SELF-EMPLOYMENT TAX										TAX FROM PRIOR YEAR INVESTMENT CREDIT										SOCIAL SECURITY TAX ON TIPS										TAX ON IRA																			
92										93										94										95										96										97										98																			
MINIMUM TAX										ALTERNATIVE MINIMUM TAX										EIC USED TO OFFSET ALL OTHER TAXES										TOTAL TAX LIABILITY										TOTAL INCOME TAX										REVENUE SHARING TAX LIABILITY										WITHHOLDING																			
99										100										101										102										103										104										105																			
ESTIMATED PAYMENTS										PAYMENTS WITH 4868										EXCESS FICA										CREDIT FOR TAX ON GAS										REGULATED INVESTMENT COMPANY										TOTAL										BUSINESS ENERGY INVESTMENT CREDIT (REFUNDABLE PORTION)																			
106										107										108										109										110										111										112																			
EIC REFUNDABLE PORTION										ADVANCE, EIC PAYMENTS										BALANCE DUE (++) TOTAL OVERPAYMENT (+/-)										OVERPAYMENT CREDITED TO 1981 TAX										TOTAL EXPENSES										EARNED INCOME										AMOUNT PAID THIS YEAR																			
113										114										115										116										117										118										119																			
FORM 2441										CHILD CARE										EIC										SALES OF CAPITAL ASSETS										CHILD CARE										EARNED INCOME CREDIT										GAIN FROM SALE ON EXCHANGE OF PRINCIPAL RESIDENCE										SHORT-TERM									
PRIOR YEAR EXPENSE										SALARIES AND WAGES										EARNED INCOME (+/-)										TOTAL EIC										LOSS										GAIN																													

SALES OF CAPITAL ASSETS						
127 POST-1969 SHORT-TERM LOSS CARRYOVER	121 LONG TERM LOSS	122 GAIN	123 POST 1969 LONG-TERM LOSS CARRYOVER	124 SCHEDULE D CAPITAL GAIN DISTRIBUTIONS	125 FORM 4797 GAIN	126 SMALL BUSINESS CORPORATION GAIN
SALES OF CAPITAL ASSETS			MINIMUM TAX		MAXIMUM TAX	
127 NET CAPITAL GAIN (LOSS) (+/-)	128 INCOME SUBJECT TO TAX AT ALTERNATIVE RATE	129 TOTAL PREFERENCES	130 RECOMPUTED TAX PREFERENCE INCOME	131 PERSONAL SERVICE INCOME		132 1981 TOTAL PREFERENCES
				TOTAL	NET	
ENERGY CREDIT						
CONSERVATION EXPENDITURES						
134 INSULATION	135 STORM WINDOW	136 CAULKING	137 TOTAL CURRENT YEAR	138 TOTAL PRIOR YEAR	139 ADDITIONAL FEDERAL SUBSIDIES ENERGY	140 ENERGY CONSERVATION CREDIT
ENERGY CREDIT						
RENEWABLE ENERGY EXPENDITURES						
141 SOLAR PROPERTY	142 GEOTHERMAL PROPERTY	143 TOTAL CURRENT YEAR	144 TOTAL PRIOR YEAR	145 FEDERAL SUBSIDIES RENEWABLE ENERGY	146 RESERVED	147 RESERVED
ALL-SAVERS						
ALTERNATIVE MINIMUM TAX						
148 GROSS	149 TAXABLE INTEREST	150 ADJUSTED ITEMIZED DEDUCTIONS	151 CAPITAL GAIN DEDUCTION	152 ORDINARY TAXABLE INCOME LOWER BASE	153 MARGINAL TAX BASE	154 SELF EMPLOYMENT INCOME (+/-)
FARM GROSS RECEIPTS (ACCRUAL)						
155	156 RESERVED	157 RESERVED	158 RETURN SEQUENCE NUMBER	159 WEIGHT		
				DECIMAL	INTEGER	

AGIRB

Adjusted Gross Income Range B:

NO ADJUSTED GROSS INCOME.....	00
\$ 1 under \$ 1,000	01
\$ 1,000 under \$ 2,000.....	02
\$ 2,000 under \$ 3,000.....	03
\$ 3,000 under \$ 4,000.....	04
\$ 4,000 under \$ 5,000.....	05
\$ 5,000 under \$ 6,000.....	06
\$ 6,000 under \$ 7,000.....	07
\$ 7,000 under \$ 8,000.....	08
\$ 8,000 under \$ 9,000.....	09
\$ 9,000 under \$ 10,000.....	10
\$ 10,000 under \$ 11,000.....	11
\$ 11,000 under \$ 12,000.....	12
\$ 12,000 under \$ 13,000.....	13
\$ 13,000 under \$ 14,000.....	14
\$ 14,000 under \$ 15,000.....	15
\$ 15,000 under \$ 16,000.....	16
\$ 16,000 under \$ 17,000.....	17
\$ 17,000 under \$ 18,000.....	18
\$ 18,000 under \$ 19,000.....	19
\$ 19,000 under \$ 20,000.....	20
\$ 20,000 under \$ 25,000.....	21
\$ 25,000 under \$ 30,000.....	22
\$ 30,000 under \$ 40,000.....	23
\$ 40,000 under \$ 50,000.....	24
\$ 50,000 under \$ 75,000.....	25
\$ 75,000 under \$ 100,000.....	26
\$ 100,000 under \$ 200,000.....	27
\$ 200,000 under \$ 500,000.....	28
\$ 500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

BANK

Foreign Bank Accounts:

(A) No boxes checked/no questions on Form.....	0
(B) Bank, yes/trust, no response.....	1
(C) Bank, no/trust, no response.....	2
(D) Trust, yes/bank, no response.....	3
(E) Trust, no/bank, no response.....	4
(F) Bank, yes/trust, yes.....	5
(G) Bank, yes/trust, no.....	6
(H) Bank, no/trust, yes.....	7
(I) Bank, no/trust, no.....	8

CSAMP Sample Codes:

Non-business and farm (Schedule F only)

(A) Form 1040A with AGI under \$10,000.....	09
(B) AGI \$200,000 or more and income tax after credits, minimum tax and alternative minimum tax all equal zero.....	10
(C) All other returns with the largest of AGI, deficit or LSII and (farm receipts):	
Under \$10,000 (under \$20,000).....	11
\$10,000 under \$15,000 (under \$50,000).....	12
Under \$10,000 (\$20,000 under \$50,000).....	12
\$15,000 under \$20,000 (under \$100,000).....	13
Under \$15,000 (\$50,000 under \$100,000).....	13
\$20,000 under \$30,000 (under \$250,000).....	14
Under \$20,000 (\$100,000 under \$250,000).....	14
\$30,000 under \$50,000 (under \$500,000).....	15
Under \$30,000 (\$250,000 under \$500,000).....	15
\$50,000 under \$100,000 (under \$750,000).....	16
Under \$50,000 (\$500,000 under \$750,000).....	16
\$100,000 under \$200,000 (under \$1,000,000).....	17
Under \$100,000 (\$750,000 under \$1,000,000).....	17
\$200,000 under \$500,000 (under \$5,000,000).....	18
Under \$200,000 (\$1,000,000 under \$5,000,000).....	18
\$500,000 or more (any amount).....	19
Under \$500,000 (\$5,000,000 or more).....	19

Business (Schedule C and F, or Schedule C only)

(D) Adjusted gross income \$200,000 or more and income tax after credits, minimum tax and alternative minimum tax all equal zero.....	20
(E) All other returns with the largest of AGI, deficit, or LSII and (business receipts):	
Under \$10,000 (under \$20,000).....	21
\$10,000 under \$15,000 (under \$50,000).....	22
Under \$10,000 (\$20,000 under \$50,000).....	22
\$15,000 under \$20,000 (under \$100,000).....	23
Under \$15,000 (\$50,000 under \$100,000).....	23
\$20,000 under \$30,000 (under \$250,000).....	24
Under \$20,000 (\$100,000 under \$250,000).....	24
\$30,000 under \$50,000 (under \$500,000).....	25
Under \$30,000 (\$250,000 under \$500,000).....	25
\$50,000 under \$100,000 (under \$750,000).....	26
Under \$50,000 (\$500,000 under \$750,000).....	26
\$100,000 under \$200,000 (under \$1,000,000).....	27
Under \$100,000 (\$750,000 under 1,000,000).....	27
\$200,000 under \$500,000 (under \$5,000,000).....	28
Under \$200,000 (\$1,000,000 under \$5,000,000).....	28
\$500,000 or more (any amount).....	29

CYCLE	Cycle Code.....	00-52
DEPING	Dependent with Unearned Income:	
	(A) Box not checked.....	0
	(B) Box checked.....	1
FDIED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount (STANDARD).....	2
	(C) Neither.....	3
FLPD	Filing Period: (Accounting Period)	
	(A) MO - Month Taxpayer's year ended.....	01-12
	(B) YR - Calendar Year ended.....	66-82
F2119	Sale or Exchange of Principal Residence:	
	(A) No form attached.....	0
	(B) Form present.....	1
F2441	Child Care Credit:	
	(A) No Form 2441 attached.....	0
	(B) One qualifying individual.....	1
	(C) Two or more qualifying individuals.....	2
F5659	Form 5659 (Residential Energy Credit):	
	(A) No form attached.....	0
	(B) Number of principal residences occupied.....	1-9
MARS	Marital Status:	
	(A) Single.....	1
	(B) Married filing joint.....	2
	(C) Married filing separately and <u>not</u> claiming a spouse exemption.....	3
	(D) Unmarried head of household.....	4
	(E) Widow(er) with dependent child (surviving spouse).....	5
	(F) Married filing separately and claiming a spouse exemption.....	6

SCHCF Schedule C or F Indicator:

(A) Neither Schedule C or F present.....	0
(B) Schedule C present only.....	1
(C) Schedule F present only.....	2
(D) Schedule C and F present Schedule C Gross Receipts Larger.....	3
(E) Schedule C and F present Schedule F Gross Receipts Larger.....	4

SELD Select Code by District.....00-99

SELG Select Code by Group..... 00-99

SELI Selection Item (Punched Code).....0-9

(A) Adjusted gross income (deficit).....	0
(B) Business or farm receipts.....	1
(C) Salaries and wages.....	2
(D) Dividends and interest.....	3
(E) Business income or loss.....	5
(F) Farm income or loss.....	6
(G) Schedule E gain or loss.....	7
(H) Schedule D gain or loss.....	8
(I) Miscellaneous income or loss.....	9
(J) N/A.....	4

SPECTX Special Tax Computation:

(A) No entry.....	0
(B) Form 4970 tax used.....	1
(C) Form 4972 tax used.....	2
(D) Form 5544 tax used.....	3
(E) Form 5405 tax used.....	4
(F) Section 72(m)(5) penalty tax used.....	5
(G) Any combination of Form 4972 and other taxes.....	6
(H) Any combination of taxes excluding Form 4972.....	7

FORM	Corrected Form of Return:	
	(A) 1040 Return.....	3
	(B) 1040A Return.....	1
TXILR	Ordinary Taxable Income Lower Rate.....	14-70
TXNT	Taxable/Nontaxable Returns:	
	(A) Taxable Returns.....	1
	(B) Nontaxable Return.....	2
TXRT	Marginal Tax Rate.....	14-70
TXST	TAX STATUS:	
	(A) No Tax.....	0
	(B) Regular Tax.....	1
	(C) Non-Compute Regular Tax.....	2
	(D) Non-Compute Nontaxable.....	3
	(E) Schedule G (Income Averaging) Tax.....	4
	(F) Maximum/Regular Tax.....	5
	(G) Income Averaging/Alternative Tax.....	6
	(H) Maximum/Alternative Tax.....	7
	(I) Alternative Tax.....	8
XFPT	Primary Taxpayer Exemption:	
	(A) Regular.....	1
	(B) Age.....	2
	(C) Age and Blind.....	3
	(D) Regular and Blind.....	4
XFST	Secondary Taxpayer Exemption:	
	(A) No Secondary Taxpayer.....	0
	(B) Regular.....	1
	(C) Age.....	2
	(D) Age and Blind..	3
	(E) Regular and Blind.....	4
XOCAH	Exemptions for Children Living at Home:	
	Actual number entered.....	0-99

XCCAWH Exemptions for Children Living Away from Home:
 Actual number entered... ..0-99

XCODEP Exemptions of Other Dependents:
 Actual number claimed.....0-99

XOPAR Exemptions for Parents Living at Home or Away from Home:
 Actual number entered.....0-9

XOTHER Exemptions Other than Age or Blind
 (A) One.....1
 (B) Two.....2
 (C) Three.....3
 (D) Four.....4
 (E) Five.....5
 (F) Six or more.....6

XTOT Total Exemptions:
 Actual number punched.....01-99

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1981 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1981 Federal Tax Forms" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
10	Combined Net Capital Gain (Loss) This is a computed amount arrived at by combining the Net Capital Gain (Loss) from the Schedule D with the Capital Gain Distribution reported on the Form 1040 (E9).
11	Combined Excluded Net Capital Gain or Loss This is a computed amount arrived at by combining the Long-Term Capital Gain Exclusion from the Schedule D and that portion of the Capital Gain Distribution excluded prior to making an entry on Form 1040, (E9) (arrived at by multiplying the reported amount by a factor of 1.5).
12	Combined Long-Term Capital Gain Included in AGI This is a computed amount arrived at by combining Long-term Capital Gains in excess of the Short-Term Capital Losses minus the Capital Gain exclusion plus the Capital Gain Distribution reported on Form 1040 (E9).
65	Zero Bracket Amount This amount was limited to the smaller of the statutory limit or Taxable Income (E69).
69	Taxable Income, New Concept This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (Equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).

<u>Element Number</u>	<u>Definition</u>
70	<p>Taxable Income, Old Concept</p> <p>This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1977. See (E69).</p>
71	<p>Income Subject to Tax (New Concept)</p> <p>For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.</p>
72	<p>Income Subject to Tax (Old Concept)</p> <p>Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.</p>
73	<p>Computed Regular Tax</p> <p>This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.</p>
85	<p>Earned Income Credit Used to Offset Income Tax Before Credits</p> <p>This amount was computed based on the lesser of: Earned Income Credit (E116) or Income Tax Before Credits minus all credits except the Earned Income Credit.</p>
86	<p>Total Tax Credits</p> <p>Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.</p>
87	<p>Income Tax After Credits</p> <p>Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.</p>
95	<p>Total Tax Liability</p> <p>Total tax from Form 1040 or 1040A minus Earned Income Credit used to offset Income Tax before Credits minus the Advanced EIC payments.</p>
96	<p>Total Income Tax</p> <p>Element (87) plus element (92) plus element (93).</p>

<u>Element Number</u>	<u>Definition</u>
104	Total Tax Payments Total payments from 1040 or 1040A minus the total Earned Income Credit.
114	Earned Income Credit (Salaries and Wages) The amount of salaries and wages used in computing the Earned Income Credit on returns with an Earned Income Credit.
115	Earned Income Credit (Earned Income) The amount of net earnings from self-employment used in computing the Earned Income Credit.
130	Recomputed Tax Preference Income This is a computed amount arrived at by taking the sum of the Total Tax Preferences less the no-benefit deduction.
152	Ordinary Taxable Income Lower Base On a maximum tax return with other income (i.e., other than personal service income) that part of other income which is taxed at the lowest applicable tax rate (TXILR) above the 50% maximum rate on personal service income.
153	Marginal Tax Base This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
159	Weight:
160	(a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places) The decimal place is implied. If used, divide by 100.. (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

TECHNICAL DESCRIPTION
OF THE FILE

TECHNICAL DESCRIPTION OF THE FILES

Each "data record" in the file, representing one tax return, is composed of 1680 characters. Blocks are made up of 6 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC) on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 1600 bytes per inch (BPI) in the phase encoding (PE) mode. In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

Each code and data field is numeric and defined in character format. All codes are signed positive with the signed bit in the last character position. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 14 characters in length and contain nine decimal digits with leading zeroes. Weight factors are provided to accommodate either a decimal or an integer weighting system.

The file is a single data set on multiple volumes and is UNLABELLED.

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

The data in the 1981 Individual Tax Model file were compiled from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040 and 1040A, filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1982. The total sample of 144,392 returns was selected from a population of 95,520,255 returns.

The estimates that could be obtained from this file are intended to represent all returns filed for Income Year 1981. While about 29 percent of the returns processed during 1982 were for Calendar Year 1981, a few were for prior years. Returns for prior years were used in place of 1981 returns received and processed after December 31, 1982. This was done in the belief that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1982.

Analysis of prior-year returns indicated similar reporting characteristics, but income averages of prior-year returns were generally less than corresponding averages of current-year returns. This is due at least in part to the impact of inflation on individual incomes. Also, for no readily apparent reason, prior-year returns show larger deficits. Further analysis of prior-year returns is currently being done.

All returns processed during 1982 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040 and 1040A returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1982 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C (Profit or Loss from Business or Profession); State from which filed; form used (Form 1040 or 1040A); size of adjusted gross income (or deficit) or largest of specific income (or loss) items; and size of business plus farm receipts. Returns were then selected from the sample strata using the coding digits of the Social Security Number (SSN) at rates ranging from 0.05 percent to 100 percent.

The sample for all States was formed on the basis of the combined total number of Forms 1040 and 1040A. The States were then divided into 5 different groups according to population. For each State Group the sample was designed to select a minimum number of 1,700 returns per State. This resulted in each State Group receiving a different set of sampling rates. In addition, within each State Group, the sample was allocated so that the estimates in the high income classes would be more reliable. A return was assigned to one of the sample strata when the reported amounts for the greater of adjusted gross income, or the largest of several specific income items and the size of business plus farm receipts both fit into the boundaries of a sample stratum. See the Record Layout Section (CSAMP) for a detailed description and an example of sample code assignments.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum. All decimal sampling weights were then converted to "integer weighting factors," which were placed on each sample return. For example, if a decimal weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44. The file can be weighted with either decimal or interger weights.

Sampling Variability

The coefficient of variation is the standard deviation of an estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates from similarly selected samples would be expected to fall.

Coefficients of variation in Tables J and K of this booklet were computed using a sum-of-squares formula for selected frequency and amount estimates. See the section of the booklet titled "Reliability Tables".

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, the amount estimate, X, of State income tax refunds is \$4,371 billion and, from Table J its related coefficient of variation, CV(X), is 1.1 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X * CV(X) \\ &= (\$4.371 \text{ billion}) * (0.011) \\ &= \$0.048 \text{ billion.} \end{aligned}$$

This SE(X) value is then subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate, that is we have the interval:

$$(X - SE(X)) \leq Y \leq (X + SE(X)),$$

where Y is the population value estimated by X. Based on these data, the interval estimate is from \$4.323 billion to \$4.419 billion (\$4.371 - \$0.048 and \$4.371 + \$0.048). A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. (For these data the resulting interval would be from \$4.275 billion to \$4.467 billion.)

Processing and Management of the Sample

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been entered into the salaries and wages field to the sample record.

Quality of the basic data abstracted was controlled at the processing centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistencies in the data. These tests were performed while the returns were still available to aid in resolving the error conditions. Prior to tabulation of the data at the IRS Data Center, additional computer tests were applied to each return record to determine the need for adjustments to the data. Also, as a further check on processing, the IRS Data Center conducted an independent reprocessing of a small subsample of the returns previously processed for the study.^{1/}

^{1/} For more details on the techniques used to process the returns in the sample, particularly those steps designed to ensure the quality of the statistical data, see:

Kilss, Beth and Scheuren, Fritz. "Statistics from Individual Income Tax Returns: Quality Issues," 1982 Proceedings, American Statistical Association, Section on Survey Research Methods, pp. 271-277.

Sailer, Peter; Hicks, Charles; Watson, David; and Trevors, Dan,
"Results of Coverage and Processing Changes to the 1980 Individual
Statistics of Income Program," 1982 Proceedings, American Statistical
Association, Section on Survey Research Methods, pp. 452-458.

Durkin, Thomas M. and Schwartz Otto, "The SOI Quality Control Program,"
1981 Proceedings, American Statistical Association, Section on Survey
Research Methods, pp. 478-483.

RELIABILITY TABLES

Individual Returns/1981

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income
 [Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Adjusted gross income less deficit		Salaries and wages		Widow's profit tax refunds		Alimony received		State income tax refunds		Total		Persons and annuities	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	0.82	0.80	0.17	0.17	0.43	0.17	7.06	0.17	0.86	1.23	1.22	1.06	1.26	1.68
No adjusted gross income	3.39	2.22	5.37	5.37	28.15	0.00	156.07	71.91	12.00	0.00	15.90	16.63	14.88	19.84
\$1,000 under \$1,000	2.06	2.83	2.76	2.76	0.00	0.00	55.13	54.29	37.36	36.45	24.26	31.91	28.56	36.88
\$1,000 under \$2,000	0.07	2.11	2.22	2.22	70.56	0.00	98.91	84.91	26.91	34.29	16.89	25.94	17.82	21.09
\$2,000 under \$3,000	2.10	2.09	2.48	2.48	97.38	0.00	60.56	54.56	29.11	34.48	18.28	20.66	13.05	13.29
\$3,000 under \$4,000	2.14	2.15	2.30	2.30	81.57	0.00	54.56	50.56	27.41	23.40	11.18	18.79	11.48	10.68
\$4,000 under \$5,000	2.14	2.15	2.37	2.37	81.57	0.00	26.75	26.75	20.14	23.40	11.18	18.79	11.48	10.68
\$5,000 under \$6,000	2.12	2.12	2.45	2.45	89.03	0.00	39.09	48.41	17.37	24.09	7.11	11.07	6.68	8.54
\$6,000 under \$7,000	2.16	2.16	2.43	2.43	85.03	0.00	33.36	41.55	15.70	26.55	6.98	7.08	7.51	7.51
\$7,000 under \$8,000	2.11	2.11	2.37	2.37	85.03	0.00	32.87	41.55	12.75	31.66	6.27	7.30	6.37	7.51
\$8,000 under \$9,000	2.22	2.22	2.47	2.47	99.87	0.00	33.57	35.06	12.75	18.58	6.55	7.96	6.72	7.76
\$9,000 under \$10,000	2.24	2.24	2.57	2.57	87.26	0.00	49.45	56.26	12.37	16.17	6.59	8.38	6.84	6.10
\$10,000 under \$11,000	2.03	2.03	2.35	2.35	65.28	0.00	32.81	40.00	11.12	13.95	8.23	7.03	7.03	8.41
\$11,000 under \$12,000	2.11	2.11	2.40	2.40	90.78	0.00	30.70	38.33	10.90	14.76	7.14	8.00	7.31	8.41
\$12,000 under \$13,000	2.21	2.21	2.42	2.42	60.83	0.00	30.32	38.33	10.13	15.58	7.27	7.48	6.97	8.41
\$13,000 under \$14,000	2.54	2.54	2.45	2.45	63.50	0.00	30.11	33.26	8.45	12.58	7.68	8.39	7.48	8.45
\$14,000 under \$15,000	2.37	2.37	2.82	2.82	89.83	0.00	35.00	44.24	8.87	12.58	7.68	8.39	7.48	8.45
\$15,000 under \$16,000	2.18	2.18	2.35	2.35	51.79	0.00	31.88	39.49	8.43	10.30	7.49	8.85	7.71	10.18
\$16,000 under \$17,000	2.29	2.29	2.48	2.48	85.13	0.00	31.88	39.49	8.43	10.30	7.49	8.85	7.71	10.18
\$17,000 under \$18,000	2.30	2.30	2.48	2.48	85.13	0.00	31.88	39.49	8.43	10.30	7.49	8.85	7.71	10.18
\$18,000 under \$19,000	2.42	2.42	2.59	2.59	84.04	0.00	31.35	37.40	7.23	13.03	8.05	10.30	8.17	8.70
\$19,000 under \$20,000	2.44	2.44	2.57	2.57	84.04	0.00	31.35	37.40	7.23	13.03	8.05	10.30	8.17	8.70
\$20,000 under \$25,000	0.84	0.85	0.86	0.86	97.13	0.00	58.52	58.02	6.84	10.04	8.99	10.58	8.23	10.21
\$25,000 under \$30,000	1.10	1.10	1.20	1.20	36.55	0.00	22.90	29.39	2.67	3.82	4.00	5.01	4.56	5.30
\$30,000 under \$40,000	0.71	0.72	0.77	0.77	38.84	0.00	26.32	29.39	2.67	3.82	4.00	5.01	4.56	5.30
\$40,000 under \$50,000	0.82	0.81	0.85	0.85	25.53	0.00	20.81	20.81	1.95	3.18	3.79	5.41	3.98	5.42
\$50,000 under \$75,000	0.82	0.82	0.86	0.86	18.28	0.00	15.23	15.23	1.27	2.86	3.41	7.45	5.61	7.76
\$75,000 under \$100,000	2.25	2.25	2.52	2.52	19.68	0.00	15.23	15.23	1.27	2.86	3.41	7.45	5.61	7.76
\$100,000 under \$200,000	0.53	0.58	0.77	0.77	11.81	0.00	45.18	49.24	1.79	6.73	6.87	10.62	7.22	11.25
\$200,000 under \$500,000	0.86	0.73	0.91	0.91	30.41	0.00	29.87	29.87	1.89	3.56	3.52	6.27	3.65	8.10
\$500,000 under \$1,000,000	0.80	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.80	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.17	0.16	0.18	0.18	0.81	0.18	7.96	0.84	0.88	1.25	1.31	1.74	1.36	1.76
No adjusted gross income	16.09	4.02	0.42	0.42	34.90	0.00	0.00	0.00	0.00	0.76	44.93	22.40	45.16	28.83
\$1,000 under \$2,000	0.40	0.89	0.46	0.46	0.00	0.00	0.00	0.00	0.00	59.03	0.00	0.00	0.00	0.00
\$2,000 under \$3,000	10.17	10.33	3.78	3.78	0.00	0.00	0.00	0.00	0.00	63.08	73.59	75.64	73.59	68.32
\$3,000 under \$4,000	3.12	10.37	16.83	16.83	97.38	0.00	0.00	0.00	0.00	0.00	50.44	50.68	50.44	50.68
\$4,000 under \$5,000	2.70	2.70	3.28	3.28	96.84	0.00	75.11	75.11	48.93	0.00	31.96	47.41	33.78	38.05
\$5,000 under \$6,000	2.69	2.69	2.97	2.97	0.00	0.00	31.36	31.36	83.10	87.27	12.28	18.74	12.79	15.54
\$6,000 under \$7,000	2.89	2.89	3.04	3.04	99.03	0.00	52.48	63.54	31.43	39.79	9.65	11.37	9.79	11.55
\$7,000 under \$8,000	2.66	2.66	3.02	3.02	99.87	0.00	44.79	44.79	17.56	27.51	6.68	10.53	6.93	10.25
\$8,000 under \$9,000	2.41	2.47	2.81	2.81	0.00	0.00	36.10	44.67	16.15	27.18	7.00	8.44	7.41	8.51
\$9,000 under \$10,000	2.34	2.34	2.56	2.56	99.87	0.00	33.67	35.09	16.15	27.18	7.00	8.44	7.41	8.51
\$10,000 under \$11,000	2.09	2.09	2.66	2.66	84.57	0.00	48.45	58.26	14.86	16.36	6.63	8.55	7.15	8.48
\$11,000 under \$12,000	2.17	2.17	2.38	2.38	77.84	0.00	33.78	42.05	12.18	16.09	7.10	8.48	7.26	8.64
\$12,000 under \$13,000	2.20	2.20	2.45	2.45	99.86	0.00	33.44	42.05	11.94	16.22	7.30	9.30	7.48	8.98
\$13,000 under \$14,000	2.26	2.26	2.53	2.53	87.42	0.00	29.54	39.85	10.74	17.20	7.42	9.14	7.84	9.31
\$14,000 under \$15,000	2.41	2.41	2.55	2.55	83.50	0.00	30.11	33.26	10.01	15.91	7.72	9.44	7.85	9.50
\$15,000 under \$16,000	2.41	2.41	2.58	2.58	99.83	0.00	35.00	44.24	9.26	12.77	6.05	10.93	8.23	10.25
\$16,000 under \$17,000	2.22	2.22	2.46	2.46	99.85	0.00	34.06	38.06	8.76	10.81	7.63	10.07	7.91	9.89
\$17,000 under \$18,000	2.31	2.31	2.46	2.46	85.13	0.00	31.66	37.90	8.32	13.66	6.07	10.42	6.19	10.23
\$18,000 under \$19,000	2.32	2.32	2.59	2.59	83.95	0.00	47.45	47.45	7.56	9.22	7.52	10.42	7.71	9.55
\$19,000 under \$20,000	2.43	2.43	2.60	2.60	0.00	0.00	55.00	79.05	7.56	10.31	6.01	10.59	6.28	10.27
\$20,000 under \$25,000	2.46	2.46	2.59	2.59	97.13	0.00	58.52	58.52	6.73	9.90	6.90	12.12	9.05	11.62
\$25,000 under \$50,000	0.85	0.85	0.92	0.92	36.84	0.00	23.40	30.74	2.70	3.67	4.03	5.17	4.14	5.32
\$50,000 under \$100,000	1.10	1.10	1.16	1.16	36.85	0.00	23.40	30.74	2.70	3.67	4.03	5.17	4.14	5.32
\$100,000 under \$200,000	0.72	0.72	0.82	0.82	25.81	0.00	33.82	46.26	2.96	3.18	4.47	6.03	4.57	6.20
\$200,000 under \$500,000	0.51	0.51	1.60	1.60	166.92	0.00	70.51	44.06	2.96	3.18	3.79	5.43	3.98	5.43
\$500,000 under \$75,000	0.63	0.64	0.86	0.86	15.40	0.00	25.60	37.39	1.78	2.95	3.45	5.48	5.81	7.80
\$75,000 under \$100,000	2.26	2.26	2.53	2.53	20.65	0.00	45.19	60.24	4.30	6.75	6.87	10.62	7.23	11.26
\$100,000 under \$200,000	0.53	0.54	0.77	0.77	7.82	0.00	11.92	16.28	1.89	3.56	3.52	6.27	3.65	5.86
\$200,000 under \$500,000	0.68	0.74	0.81	0.81	30.42	0.00	28.28	35.47	2.10	4.47	3.73	11.50	3.86	6.11
\$500,000 under \$1,000,000	0.80	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.80	0.80	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total nonliable returns	0.73	1.70	0.82	1.30	25.48	28.64	20.72	28.69	4.89	6.70	3.91	6.60	4.06	5.15
All returns, summary	0.89	0.89	0.76	1.06	42.80	19.05	20.54	22.85	0.14	7.87	5.11	7.59	5.34	6.54
Under \$5,000	0.74	0.76	0.87	0.96	35.12	14.16	16.31	17.87	0.11	13.45	2.73	3.54	3.41	4.54
\$5,000 under \$10,000	0.30	0.34	0.50	0.60	42.77	49.82	14.16	17.87	0.39	6.18	3.13	4.01	3.79	4.99
\$10,000 under \$20,000	0.36	0.40	0.53	0.64	42.77	49.82	14.16	17.87	0.39	6.18	3.13	4.01	3.79	4.99
\$20,000 or more	0.12	0.12	0.19	0.22	9.10	30.93	13.23	16.27	0.31	4.57	3.99	4.50	3.48	4.50

Footnotes at end of table

Individual Returns/1981

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Rent						Royalty						Sales of capital assets reported on Schedule D							
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Current year gains less losses		Returns with short-term capital gains or losses		Post-1980 short-term capital losses carryover			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(20)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(40)	(41)	(42)	(43)	(44)		
All returns, total	1,78	2,16	1,59	2,16	2,96	3,66	13,82	18,56	3,13	9,81	1,86	12,28	5,18	11,81	1,86	12,28	5,18	11,81	1,86	
No adjusted gross income	10,25	10,13	6,69	7,98	20,96	16,19	47,73	11,24	35,30	77,68	12,04	84,61	28,39	19,38	12,04	84,61	28,39	19,38	12,04	84,61
\$1,000 under \$1,000	21,21	48,01	24,21	32,50	43,82	51,48	0,00	0,00	48,52	85,38	47,84	162,40	81,25	97,13	47,84	162,40	81,25	97,13	47,84	162,40
\$1,000 under \$2,000	22,14	27,32	14,18	30,73	44,78	52,27	0,00	0,00	37,41	40,35	36,22	128,21	70,74	98,81	36,22	128,21	70,74	98,81	36,22	128,21
\$2,000 under \$3,000	16,65	19,83	16,41	20,85	35,48	50,82	0,00	0,00	96,84	31,67	15,81	73,32	41,06	67,08	15,81	73,32	41,06	67,08	15,81	73,32
\$3,000 under \$4,000	16,36	20,40	14,77	20,08	38,05	43,22	0,00	0,00	25,87	40,96	28,98	48,71	54,66	55,43	28,98	48,71	54,66	55,43	28,98	48,71
\$4,000 under \$5,000	13,87	19,69	16,10	19,99	29,97	47,30	0,00	0,00	28,11	37,80	23,38	60,00	41,92	52,20	23,38	60,00	41,92	52,20	23,38	60,00
\$5,000 under \$6,000	12,11	16,81	15,62	17,75	26,77	42,32	0,00	0,00	27,72	37,34	22,34	68,83	84,18	92,25	22,34	68,83	84,18	92,25	22,34	68,83
\$6,000 under \$7,000	12,57	17,13	16,43	18,44	28,27	45,36	0,00	0,00	22,21	32,33	22,34	83,37	44,03	48,64	22,34	83,37	44,03	48,64	22,34	83,37
\$7,000 under \$8,000	13,16	16,43	14,32	18,44	28,27	45,36	0,00	0,00	22,21	32,33	22,34	83,37	44,03	48,64	22,34	83,37	44,03	48,64	22,34	83,37
\$8,000 under \$9,000	11,82	15,60	14,31	17,40	24,28	38,36	0,00	0,00	16,78	24,06	16,78	55,02	74,60	74,60	16,78	55,02	74,60	74,60	16,78	55,02
\$9,000 under \$10,000	12,26	17,40	14,79	21,29	28,29	38,36	0,00	0,00	16,78	24,06	16,78	55,02	74,60	74,60	16,78	55,02	74,60	74,60	16,78	55,02
\$10,000 under \$11,000	11,19	16,95	13,79	21,30	23,99	35,41	0,00	0,00	99,69	37,31	22,38	282,53	57,33	71,59	22,38	282,53	57,33	71,59	22,38	282,53
\$11,000 under \$12,000	11,87	17,74	13,79	21,30	23,99	35,41	0,00	0,00	99,69	37,31	22,38	282,53	57,33	71,59	22,38	282,53	57,33	71,59	22,38	282,53
\$12,000 under \$13,000	11,65	17,69	12,85	18,43	26,54	47,65	0,00	0,00	96,20	40,34	17,50	65,28	45,32	55,11	17,50	65,28	45,32	55,11	17,50	65,28
\$13,000 under \$14,000	14,05	22,44	18,00	22,44	32,83	45,74	0,00	0,00	97,06	49,27	18,91	85,89	42,69	57,27	18,91	85,89	42,69	57,27	18,91	85,89
\$14,000 under \$15,000	12,56	18,37	12,56	20,43	26,93	36,72	0,00	0,00	70,75	50,07	18,91	33,23	52,02	42,88	18,91	33,23	52,02	42,88	18,91	33,23
\$15,000 under \$16,000	11,92	18,70	12,30	22,62	22,62	34,69	0,00	0,00	87,13	38,20	18,74	44,27	57,46	65,44	18,74	44,27	57,46	65,44	18,74	44,27
\$16,000 under \$17,000	12,82	20,40	12,30	22,62	27,96	44,56	0,00	0,00	85,13	38,20	18,74	44,27	57,46	65,44	18,74	44,27	57,46	65,44	18,74	44,27
\$17,000 under \$18,000	12,22	19,43	11,54	16,33	27,96	44,56	0,00	0,00	85,13	38,20	18,74	44,27	57,46	65,44	18,74	44,27	57,46	65,44	18,74	44,27
\$18,000 under \$19,000	11,69	17,71	11,82	21,94	29,64	40,98	0,00	0,00	97,87	30,55	16,21	82,68	46,44	50,50	16,21	82,68	46,44	50,50	16,21	82,68
\$19,000 under \$20,000	13,27	18,66	11,03	16,66	28,78	41,75	0,00	0,00	98,63	24,81	18,50	65,23	39,61	50,86	18,50	65,23	39,61	50,86	18,50	65,23
\$20,000 under \$25,000	6,92	10,94	5,14	7,65	13,76	24,27	0,00	0,00	76,24	21,79	7,29	34,08	19,26	27,02	7,29	34,08	19,26	27,02	7,29	34,08
\$25,000 under \$30,000	6,31	11,54	4,23	6,32	13,71	22,81	0,00	0,00	48,92	24,77	7,53	26,44	21,61	25,44	7,53	26,44	21,61	25,44	7,53	26,44
\$30,000 under \$40,000	4,81	9,34	3,06	5,60	10,55	15,56	0,00	0,00	48,92	24,77	7,53	26,44	21,61	25,44	7,53	26,44	21,61	25,44	7,53	26,44
\$40,000 under \$50,000	6,41	11,87	5,02	8,23	11,71	23,82	0,00	0,00	31,04	29,95	5,45	38,50	16,24	24,83	5,45	38,50	16,24	24,83	5,45	38,50
\$50,000 under \$75,000	3,85	6,51	3,06	4,40	6,35	13,01	0,00	0,00	27,66	16,34	3,00	15,46	9,02	31,61	3,00	15,46	9,02	31,61	3,00	15,46
\$75,000 under \$100,000	6,15	11,43	5,14	7,05	9,62	22,16	0,00	0,00	31,41	45,44	4,90	48,93	12,78	20,34	4,90	48,93	12,78	20,34	4,90	48,93
\$100,000 under \$200,000	2,43	4,52	2,42	4,17	3,79	7,67	0,00	0,00	23,69	16,65	1,83	41,23	5,57	12,06	1,83	41,23	5,57	12,06	1,83	41,23
\$200,000 under \$500,000	2,32	5,76	0,00	0,00	3,15	7,10	0,00	0,00	14,18	20,86	0,00	26,28	4,74	17,45	0,00	26,28	4,74	17,45	0,00	26,28
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Taxable returns, total	1,98	2,88	1,78	2,31	3,81	4,03	18,22	13,87	3,22	10,25	1,84	13,30	5,50	13,07	1,84	13,30	5,50	13,07	1,84	13,30
No adjusted gross income	28,17	14,19	12,07	10,50	18,96	16,98	42,21	41,04	65,38	57,14	31,27	99,99	21,29	31,43	31,27	99,99	21,29	31,43	31,27	99,99
\$1,000 under \$1,000	66,90	60,54	97,37	87,84	75,51	95,66	0,00	0,00	86,53	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000 under \$2,000	60,61	57,86	66,87	64,67	60,89	63,77	0,00	0,00	61,89	59,08	67,26	61,05	65,28	68,00	67,26	61,05	65,28	68,00	67,26	61,05
\$2,000 under \$3,000	87,07	85,70	99,89	98,89	90,89	94,87	0,00	0,00	42,78	77,68	47,82	48,73	48,63	48,23	47,82	48,73	48,63	48,23	47,82	48,73
\$3,000 under \$4,000	44,21	50,43	35,32	35,37	70,84	65,16	0,00	0,00	40,45	43,48	28,46	36,33	36,23	36,23	28,46	36,33	36,23	36,23	28,46	36,33
\$4,000 under \$5,000	23,26	29,69	26,58	26,78	61,94	65,46	0,00	0,00	39,55	56,09	40,96	84,95	84,95	84,95	40,96	84,95	84,95	84,95	40,96	84,95
\$5,000 under \$6,000	19,50	26,96	24,38	25,77	42,37	52,96	0,00	0,00	38,93	50,38	48,22	76,92	74,68	74,68	48,22	76,92	74,68	74,68	48,22	76,92
\$6,000 under \$7,000	17,28	24,54	20,33	24,11	38,93	46,82	0,00	0,00	37,87	58,91	58,91	101,76	91,32	96,57	58,91	101,76	91,32	96,57	58,91	101,76
\$7,000 under \$8,000	16,70	20,24	16,50	23,19	33,78	40,22	0,00	0,00	23,43	31,83	20,86	101,76	52,04	58,09	20,86	101,76	52,04	58,09	20,86	101,76
\$8,000 under \$9,000	13,84	17,86	16,50	23,19	33,78	40,22	0,00	0,00	20,86	31,83	20,86	101,76	52,04	58,09	20,86	101,76	52,04	58,09	20,86	101,76
\$9,000 under \$10,000	13,90	19,52	16,66	26,11	30,99	43,67	0,00	0,00	24,06	38,84	27,10	70,42	72,69	74,98	27,10	70,42	72,69	74,98	27,10	70,42
\$10,000 under \$11,000	15,51	18,52	15,72	22,49	30,99	43,67	0,00	0,00	24,06	38,84	27,10	70,42	72,69	74,98	27,10	70,42	72,69	74,98	27,10	70,42
\$11,000 under \$12,000	12,85	16,58	16,05	20,87	26,18	41,52	0,00	0,00	23,95	37,31	23,31	41,38	84,61	84,61	23,31	41,38	84,61	84,61	23,31	41,38
\$12,000 under \$13,000	12,53	18,51	13,74	19,43	45,60	52,16	0,00	0,00	29,45	50,07	28,74	67,62	67,62	67,62	28,74	67,62	67,62	67,62	28,74	67,62
\$13,000 under \$14,000	14,64	23,51	13,41	19,48	33,01	48,97	0,00	0,00	26,51	40,34	26,51	61,03	61,03	61,03	26,51	61,03	61,03	61,03	26,51	61,03
\$14,000 under \$15,000	14,37	20,80	13,22	22,49	38,30	43,05	0,00	0,00	24,04	40,34	19,79	48,31	48,31	48,31</						

Individual Returns/1981

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets—Continued										Total			
	Returns with short-term capital gains or losses—Continued					Returns with long-term capital gains or losses					Net long-term loss short-term capital loss	Amount ^a		
	(4)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
	Number of returns	Amount of other category	Number of returns	Amount of other category	Number of returns	Amount of other category	Number of returns	Amount of other category	Number of returns	Amount of other category	Number of returns	Amount of other category	Number of returns	Amount ^a
All returns, total	3,11	3,23	2,25	6,14	1,39	1,81	5,19	13,51	1,33	1,27	2,65	8,83	1,24	1,28
No adjusted gross income	16,19	10,27	16,15	14,84	7,75	6,35	25,84	23,72	6,44	4,32	19,97	19,83	6,48	4,29
\$1 under \$1,000	77,35	26,84	51,81	65,42	21,99	33,66	57,52	56,51	19,05	22,37	49,88	51,59	17,91	21,90
\$1,000 under \$2,000	39,83	11,32	45,96	66,58	19,45	28,16	59,26	71,23	18,06	21,46	39,95	44,51	16,50	21,57
\$2,000 under \$3,000	36,83	45,29	24,17	53,32	15,03	29,49	52,12	69,17	15,23	20,51	33,98	42,82	14,79	20,09
\$3,000 under \$4,000	24,59	36,36	27,83	50,72	13,87	44,66	74,12	59,81	13,38	19,27	28,69	44,37	12,07	18,84
\$4,000 under \$5,000	63,51	43,11	30,06	36,14	13,83	30,80	44,84	51,02	13,33	16,40	32,51	45,34	12,06	17,60
\$5,000 under \$6,000	57,63	74,18	28,38	68,09	13,06	22,82	42,09	54,53	12,95	19,76	29,93	67,11	12,00	19,52
\$6,000 under \$7,000	39,21	52,51	27,06	68,22	11,97	31,65	57,55	66,96	11,45	25,59	29,64	41,71	10,61	25,15
\$7,000 under \$8,000	29,32	48,12	21,99	44,48	12,06	44,84	47,21	60,70	12,24	23,01	22,07	37,22	10,99	23,06
\$8,000 under \$9,000	34,81	63,68	30,18	52,12	11,76	31,96	60,70	69,48	11,80	22,35	25,06	51,67	10,72	21,78
\$9,000 under \$10,000	28,61	51,08	23,89	45,57	11,56	18,56	57,90	63,48	11,13	18,15	28,45	75,05	10,16	18,23
\$10,000 under \$11,000	34,15	52,64	26,54	61,42	11,82	45,85	49,52	69,12	11,02	18,52	24,84	45,71	17,73	17,73
\$11,000 under \$12,000	26,32	41,74	21,45	34,74	12,36	20,01	43,07	48,90	11,92	14,33	28,71	29,80	11,20	14,28
\$12,000 under \$13,000	34,03	50,98	21,55	39,98	11,07	25,31	50,83	58,17	11,00	17,57	24,29	37,07	10,40	17,53
\$13,000 under \$14,000	31,94	42,26	22,21	26,45	12,42	24,68	42,20	51,51	11,80	16,92	25,87	28,42	16,45	16,45
\$14,000 under \$15,000	33,17	34,75	21,41	34,75	11,11	20,33	34,97	38,79	10,90	14,15	23,68	33,09	10,06	13,90
\$15,000 under \$16,000	29,46	31,34	20,12	39,04	11,33	37,06	58,17	63,32	11,32	19,23	22,67	38,71	9,90	18,99
\$16,000 under \$17,000	34,41	65,51	20,69	30,63	10,85	117,32	56,27	62,78	10,69	18,90	23,46	71,26	11,20	17,12
\$17,000 under \$18,000	25,45	37,78	21,28	26,62	10,87	24,96	43,30	75,12	10,50	14,56	22,89	51,87	9,24	13,83
\$18,000 under \$19,000	22,23	35,33	21,40	31,44	10,46	31,81	40,44	49,58	10,54	16,71	20,92	43,76	9,62	14,34
\$19,000 under \$20,000	31,67	37,06	21,20	35,40	10,36	48,21	56,20	61,36	10,14	15,11	26,75	45,30	8,50	16,57
\$20,000 under \$25,000	11,79	19,78	8,75	16,61	4,84	15,02	23,36	29,05	4,83	7,68	9,84	18,77	4,46	8,73
\$25,000 under \$30,000	12,54	18,62	9,96	18,37	4,96	11,57	21,07	25,94	5,14	9,59	15,40	16,49	4,65	9,42
\$30,000 under \$40,000	6,11	13,72	6,38	13,17	3,70	6,54	16,49	39,84	6,51	7,45	7,45	23,05	3,46	6,50
\$40,000 under \$50,000	9,87	21,61	8,83	14,13	4,32	10,20	17,38	22,05	4,69	7,61	7,74	13,51	4,25	7,52
\$50,000 under \$75,000	8,19	9,61	3,65	14,41	2,15	6,02	9,26	23,99	3,33	4,84	4,21	15,84	2,19	4,67
\$75,000 under \$100,000	8,09	12,51	5,90	25,10	3,84	6,30	12,90	37,42	3,84	6,88	7,21	28,49	3,79	7,05
\$100,000 under \$200,000	3,47	7,45	2,28	21,55	1,27	3,99	4,52	44,58	1,22	3,33	3,16	38,35	1,44	3,14
\$200,000 under \$500,000	3,05	6,00	1,96	7,70	1,10	2,84	4,52	10,45	1,42	2,58	3,34	11,88	2,59	3,46
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Taxable returns, total	3,24	3,37	2,38	6,85	1,37	1,83	6,56	14,85	1,43	1,34	2,76	9,48	1,33	1,35
No adjusted gross income	48,40	12,35	14,65	15,75	15,27	8,92	62,73	68,93	14,29	7,12	60,74	46,30	14,61	7,45
\$1 under \$1,000	0,00	0,00	0,00	96,94	61,89	40,73	0,00	0,00	54,78	36,20	0,00	0,00	54,78	36,14
\$1,000 under \$2,000	81,26	64,71	99,52	74,30	39,96	48,15	0,00	0,00	41,46	41,74	89,97	99,97	32,42	40,66
\$2,000 under \$3,000	64,23	40,47	70,42	66,48	40,33	47,78	97,38	97,38	39,06	44,17	89,92	99,92	31,46	41,48
\$3,000 under \$4,000	11,11	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94	12,94
\$4,000 under \$5,000	68,09	47,26	75,02	75,02	22,14	42,62	99,97	84,00	21,98	35,24	60,16	78,68	19,44	34,04
\$5,000 under \$6,000	98,63	87,15	48,35	56,92	20,29	40,73	75,20	99,40	21,84	29,72	40,17	59,07	19,22	29,68
\$6,000 under \$7,000	48,28	71,77	34,88	60,51	15,96	48,95	78,44	72,62	15,58	41,66	40,04	55,78	14,40	41,17
\$7,000 under \$8,000	32,47	49,21	25,56	58,95	14,36	60,62	70,71	72,62	15,83	32,89	26,94	49,96	13,53	33,44
\$8,000 under \$9,000	34,90	52,93	34,90	52,93	13,21	38,75	60,70	66,48	13,93	28,50	26,75	55,43	12,67	27,21
\$9,000 under \$10,000	32,26	53,70	32,26	53,70	13,05	23,43	62,14	66,61	13,30	23,20	30,75	77,83	11,77	23,33
\$10,000 under \$11,000	35,36	57,02	28,37	78,06	13,17	48,63	58,85	84,81	12,97	23,06	27,72	61,23	11,60	21,90
\$11,000 under \$12,000	32,05	52,05	24,02	49,62	13,49	23,17	47,26	55,78	13,61	16,81	28,61	32,77	12,56	18,85
\$12,000 under \$13,000	34,06	51,08	24,02	44,20	11,66	21,27	50,83	56,17	11,89	19,34	24,52	37,80	11,16	19,51
\$13,000 under \$14,000	32,75	43,92	23,00	28,47	13,05	28,04	44,29	55,14	12,80	19,05	25,87	28,42	11,43	18,42
\$14,000 under \$15,000	28,85	34,14	23,16	38,59	11,84	20,24	38,45	41,60	11,73	24,88	24,88	35,68	10,75	14,78
\$15,000 under \$16,000	33,40	33,40	23,89	48,06	12,10	42,50	68,48	69,89	12,29	21,48	24,63	44,25	10,51	20,81
\$16,000 under \$17,000	36,37	37,69	22,83	37,69	11,27	125,46	66,48	62,78	11,12	17,63	24,63	78,60	10,34	17,70
\$17,000 under \$18,000	25,65	37,63	21,95	30,13	11,12	43,30	75,12	11,00	10,84	16,43	23,23	52,46	14,60	14,60
\$18,000 under \$19,000	22,81	71,67	10,87	18,17	10,87	33,41	42,03	55,64	10,84	15,70	21,16	48,85	9,90	14,81
\$19,000 under \$20,000	33,23	38,70	21,51	35,97	10,93	55,50	58,20	81,38	10,47	17,51	27,42	46,03	9,60	17,36
\$20,000 under \$25,000	12,17	20,83	9,08	18,70	4,96	15,70	24,72	30,29	5,00	9,18	10,98	19,73	4,60	9,14
\$25,000 under \$30,000	12,72	20,04	9,16	17,09	5,04	11,64	22,50	26,87	5,21	9,70	9,57	18,03	4,70	9,53
\$30,000 under \$40,000	8,17	13,69	6,45	13,58	3,73	9,56	18,80	40,25	3,86	6,58	7,50	23,72	3,48	6,54
\$40,000 under \$50,000	10,06	22,31	7,00	14,43	4,34	10,13	17,76	22,93	4,71	7,63	7,80	13,81	4,27	7,54
\$50,000 under \$75,000	6,22	8,81	3,68	14,87	2,16	6,01	9,29	12,73	2,34	4,42	4,42	16,11	2,16	4,69
\$75,000 under \$100,000	6,11	12,52	2,90	25,31	3,65	8,30	12,81	37,59	3,85	6,89	7,23	28,85	3,80	7,07
\$100,000 under \$200,000	3,46	7,45	2,28	21,86	1,27	3,94	5,26	44,78	1,42	3,34	3,17	38,50	1,44	3,15
\$200,000 under \$500,000	3,06	6,02	1,97	7,74	1,10	2,94	4,53	10,47	1,22	2,58	3,34	11,80	1,29	2,60
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total non-taxable returns	11,31	11,09	7,86	13,33	4,31	10,20	15,33	30,44	3,78	4,02	9,87	21,27	3,72	3,87
All returns, summary	13,11	9,55	11,08	14,41	6,47	5,94	68	40,44	4,87	3,91	17,99	28,27	4,99	1,77
\$5,000 under \$10,000	15,65	25,51	11,65	29,68	5,31	12,68	89	37,53	5,21	10,01	19,03	30,36	6,35	10,36
\$10,000 under \$15,000	14,01													

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued
 (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Net profit		Net loss		Total income		Total loss		Partnership		Net profit		Net loss	
	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)
All returns, total.....	3,813	4,877	2,856	3,448	2,112	2,811	1,898	1,611	16,899	24,650	2,441	2,855	2,066	2,585
No adjusted gross income.....	23,366	18,900	6,322	16,577	12,711	5,006	8,142	3,400	83,211	43,511	18,116	17,211	9,034	17,211
\$1 under \$1,000.....	28,685	34,921	20,855	28,287	27,688	28,287	32,521	46,386	0,000	0,000	0,000	44,119	33,500	54,433
\$1,000 under \$2,000.....	23,525	25,469	17,239	18,577	26,151	26,549	32,022	32,022	0,000	0,000	0,000	30,200	27,300	42,325
\$2,000 under \$3,000.....	22,822	24,623	16,821	18,023	21,622	21,622	21,777	38,173	0,000	0,000	0,000	31,577	22,671	32,677
\$3,000 under \$4,000.....	27,444	29,122	18,011	19,779	21,006	20,779	24,003	30,474	99,998	99,998	25,112	36,488	22,911	39,166
\$4,000 under \$5,000.....	18,844	25,110	18,004	25,022	23,668	40,933	23,300	34,873	0,000	0,000	24,800	27,633	25,558	33,225
\$5,000 under \$6,000.....	23,469	23,469	20,877	27,800	21,718	25,388	27,411	29,776	0,000	0,000	23,377	33,677	29,033	31,488
\$6,000 under \$7,000.....	19,022	21,844	15,486	22,350	21,641	21,641	21,641	21,641	0,000	0,000	23,034	28,555	24,442	37,145
\$7,000 under \$8,000.....	20,311	25,200	18,773	21,977	20,556	27,360	32,922	28,889	99,997	99,997	22,023	28,111	22,442	30,277
\$8,000 under \$9,000.....	22,449	25,577	18,388	27,644	22,022	25,333	20,755	29,886	99,997	99,997	23,299	33,666	23,666	35,811
\$9,000 under \$10,000.....	21,111	27,389	17,811	22,440	22,000	22,000	21,522	27,800	99,996	99,996	23,442	33,222	22,011	28,222
\$10,000 under \$11,000.....	21,111	27,389	17,811	22,440	22,000	22,000	21,522	27,800	99,996	99,996	23,442	33,222	22,011	28,222
\$11,000 under \$12,000.....	24,441	29,555	18,145	25,055	24,088	34,088	24,389	35,775	0,000	0,000	21,944	35,775	25,986	28,775
\$12,000 under \$13,000.....	20,335	25,211	17,774	20,548	24,885	34,811	23,133	36,722	0,000	0,000	18,339	24,144	20,000	45,077
\$13,000 under \$14,000.....	21,995	27,433	18,522	20,388	21,822	30,111	18,911	27,677	96,844	96,844	22,155	30,477	21,011	29,444
\$14,000 under \$15,000.....	19,226	23,555	18,666	26,422	21,555	29,288	19,666	27,511	99,411	99,411	19,266	34,711	20,866	26,855
\$15,000 under \$16,000.....	22,110	28,477	18,772	30,966	18,777	30,966	22,277	27,688	81,255	81,255	17,111	28,844	26,445	29,800
\$16,000 under \$17,000.....	11,228	16,288	8,775	13,544	8,655	12,833	6,355	10,944	99,899	99,899	9,066	13,355	11,116	15,116
\$17,000 under \$18,000.....	13,888	17,433	9,100	11,966	8,833	14,344	6,377	13,011	90,855	90,855	9,444	15,288	11,777	16,111
\$18,000 under \$19,000.....	18,055	20,900	10,133	14,966	9,644	12,055	5,966	10,622	50,744	50,744	7,222	11,911	8,849	11,849
\$19,000 under \$20,000.....	8,611	12,177	6,888	9,488	3,477	12,433	3,155	8,400	82,022	82,022	6,422	12,811	6,733	8,077
\$20,000 under \$25,000.....	15,922	21,066	11,044	13,511	4,988	8,300	4,400	5,066	35,177	35,177	4,022	8,977	4,911	5,144
\$25,000 under \$30,000.....	7,888	12,133	4,778	8,277	1,833	3,688	1,633	2,288	14,011	14,011	2,344	3,966	1,955	2,066
\$30,000 under \$40,000.....	6,655	8,655	6,655	8,655	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$40,000 under \$50,000.....	8,611	12,177	6,888	9,488	3,477	12,433	3,155	8,400	82,022	82,022	6,422	12,811	6,733	8,077
\$50,000 under \$75,000.....	15,922	21,066	11,044	13,511	4,988	8,300	4,400	5,066	35,177	35,177	4,022	8,977	4,911	5,144
\$75,000 under \$100,000.....	7,888	12,133	4,778	8,277	1,833	3,688	1,633	2,288	14,011	14,011	2,344	3,966	1,955	2,066
\$100,000 under \$200,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$200,000 under \$500,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$500,000 under \$1,000,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000,000 or more.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Taxable returns, total.....	4,377	5,448	3,166	3,448	2,233	2,447	2,066	1,777	17,322	30,333	2,544	2,844	2,200	2,444
No adjusted gross income.....	22,677	12,766	29,544	16,577	37,677	11,277	21,555	4,988	85,288	81,433	21,211	9,288	21,800	1,700
\$1 under \$1,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000 under \$2,000.....	98,933	98,933	78,777	80,988	58,955	85,722	86,477	92,566	0,000	0,000	0,000	96,944	89,477	93,700
\$2,000 under \$3,000.....	58,933	68,933	48,933	58,933	38,933	48,933	28,933	38,933	0,000	0,000	0,000	48,933	38,933	48,933
\$3,000 under \$4,000.....	48,933	58,933	38,933	48,933	28,933	38,933	18,933	28,933	0,000	0,000	0,000	38,933	28,933	38,933
\$4,000 under \$5,000.....	38,933	48,933	28,933	38,933	18,933	28,933	8,933	18,933	0,000	0,000	0,000	28,933	18,933	28,933
\$5,000 under \$6,000.....	28,933	38,933	18,933	28,933	8,933	18,933	0,000	8,933	0,000	0,000	0,000	18,933	8,933	18,933
\$6,000 under \$7,000.....	18,933	28,933	8,933	18,933	0,000	8,933	0,000	0,000	0,000	0,000	0,000	8,933	0,000	8,933
\$7,000 under \$8,000.....	8,933	18,933	0,000	8,933	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$8,000 under \$9,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$9,000 under \$10,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$10,000 under \$11,000.....	38,933	48,933	28,933	38,933	18,933	28,933	8,933	18,933	0,000	0,000	0,000	28,933	18,933	28,933
\$11,000 under \$12,000.....	28,933	38,933	18,933	28,933	8,933	18,933	0,000	8,933	0,000	0,000	0,000	18,933	8,933	18,933
\$12,000 under \$13,000.....	18,933	28,933	8,933	18,933	0,000	8,933	0,000	0,000	0,000	0,000	0,000	8,933	0,000	8,933
\$13,000 under \$14,000.....	8,933	18,933	0,000	8,933	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$14,000 under \$15,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$15,000 under \$16,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$16,000 under \$17,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$17,000 under \$18,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$18,000 under \$19,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$19,000 under \$20,000.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$20,000 or more.....	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total non-taxable returns.....	6,266	6,188	4,433	4,448	6,666	6,666	6,666	6,666	44,000	36,744	7,111	8,888	6,844	8,888
All returns, summary.....	10,111	11,444	7,600	7,896	8,888	9,115	8,733	8,444	64,644	67,077	9,655	13,176	8,844	13,332
\$5,000 under \$10,000.....	8,744	10,111	6,022	6,666	5,555	6,666	5,555	6,666	55,555	55,555	6,666	8,888	6,666	8,888
\$10,000 under \$20,000.....	1,222	1,333	888	1,233	1,333	1,333	1,333	1,333	9,089	11,522	2,989	4,288	2,178	4,444
\$20,000 or more.....	9,133	9,811	6,611	6,611	7,299	7,111	6,844	6,844	17,116	20,000	2,689	4,288	2,178	4,444

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Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Unemployment Compensation										Other Income			Net loss			Total			Statutory adjustments			Payments to an individual retirement arrangement			
	Total		In adjusted gross income		Net income		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	132	1,66	108	2,38	107	3,42	108	1,84	110	4,78	111	3,18	112	8,63	113	1,18	114	7,78	115	8,50	116	1,70	117	1,85	24,47	
No adjusted gross income	15,80	20,96		66,65	70,47		13,65			6,88		3,48		10,62		13,98		37,73		37,49		28,80		24,47		
\$1 under \$1,000	12,98	15,94		0,00	0,00		30,71			38,93		42,36		20,37		28,10		41,47		41,47		44,87		58,32		
\$1,000 under \$2,000	8,10	12,76		0,00	0,00		21,09			15,54		16,16		16,13		22,12		36,55		36,55		38,18		44,56		
\$2,000 under \$3,000	9,10	10,81		0,00	0,00		18,34			14,82		15,52		13,78		20,33		33,39		33,39		35,19		41,12		
\$3,000 under \$4,000	7,58	10,81		0,00	0,00		9,85			8,82		10,53		10,75		14,57		31,30		31,30		31,45		37,30		
\$4,000 under \$5,000	7,61	9,78		0,00	0,00		14,62			11,48		14,48		9,84		14,18		27,84		27,84		29,05		42,83		
\$5,000 under \$6,000	6,65	9,98		99,98	99,98		13,96			14,05		16,11		6,65		12,13		30,66		30,66		35,10		24,22		
\$6,000 under \$7,000	7,16	9,39		78,23	84,20		15,46			16,87		18,48		6,48		18,25		43,48		43,48		30,60		24,48		
\$7,000 under \$8,000	7,36	10,43		57,86	60,41		18,83			11,65		17,39		7,87		10,59		27,17		27,17		28,53		22,08		
\$8,000 under \$9,000	7,61	10,45		0,00	0,00		13,81			10,56		13,81		7,36		10,42		24,50		24,50		25,87		24,00		
\$9,000 under \$10,000	7,14	10,27		79,83	95,92		13,21			10,81		13,21		7,36		11,42		28,42		28,42		28,84		17,82		
\$10,000 under \$11,000	7,82	11,44		77,33	77,29		15,47			12,48		15,47		7,02		9,87		35,19		35,19		35,19		17,98		
\$11,000 under \$12,000	8,11	11,25		80,87	80,87		19,75			14,81		19,75		6,80		10,23		42,48		42,48		47,28		16,17		
\$12,000 under \$13,000	8,01	11,13		87,39	70,90		18,18			14,50		18,18		7,05		11,25		46,30		46,30		46,71		15,44		
\$13,000 under \$14,000	7,91	11,13		87,39	70,90		18,18			14,50		18,18		6,92		9,70		57,77		57,77		65,32		14,68		
\$14,000 under \$15,000	7,91	11,13		87,39	70,90		18,18			14,50		18,18		6,92		9,70		57,77		57,77		65,32		14,68		
\$15,000 under \$16,000	7,60	10,47		99,87	99,87		12,53			10,81		12,53		6,14		9,00		39,61		39,61		43,01		14,66		
\$16,000 under \$17,000	9,21	11,89		52,35	57,49		12,94			10,81		12,94		6,35		9,22		54,75		54,75		58,01		14,73		
\$17,000 under \$18,000	8,51	11,54		30,52	30,52		12,96			10,81		12,96		6,18		8,99		60,40		60,40		62,03		14,28		
\$18,000 under \$19,000	8,51	11,54		30,52	30,52		12,96			10,81		12,96		6,18		8,99		60,40		60,40		62,03		14,28		
\$19,000 under \$20,000	7,68	10,27		28,78	42,38		12,81			10,81		12,81		6,27		9,34		71,68		71,68		71,55		14,26		
\$20,000 under \$25,000	3,74	5,99		6,71	9,82		5,90			4,88		5,90		2,62		4,19		0,00		0,00		0,00		5,41		
\$25,000 under \$30,000	4,45	6,59		4,45	6,59		5,98			4,88		5,98		2,72		4,21		0,00		0,00		0,00		6,04		
\$30,000 under \$40,000	7,11	10,76		7,11	10,76		4,75			4,88		4,75		2,09		3,14		0,00		0,00		0,00		4,09		
\$40,000 under \$50,000	7,11	10,76		7,11	10,76		4,75			4,88		4,75		2,09		3,14		0,00		0,00		0,00		4,09		
\$50,000 under \$75,000	1,17	9,58		7,17	10,88		3,78			4,88		3,78		1,57		2,78		0,00		0,00		0,00		4,81		
\$75,000 under \$100,000	21,99	26,30		21,99	26,30		6,68			4,88		6,68		3,29		4,24		0,00		0,00		0,00		5,47		
\$100,000 under \$200,000	17,24	21,95		17,24	21,95		2,91			4,88		2,91		1,85		2,71		0,00		0,00		0,00		2,89		
\$200,000 under \$500,000	2,65	27,75		2,65	27,75		2,75			4,88		2,75		3,39		3,39		0,00		0,00		0,00		3,39		
\$500,000 under \$1,000,000	0,00	0,00		0,00	0,00		0,00			4,88		0,00		0,00		0,00		0,00		0,00		0,00		0,00		
\$1,000,000 or more	0,00	0,00		0,00	0,00		0,00			4,88		0,00		0,00		0,00		0,00		0,00		0,00		0,00		
Taxable returns, total	3,45	3,09		2,40	3,43		1,85			6,33		6,60		6,66		1,20		10,17		11,42		1,73		1,88		
No adjusted gross income	94,21	97,08		0,00	0,00		15,79			48,99		12,70		19,65		17,93		0,00		0,00		0,00		25,58		
\$1 under \$1,000	0,00	0,00		0,00	0,00		0,00			0,00		0,00		0,00		0,00		0,00		0,00		0,00		0,00		
\$1,000 under \$2,000	0,00	0,00		0,00	0,00		0,00			0,00		0,00		0,00		0,00		0,00		0,00		0,00		0,00		
\$2,000 under \$3,000	99,91	99,91		0,00	0,00		73,45			0,00		68,10		4,78		72,82		0,00		0,00		0,00		0,00		
\$3,000 under \$4,000	13,10	15,17		0,00	0,00		35,95			0,00		35,95		58,94		52,74		0,00		0,00		0,00		0,00		
\$4,000 under \$5,000	10,18	13,73		0,00	0,00		23,98			0,00		23,98		15,46		27,65		0,00		0,00		0,00		0,00		
\$5,000 under \$6,000	6,99	11,78		99,98	99,98		22,25			0,00		22,25		13,95		21,05		0,00		0,00		0,00		0,00		
\$6,000 under \$7,000	6,20	12,52		45,33	64,20		18,74			0,00		18,74		10,24		24,76		0,00		0,00		0,00		0,00		
\$7,000 under \$8,000	6,01	12,28		67,60	72,38		18,88			0,00		18,88		9,06		12,56		0,00		0,00		0,00		0,00		
\$8,000 under \$10,000	7,83	11,19		0,00	0,00		14,87			0,00		14,87		9,39		11,91		0,00		0,00		0,00		0,00		
\$10,000 under \$11,000	7,32	11,10		70,83	95,92		14,19			0,00		14,19		7,82		12,45		0,00		0,00		0,00		0,00		
\$11,000 under \$12,000	6,25	11,24		26,33	77,29		17,01			0,00		17,01		7,31		10,36		0,00		0,00		0,00		0,00		
\$12,000 under \$13,000	6,14	11,28		0,00	0,00		12,44			0,00		12,44		7,26		11,68		0,00		0,00		0,00		0,00		
\$13,000 under \$14,000	6,14	11,28		0,00	0,00		12,44			0,00		12,44		7,26		11,68		0,00		0,00		0,00		0,00		
\$14,000 under \$15,000	6,03	11,20		87,39	70,90		14,29			0,00		14,29		7,08		9,81		0,00		0,00		0,00		0,00		
\$15,000 under \$16,000	7,64	10,54		99,87	99,87		13,20			0,00		13,20		6,27		9,17		0,00		0,00		0,00		0,00		
\$16,000 under \$17,000	7,74	11,70		52,35	57,49		13,28			0,00		13,28		6,45		9,37		0,00		0,00		0,00		0,00		
\$17,000 under \$18,000	6,57	10,85		30,52	30,52		13,36			0,00		13,36		6,23		9,20		0,00		0,00		0,00		0,00		
\$18,000 under \$19,000	6,57	10,85		30,52	30,52		13,36			0,00		13,36		6,23		9,20		0,00								

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Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued
 [Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—Continued											
	Payments to a self-employed retirement (Keogh) plan		Employee business expenses		Moving expenses		Forfeited interest penalty		Alimony paid		Deduction for expense of living abroad	
	Number of returns (119)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)
All returns, total	2,852	2,852	1,286	1,833	2,897	2,899	3,448	4,855	4,477	5,099	6,840	9,845
No adjusted gross income	49,29	25,44	17,06	21,77	26,23	29,90	24,63	35,37	26,90	22,59	96,01	82,56
\$1,000 under \$1,000	96,96	96,96	40,50	55,93	37,73	56,81	47,60	60,37	47,96	36,90	87,85	93,32
\$1,000 under \$2,000	96,70	96,70	30,82	41,53	21,23	29,89	24,74	41,37	32,36	24,18	87,85	93,32
\$2,000 under \$3,000	95,94	95,94	21,96	32,44	17,23	24,44	18,93	28,27	21,12	16,47	86,85	92,32
\$3,000 under \$4,000	90,57	90,57	17,14	23,84	15,48	21,48	16,96	24,08	18,20	13,50	86,85	92,32
\$4,000 under \$5,000	84,75	84,75	14,43	21,43	13,78	20,08	15,58	21,08	16,47	12,00	86,85	92,32
\$5,000 under \$6,000	80,00	80,00	13,59	19,55	12,83	18,55	14,03	20,55	15,67	11,00	86,85	92,32
\$6,000 under \$7,000	78,00	78,00	13,83	19,55	12,83	18,55	14,03	20,55	15,67	11,00	86,85	92,32
\$7,000 under \$8,000	43,89	43,89	12,85	18,16	11,52	16,54	12,83	18,55	14,03	11,00	86,85	92,32
\$8,000 under \$9,000	47,33	47,33	11,52	16,54	11,52	16,54	12,83	18,55	14,03	11,00	86,85	92,32
\$9,000 under \$10,000	51,77	51,77	11,72	15,84	10,17	14,17	11,72	15,84	10,17	10,00	86,85	92,32
\$10,000 under \$11,000	53,46	53,46	10,13	13,24	17,82	22,35	16,24	27,29	20,55	14,42	86,85	92,32
\$11,000 under \$12,000	50,69	50,69	12,24	17,24	17,82	22,35	16,24	27,29	20,55	14,42	86,85	92,32
\$12,000 under \$13,000	48,30	48,30	10,37	16,59	17,82	22,35	16,24	27,29	20,55	14,42	86,85	92,32
\$13,000 under \$14,000	31,92	31,92	8,56	12,04	20,26	25,94	17,82	22,35	16,24	12,00	86,85	92,32
\$14,000 under \$15,000	26,92	26,92	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$15,000 under \$16,000	29,70	29,70	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$16,000 under \$17,000	26,89	26,89	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$17,000 under \$18,000	26,46	26,46	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$18,000 under \$19,000	31,11	31,11	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$19,000 under \$20,000	12,44	12,44	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$20,000 under \$25,000	11,68	11,68	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$25,000 under \$30,000	7,69	7,69	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$30,000 under \$40,000	6,12	6,12	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$40,000 under \$50,000	4,53	4,53	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$50,000 under \$75,000	6,75	6,75	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$75,000 under \$100,000	3,08	3,08	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$100,000 under \$200,000	3,51	3,51	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$200,000 under \$500,000	0,00	0,00	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$500,000 under \$1,000,000	0,00	0,00	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$1,000,000 or more	2,85	2,85	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
Taxable returns, total	34,16	34,16	23,37	24,06	73,40	63,56	63,06	34,51	26,03	30,01	93,47	97,02
No adjusted gross income	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000 under \$2,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$2,000 under \$3,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$3,000 under \$4,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$4,000 under \$5,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$5,000 under \$6,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$6,000 under \$7,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$7,000 under \$8,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$8,000 under \$9,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$9,000 under \$10,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$10,000 under \$11,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$11,000 under \$12,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$12,000 under \$13,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$13,000 under \$14,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$14,000 under \$15,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$15,000 under \$16,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$16,000 under \$17,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$17,000 under \$18,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$18,000 under \$19,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$19,000 under \$20,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$20,000 under \$25,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$25,000 under \$30,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$30,000 under \$40,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$40,000 under \$50,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$50,000 under \$75,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$75,000 under \$100,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$100,000 under \$200,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$200,000 under \$500,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total non-taxable returns	15,81	15,89	6,23	8,21	11,06	14,36	8,43	14,99	14,86	21,53	27,16	28,18
All returns, summary	34,16	34,16	23,37	24,06	73,40	63,56	63,06	34,51	26,03	30,01	93,47	97,02
Under \$5,000	26,85	26,85	17,06	21,77	26,23	29,90	24,63	35,37	26,90	22,59	96,01	82,56
\$5,000 under \$10,000	18,63	18,63	10,37	14,17	11,52	16,54	12,83	18,55	14,03	11,00	86,85	92,32
\$10,000 under \$20,000	12,95	12,95	8,56	12,04	16,16	23,63	16,50	26,37	20,55	14,42	86,85	92,32
\$20,000 or more	2,69	2,59	1,46	2,17	3,69	4,24	3,10	6,73	5,05	4,95	9,65	10,22

Footnotes at end of table

Individual Returns/1981

Table J—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Statutory adjustments—Continued		Net adjustment for marital joint tax withhold		Exemption amount	Excess itemized deductions		Unused zero bracket amount		Taxable income	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
					(131)						
All returns, total	8,877	11,811	4,877	6,856	8,227	6,411	6,561	6,222	5,811	6,110	6,110
No adjusted gross income	65,729	40,268	19,773	7,225	3,811	0,000	0,000	0,000	0,000	0,000	0,000
\$1 under \$1,000	0,000	0,000	92,005	55,899	2,223	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000 under \$2,000	65,233	97,441	70,641	98,000	2,460	18,452	20,371	60,755	60,755	60,755	65,688
\$2,000 under \$3,000	99,889	99,889	84,006	88,442	2,511	18,555	10,751	18,555	18,555	18,555	2,333
\$3,000 under \$4,000	99,833	99,833	63,111	81,265	2,534	13,400	23,211	15,655	15,655	15,655	2,488
\$4,000 under \$5,000	99,968	99,968	87,771	87,566	2,544	11,200	20,744	14,478	14,478	14,478	2,362
\$5,000 under \$6,000	49,220	67,055	55,168	77,822	2,477	9,133	20,944	25,000	27,722	27,722	2,344
\$6,000 under \$7,000	70,771	84,400	48,668	62,066	2,544	7,688	14,500	22,722	22,722	22,722	2,288
\$7,000 under \$8,000	57,877	80,900	60,044	69,088	2,511	7,177	10,166	25,066	25,066	25,066	2,188
\$8,000 under \$9,000	70,666	71,877	67,688	68,566	2,600	6,933	11,588	33,300	33,300	33,300	2,244
\$9,000 under \$10,000	70,665	83,344	47,555	50,577	2,688	6,344	47,066	61,333	61,333	61,333	2,344
\$10,000 under \$11,000	71,599	97,211	47,577	55,277	2,477	10,455	0,000	0,000	0,000	0,000	2,044
\$11,000 under \$12,000	49,855	73,776	57,300	78,544	2,566	5,544	7,722	44,822	44,822	44,822	2,122
\$12,000 under \$13,000	62,100	81,722	55,322	65,444	2,622	5,300	7,677	99,988	99,988	99,988	2,188
\$13,000 under \$14,000	45,666	62,722	49,966	51,066	2,711	5,255	7,577	0,000	0,000	0,000	2,222
\$14,000 under \$15,000	44,669	48,422	48,222	48,511	2,800	5,066	7,111	81,000	81,000	81,000	2,244
\$15,000 under \$16,000	73,933	74,966	34,277	46,444	2,700	4,644	6,199	70,700	74,833	74,833	2,255
\$16,000 under \$17,000	42,155	43,444	64,776	81,811	2,700	4,433	5,922	70,666	73,755	73,755	2,388
\$17,000 under \$18,000	50,200	64,776	66,400	87,800	2,688	4,200	5,660	71,211	76,311	76,311	2,366
\$18,000 under \$19,000	33,433	48,044	68,776	77,433	2,800	4,144	5,525	78,311	83,411	83,411	2,422
\$19,000 under \$20,000	38,400	51,966	84,555	75,111	2,799	3,966	5,399	87,200	92,300	92,300	2,444
\$20,000 under \$25,000	16,268	18,544	27,511	38,700	1,055	1,522	3,144	42,222	46,322	46,322	2,500
\$25,000 under \$30,000	16,211	24,811	24,677	33,522	1,277	1,511	2,055	56,622	61,722	61,722	2,888
\$30,000 under \$40,000	16,800	20,066	14,955	35,977	0,866	1,400	1,400	68,566	73,666	73,666	1,110
\$40,000 under \$50,000	24,544	32,266	16,888	43,300	1,877	1,844	2,055	85,000	90,100	90,100	0,733
\$50,000 under \$75,000	18,344	34,577	6,665	24,844	0,788	0,700	1,177	85,044	90,144	90,144	0,666
\$75,000 under \$100,000	54,611	67,200	11,568	39,144	2,455	2,322	2,955	0,000	0,000	0,000	2,311
\$100,000 under \$200,000	31,500	23,177	3,244	12,422	0,644	0,666	1,355	52,755	57,855	57,855	0,622
\$200,000 under \$500,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$500,000 under \$1,000,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000,000 or more	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Taxable returns, total	7,117	11,566	6,115	8,866	8,226	6,422	6,561	6,322	5,811	6,110	6,110
No adjusted gross income	32,811	0,744	19,277	12,115	16,266	0,000	0,000	0,000	0,000	0,000	0,000
\$1 under \$1,000	0,000	0,000	0,000	0,000	98,433	92,044	98,799	98,799	98,799	98,799	0,000
\$1,000 under \$2,000	0,000	0,000	0,000	0,000	10,077	58,011	47,488	47,488	47,488	47,488	0,000
\$2,000 under \$3,000	0,000	0,000	68,266	56,488	10,300	91,822	85,666	11,066	11,322	11,322	10,466
\$3,000 under \$4,000	0,000	0,000	98,233	98,977	3,166	48,488	55,911	14,466	15,655	15,655	3,166
\$4,000 under \$5,000	98,966	98,966	0,000	0,000	2,811	31,855	59,622	20,744	22,177	22,177	2,722
\$5,000 under \$6,000	56,066	70,044	58,777	78,000	2,888	18,566	18,266	25,066	27,722	27,722	2,722
\$6,000 under \$7,000	99,966	99,966	97,966	73,800	2,877	12,199	18,011	29,799	32,222	32,222	2,688
\$7,000 under \$8,000	57,877	60,900	90,044	69,066	2,788	11,288	12,688	25,066	28,533	28,533	2,700
\$8,000 under \$9,000	99,900	99,900	67,488	67,488	2,799	9,233	14,477	32,133	33,300	33,300	2,411
\$9,000 under \$10,000	99,900	99,900	56,477	60,800	2,733	7,544	9,555	47,966	51,333	51,333	2,400
\$10,000 under \$11,000	71,599	97,211	57,066	65,899	2,533	6,400	8,266	0,000	0,000	0,000	2,144
\$11,000 under \$12,000	57,155	74,100	56,444	60,388	2,633	6,222	7,966	44,622	48,566	48,566	2,222
\$12,000 under \$13,000	65,844	85,844	67,399	70,355	2,666	6,766	7,444	98,988	98,988	98,988	2,222
\$13,000 under \$14,000	46,666	62,722	53,700	52,900	2,755	5,555	7,300	0,000	0,000	0,000	2,311
\$14,000 under \$15,000	44,669	49,422	46,755	48,511	2,833	5,300	6,811	81,000	84,122	84,122	2,466
\$15,000 under \$16,000	73,933	74,966	38,422	55,799	2,833	4,844	6,311	70,700	74,833	74,833	2,222
\$16,000 under \$17,000	44,388	47,255	98,199	94,022	2,777	4,555	5,655	44,933	48,066	48,066	2,222
\$17,000 under \$18,000	50,200	54,711	76,033	82,500	2,711	4,300	5,555	70,666	73,755	73,755	2,377
\$18,000 under \$19,000	33,433	46,044	66,933	77,444	2,833	4,211	5,388	71,211	74,344	74,344	2,466
\$19,000 under \$20,000	41,077	52,077	64,666	75,199	2,822	4,066	5,433	0,000	0,000	0,000	2,466
\$20,000 under \$25,000	16,544	19,066	27,566	38,855	1,066	1,544	2,100	42,222	46,322	46,322	0,888
\$25,000 under \$30,000	16,211	24,811	24,799	33,811	1,288	1,522	1,999	56,622	61,722	61,722	1,110
\$30,000 under \$40,000	16,822	20,211	15,033	38,044	0,688	1,066	1,388	66,566	71,666	71,666	1,110
\$40,000 under \$50,000	24,544	32,266	17,233	48,066	1,688	0,855	2,022	85,044	90,144	90,144	0,666
\$50,000 under \$75,000	19,600	34,566	8,744	25,188	0,800	0,700	1,155	85,044	90,144	90,144	0,666
\$75,000 under \$100,000	54,666	67,200	11,568	39,155	2,455	2,322	2,955	0,000	0,000	0,000	2,322
\$100,000 under \$200,000	33,000	40,844	4,200	12,422	0,733	0,666	1,355	57,066	62,166	62,166	0,666
\$200,000 under \$500,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$500,000 under \$1,000,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000,000 or more	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total nonstatutory returns	30,488	34,866	18,133	24,866	8,866	2,811	4,055	28,400	28,222	28,222	1,433
All returns, summary	43,633	58,177	25,477	37,277	9,933	7,000	10,511	6,944	6,255	6,944	1,110
Under \$5,000	30,411	34,776	25,411	37,344	9,966	3,133	5,811	13,200	14,644	14,644	0,755
\$5,000 under \$10,000	23,844	34,788	20,211	34,788	9,755	2,266	3,677	18,733	18,733	18,733	0,311
\$10,000 under \$15,000	19,233	27,776	12,777	27,776	7,777	1,066	2,411	31,777	31,777	31,777	0,311
\$15,000 under \$20,000	18,277	11,077	5,111	7,766	0,333	0,222	0,222	1,222	1,222	1,222	0,311
\$20,000 or more	8,277	11,077	5,111	7,766	0,333	0,222	0,222	1,222	1,222	1,222	0,311

Total tax withheld less royalty owner's credit. This amount is not included in total statutory adjustments.

For cash method taxpayers.

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Minimum tax		Alternative minimum tax		Total		Tax from recouping prior-year investment		All other taxes		Self employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total	6,18	3,88	6,13	3,06	6,76	1,12	3,14	8,74	12,87	15,21	6,77	1,03	13,82	23,84
No adjusted gross income	25,89	10,20	19,37	6,00	6,71	1,29	15,15	18,78	34,86	36,98	7,39	8,51	84,66	35,75
\$1,000 under \$1,000	86,26	69,00	60,64	22,95	11,37	19,97	45,40	50,75	98,93	98,93	11,65	16,80	71,26	75,78
\$1,000 under \$2,000	0,00	0,00	56,66	7,01	7,18	17,36	4,48	4,95	89,83	89,83	6,54	7,48	88,76	89,85
\$2,000 under \$3,000	68,26	98,95	71,68	40,34	4,48	37,68	37,68	34,13	69,50	69,50	6,54	7,48	88,76	89,85
\$3,000 under \$4,000	84,23	64,23	62,13	69,70	5,33	69,70	35,66	37,24	78,82	78,82	5,40	6,34	94,34	94,34
\$4,000 under \$5,000	83,96	83,96	83,96	38,26	5,37	5,90	35,66	37,24	78,82	78,82	5,40	6,34	94,34	94,34
\$5,000 under \$6,000	54,21	55,96	44,57	75,63	5,14	37,37	52,99	52,99	99,85	99,85	5,06	5,45	83,62	79,32
\$6,000 under \$7,000	97,13	86,01	80,16	45,20	5,38	6,07	37,37	52,99	99,85	99,85	5,06	5,45	83,62	79,32
\$7,000 under \$8,000	86,96	72,16	78,40	62,80	5,33	6,44	78,40	72,16	98,20	98,20	5,33	6,06	70,67	53,29
\$8,000 under \$9,000	54,06	63,59	68,83	73,49	5,48	6,34	33,53	44,95	8,09	8,09	5,48	6,21	52,62	51,73
\$9,000 under \$10,000	0,00	0,00	61,97	63,16	5,48	6,34	33,53	44,95	8,09	8,09	5,48	6,21	52,62	51,73
\$10,000 under \$11,000	83,30	17,89	64,19	84,35	5,44	6,22	24,25	31,84	99,88	99,88	5,50	6,30	47,45	61,24
\$11,000 under \$12,000	73,31	21,71	63,57	45,37	5,53	6,44	24,25	31,84	99,88	99,88	5,50	6,30	47,45	61,24
\$12,000 under \$13,000	90,83	59,33	44,49	36,80	7,22	7,22	28,81	31,84	87,83	87,83	5,51	6,37	90,15	78,36
\$13,000 under \$14,000	83,82	83,82	85,04	12,42	5,88	6,66	28,05	34,07	78,89	78,89	5,75	7,31	70,87	89,70
\$14,000 under \$15,000	53,97	80,82	70,03	81,62	5,88	6,66	28,05	34,07	78,89	78,89	5,75	7,31	70,87	89,70
\$15,000 under \$16,000	62,08	68,83	82,36	82,86	5,34	6,56	29,89	37,71	73,78	73,78	5,84	6,93	99,84	99,84
\$16,000 under \$17,000	48,66	84,86	61,03	61,34	5,34	6,56	29,89	37,71	73,78	73,78	5,84	6,93	99,84	99,84
\$17,000 under \$18,000	66,57	78,48	45,46	58,00	5,85	6,66	28,05	34,07	78,89	78,89	5,75	7,31	70,87	89,70
\$18,000 under \$19,000	82,84	63,30	67,86	58,41	5,72	7,09	29,68	36,12	60,20	60,20	5,68	6,78	88,97	96,31
\$19,000 under \$20,000	65,00	70,46	60,00	43,83	5,84	7,70	26,03	32,70	72,82	72,82	5,68	6,78	88,97	96,31
\$20,000 under \$25,000	33,74	28,21	34,90	28,38	2,65	3,46	12,01	15,08	37,21	40,14	2,67	3,54	38,14	44,60
\$25,000 under \$30,000	48,28	25,15	28,42	20,96	2,85	3,46	12,01	15,08	37,21	40,14	2,67	3,54	38,14	44,60
\$30,000 under \$40,000	30,02	34,61	24,31	26,77	2,49	3,43	12,85	15,08	56,02	64,02	2,97	4,09	51,65	67,34
\$40,000 under \$50,000	23,74	16,78	19,31	17,86	3,51	4,36	12,02	14,86	34,26	34,26	2,97	4,09	51,65	67,34
\$50,000 under \$75,000	10,68	11,32	12,41	14,02	2,17	4,85	5,98	36,97	28,46	38,65	3,55	4,38	55,79	89,98
\$75,000 under \$100,000	10,42	13,91	14,92	17,13	3,98	4,78	4,48	42,99	44,32	44,32	4,23	4,82	85,73	95,56
\$100,000 under \$200,000	4,73	6,11	6,11	7,51	1,33	3,76	2,76	10,25	42,99	44,32	2,01	2,37	0,00	0,00
\$200,000 under \$500,000	3,00	7,60	4,29	6,24	0,00	0,00	0,00	0,00	47,96	63,15	2,37	2,83	0,00	0,00
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Taxable returns, total	5,18	3,88	6,13	3,06	6,88	1,24	3,38	16,78	14,20	16,77	0,89	1,13	15,55	27,54
No adjusted gross income	25,89	10,20	19,37	6,00	33,87	40,93	23,31	16,75	86,47	71,86	53,06	61,76	0,00	0,00
\$1,000 under \$1,000	86,26	69,00	60,64	22,95	97,37	95,41	98,95	98,92	0,00	0,00	0,00	0,00	0,00	0,00
\$2,000 under \$3,000	0,00	0,00	56,66	7,01	74,82	66,83	6,00	6,00	0,00	0,00	0,00	0,00	0,00	0,00
\$3,000 under \$4,000	68,26	98,95	71,68	40,34	68,83	58,27	0,00	0,00	0,00	0,00	75,89	70,18	0,00	0,00
\$4,000 under \$5,000	84,23	64,23	62,13	69,70	11,25	12,66	91,97	88,81	0,00	0,00	98,97	95,90	0,00	0,00
\$5,000 under \$6,000	83,96	83,96	83,96	38,26	8,98	9,21	98,83	96,81	0,00	0,00	8,86	8,26	0,00	0,00
\$6,000 under \$7,000	54,21	55,96	44,57	75,63	8,90	10,82	95,84	99,75	99,85	99,85	8,78	9,50	83,62	79,32
\$7,000 under \$8,000	97,13	86,01	80,16	45,20	8,83	9,43	75,80	84,10	98,90	98,90	8,60	9,48	0,00	0,00
\$8,000 under \$9,000	86,96	72,16	78,40	62,80	7,85	9,61	84,10	84,10	0,00	0,00	7,81	7,70	52,62	51,73
\$9,000 under \$10,000	54,06	63,59	68,83	73,49	8,95	10,25	45,28	60,62	0,00	0,00	8,36	8,36	0,00	0,00
\$10,000 under \$11,000	0,00	0,00	61,97	63,16	8,35	7,19	39,43	64,26	99,87	99,87	6,36	7,27	47,45	61,24
\$11,000 under \$12,000	83,30	17,89	64,19	84,35	8,11	7,10	38,11	48,27	99,88	99,88	6,15	7,13	99,81	99,81
\$12,000 under \$13,000	73,31	21,71	63,57	45,37	8,05	7,00	43,84	48,27	99,88	99,88	6,05	7,09	90,15	81,61
\$13,000 under \$14,000	90,83	59,33	44,49	36,80	8,25	6,00	43,74	48,27	99,88	99,88	6,31	7,04	99,74	99,74
\$14,000 under \$15,000	83,82	83,82	85,04	12,42	8,27	7,30	38,10	41,72	78,89	78,89	6,31	7,04	99,74	99,74
\$15,000 under \$16,000	53,97	80,82	70,03	81,62	8,18	7,42	31,32	37,61	0,00	0,00	6,26	7,33	83,44	82,08
\$16,000 under \$17,000	62,08	68,83	82,36	82,86	5,58	6,86	32,96	49,97	99,85	99,85	6,89	6,89	99,84	99,84
\$17,000 under \$18,000	48,66	84,86	61,03	61,34	4,10	7,25	58,96	63,71	98,85	98,85	7,40	7,40	64,98	69,56
\$18,000 under \$19,000	66,57	78,48	45,46	58,00	5,84	7,14	38,26	48,87	69,50	69,50	7,24	6,87	96,31	96,31
\$19,000 under \$20,000	82,84	63,30	67,86	58,41	5,84	6,34	33,16	48,87	75,13	75,13	6,10	6,89	99,84	99,84
\$20,000 under \$25,000	65,00	70,46	60,00	43,83	6,00	7,84	28,46	38,22	72,82	72,82	6,10	7,06	99,84	99,84
\$25,000 under \$30,000	33,74	28,21	34,90	28,38	3,71	3,59	12,89	16,84	37,21	40,14	3,65	3,65	39,56	51,78
\$30,000 under \$40,000	48,28	25,15	28,42	20,96	3,00	4,12	18,89	19,86	84,02	84,02	3,01	4,14	51,70	87,52
\$40,000 under \$50,000	30,02	34,61	24,31	26,77	2,52	3,41	18,78	19,86	38,87	44,02	2,54	3,43	36,66	60,68
\$50,000 under \$75,000	23,74	16,78	19,31	17,86	3,53	4,37	12,24	18,50	38,87	44,02	2,54	3,43	36,66	60,68
\$75,000 under \$100,000	10,68	11,32	12,41	14,02	2,18	4,81	6,02	37,58	26,46	38,65	2,26	2,72	38,57	86,21
\$100,000 under \$200,000	4,73	6,11	6,11	7,51	3,97	4,81	4,65	18,58	42,99	44,32	4,24	4,83	85,73	95,56
\$200,000 under \$500,000	3,00	7,60	4,29	6,24	1,43	3,76	2,76	10,31	47,96	63,15	2,01	2,37	0,00	0,00
\$500,000 under \$1,000,000	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
\$1,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total nontaxable returns	0,80	0,00	0,80	0,00	1,88	2,93	7,76	12,96	29,87	38,69	1,82	2,77	27,48	43,24
All returns, summary	23,77	10,34	17,54	6,06	2,56	3,94	11,49	16,37	29,89	31,94	2,81	3,72	31,25	58,00
\$5,000 under \$10,000	98,08	38,81	37,63	22,73	2,28	2,73	50,65	22,81	50,65	68,83	2,28	2,66	33,44	30,00
\$10,000 under \$15,000	37,63	28,23	31,90	12,65	2,37	2,86	12,65	16,61	43,94	51,24	2,38	2,83	34,59	30,00
\$15,000 under \$20,000	37,63	28,23	31,90	12,65	2,35	2,86	12,65	16,61	43,94	51,24	2,38	2,83	34,59	30,00
\$20,000 or more	5,53	3,57	3,23											

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued
 [Coefficient of variation for number of returns and amount (percent)]

Size of adjusted gross income	Earned income credit used to offset all other taxes		Number of returns without tax liability	Total		Income tax withheld		Taxpayments		Payment with respect to filing time		Excess social security taxes	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	3,098	3,460	676	619	617	614	621	1,822	688	3,460	1,889	3,040	3,111
No adjusted gross income	10,544	11,116	3,777	4,644	5,226	6,233	7,644	9,220	612	21,589	10,700	3,040	28,227
\$1,000 under \$1,000	20,900	29,222	2,607	2,666	7,100	8,822	9,732	19,966	26,872	91,339	71,568	97,133	97,133
\$1,000 under \$2,000	16,311	16,004	2,177	2,226	3,922	3,312	3,362	13,933	12,333	50,331	50,600	74,611	71,888
\$2,000 under \$3,000	12,572	14,544	3,188	2,277	3,563	2,311	3,644	13,933	22,355	42,966	36,300	89,911	75,200
\$3,000 under \$4,000	8,844	10,277	3,066	2,411	2,822	2,485	2,855	10,778	14,922	35,600	48,777	0,000	0,000
\$4,000 under \$5,000	7,433	10,577	3,066	2,377	2,677	2,466	2,855	10,066	14,922	35,600	48,777	0,000	96,666
\$5,000 under \$6,000	8,311	8,644	4,311	2,333	2,677	2,466	2,855	10,066	14,922	35,600	48,777	0,000	91,111
\$6,000 under \$7,000	10,611	8,766	4,922	2,299	2,566	2,422	2,855	10,066	14,922	35,600	48,777	0,000	0,000
\$7,000 under \$8,000	10,611	10,611	7,144	2,388	2,655	2,500	2,777	7,255	7,255	30,822	42,133	96,522	91,200
\$8,000 under \$9,000	15,066	18,911	10,066	2,366	2,800	2,511	2,733	6,666	7,255	31,555	71,855	82,522	0,000
\$9,000 under \$10,000	0,000	0,000	14,377	2,144	2,400	2,200	2,655	10,133	10,133	30,000	35,422	99,977	83,600
\$10,000 under \$11,000	0,000	0,000	14,333	2,200	2,444	2,355	2,655	9,977	10,133	30,000	35,422	99,977	83,600
\$11,000 under \$12,000	0,000	0,000	18,500	2,266	2,488	2,466	2,833	6,066	9,977	28,222	38,533	84,344	75,477
\$12,000 under \$13,000	0,000	0,000	20,666	2,311	2,511	2,466	2,855	6,777	9,977	23,755	31,844	72,777	66,488
\$13,000 under \$14,000	0,000	0,000	20,666	2,433	2,622	2,577	2,766	6,777	9,977	23,755	31,844	72,777	66,488
\$14,000 under \$15,000	0,000	0,000	18,666	2,233	2,433	2,377	2,566	7,411	7,411	27,155	28,766	59,844	61,566
\$15,000 under \$16,000	0,000	0,000	23,666	2,333	2,555	2,477	2,700	6,333	7,777	26,877	34,744	85,366	73,466
\$16,000 under \$17,000	0,000	0,000	29,444	2,444	2,677	2,500	2,833	6,922	7,777	27,011	65,144	80,888	95,611
\$17,000 under \$18,000	0,000	0,000	42,222	2,466	2,677	2,566	2,833	6,922	7,777	27,011	65,144	80,888	95,611
\$18,000 under \$19,000	0,000	0,000	32,222	2,466	2,677	2,566	2,833	6,922	7,777	27,011	65,144	80,888	95,611
\$19,000 under \$20,000	0,000	0,000	15,622	0,855	0,966	0,811	1,022	3,455	4,066	15,077	20,255	33,311	35,200
\$20,000 under \$25,000	0,000	0,000	23,622	0,711	1,199	1,166	1,266	3,355	3,355	14,633	17,144	16,666	22,333
\$25,000 under \$30,000	0,000	0,000	24,388	0,777	1,588	1,800	1,700	3,844	4,522	11,166	14,188	6,133	8,166
\$30,000 under \$40,000	0,000	0,000	29,111	0,644	0,777	0,777	0,822	1,966	2,400	1,844	14,388	7,266	9,433
\$40,000 under \$50,000	0,000	0,000	25,733	0,266	2,433	2,566	2,811	3,466	1,855	9,066	10,922	7,766	5,999
\$50,000 under \$75,000	0,000	0,000	23,944	0,544	0,777	0,844	1,144	1,155	1,855	3,611	4,666	3,600	4,566
\$75,000 under \$100,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	2,844	3,977	3,277	4,155
\$100,000 under \$200,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$200,000 under \$500,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$500,000 under \$1,000,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000,000 or more	49,774	87,144	6,666	6,166	6,177	6,222	6,222	1,877	6,888	3,855	11,811	3,077	3,315
Taxable returns, total	37,844	36,944	6,666	6,166	6,177	6,222	6,222	1,877	6,888	3,855	11,811	3,077	3,315
No adjusted gross income	18,000	15,411	0,000	6,233	6,233	6,233	6,233	6,233	6,233	15,411	11,111	18,200	13,722
\$1,000 under \$2,000	65,466	65,177	0,000	87,911	78,800	78,711	78,800	78,711	78,711	96,888	97,566	97,133	97,133
\$2,000 under \$3,000	30,700	35,788	0,000	48,800	64,100	64,100	64,100	64,100	64,100	64,100	64,100	64,100	64,100
\$3,000 under \$4,000	18,433	19,355	0,000	19,822	26,333	26,333	26,333	26,333	26,333	26,333	26,333	26,333	26,333
\$4,000 under \$5,000	3,377	3,700	0,000	3,411	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700
\$5,000 under \$6,000	2,833	3,211	0,000	2,899	3,211	3,211	3,211	3,211	3,211	3,211	3,211	3,211	3,211
\$6,000 under \$7,000	2,833	3,199	0,000	3,044	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222
\$7,000 under \$8,000	2,833	3,199	0,000	3,044	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222
\$8,000 under \$9,000	2,833	3,199	0,000	3,044	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222
\$9,000 under \$10,000	2,455	2,811	0,000	2,666	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811
\$10,000 under \$11,000	2,455	2,811	0,000	2,666	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811
\$11,000 under \$12,000	2,455	2,811	0,000	2,666	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811
\$12,000 under \$13,000	2,244	2,488	0,000	2,244	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488
\$13,000 under \$14,000	2,322	2,511	0,000	2,322	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511
\$14,000 under \$15,000	2,344	2,544	0,000	2,344	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544
\$15,000 under \$16,000	2,466	2,644	0,000	2,466	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644
\$16,000 under \$17,000	2,266	2,455	0,000	2,266	2,455	2,455	2,455	2,455	2,455	2,455	2,455	2,455	2,455
\$17,000 under \$18,000	2,355	2,566	0,000	2,355	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566
\$18,000 under \$19,000	2,466	2,688	0,000	2,466	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688
\$19,000 under \$20,000	2,466	2,688	0,000	2,466	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688	2,688
\$20,000 under \$25,000	0,000	0,000	0,000	0,966	0,966	0,911	1,033	3,400	4,133	16,344	22,999	38,155	36,166
\$25,000 under \$30,000	0,000	0,000	0,000	1,111	1,200	1,166	1,266	3,955	4,466	14,588	17,488	16,666	22,411
\$30,000 under \$40,000	0,000	0,000	0,000	0,722	0,800	0,777	0,866	3,077	3,555	14,366	16,666	8,222	8,222
\$40,000 under \$50,000	0,000	0,000	0,000	1,522	1,599	1,611	1,711	3,666	4,455	14,466	14,466	7,311	9,522
\$50,000 under \$75,000	0,000	0,000	0,000	0,844	0,777	0,777	0,822	2,499	2,499	6,444	8,811	4,433	6,033
\$75,000 under \$100,000	0,000	0,000	0,000	2,266	2,433	2,566	2,922	3,421	4,055	9,099	10,933	7,822	9,900
\$100,000 under \$200,000	0,000	0,000	0,000	0,555	0,777	0,844	1,166	1,166	1,655	2,622	4,899	3,611	4,566
\$200,000 under \$500,000	0,000	0,000	0,000	0,677	0,855	1,011	1,444	1,444	1,855	3,877	3,877	3,277	4,155
\$500,000 under \$1,000,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
\$1,000,000 or more	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
Total non-taxable returns	3,098	3,460	676	619	617	614	621	1,822	688	3,460	1,889	3,040	3,111
All returns, summary	4,900	5,477	982	900	899	888	899	2,604	982	4,900	5,477	1,881	1,881
Under \$5,000	4,044	4,422	2,200	2,084	1,800	1,800	1,800	1,800	1,800	4,044	4,422	34,177	24,866
\$5,000 under \$10,000	0,000	0,000	0,000	0,388	0,833	0,500	0,500	0,500	0,500	0,000	0,000	30,177	66,666
\$10,000 under \$20,000	0,000	0,000	0,000	0,388	0,833	0,500	0,500	0,500	0,500	0,000	0,000	30,177	66,666
\$20,000 or more	0,000	0,000	0,000	0,111	0,200	0,155	0,222	0,222	0,222	0,000	0,000	41,655	40,000

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Taxpayments—Continued										Earned income credit, refundable portion		Advance earned income credit payments		Total overpayment		Tax due at time of filing	
	Credit for tax on certain gasoline, fuel, and oil		Credit from equitized investment		Other taxpayments		Earned income credit, refundable portion		Advance earned income credit payments		Total overpayment		Tax due at time of filing					
	(41)	(43)	(42)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)				
All returns, total	3.36	4.08	13.31	22.64	16.87	36.32	1.86	2.16	28.74	35.52	0.22	0.61	0.64	0.75				
No adjusted gross income	0.57	0.39	59.76	60.33	47.65	63.36	10.66	18.68	0.00	0.00	4.73	6.02	10.14	9.58				
\$1 under \$1,000	23.25	26.65	99.97	99.97	67.05	67.27	8.55	13.96	0.00	0.00	2.93	6.48	14.66	18.05				
\$1,000 under \$2,000	27.44	31.84	75.12	83.37	42.81	50.03	6.74	7.23	0.00	0.00	2.26	3.57	7.26	8.05				
\$2,000 under \$3,000	22.07	26.80	38.26	43.53	28.26	33.53	6.17	6.60	0.00	0.00	2.26	3.38	7.81	8.43				
\$3,000 under \$4,000	28.26	33.80	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.36	3.72	6.18	6.46				
\$4,000 under \$5,000	22.41	27.19	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.44	3.02	6.11	6.11				
\$5,000 under \$6,000	22.41	27.19	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.42	2.96	5.15	5.87				
\$6,000 under \$7,000	25.74	30.40	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.51	3.06	4.90	5.66				
\$7,000 under \$8,000	21.81	26.10	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.43	3.06	4.77	5.92				
\$8,000 under \$9,000	21.81	26.10	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.56	3.34	4.73	5.90				
\$9,000 under \$10,000	19.29	25.62	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.81	3.41	4.67	5.54				
\$10,000 under \$11,000	25.07	33.01	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.41	3.47	4.53	5.55				
\$11,000 under \$12,000	25.07	33.01	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.51	3.57	4.84	5.72				
\$12,000 under \$13,000	21.48	27.48	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.62	3.43	4.77	6.10				
\$13,000 under \$14,000	23.21	26.44	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.66	3.55	4.96	6.29				
\$14,000 under \$15,000	19.82	23.83	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.79	3.60	5.10	6.50				
\$15,000 under \$16,000	23.76	34.60	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.84	3.64	5.89	6.88				
\$16,000 under \$17,000	25.81	35.17	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.75	3.84	4.81	5.89				
\$17,000 under \$18,000	28.25	32.96	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.78	4.18	4.68	6.04				
\$18,000 under \$19,000	28.25	32.96	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.83	4.28	4.80	6.28				
\$19,000 under \$20,000	11.82	15.20	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.95	3.97	4.65	6.55				
\$20,000 under \$25,000	18.84	23.25	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	1.13	1.67	2.16	3.09				
\$25,000 under \$30,000	15.81	20.11	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	1.42	1.97	2.40	3.43				
\$30,000 under \$40,000	11.81	15.81	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	1.14	1.73	1.79	2.72				
\$40,000 under \$50,000	8.25	11.01	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	2.22	3.04	2.44	3.41				
\$50,000 under \$75,000	18.13	20.75	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	1.54	2.64	2.10	2.10				
\$75,000 under \$100,000	7.82	11.49	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	3.88	4.91	2.95	3.95				
\$100,000 under \$200,000	3.25	4.46	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	1.85	3.13	1.14	1.84				
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	0.00	0.00	0.00	0.00				
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	41.76	46.98	8.76	8.27	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,000,000 or more	4.44	5.96	13.58	23.15	34.43	56.18	6.90	6.90	32.88	41.08	0.33	0.55	0.66	0.78				
Taxable returns, total	43.85	37.27	41.19	34.62	0.00	0.00	0.00	0.00	0.00	0.00	23.45	6.08	21.95	12.61				
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.05	74.67	81.14	23.55				
\$1 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.83	48.78	10.50	12.36				
\$1,000 under \$2,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.30	23.23	12.25	13.22				
\$2,000 under \$3,000	65.31	66.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.47	3.84	3.84	11.32				
\$3,000 under \$4,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.49	3.49	6.02	6.95				
\$4,000 under \$5,000	65.29	66.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.68	3.68	6.29	6.29				
\$5,000 under \$6,000	42.71	45.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.64	3.64	6.38	6.38				
\$6,000 under \$7,000	30.79	34.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.80	2.80	6.61	6.61				
\$7,000 under \$8,000	33.13	35.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.48	3.48	6.30	6.30				
\$8,000 under \$9,000	29.47	30.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.51	3.51	6.80	6.80				
\$9,000 under \$10,000	30.45	31.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.44	3.44	5.94	5.94				
\$10,000 under \$11,000	28.35	31.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.82	3.82	6.34	6.34				
\$11,000 under \$12,000	28.35	31.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.82	2.82	6.49	6.49				
\$12,000 under \$13,000	25.04	29.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.64	3.64	6.04	6.04				
\$13,000 under \$14,000	20.84	24.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.77	2.77	4.85	4.85				
\$14,000 under \$15,000	27.84	29.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.81	2.81	4.74	4.74				
\$15,000 under \$16,000	28.40	37.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.95	2.95	4.87	4.87				
\$16,000 under \$17,000	20.40	24.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.92	3.92	6.63	6.63				
\$17,000 under \$18,000	12.44	16.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.65	1.65	3.12	3.12				
\$18,000 under \$19,000	18.06	18.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.42	1.42	3.46	3.46				
\$19,000 under \$20,000	18.31	18.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.74	1.74	2.73	2.73				
\$20,000 under \$25,000	8.40	15.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.23	2.23	3.42	3.42				
\$25,000 under \$50,000	18.28	20.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	1.55	2.82	2.82				
\$50,000 under \$100,000	7.88	11.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.96	4.96	3.95	3.95				
\$100,000 under \$200,000	7.52	10.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.71	2.71	1.02	1.02				
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.14	1.14				
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,000,000 or more	5.21	5.90	52.51	48.36	19.28	27.17	1.80	2.16	45.54	62.51	0.83	1.05	2.78	4.32				
Total nonliable returns	0.69	1.23	56.14	47.56	26.70	30.88	2.64	3.13	64.70	78.54	0.60	1.61	2.87	3.68				
All returns, summary	0.71	1.34	99.97	93.92	99.97	99.97	0.00	0.00	63.23	92.18	0.85	1.39	2.98	3.93				
Under \$5,000	10.27	14.10	14.69	21.77	61.84	66.63	0.00	0.00	0.78	1.56	0.78	1.56	2.68	2.68				
\$5,000 under \$10,000	5.23	6.49	14.69	21.77	61.84	66.63	0.00	0.00	48.88	48.13	0.45	1.76	0.78	0.85				
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$20,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

1981

FEDERAL TAX FORMS
(ELEMENT REFERENCE NUMBERS)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has an field number of 1.

Income	7 Wages, salaries, tips, etc.-----	7	1
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On the Core Record Layout it would appear as 1 in the left corner of the Salaries and Wages block. See example below.

-- Core Record Layout --

<u>1</u>	<u>2</u>	<u>3</u>
Salaries and Wages	Gross Interest	Gross Dividends

Another example in relation to the above chart, Line 8 (b), Dividends, on the Form 1040 (see below) has an field number of 3. This field number is cross referenced to the Gross Dividends block on the Core Record Layout, which also contains the number 3 in the upper left corner of the block.

Income	8b Dividends (attached Schedule B if over \$400)-	3
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Use IRS label. Otherwise, please print or type. Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number Present home address (Number and street, including apartment number, or rural route) Spouse's social security no. City, town or post office, State and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? Note: Checking "Yes" will not increase your tax or reduce your refund.

For Privacy Act and Paperwork Reduction Act Notice, see page 23 of Instructions

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here 4 Head of household (with qualifying person). (See page 8 of Instructions.) If he or she is your unmarried child, enter child's name

Exemptions 5a Yourself XFPT 65 or over Blind 5b Spouse XFST 65 or over Blind 5c First names of your dependent children who lived with you 5d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? Enter number of boxes checked on 5a and b Enter number of children listed on 5c Enter number of other dependents Add numbers entered in boxes above

7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions) 8a Interest income 8b Dividends 8c Total (add lines 8a and 8b) 8d Exclusion 8e Subtract line 8d from line 8c (but not less than zero) 9a Unemployment compensation (insurance). Total received from Form(s) 1099-UC 9b Taxable amount, if any, from worksheet on page 12 of Instructions 10 Adjusted gross income (add lines 7, 8e, and 9b). If under \$10,000, see page 13 of Instructions on "Earned Income Credit" 11 Multiply \$1,000 by the total number of exemptions claimed on line 6 12 Taxable income (subtract line 11 from line 10) 13a Credit for contributions to candidates for public office. (See page 13 of Instructions) IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW. 13b Total Federal income tax withheld (if line 7 is more than \$29,700, see page 13 of Instructions) 13c Earned income credit (from page 14 of Instructions) 14 Total (add lines 13a, b, and c) 15a Tax on the amount on line 12. (See page 15 of Instructions; then find your tax in the Tax Table on pages 17-22) 15b Advance earned income credit (EIC) (from Form W-2) 16 Total (add lines 15a and 15b) 17 If line 14 is larger than line 16, enter amount to be REFUNDED TO YOU 18 If line 16 is larger than line 14, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040A" on it.

Please Attach Copy B of Forms W-2 Here

Attach Payment Here

Please Sign Here Your signature Date Spouse's signature (if filing jointly, BOTH must sign even if only one had income) Preparer's signature Date Check if self-employed Preparer's social security no. Firm's name (or yours, if self-employed) and address E.I. No. ZIP code

For the year January 1—December 31, 1981, or other tax year beginning 1981, ending 19 OMB No. 1545-0074

Use IRS label. Otherwise, please print or type. Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number Present home address (Number and street, including apartment number, or rural route) Spouse's social security no. City, town or post office, State and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? Yes No Yes No Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here 4 Head of household (with qualifying person). (See page 6 of Instructions.) If he or she is your unmarried child, enter child's name 5 Qualifying widow(er) with dependent child (Year spouse died 19). (See page 6 of Instructions.)

Exemptions 6a Yourself 65 or over Blind 6b Spouse 65 or over Blind c First names of your dependent children who lived with you KOCAR d Other dependents: XOODP (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? Enter number of other dependents Add numbers entered in boxes above

Income 7 Wages, salaries, tips, etc. 8a Interest income (attach Schedule B if over \$400 or you have any All-Savers interest) 8b Dividends (attach Schedule B if over \$400) 8c Total. Add lines 8a and 8b 8d Exclusion (See page 9 of Instructions) 8e Subtract line 8d from line 8c (but not less than zero) 9 Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions) 10 Alimony received 11 Business income or (loss) (attach Schedule C) 12 Capital gain or (loss) (attach Schedule D) 13 40% of capital gain distributions not reported on line 12 (See page 9 of Instructions) 14 Supplemental gains or (losses) (attach Form 4797) 15 Fully taxable pensions and annuities not reported on line 16 16a Other pensions and annuities. Total received 16b Taxable amount, if any, from worksheet on page 10 of Instructions 17 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 18 Farm income or (loss) (attach Schedule F) 19a Unemployment compensation (insurance). Total received 19b Taxable amount, if any, from worksheet on page 10 of Instructions 20 Other income (state nature and source—see page 11 of Instructions) 21 Total income. Add amounts in column for lines 7 through 20

Adjustments to Income (See instructions on page 11) 22 Moving expense (attach Form 3903 or 3903F) 23 Employee business expenses (attach Form 2106) 24 Payments to an IRA (enter code from page 11) 25 Payments to a Keogh (H.R. 10) retirement plan 26 Interest penalty on early withdrawal of savings 27 Alimony paid 28 Disability income exclusion (attach Form 2440) 29 Other adjustments—see page 12 30 Total adjustments. Add lines 22 through 29

Adjusted Gross Income 31 Adjusted gross income. Subtract line 30 from line 21. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on page 15 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions

Tax Computation

(See Instructions on page 12)

32a Amount from line 31 (adjusted gross income)

32b If you do not itemize deductions, enter zero
 If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41
Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 12 of the Instructions. Also see page 12 of the Instructions if:
 • You are married filing a separate return and your spouse itemizes deductions, OR
 • You file Form 4563, OR
 • You are a dual-status alien.

32c Subtract line 32b from line 32a

33 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e

34 Taxable Income. Subtract line 33 from line 32c

35 Tax. Enter tax here and check if from Tax Table, Tax Rate Schedule X, Y, or Z, Schedule D, Schedule G, or Form 4726

36 Additional Taxes. (See page 13 of instructions.) Enter here and check if from Form 4970, Form 4972, Form 5544, or Section 72(m)(5) penalty tax

37 Total. Add lines 35 and 36

32a	
32b	66
32c	67
33	
34	
35	74
36	
37	75

TXST
SPECTX

Credits

(See Instructions on page 13)

38 Credit for contributions to candidates for public office

39 Credit for the elderly (attach Schedules R&RP)

40 Credit for child and dependent care expenses (attach Form 2441)

41 Investment credit (attach Form 3468)

42 Foreign tax credit (attach Form 1116)

43 Work incentive (WIN) credit (attach Form 4874)

44 Jobs credit (attach Form 5884)

45 Residential energy credit (attach Form 5695)

46 Total credits. Add lines 38 through 45

47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero)

38	76
39	77
40	78
41	79
42	81
43	82
44	83
45	84
46	86
47	87

Other Taxes

(Including Advance EIC Payments)

48 Self-employment tax (attach Schedule SE)

49a Minimum tax. Attach Form 4625 and check here

49b Alternative minimum tax. Attach Form 6251 and check here

50 Tax from recomputing prior-year investment credit (attach Form 4255)

51a Social security (FICA) tax on tip income not reported to employer (attach Form 4137)

51b Uncollected employee FICA and RRTA tax on tips (from Form W-2)

52 Tax on an IRA (attach Form 5329)

53 Advance earned income credit (EIC) payments received (from Form W-2)

54 Total tax. Add lines 47 through 53

48	88
49a	92
49b	93
50	89
51a	
51b	90
52	91
53	107
54	95

Payments

Attach Forms W-2, W-2G, and W-2P to front.

55 Total Federal income tax withheld

56 1981 estimated tax payments and amount applied from 1980 return

57 Earned income credit. If line 32a is under \$10,000, see page 15 of Instructions

58 Amount paid with Form 4868

59 Excess FICA and RRTA tax withheld (two or more employers)

60 Credit for Federal tax on special fuels and oils (attach Form 4136 or 4136-T)

61 Regulated Investment Company credit (attach Form 2439)

62 Total. Add lines 55 through 61

55	98
56	99
57	116
58	100
59	101
60	102
61	103
62	104

Refund or Balance Due

63 If line 62 is larger than line 54, enter amount OVERPAID

64 Amount of line 63 to be REFUNDED TO YOU

65 Amount of line 63 to be applied to your 1982 estimated tax

66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040" on it. (Check if Form 2210 (2210F) is attached. See page 16 of Instructions.)

63	108
64	
65	109
66	(108)

Please Sign Here

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

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) _____

Paid Preparer's Use Only

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

Schedules A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

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

1981
07

Name(s) as shown on Form 1040

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 17 of Instructions.)

- 1 One-half (but not more than \$150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below.) ▶ 42
- 2 Medicine and drugs 43
- 3 Enter 1% of Form 1040, line 31
- 4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero 44
- 5 Balance of insurance premiums for medical care not entered on line 1
- 6 Other medical and dental expenses:
 - a Doctors, dentists, nurses, etc.
 - b Hospitals
 - c Transportation
 - d Other (itemize—include hearing aids, dentures, eyeglasses, etc.) ▶
- 7 Total (add lines 4 through 6d) 45
- 8 Enter 3% of Form 1040, line 31
- 9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero 46
- 10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 . ▶ 47

Taxes (See page 18 of Instructions.)

- 11 State and local income
- 12 Real estate
- 13 a General sales (see sales tax tables)
- b General sales on motor vehicles
- 14 Personal property
- 15 Other (itemize) ▶
- 16 Total taxes (add lines 11 through 15). Enter here and on line 34 ▶ 53

Interest Expense (See page 18 of Instructions.)

- 17 Home mortgage 54
- 18 Credit and charge cards
- 19 Other (itemize) ▶
- 20 Total interest expense (add lines 17 through 19). Enter here and on line 35 ▶ 55

Contributions (See page 19 of Instructions.)

- 21 a Cash contributions (If you gave \$3,000 or more to any one organization, report those contributions on line 21b) 56
- b Cash contributions totaling \$3,000 or more to any one organization (show to whom you gave and how much you gave) ▶
- 22 Other than cash (see page 19 of Instructions for required statement) 58
- 23 Carryover from prior years 59
- 24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶ 60

Casualty or Theft Loss(es) (You must attach Form 4684 if line 29 is \$1,000 or more, OR if certain other situations apply.) (See page 19 of Instructions.)

- 25 Loss before reimbursement
- 26 Insurance or other reimbursement you received or expect to receive
- 27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero
- 28 Enter \$100 or amount from line 27, whichever is smaller
- 29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶ 61

Miscellaneous Deductions (See page 19 of Instructions.)

- 30 a Union dues
- b Tax return preparation fee
- 31 Other (itemize) ▶
- 32 Total miscellaneous deductions (add lines 30a through 31). Enter here and on line 38 ▶ 62

Summary of Itemized Deductions
(See page 20 of Instructions.)

A

- 33 Total medical and dental—from line 10
- 34 Total taxes—from line 16
- 35 Total interest—from line 20
- 36 Total contributions—from line 24
- 37 Total casualty or theft loss(es)—from line 29
- 38 Total miscellaneous—from line 32
- 39 Add lines 33 through 38 63
- 40 If you checked Form 1040, Filing Status box:
 - 2 or 5, enter \$3,400
 - 1 or 4, enter \$2,300
 - 3, enter \$1,700
- 41 Subtract line 40 from line 39. Enter here and on Form 1040, line 32b. (If line 40 is more than line 39, see the Instructions for line 41 on page 20.) ▶ 66

Profit or (Loss) From Business or Profession
(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

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

Name of proprietor _____ Social security number of proprietor _____

A Main business activity (see Instructions) ▶ _____ ; product ▶ _____

B Business name ▶ _____ **C** Employer identification number _____

D Business address (number and street) ▶ _____
City, State and ZIP Code ▶ _____

E Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____

F Method(s) used to value closing inventory:
(1) Cost (2) Lower of cost or market (3) Other (if other, attach explanation)

G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation.

H Did you deduct expenses for an office in your home?

Yes	No

Part I Income

1 a Gross receipts or sales	1a			
b Returns and allowances	1b			
c Balance (subtract line 1b from line 1a)			1c	
2 Cost of goods sold and/or operations (Schedule C-1, line 8)			2	
3 Gross profit (subtract line 2 from line 1c)			3	
4 a Windfall Profit Tax Credit or Refund received in 1981 (see Instructions)			4a	
b Other income (attach schedule)			4b	
5 Total income (add lines 3, 4a, and 4b)			5	

Part II Deductions

6 Advertising								
7 Amortization								
8 Bad debts from sales or services								
9 Bank service charges								
10 Car and truck expenses								
11 Commissions								
12 Depletion								
13 Depreciation (see Instructions)								
14 Dues and publications								
15 Employee benefit programs								
16 Freight (not included on Schedule C-1)								
17 Insurance								
18 Interest on business indebtedness								
19 Laundry and cleaning								
20 Legal and professional services								
21 Office supplies and postage								
22 Pension and profit-sharing plans								
23 Rent on business property								
24 Repairs								
25 Supplies (not included on Schedule C-1)								
26 Taxes (do not include Windfall Profit Tax, see line 30)								
27 Travel and entertainment								
28 Utilities and telephone								
29 a Wages								
b Jobs credit								
c WIN credit								
d Total credits								
e Subtract line 29d from 29a								
30 Windfall Profit Tax withheld in 1981								
31 Other expenses (specify):								
a _____								
b _____								
c _____								
d _____								
e _____								
f _____								
g _____								
h _____								
i _____								
j _____								
k _____								
l _____								
m _____								
n _____								
o _____								
p _____								
32 Total deductions (add amounts in columns for lines 6 through 31p)								
33 Net profit or (loss) (subtract line 32 from line 5). If a profit, enter on Form 1040, line 11, and on Schedule SE, Part II, line 5a (or Form 1041, line 6). If a loss, go on to line 34								

34 If you have a loss, do you have amounts for which you are not "at risk" in this business (see Instructions)? Yes No
If you checked "No," enter the loss on Form 1040, line 11, and on Schedule SE, Part II, line 5a (or Form 1041, line 6).

Part III Summary of Parts I and II

19 Combine lines 7 and 18, and enter the net gain or (loss) here
 NOTE: If line 19 is a gain complete lines 20 through 22. If line 19 is a loss complete lines 23 and 24.

20 If line 19 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there is a loss or no entry on line 18

21 Enter 60% of line 20
 If line 21 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.

22 Subtract line 21 from line 19. Enter here and on Form 1040, line 12

23 If line 19 shows a loss, enter one of the following amounts:
 (i) If line 7 is zero or a net gain, enter 50% of line 19,
 (ii) If line 18 is zero or a net gain, enter line 19; or,
 (iii) If line 7 and line 18 are net losses, enter amount on line 7 added to 50% of the amount on line 18

24 Enter here and as a loss on Form 1040, line 12, the smallest of:
 (i) The amount on line 23;
 (ii) \$3,000 (\$1,500 if married and filing a separate return); or,
 (iii) Taxable income, as adjusted

	127	
	(127)	

Computation of Alternative Tax
 (Complete this part if line 20 (or Form 4798, line 8) shows a gain and your tax rate is above 50%. See instructions page 23.)

25 Net short-term gain or (loss) from line 5, from sales or exchanges after June 9, 1981

26 Net long-term gain or (loss) from line 16, from sales or exchanges after June 9, 1981

27 If line 26 shows a gain, combine line 25 and line 26. If line 26 or this line shows a loss or zero, enter zero and do not complete rest of this part

28 Enter the smaller of line 26 or line 27

29 Enter the smaller of line 20 (or Form 4798, line 8) or line 28

30 Enter your Taxable Income from Form 1040, line 34

31 Enter 40% of line 29

32 Subtract line 31 from line 30. If line 31 is more than line 30, enter zero

33 Tax on amount on line 32. Tax Rate Schedule X, Y, or Z; Schedule G. (See instructions page 23)

34 Enter 20% of line 29

35 Add lines 33 and 34. If the result is less than your tax using other methods, enter this amount on Form 1040, line 35 and check Schedule D box

Part V Computation of Post-1969 Capital Loss Carryovers from 1981 to 1982
 (Complete this part if the loss on line 23 is more than the loss on line 24)

Section A—Short-term Capital Loss Carryover

36 Enter loss shown on line 7; if none, enter zero and skip lines 37 through 41—then go to line 42

37 Enter gain shown on line 18. If that line is blank or shows a loss, enter zero

38 Reduce any loss on line 36 to the extent of any gain on line 37

39 Enter amount shown on line 24

40 Enter smaller of line 38 or 39

41 Subtract line 40 from line 38. This is your short-term capital loss carryover from 1981 to 1982

Section B—Long-term Capital Loss Carryover

42 Subtract line 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24)

43 Enter loss from line 18; if none, enter zero and skip lines 44 through 47

44 Enter gain shown on line 7. If that line is blank or shows a loss, enter zero

45 Reduce any loss on line 43 to the extent of any gain on line 44

46 Multiply amount on line 42 by 2

47 Subtract line 46 from line 45. This is your long-term capital loss carryover from 1981 to 1982

Part VI Complete this Part Only if You are Electing Out of the Installment Method And are Reporting a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method.
 Enter the face amount of the note or other obligation ►
 Enter the percentage of valuation of the note or other obligation ►

Part II Income or Losses from Partnerships, Estates or Trusts, or Small Business Corporations

If you report a loss below, do you have amounts invested in that activity for which you are not "at risk" (see Instructions)? Yes No
 If "Yes," and your loss exceeded your amount "at risk," did you limit your loss to your amount "at risk"? Yes No

	(a) Name	(b) Employer identification number	(c) Net loss (see instructions for "at risk" limitations)	(d) Net income
Partnerships				
	26 Add amounts in columns (c) and (d) and enter here			26 (21)
	27 Combine amounts in columns (c) and (d), line 26, and enter net income or (loss)			27
	28 Additional first-year depreciation from 1980/1981 fiscal-year partnerships. Enter amount from Form 1065, Schedule K-1, line 2, but not more than \$2,000 (\$4,000 if a joint return)			28 ()
	29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37			29
Estates or Trusts				
	30 Add amounts in columns (c) and (d) and enter here			30 (24)
	31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37			31
Small Business Corporations				
	32 Add amounts in columns (c) and (d) and enter here			32 (27)
	33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37			33

Part III Windfall Profit Tax Summary

34	Windfall Profit Tax Credit or Refund received in 1981 (see Instructions)	34	
35	Windfall Profit Tax withheld in 1981 (see Instructions)	35	()
36	Combine amounts on lines 34 and 35. Enter here and include in line 37	36	

Part IV Summary

37	TOTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. ▶	37	
38	Farmers and fishermen: Enter your share of gross farming and fishing income applicable to Parts I and II	38	

Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

	(a) Description and location of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
Property A							
	Totals (Property A)						
Property B							
	Totals (Property B)						
Property C							
	Totals (Property C)						

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

Farm Income and Expenses

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

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1981
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Name of proprietor(s) _____

Social security number _____

Farm name and address ▶ _____

Employer identification number _____

Part I Farm Income—Cash Method

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

Sales of Livestock and Other Items You Bought for Resale

a. Description	b. Amount	c. Cost or other basis
1 Livestock ▶		
2 Other items ▶		
3 Totals		
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		

Sales of Livestock and Produce You Raised and Other Farm Income

Kind	Amount
5 Cattle and calves	
6 Sheep	
7 Swine	
8 Poultry	
9 Dairy products	
10 Eggs	
11 Wool	
12 Cotton	
13 Tobacco	
14 Vegetables	
15 Soybeans	
16 Corn	
17 Other grains	
18 Hay and straw	
19 Fruits and nuts	
20 Machine work	
21 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
22 Per-unit retains	
23 Nonpatronage distributions from exempt cooperatives	
24 Agricultural program payments: a Cash	
b Materials and services	
25 Commodity credit loans under election (or forfeited)	
26 Federal gasoline tax credit	
27 State gasoline tax refund	
28 Crop insurance proceeds	
29 Other (specify) ▶	
30 Add amounts in column for lines 5 through 29	
31 Gross profits* (add lines 4 and 30) ▶	

Part II Farm Deductions—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
32 a Labor hired	
b Jobs credit	
c WIN credit	
d Total credits	
e Balance (subtract line 32d from line 32a)	
33 Repairs, maintenance	
34 Interest	
35 Rent of farm, pasture	
36 Feed purchased	
37 Seeds, plants purchased	
38 Fertilizers, lime, chemicals	
39 Machine hire	
40 Supplies purchased	
41 Breeding fees	
42 Veterinary fees, medicine	
43 Gasoline, fuel, oil	
44 Storage, warehousing	
45 Taxes	
46 Insurance	
47 Utilities	
48 Freight, trucking	
49 Conservation expenses	
50 Land clearing expenses	
51 Pension and profit-sharing plans	
52 Employee benefit programs other than line 51	
53 Other (specify) ▶	
54 Add lines 32e through 53	
55 Depreciation (from Form 4562)	
56 Total deductions (add lines 54 and 55) ▶	

57 Net farm profit or (loss) (subtract line 56 from line 31). If a profit, enter on Form 1040, line 18, and on Schedule SE, Part I, line 1a. If a loss, go on to line 58. (Fiduciaries and partnerships, see the instructions.) **57**

58 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? . . . Yes No
If you checked "No," enter the loss on Form 1040, line 18, and on Schedule SE, Part I, line 1a.

*Use amount on line 31 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

**SCHEDULE G
(Form 1040)**

Department of the Treasury (X)
Internal Revenue Service

Income Averaging

▶ See instructions on back.
▶ Attach to Form 1040.

OMB No. 1545-0074

1981
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Name(s) as shown on Form 1040

Your social security number

Base Period Income and Adjustments

	(a) 1980		(b) 1979		(c) 1978		(d) 1977	
1 Enter amount from: Form 1040—line 34 Form 1040A (1977 and 1978)—line 10 Form 1040A (1979 and 1980)—line 11								
2 a Multiply \$750 by your total number of exemptions each year, 1977 and 1978								
b Multiply \$1,000 by your total number of exemptions each year, 1979 and 1980								
3 Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero								
4 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931								
5 Base period income (add lines 3 and 4)								

Computation of Averageable Income

6 Taxable income for 1981 from Form 1040, line 34	6	
7 Certain amounts received by owner-employees subject to a penalty under section 72(m)(5)	7	
8 Subtract line 7 from line 6	8	
9 Excess community income	9	
10 Adjusted taxable income (subtract line 9 from line 8). If less than zero, enter zero	10	
11 Add columns (a) through (d), line 5, and enter here	11	
12 Enter 30% of line 11	12	
13 Averageable income (subtract line 12 from line 10)	13	

If line 13 is \$3,000 or less, do not complete the rest of this form. You do not qualify for income averaging.



Computation of Tax

14 Amount from line 12	14	
15 20% of line 13	15	
16 Total (add lines 14 and 15)	16	
17 Excess community income from line 9	17	
18 Total (add lines 16 and 17)	18	
19 Tax on amount on line 18 (see caution below)	19	
20 Tax on amount on line 16 (see caution below)	20	
21 Tax on amount on line 14 (see caution below)	21	
22 Subtract line 21 from line 20	22	
23 Multiply the amount on line 22 by 4	23	
<i>Note: If no entry was made on line 7 above, skip lines 24 through 26 and go to line 27.</i>		
24 Tax on amount on line 6 (see caution below)	24	
25 Tax on amount on line 8 (see caution below)	25	
26 Subtract line 25 from line 24	26	
27 Add lines 19, 23, and 26	27	
28 Multiply line 27 by .0125	28	
29 Tax (subtract line 28 from line 27). Enter here and on Form 1040, line 35 and check Schedule G box	29	

Caution:

Use Tax Rate Schedule X, Y, or Z from the Form 1040 instructions, but do not use the Tax Computation Worksheet on that page. Do not use the Tax Table.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Name(s) as shown on Form 1040

Your social security number

Schedule RP Credit for the Elderly—For People Under 65 Who Had Pension or Annuity Income from a Public Retirement System

If you are under 72 and received nontaxable pensions (social security, etc.) of \$2,500 or more your earned income (salaries, wages, etc.) was \$3,950 or more, you cannot take the credit for the elderly. Do not file this schedule.

Name(s) of public retirement system(s)

- Filing Status and Age (check only one box)**
- A Single, under 65
 - B Married filing joint return, one spouse is under 65, and that person had income from a public retirement system. (If you checked this box and had community property income, see Community Property Income on page 26 of the instructions.)
 - C Married filing joint return, both under 65. (If you checked this box and had community property income, see Community Property Income on page 26 of the instructions.)
 - D Married filing separate return, under 65, and did not live with your spouse at any time in 1981.
 - E Married filing separate return, 65 or over, did not live with your spouse at any time in 1981, and you are joining with your spouse in electing to use Schedule RP.



1 Enter: $\left\{ \begin{array}{l} \$2,500 \text{ if you checked box A} \\ \$3,750 \text{ if you checked box B or C. Allocate this amount between you and your spouse, but do not enter more than } \$2,500 \text{ for either of you. It will generally be to your benefit to allocate the greater amount to the spouse with more retirement income.} \\ \$1,875 \text{ if you checked box D or box E} \end{array} \right.$

2 Enter:

- a Amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero.
- b Earned income such as wages, salaries, fees, etc. you received (does not apply to people 72 or over). (See page 26 of instructions for definition of earned income.)
 - (i) If you are under 62, enter earned income that is over \$900
 - (ii) If you are 62 or over but under 72, enter an amount that you will figure as follows:
 - If earned income is \$1,200 or less, enter zero
 - If earned income is over \$1,200 but not over \$1,700, enter one-half of the amount over \$1,200
 - If earned income is over \$1,700, enter the amount over \$1,450

3 Add lines 2a and 2b.

4 Subtract line 3 from line 1. (If the result for either column is more than zero, go on. If the result for either column is zero or less, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.)

5 Retirement income:

- a If under 65—
Enter only income from pensions and annuities under public retirement systems (e.g. Federal, State Governments, etc.) that you received as a result of your services or services of your spouse that you reported as income. Do not enter social security, railroad retirement or certain other payments reported on line 2a.
- b If 65 or over—
Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts you received from individual retirement arrangements and individual retirement annuities that you reported as income, and gross rents from: Schedule E, Part I, columns A-C, line 3a. Also include your share of gross rents from partnerships and your share of taxable rents from estates and trusts.

6 Enter amount from line 4 or line 5, whichever is less.

7 Add amounts in columns (a) and (b) of line 6. Enter total here.

8 Multiply line 7 by 15% (.15).

9 Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)

10 Enter the amount from line 8 or line 9, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39.

Column (b)—Fill out column (b) whether you file a separate or joint return.
Column (a)—Fill out column (a) if you file a joint return. Use it only to show amounts for:
• The wife, if both of you were under 65, or
• The spouse who was 65 or over.

	(a)	(b)
1		
2a		
2b(i)		
2b(ii)		
3		
4		
5a		
5b		
6		
7		
8		
9		
10		

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

OMB No. 1545-0074

1981
22

Name of self-employed person (as shown on social security card)

Social security number of
self-employed person ▶

Part I Computation of Net Earnings from FARM Self-Employment

Regular Method

1 Net profit or (loss) from:			
a Schedule F (Form 1040)	1a		
b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and 1b)	2		
Farm Optional Method			
3 If gross profits from farming are:			
a Not more than \$2,400, enter two-thirds of the gross profits	3		
b More than \$2,400 and the net farm profit is less than \$1,600			
4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method	4		

Part II Computation of Net Earnings from NONFARM Self-Employment

SE

Regular Method

5 Net profit or (loss) from:			
a Schedule C (Form 1040)	5a		
b Partnerships, joint ventures, etc. (other than farming)	5b		
c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here <input type="checkbox"/> and enter zero on this line	5c		
d Service with a foreign government or international organization	5d		
e Other (specify) ▶	5e		
6 Total (add lines 5a through 5e)	6		
7 Enter adjustments if any (attach statement, see instructions)	7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7). Enter here and on line 12b. (Note: If the amount on line 8 is less than \$1,600, you may wish to use the nonfarm optional method instead. See instructions.)	8		
Nonfarm Optional Method (Use only if your earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.)			
9 a Maximum amount reportable under both optional methods combined (farm and nonfarm)	9a	\$1,600	00
b Enter amount from line 3. (If you have no amount on line 3, enter zero.)	9b		
c Balance (subtract line 9b from line 9a)	9c		
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller	10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller	11		

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss):			
a From farming (from line 4)	12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)	12b		
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule)	13		
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1981 is	14	\$29,700	00
15 a Total FICA wages (from Forms W-2) and RRTA compensation	15a		
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b		
c Add lines 15a and 15b	15c		
16 Balance (subtract line 15c from line 14)	16		
17 Self-employment income—line 13 or line 16, whichever is smaller	17		
18 Self-employment tax. (If line 17 is \$29,700, enter \$2,762.10; if less, multiply the amount on line 17 by .093.) Enter here and on Form 1040, line 48	18		

Computation of Foreign Tax Credit

Individual, Fiduciary, or Nonresident Alien Individual

Attach to Form 1040, 1041, or 1040NR. See separate instructions.

For calendar year 1981, or other tax year beginning, 19, and ending, 19.

Name Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each type of income. Check only one box below.

- This form is being completed for credit for taxes on:
Nonbusiness (section 904(d)) interest income
Dividends from a DISC or former DISC
Foreign oil related income
All other income from sources outside the U.S. (including income from sources within U.S. possessions)

Resident of (name of country)

Citizen of (name of country)

Note: If, for the box checked above, you have income from or have paid taxes to MORE THAN ONE foreign country or U.S. possession, you must complete and attach Schedule A, Form 1116, Schedule of Foreign Taxable Income and Foreign Taxes Paid or Accrued. If you use Schedule A, do not complete Parts I and II below.

Part I Taxable Income from Sources Outside the U.S.

Name of Foreign Country or U.S. Possession

Table with columns for line items (1a-1g, 2a-2f, 2g, 3) and shaded columns for totals. Includes categories like Gross income from sources outside the U.S., Applicable deductions and losses, and Taxable income or loss.

Part II Foreign Taxes Paid or Accrued (Attach receipt or copy of return)

Table with columns: Date Paid or Accrued, In Foreign Currency, In U.S. Dollars. Includes categories for taxes withheld at source and other foreign taxes paid or accrued.

Part III Computation of Foreign Tax Credit

1	Total foreign taxes paid or accrued (from Part II, line 2d or from Schedule A, Part I, "Total")	1		
2	Carryback or carryover (attach detailed computation)	2		
3	Add line 1 and line 2	3		
4	Reduction in foreign taxes. See instructions	4		
5	Total foreign taxes available for credit (subtract line 4 from line 3)			5
6	Taxable income or (loss) from sources outside the U.S. (from Part I, line 3 or from Schedule A, Part I, line 3). If loss, you have no foreign tax credit for the income you checked above. Skip lines 7 through 17	6		
7	Recapture of prior year overall foreign losses (attach computation)	7		
8	Net foreign source taxable income (subtract line 7 from line 6)			8
9	Individuals: Enter amount from Form 1040, line 32c or Form 1040NR, line 38. Estates and trusts: Make no entry; skip to line 11	9		
10	Enter \$3,400 (joint return or widow(er)), \$2,300 (single or head of household), or \$1,700 (married filing separate return)	10		
11	Individuals: Subtract line 10 from line 9. Estates and trusts: Enter on this line your taxable income without the deduction for your exemption			11
12	Divide line 8 by line 11 (if line 8 is more than line 11, enter the figure "1")			12
13	Total U.S. income tax before any credits	13		
14	Credit for the elderly	14		
15	Subtract line 14 from line 13			15
16	Limitation on credit (multiply line 15 by line 12)			16
17	Foreign tax credit (line 5 or line 16, whichever is smaller)			17

Part IV Summary of Credits from Separate Parts III

1	Credit for taxes on nonbusiness (section 904(d)) interest	1		
2	Credit for taxes on dividends from a DISC or former DISC	2		
3	Credit for taxes on foreign oil-related income	3		
4	Credit for taxes on all other income from sources outside the U.S. (including income from sources within U.S. possessions)	4		
5	Total (add lines 1 through 4)			5
6	Reduction in credit for international boycott operations (see "Reduction of Credit for International Boycott Operations" in instructions for Part III)			6
7	Foreign tax credit (subtract line 6 from line 5). Enter here and on your tax return			7

Sale or Exchange of Principal Residence

Department of the Treasury Internal Revenue Service (X)

See instructions on back.

Attach to Form 1040 for year of sale (see instruction C).

Note: Do not include expenses you are deducting as moving expenses.

Name(s) as shown on Form 1040

Your social security number

1 (a) Date former residence sold (b) Enter the face amount of any mortgage... (c) Have you ever postponed any gain... (d) If you were on active duty... 2 (a) Date you bought new residence... (b) If you constructed new residence... (c) Did you use both the old and new properties... (d) Are any rooms in either residence rented out or used for business...

Part I Computation of Gain and Adjusted Sales Price

3 Selling price of residence... 4 Commissions and other expenses of sale... 5 Amount realized... 6 Basis of residence sold... 7 Gain on sale... 8 Fixing-up expenses... 9 Adjusted sales price...

Part II Computation of Gain to be Postponed and Adjusted Basis of New Residence

10 Cost of new residence... 11 Gain taxable this year... 12 Gain to be postponed... 13 Adjusted basis of new residence...

Part III Computation of Exclusion, Gain to be Reported, and Adjusted Basis of New Residence

14 (a) Were you 55 or over on date of sale? (b) Was your spouse 55 or over on date of sale? (c) If you answered "Yes" to 14(a) or 14(b) did you own and use the property... (d) If you answered "Yes" to 14(c), do you elect to take the once in a lifetime exclusion... (e) At time of sale, was the residence owned by... (f) Social security number of spouse... 15 (a) If line 1(a) is before 7/21/81... (b) If line 1(a) is after 7/20/81... 16 Part of gain included... 17 Cost of new residence... 18 Gain taxable this year... 19 Gain to be postponed... 20 Adjusted basis of new residence...

Paperwork Reduction Act Notice.—We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

General Instructions

A. Purpose of Form.—Use this form to report any gain on the sale of your principal residence whether or not you replace it with a new principal residence. A taxable gain must be reported on Schedule D (Form 1040). A loss is not deductible.

B. Postponement of Gain on Sale of Principal Residence.—Unless you elect to exclude it according to Instruction D, gain from the sale of your principal residence may have to be postponed if:

- (1) within 18 months (2 years if line 1(a) is after 7/20/81) before or 2 years after the sale, you buy and occupy another principal residence; or
- (2) before the sale or within 2 years after the sale, you begin construction of a new principal residence and occupy it within 18 months (2 years if line 1(a) is after 7/20/81) before and 2 years after the sale.

Use Parts I and II to figure the gain that must be postponed.

Note: If you are on active duty in the U.S. Armed Forces for more than 90 days or living and working outside the United States, after the date of sale of your old residence, that time is not counted in figuring your replacement period. However, this replacement period is never permitted to extend beyond 4 years after the date of sale.

Any gain postponed in the year you sell your old residence is subtracted from the cost of your new residence, giving you a lower cost basis in your new residence. If you sell the new residence in a later year and do not replace it, the postponed gain will be taxed in that year. However, see instruction D. If you do replace it, you may continue to postpone the gain.

Principal Residence.—Postponing gain applies only to the sale of your principal residence. Usually, the home in which you live is your principal residence. For example, this may be a house, houseboat, house trailer, cooperative apartment, or condominium.

If you have more than one residence, your principal residence is the one you physically occupy most of the time. If you change your principal residence more than once during the replacement period, only the last residence bought qualifies as your new residence for the purpose of postponing gain, unless you sold the residence because of a job relocation and are allowed a moving expense deduction.

C. When to File.—File this form for the year of sale whether or not you have already replaced your principal residence.

If you plan to replace your residence but have not done so by the time you file your return, and the replacement period has not expired, attach Form 2119 to Form 1040 for the year of sale, but complete lines 1(a), 2(a), and 3 through 7 only.

If you replace your residence after your return is filed but within the replacement period, and it costs you at least as much as the adjusted sales price of your old residence, you should notify in writing the Director of the Internal Revenue Service Center where you filed your return and attach another Form 2119 for the year of sale.

If your new residence costs less than the adjusted sales price of your old residence, or if you do not buy or start construction of your new residence within the replacement period, you must file Form 1040X with attached Schedule D and a new Form 2119 for the year of sale showing the amount of the gain you are required to report. Interest will be charged on the additional tax due on this gain.

If you paid tax on the gain from the sale of your old residence, and buy a new residence within the replacement period, file Form 1040X with attached Form 2119 if you are entitled to a refund.

D. Exclusion of Gain on Sale of Residence.—If you sold your principal residence, you may elect to exclude from your income part or all of the gain on the sale if:

- (1) you were 55 or over on the date of the sale;
- (2) you owned and occupied your residence for periods totaling at least 3 years within the 5 year period ending on the date of sale; and
- (3) neither you nor your spouse has previously elected this exclusion after July 26, 1978.

Caution: However, you may choose not to make this election this year, since it is a once-in-a-lifetime election.

If you meet these requirements, you may elect to exclude up to the amounts specified on line 15 of Form 2119. Make the election in Part III of Form 2119. If you are 65 or over on the date of sale, you may substitute 5 of the last 8 years for 3 of the last 5 years if the sale took place before 7/26/81.

The amount of gain excluded from your income is never taxed. The balance of the gain, in excess of the amount excluded, is taxed in the year of sale, unless you buy a new residence during the replacement period.

Generally, you may make or revoke an election to exclude gain on the sale of your principal residence at any time within 3 years from the due date, including extensions, of the return for the year the residence was sold. Use Form 1040X to amend your return.

If you and your spouse jointly hold the property and you file a joint return, only one of you must meet the age, ownership, and use requirements.

If the property is not jointly owned, only the spouse who owns the property must meet the requirements regardless of filing status on Form 1040.

If you are married at the time of sale, both you and your spouse must make the election to exclude the gain. If you do not file a joint return with that spouse, he or she must indicate consent to the election by writing in the bottom margin of Form 2119 or on an attached statement, "I consent to Part III election," and signing.

The election does not apply separately to you and your spouse. If you and your spouse make an election during marriage and later divorce, no further elections are available to either of you or to your new spouse if you remarry.

E. Consent of You and Your Spouse to Apply Separate Gain on Sale of Old Residence to Basis of New Residence.—Some times one spouse may own the old residence separately, but both spouses may own the new residence jointly (or vice versa). In such cases, the gain from the sale of the old residence on which tax is postponed and the resulting adjustment to the basis of the new residence may be di-

vided between them. You and your spouse may make such a division only if:

- (1) both of you use the old and the new residences as your principal residence; and
- (2) both of you indicate consent in the bottom margin of Form 2119 on an attached statement by writing: "We consent to have the basis of the new residence reduced by the gain on sale of the old residence." Both of you must sign this consent.

If both of you do not consent, you must determine the recognition of gain from the sale of the old residence in the regular way with no division.

Line-By-Line Instructions

Line 3. Selling Price of Residence.—Enter the amount of money you received, the amount of all notes, mortgages, or other liabilities to which the property was subject, and the fair market value of any other property you received.

Note: Report interest from a note as income when received.

Line 4. Commissions and Other Expenses of Sale.—This includes sales commissions, advertising expenses, attorney and legal fees, etc., incurred in order to sell the old residence. Loan charges, such as "loan placement fees" or "points" charged the seller, generally are selling expenses. Do not include amounts deducted as moving expenses.

Line 5. Basis of Residence Sold.—This includes the original cost of the property, commissions, and other expenses incurred in its purchase, plus the cost of improvements. Subtract any depreciation allowed or allowable, any casualty loss taken on the residence, any energy credit taken, and the postponed gain on the sale or exchange of a previous principal residence. For more information, see Publication 551, Basis of Assets.

Line 8. Fixing-up Expenses.—These are decorating and repair expenses incurred only to assist the sale of the old property. They must have been incurred for work performed within 90 days before the contract to sell was signed, and must have been paid for not later than 30 days after the sale. Do not include capital expenditures for permanent improvements or replacements which are added to the basis of the property sold.

Note: Fixing-up expenses are considered only in figuring adjusted sales price to determine the gain on which tax is postponed. They are not deductible in determining the actual profit on the sale of your old residence.

Lines 10 and 17. Cost of New Residence.—The cost of your new residence includes one or more of the following:

- (a) cash payments;
- (b) the amount of any mortgage or other debt on the new residence;
- (c) commissions and other purchase expenses you paid that were not deducted as moving expenses;
- (d) construction costs (when you build your own residence) made during the replacement period;
- (e) if you buy rather than build your new residence, all capital expenditures made within the replacement period.

For more information, please get Publication 523, Tax Information on Selling Your Home, from most IRS offices.

Disability Income Exclusion
(Applies Only to Disabled Retirees Under Age 65)
▶ Attach to Form 1040. ▶ See Instructions on back.

OMB No. 1545-0069
1981
25

Name(s) as shown on Form 1040

Social security number

See Instruction B for Income Limits on Exclusion

Date you retired (if after December 31, 1976, also enter this date in the space after box (2) on physician's statement below).	Employer's name (also give payer's name, if other than employer)
Yourself	
Spouse	

Note: To take the disability income exclusion, you must complete lines 1 through 9.

Joint return filers use column (a) for wife and column (b) for husband. All other filers use column (b) only.

	(a)	(b)
1 Enter total disability pay you got during 1981		
2 (i) Multiply \$100 by the number of weeks for which your disability payments were at least \$100. Enter total		
(ii) If you received disability payments of less than \$100 for any week, enter the total amount you received for all such weeks		
(iii) If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period (see Instruction D)		
(iv) Add lines (i), (ii), and (iii). Enter total		
3 Add amounts on line 2(iv). Enter total		
4 Enter total income from Form 1040, line 21		
5 Add amounts on Form 1040, lines 22 through 27 and line 29. Enter total		
6 Subtract line 5 from line 4		
7 Amount used to figure any exclusion decrease (see Instruction B)	\$15,000.00	
8 Subtract line 7 from line 6 (if line 7 is more than line 6, enter zero)		
9 Subtract line 8 from line 3. This is your disability income exclusion. Enter here and on Form 1040, line 28		
10 If you filed a physician's statement for this disability in an earlier year, please check this box. (You do not have to file another statement.)		<input type="checkbox"/>

For Paperwork Reduction Act Notice, see instructions on back.

Form 2440 (1981)

Physician's Statement of Permanent and Total Disability

▶ Please complete and return to taxpayer.

Name of disabled taxpayer	Social security number
---------------------------	------------------------

I certify that the taxpayer named above was (check only one box—please see instructions below):

- (1) Permanently and totally disabled on January 1, 1976, or January 1, 1977.
- (2) Permanently and totally disabled on the date he or she retired. Date retired ▶

Physician's name

Physician's address

Physician's signature

Date

Instructions for Statement

Taxpayer

Please enter your name and social security number. If you retired after December 31, 1976, enter your retirement date in the space after box (2).

Physician

Box (1) applies to taxpayers who retired before January 1, 1977.

Box (2) applies to taxpayers who retired after December 31, 1976.

What is Permanent and Total Disability?

A person is permanently and totally disabled when—

• He or she is unable to engage in any substantial gainful activity because of a physical or mental condition; and

• A physician determines that the disability (a) has lasted or can be expected to last continuously for at least a year; or (b) can be expected to lead to death.

Paperwork Reduction Act Notice

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

Instructions

If you retired on disability, you have to include all of your disability income on Form 1040, line 7 (see Instruction F for exception). However, you may be able to exclude part of it. To do that, you must meet the tests explained below. For details, please see Publication 522, Disability Payments.

A. Who Can Exclude Disability Income.—You can take the exclusion for 1981 if you meet ALL these tests:

- You got disability pay.
- You were not yet 65 when your tax year ended.
- You retired on disability and were permanently and totally disabled when you retired. (See What is Permanent and Total Disability? in Instruction C.) (See also Physician's Statement in Instruction E.) If you retired on disability before January 1, 1977, contact an IRS office for special rules that could affect you.
- On January 1, 1981, you had not yet reached the age when your employer's retirement program would have required you to retire.
- You did not let IRS know that you chose to treat your disability income as a pension instead of taking the exclusion. (See Instruction F.)
- If you were married at the end of 1981, you must file a joint return. (This rule does not apply if you did not live with your spouse at any time in 1981. If this is the case, write on the Spouse line on page 1, "I did not live with my spouse during the tax year.")

If you meet these tests, you can take the exclusion until the earliest of the following dates:

- (1) The first day of the tax year in which you turn 65.
- (2) The first day of the tax year for which you choose to treat your disability income as a pension. (See Instruction F.)
- (3) The day you reach the age when your employer's retirement program would have required you to retire.

B. Limits on Exclusion.—Generally, the most a person can exclude is \$5,200. This exclusion goes down, dollar for dollar, by any amount that your adjusted gross income before the disability income exclusion (Form 1040, line 21 less the total of amounts on lines 22 through 27 and line 29) is over \$15,000.

Generally, there will be no exclusion if your adjusted gross income before the disability income exclusion shows—

- \$20,200 or more, and one person could take the exclusion.
- \$25,400 or more, and both husband and wife could take the exclusion.

Taking the exclusion may not help you as much as treating your disability income as a pension. (See Instruction F.)

C. What is Permanent and Total Disability?—A person is permanently and totally disabled when:

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

The examples below show substantial gainful activity. In such cases, the disability income exclusion cannot be taken.

Example (1): Bob worked at a hotel as a desk clerk. After retiring on disability, he got a desk clerk job at another hotel. Bob does all the duties of the job and is paid more than the minimum wage. Because Bob does the job on the same terms as the other desk clerks and is paid more than the minimum wage, he is considered engaged in a substantial gainful activity. He cannot take the disability income exclusion.

Example (2): Sue retired on disability as a sales clerk. She now works as a full-time babysitter for more than the minimum wage. Even though Sue does different work, she babysits on ordinary terms for more than the minimum wage. She cannot take the disability income exclusion.

Example (3): Mary, president of the XYZ Corporation, retired on disability because of terminal illness. However, her doctor advised her to work part time. She now works for another company as a part-time manager. She is paid more than the minimum wage and the employer sets her days and hours. Even though Mary's illness is terminal and she works part time, she is considered engaged in a substantial gainful activity. She cannot take the exclusion.

Example (4): Jane retired on disability and now works at an easier job in a full-time competitive work situation. She earns half of what she used to, but is paid more than the minimum wage. She is considered engaged in a substantial gainful activity. She cannot take the exclusion.

The following shows an example of a person who might not be considered to be engaged in a substantial gainful activity.

Example: John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. However, because of John's disability only light duties of a nonproductive make-work nature were given him. Unless the activity is both substantial and gainful, John is not engaged in substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. Therefore, these facts do not, by themselves, establish John's ability to engage in substantial gainful activity.

D. How to Figure Exclusion.—You can exclude either your actual weekly disability pay or \$100 a week, whichever is less. This table shows how to figure your weekly disability pay.

Pay period	Your weekly pay is the following part of what you receive each pay period
Weekly	All
Every 2 weeks	Half
Twice a month	Multiply your pay by 24, and divide the result by 52
Each month	Multiply your pay by 12, and divide the result by 52
Other	Divide your yearly pay by 52

Disability pay might be received for part of a week. If so, use a daily rate to figure the exclusion for that week. Payments for part of a week are made when one of the following happens after the first day of the taxpayer's normal workweek:

- (1) The disability retirement begins.
- (2) The disability retirement ends because a taxpayer reaches required retirement age.
- (3) The taxpayer dies.

If you received disability payments for part of a week, follow the steps below.

Step 1. Divide \$100 by the number of days a week you normally worked before you retired.

Step 2. Divide the disability pay you got by the number of days it covered in that week.

Step 3. Compare the Step 1 and Step 2 amounts. The smaller amount is your daily rate.

Step 4. Multiply your daily rate by the number of days you received disability pay in the short week. The result is your exclusion for that week.

E. Physician's Statement.—Attach to Form 2440 a physician's statement of permanent and total disability. (If both husband and wife take the exclusion, each must file a statement.) If you filed a statement for this disability in an earlier year, do not file another. Instead, check the box on line 10 of Form 2440.

If you retired on disability before January 1, 1977, the physician's statement must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

If you retired on disability on or after January 1, 1977, the physician's statement must show that you were permanently and totally disabled when you retired.

A physician's statement you can use on Form 2440. Please take it off the form and have your physician fill it in. Be sure to attach the completed statement to Form 2440 and file it with your tax return.

If the Veterans Administration certifies that you are permanently and totally disabled, you can file Form 6004 instead of the physician's statement. Form 6004 must be signed by a physician on the VA disability rating board. You can get Form 6004 from the Veterans Administration.

F. Treating Disability Income as a Pension.—Instead of taking the exclusion, you can choose to treat your disability income as a pension. If you do, you can't take the disability income exclusion in any later year.

It may help you more not to take the exclusion, but to treat the income as a pension instead. This may be so if:

- (1) The income limits in Instruction B lower your exclusion; or
- (2) You reached minimum retirement age in 1981 and can take a Credit for the Elderly under the Schedule RP (Form 1040) rules; or
- (3) Because of your condition, you do not expect to live long enough to recover the tax-free part (your cost) of the pension.

To treat your disability income as a pension, attach to your Form 1040 a statement that:

- You are eligible to take the exclusion; and
- You choose to treat the income as a pension and will not take the exclusion.

You must also attach a physician's statement (described in Instruction E) if you have not submitted one.

For more information, see instructions for Form 1040, line 16.

Credit for Child and Dependent Care Expenses

1981
26

▶ Attach to Form 1040.
 ▶ See instructions below.

Name(s) as shown on Form 1040

Your social security number

1 See the definition for "qualifying person" in the instructions. Then read the instructions for line 1.

(d) During 1981, the person lived with you for:

(a) Name of qualifying person	(b) Date of birth	(c) Relationship	(d) During 1981, the person lived with you for:	
			Months	Days

2 Persons of organizations who cared for those listed on line 1. See the instructions for line 2.

(a) Name and address (if more space is needed, attach schedule)	(b) Social security number, if applicable	(c) Relationship, if any	(d) Period of care		(e) Amount of 1981 expenses (include those not paid during the year)
			From Month—Day	To Month—Day	

To Figure Your Credit, You MUST Complete ALL Lines That Apply

3 Add the amounts in column 2(e)	3	
4 Enter \$2,000 (\$4,000 if you listed two or more names in line 1) or amount on line 3, whichever is less	4	
5 Earned income (wages, salaries, tips, etc.). See the instructions for line 5. An entry MUST be made on this line.	5	
(a) If unmarried at end of 1981, enter your earned income		
(b) If married at end of 1981, enter:		
(1) Your earned income . . . \$ _____	5	Enter the lesser of b(1) or b(2) . . .
(2) Your spouse's earned income \$ _____		
6 Enter the amount on line 4 or line 5, whichever is less	6	
7 Amount on line 6 paid during 1981. An entry MUST be made on this line	7	
8 Child and dependent child care expenses for 1980 paid in 1981. See instructions for line 8	8	
9 Add amounts on lines 7 and 8	9	
10 Multiply line 9 by 20 percent	10	
11 Limitation:	11c	
a Enter tax from Form 1040, line 37		11a
b Enter total of lines 38, 39, and 41 through 43 of Form 1040		11b
c Subtract line 11b from line 11a (if line 11b is more than line 11a, enter zero)	11c	
12 Credit for child and dependent care expenses. Enter the smaller of line 10 or line 11c here and on Form 1040, line 40	12	
13 If payments listed on line 2 were made to an individual, complete the following:		
(a) If you paid \$50 or more in a calendar quarter to an individual, were the services performed in your home?		Yes No
(b) If "Yes," have you filed appropriate wage tax returns on wages for services in your home (see instructions for line 13)?		
(c) If answer to (b) is "Yes," enter your employer identification number		

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

General Instructions

If you or your spouse worked or looked for work, and you spent money to care for a qualifying person, this form might save you tax.

What is the Child and Dependent Care Expenses Credit?—This is a credit you can take against your tax if you paid someone to care for your child or dependent so that you could work or look for work. You can also take the credit if you paid someone to care for your spouse. The instructions that follow list tests that must be met to take the credit. If you need more information,

please get Publication 503, Child and Disabled Dependent Care.

For purposes of this credit, we have defined some of the terms used here. Refer to these when you read the instructions.

Definitions

A qualifying person can be:

- Any person under age 15 whom you list as a dependent. (If you are divorced, legally separated, or separated under a written agreement, please see the Child Custody Test in the instructions.)
- Your spouse who is mentally or physically not able to care for himself or herself.
- Any person not able to care for himself or herself whom you can list as a dependent, or could list as a dependent except that he or she had income of \$1,000 or more.

A relative is your child, stepchild, mother, father, grandparent, brother, sister, grandchild, uncle, aunt, nephew, niece, stepmother, stepfather, stepbrother, step-sister, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, and daugh-

ter-in-law. A cousin is not a relative for purpose of this credit.

A full-time student is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 1981.

What Are Child and Dependent Care Expenses?

These expenses are the amounts you paid for household services and care of the qualifying person.

Household Services.—These are services performed by a cook, housekeeper, governess, maid, cleaning person, babysitter, etc. The services must have been needed to care for the qualifying person as well as run the home. For example, if you paid for the services of a maid or a cook, the services must have also been for the benefit of the qualifying person.

Care of the Qualifying Person.—Care includes cost of services for the well-being and protection of the qualifying person.

(Continued on back)

Care does not include expenses for food and clothes. If you paid for care that included these items and you cannot separate their cost, take the total payment.

Example: You paid a nursery school to care for your child and the school gave the child lunch. Since you cannot separate the cost of the lunch from the cost of the care, you can take all of the amount that you paid to the school.

This example would not apply if you had school costs for a child in the first grade or above because these costs cannot be counted in figuring the credit.

You can count care provided outside your home if the care was for your dependent under age 15.

You can claim medical expenses you paid for the qualifying person if you paid them so you could work or look for work. If you itemized deductions, you may want to take all or part of these expenses on Schedule A. For example, if you can't take all of the medical expenses on Form 2441 because your costs for care have reached the limit (\$2,000 or \$4,000), you can take the rest of the medical expenses on Schedule A. If you show all of the medical expenses on Schedule A, you cannot take on Form 2441 that part you could not deduct on Schedule A because of the 3-percent limit.

To Take This Credit.—You must file Form 1040, not Form 1040A, and you must meet all of the tests listed below.

(1) You paid for child and dependent care so you (and your spouse if you were married) could work or look for work.

(2) One or more qualifying persons lived in your home.

(3) You (and your spouse if you were married) paid more than half the cost of keeping up your home. This cost includes rent; mortgage interest; utility charges; maintenance and repairs; property taxes and property insurance; and food costs (but not dining out).

(4) You must file a joint return if you were married. There are two exceptions to this rule. You can file a separate return if:

- (a) You were legally separated; or
- (b) You were living apart and:

- The qualifying person lived in your home for more than 6 months; and

- You paid more than half the cost of keeping up your home; and

- Your spouse did not live in your home during the last 6 months of your tax year.

(5) You paid someone, other than your spouse or a person for whom you could claim a dependency exemption, to care for the qualifying person.

You are allowed to pay a relative, including a grandparent, who was not your dependent. If the relative is your child, he or she must also have been 19 or over by the end of the year.

Child Custody Test.—If you were divorced, legally separated, or separated under a written agreement, your child is a qualifying person if you had custody for the longer period during 1981. The child must also have:

- Received over half of his or her support from the parents, and

- Been in the custody of one or both parents for more than half of 1981, and

- Been under 15, or physically or mentally unable to care for himself or herself.

Credit Limit.—The credit is generally 20% of the amount you paid someone to care for the qualifying person. The most

you can figure the credit on is \$2,000 a year for one qualifying person (\$4,000 for two or more).

Line-by-Line Instructions

Line 1.—In column (a) list the name of each qualifying person who was cared for during 1981 so you could work or look for work. In column (b) show the date of birth of each person. In column (c) show that person's relationship to you (for example: son or daughter). In column (d) show the number of months and days each person lived in your home during 1981. Count only the times when the person was qualified.

Line 2.—In column (a) show the name and address of the person or organization who cared for each qualifying person. If you listed a person who was your employee and who provided the care in your home, then in column (b) enter that person's social security number. Leave column (b) blank if the person: was not your employee; was self-employed; was an employee of an organization or a partnership; or did not provide the care in your home.

In column (c) write none if the person who provided the care was not related to you. If the care was provided by a relative, show the relationship to you. See definition of relative on the front of the form.

In column (d) show the period of time each person or organization provided care.

In column (e) list the amount of your 1981 expenses including those not paid during the year.

Line 3.—Add the amounts in column 2(e) and enter the total.

Line 4.—Enter \$2,000 (\$4,000 if more than one person is listed on line 1) or the amount on line 3, whichever is less.

Line 5.—This line is used to figure your earned income. Generally, you can figure earned income using steps (a) through (c). If you are unmarried, enter your amounts from Form 1040 when they are needed for the steps below. If you are married, each spouse's earned income will have to be figured separately and without regard to community property laws.

(a) Enter one spouse's income from Form 1040, line 7 . . . _____

(b) Enter the same spouse's net profit or (loss) from Schedule C or Schedule F (Form 1040) if applicable _____

(c) Combine amounts on lines (a) and (b). (If the result is zero or less, enter zero.) . . . _____

If you are unmarried, enter the amount from (c) on line 5. If you are married, enter the amount from (c) on line 5(b)(1) and go back and figure your spouse's earned income using steps (a) through (c). Enter your spouse's earned income from (c) on line 5(b)(2). Enter the lesser of line 5(b)(1) or line 5(b)(2) on line 5.

If your spouse was a full-time student or not able to care for himself or herself, use the greater of your spouse's monthly earned income or \$166 (\$333 if you listed two qualifying persons on line 1(a)) to determine his or her total income for the year.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same ap-

plies to a couple who did not work because neither was capable of self-care.

Line 6.—Enter the amount from line 4 or line 5, whichever is smaller.

Line 7.—How much of the amount line 6 did you pay in 1981? Enter this amount on line 7. Do not list any amounts for 1981 that you did not pay until 1982.

Line 8.—If you had child and dependent care expenses for 1980 that you did not pay until 1981, add them and enter the total on this line. Be sure the total is not over your 1980 limit. Attach a sheet similar to the example below, showing how you figured the amount you are carrying over to 1981.

Example: In 1980 you had child care expenses of \$2,100 for your 12-year-old son. For one child, you were limited to \$2,000. Of the \$2,100, you paid \$1,800 in 1980 and \$300 in 1981. Your spouse's earned income of \$5,000 was less than your earned income. You would be allowed to figure a credit on \$200 in 1981, as follows:

(1) 1980 child care expenses paid in 1980 . . .	\$ 1,800
(2) 1980 child care expenses paid in 1981 . . .	300
(3) Total	<u>2,100</u>
(4) Limit for one qualifying person . . .	<u>2,000</u>
(5) Earned income reported in 1980 . . .	<u>5,000</u>
(6) Smaller of line 3, 4, or 5	<u>2,000</u>
(7) Subtract child care expenses on which credit was figured in 1980	<u>1,800</u>
(8) 1980 child care expenses carried over for credit this year (1981)	\$ 200

Line 9.—Add lines 7 and 8 and enter the total on line 9.

Line 10.—Multiply the amount on line 9 by 20% and enter the result on line 10.

Line 11.—Your credit for child and dependent care expenses cannot be more than your tax after subtracting certain credits. To figure the allowable credit, enter your tax from Form 1040, line 37, on line 11a. Add the amounts, if any, you entered on Form 1040, lines 38, 39, and 41 through 43. Enter the total of these lines on line 11b. Subtract line 11b from 11a and enter the difference on line 11c. If line 11b is more than line 11a, enter zero on line 11c.

Line 12.—Enter the smaller of line 10 or 11c on this line and Form 1040, line 40. This is your credit for child and dependent care expenses.

Line 13.—On line 13(a), check the yes box if you paid cash wages to an employee for household services. Check the no box if you did not. In general, if you paid cash wages of \$50 or more in a calendar quarter for household services to a person such as a cook, housekeeper, governess, maid, cleaning person, babysitter, etc., you must file an employment tax return. If you are not sure whether you should file an employment tax return, ask the Internal Revenue Service or get Form 942, Employer's Quarterly Tax Return for Household Employees. Note: You should file a Form 940, Employer's Annual Federal Unemployment Tax Return, for 1981 by February 1, 1982, if you paid cash wages of \$1,000 or more for household services in any calendar quarter in 1980 or 1981.

On line 13(b), check the yes box if you have filed appropriate wage tax returns. Check the no box if you have not.

On line 13(c), enter your employer identification number if you checked the yes box on line 13(b).

2555

Department of the Treasury
Revenue Service

Deduction from, or Exclusion of, Income Earned Abroad

▶ See separate instructions. ▶ Attach to Form 1040.
For the year January 1-December 31, 1981, or other tax year
beginning 1981, ending 19.....

OMB No. 1545-0067

1981

35

This Form Is To Be Used Only by United States Citizens and Resident Aliens

Name of taxpayer _____ Social security number _____

Foreign address (including Country) _____ Your occupation _____

Name of employer ▶ _____

Employer's address U.S. ▶ _____ Foreign ▶ _____

Employer is (check) A foreign entity A U.S. company A qualified charitable organization
 A foreign affiliate of a U.S. company Self Other (specify) ▶ _____

Use the latest year for which you filed a U.S. income tax return ▶ _____ Service Center where filed ▶ _____

For earlier years you claimed deduction from, or exclusion of, income earned abroad on Form 2555 ▶ _____

Check the status under which you claim deduction from, or exclusion of, income earned from services abroad } Bona fide residence.
} Physical presence. Are you a U.S. citizen? Yes No

Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed deduction or exclusion.

Part I To Be Completed for Bona Fide Residence Only (See Instruction 9)

1 List the countries where you have lived and the dates of residence during your 1980 and 1981 tax years.....

2 Kind of living quarters in foreign country ▶ Purchased house Rented house or apartment Rented room Quarters furnished by employer

3 Did any of your family live with you abroad during any part of the tax year? Yes No
If "Yes," who and for what period? ▶ _____

(a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resident of that country? Yes No

(b) Are you required to pay income tax to the country you claim bona fide residence in? Yes No
If you made a statement to the authorities of the foreign country that you are not a resident, and the country holds you are not subject to its income tax, you do not qualify for this status. (See instruction 9(c).)

5 Complete the following for days present in the U.S. or its possessions during the tax year.

Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹	Date arrived in U.S.	Date departed from U.S.	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹

¹ Do not include this income in Part III. Report on Form 1040.

6 (a) State any contractual terms or other conditions relating to the length of your employment abroad

(b) State the type of visa you entered the foreign country under

(c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? . . . Yes No
If "Yes," attach explanation.

(d) Did you maintain a home in the U.S. while residing abroad? Yes No
If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants

Part II To Be Completed for Physical Presence Only (See Instruction 10)

7 The 18-month period that the test of physical presence in foreign countries is based on is from through

8 Enter your principal country of employment during your tax year ▶

9 Enter all travel abroad during the 18-month period that the test is based on, except travel between foreign countries that did not involve travel on or over international waters for 24 hours or more. If the last entry is an arrival in a foreign country, enter the number of full days to the end of 18-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 18-month period.

Name of country (including U.S.)	Date arrived	Date departed	Full days present in country	Number of days in U.S. on business	Amount earned in U.S. on business (Attach statement showing computation.) ¹

¹ Do not include this income in Part III. Report on Form 1040.

Part III To Be Completed by All Taxpayers

10 Enter on lines 11 through 18 all income, including noncash income, from sources outside the United States earned during 1981. (See Instructions 7, 11(b), 11(c), and 11(d).) Is part of the income (such as bonuses) for services performed in 1981, but received in another tax year? [] Yes [] No
If "Yes," see Instructions 11(a) and 11(e).

Report all income received during 1981 on your Form 1040 regardless of when the services were performed. If you received all or part of your income in foreign currency, translate its exchange value into terms of U.S. dollars at the rates prevailing at the time you actually or constructively received the income. Do not report income shown in Part I, line 5, or Part II, line 9, on this schedule.

Table with 3 columns: Description, Exchange rates used, Amount (In U.S. dollars). Rows include: 11 Total wages, salaries, bonuses, commissions, etc., earned this year; 12 Pensions and annuities; 13 Allowable share of income for personal services rendered this year; 14 Noncash remuneration; 15 Other foreign earned income; 16 Allowances, reimbursements, or expenses paid on your behalf for services rendered this year; 17 Total earned income from foreign sources; 18 (a) Value of meals and lodging included in income above which are excludable; (b) Earned income from foreign sources.

19 Did you maintain a separate foreign residence for your family due to adverse living conditions at your tax home? [] Yes [] No
If "Yes," give city and country of the separate foreign residence. Also show number of days during your tax year that you maintained a second household at that address

20 List your tax home(s) during your tax year. Did you change your tax home at any time during your tax year? [] Yes [] No
Note: If you answered "Yes" to either 19 or 20 above, see Instructions 12, 15, 17 and 18.

21 Did you live in a camp located in a hardship area for the convenience of your employer OR did you receive income for qualified charitable services in a lesser developed country? [] Yes [] No
(See Instruction 19 for a description of what is considered a camp and for a definition of income for qualified charitable services in a lesser developed country.)
If "Yes," you may elect (a) or (b) below. If "No," you may claim (b) below.
(a) You may exclude from gross income a maximum of \$20,000 (prorated on a daily basis for days you resided in a camp or qualified for a charitable services exclusion). See Part V.
(b) You may claim the deduction for excess foreign living expenses. See Part IV.

To Be Completed by Taxpayers Claiming the Deduction for Excess Foreign Living Expenses

Qualified School Expense (See Instruction 13)

Complete the following for each dependent child for whom you claim a school expense deduction:

Table with 4 columns: Name of dependent child, Age, Address (including country) of school attended, School expenses claimed.

23 Total qualified school expenses. Enter here and on lines 31(b) and 36

Qualified Home Leave Transportation Expense (See Instruction 14)

24 Enter total number of trips for which you are claiming a deduction. Count each trip by you, your spouse, and your dependents as a separate trip. Total expense for all trips; also enter on lines 31(c) and 37

Qualified Hardship Area Amount (See Instruction 15)

25 Name of hardship area, Date tax home was established ended, 26 Maximum amount, 27 Number of days that you qualified during the tax year, 28 Percentage applicable, 29 Allowable amount. Includes a shaded box for \$5,000.00.

Qualified Housing Expenses (See Instruction 17)

30 Expenses paid or incurred for housing at your tax home during the year. (If you maintained a qualified second household, see Instruction 18 for additional information). 31 Figure your base housing amount as follows. Enter: (a) Housing income from all sources, (b) Qualified school expenses, (c) Qualified home leave transportation expenses, (d) Qualified hardship area amount, (e) Qualified cost-of-living differential, (f) Housing expenses from line 30, (g) Total expenses, (h) Subtract line 31(g) from line 31(a), (i) Base housing amount. 32 Subtract line 31(i) from line 30. 33 If you maintained a qualified second household, enter housing income as modified by Instruction 18(b)(i). Otherwise, omit line 33 and enter zero on line 34(e). 34 Amount from line 31(a): (a) Housing expenses for qualified second household, (b) Add line 34 and line 34(a), (c) Subtract line 34(b) from line 33. If less than zero, enter zero, (d) Base housing amount for second household; enter 20% (1/5) of line 34(c), (e) Subtract line 34(d) from line 34(a). 35 Total qualified housing expenses. If you maintained a qualified second household and your tax home was in a hardship area, enter total of amounts on lines 30 and 34(e). Otherwise, enter the total of lines 32 and 34(e). Also enter on line 40.

Summary of Excess Foreign Living Expenses

36 Qualified school expenses from line 23, 37 Qualified home leave transportation expenses from line 24, 38 Qualified hardship area amount from line 29, 39 Qualified cost-of-living differential from line 31(e), 40 Qualified housing expenses from line 35, 41 Total expenses (add lines 36 through 40). Limitation: (a) Earned income from foreign sources (from Part III, line 18(b)), (b) Adjustments allocable to income from foreign sources (see Instruction 12(b)), (c) Net earned income from foreign sources (subtract line 42(b) from line 42(a)). If less than zero, enter zero. 42 Deduction for excess foreign living expenses. Enter the amount from line 41 or 42(c), whichever is smaller. Also enter this amount on Form 1040, line 29, and label it as "Expense from Form 2555".

Computation of Investment Credit

▶ Attach to your tax return.
 ▶ Use separate Schedule B (Form 3468) to figure your tentative business energy investment credit.

Name _____

Identifying number as shown on page _____ of your tax return

Part I Elections (Check the box(es) below that apply to you (see instruction D).)

- A The corporation elects the basic or basic and matching employee plan percentage under section 48(n)(1)
 - B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
 - C I elect to increase my qualified investment by all qualified progress expenditures made this tax year and all later years
- Enter total qualified progress expenditures included in column (4), Part II ▶ _____
- D I claim full credit on certain ships under section 45(g)(3). (See instruction B for details.)

Part II Qualified Investment

Figure your qualified investment in new or used investment credit property acquired or constructed and placed in service during the tax year. The qualified investment for qualified progress expenditures and qualified rehabilitation expenditures is allowed in the tax year the expenditure is incurred or in the case of self-constructed property the year the expenditure is chargeable to a capital account for the property.

For certain taxpayers, the basis or cost of property placed in service after February 18, 1981, is limited to the amount taxpayer is at risk for the property at year end. See instruction

Note: Include your share of investment in property made a partnership, estate, trust, small business corporation, lessor.

1 Recovery Property	Line	(1) Recovery Period	(2) Unadjusted Basis	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New	(a)	3-Year		60	
	(b)	Other		100	
Used	(c)	3-Year		60	
	(d)	Other		100	

2 Total—Add lines 1(a) through 1(d) **2**

3 Nonrecovery Property	Line	(1) Life years	(2) Basis or cost	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New	(a)	3 or more but less than 5		33½	
	(b)	5 or more but less than 7		66½	
	(c)	7 or more		100	
Used	(d)	3 or more but less than 5		33½	
	(e)	5 or more but less than 7		66½	
	(f)	7 or more		100	

- 4 Total—Add lines 3(a) through 3(f) **4**
- 5 New commuter highway vehicle—Enter total qualified investment. (See instruction D) **5**
- 6 Used commuter highway vehicle—Enter total qualified investment. (See instruction D) **6**
- 7 Qualified rehabilitation expenditures incurred before January 1, 1982, for: (see specific instructions)
 - (a) Improvements with 5 or more but less than 7 years—Enter 66½% of expenditures **7(a)**
 - (b) Improvements with 7 or more life years—Enter 100% of expenditures **7(b)**
- 8 Total qualified investment in 10% property—Add lines 2, 4, 5, 6, 7(a) and 7(b). (See instructions for special limits) **8**
- 9 Enter 100% of qualified rehabilitation expenditures incurred after December 31, 1981, for:
 - (a) 30-year old buildings **9a**
 - (b) 40-year old buildings **9b**
 - (c) Certified historic structures (Enter the Dept. of Interior assigned project number) **9c**
- 10 Total qualified investment—Add lines 8, 9(a), 9(b), and 9(c) **10**

Part III Tentative Regular Investment Credit

- 11 10% of line 8 **11**
- 12 15% of line 9(a) **12**
- 13 20% of line 9(b) **13**
- 14 25% of line 9(c) **14**
- 15 Corporations electing the basic or basic and matching employee plan percentage for contributions to tax credit employee stock ownership plans—Check box A above (see instruction D)
 - (a) Basic 1% credit—Enter 1% of line 10 **15a**
 - (b) Matching credit (not more than 0.5%)—Enter allowable percentage times adjusted line 10 (attach schedule) **15b**
- 16 Credit from Cooperative—Enter regular investment credit from cooperatives **16**
- 17 Current year regular investment credit—Add lines 11 through 16 **17**
- 18 Carryover of unused credits **18**
- 19 Carryback of unused credits **19**
- 20 Tentative regular investment credit—Add lines 17, 18, and 19, enter here and in Part IV, line 21 **20**

Part IV Tax Liability Limitations

21	Tentative credit from Part III, line 20		21
22	(a) Individuals—Enter amount from Form 1040, line 37, page 2		22
	(b) Estates and trusts—Enter amount from Form 1041, line 26, page 1		
	(c) Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3		
	(d) Others—Enter tax before credits from your return		
23	(a) Credit for the elderly (individuals only)	23(a)	
	(b) Foreign tax credit	23(b)	
	(c) Tax on lump-sum distribution from Form 4972 or Form 5544	23(c)	
	(d) Possessions corporation tax credit (corporations only)	23(d)	
	(e) Section 72(m)(5) penalty tax (individuals only)	23(e)	
24	Total—Add lines 23(a) through 23(e)		24
25	Subtract line 24 from line 22		25
26	(a) Enter smaller of line 25 or \$25,000. See instruction for line 26		26(a)
	(b) If line 25 is more than line 26(a), and your tax year ends in 1981, enter 80% of the excess (if your tax year ends in 1982, enter 90% of the excess)		26(b)
27	Regular investment credit limitation—Add lines 26(a) and 26(b)		27
28	Allowed regular investment credit—Enter the smaller of line 21 or line 27		28
29	Business energy investment credit limitation—Subtract line 28 from line 25		29
30	Business energy investment credit—Enter amount from line 14 of Schedule B (Form 3468)		30
31	Allowed business energy investment credit—Enter smaller of line 29 or line 30		31
32	Total allowed regular and business energy investment credit—Add lines 28 and 31. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns		32

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carryout the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and so that we can figure and collect the correct amount of tax. You are required to give us this information.

Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

▶ Attach this form to your income tax return.

(as shown on your income tax return)

Social security or employer identification number

Part I Type of Business Use	Gasoline, Diesel Fuel and Special Motor Fuels			Lubricating Oil		
	Number of Gallons Used (A)	Rate of Tax (B)	Multiply Column (A) by Column (B) (C)	Number of Gallons Used (D)	Rate of Tax (E)	Multiply Column (D) by Column (E) (F)
1 Nonhighway:						
a Farm (for farming purposes)		.02	\$			
b Commercial fishing vessel (See instructions C.4. and D.2.(c)):		.04			.06	\$
(i) Gasoline		.02				
(ii) Diesel fuel or special fuels		.04				
c Other (specify)		.02			.06	
		.04			.06	
2 Intercity, local, and school buses (See instruction C.3.)		.02			.06	
3 Gasoline/alcohol mixture		.04			.06	
4 Aircraft					.06	
5 Totals			\$			\$

Part II Type of Business Use	Aviation Gasoline		
	Number of Gallons Used (A)	Rate of Tax (B)	Multiply Column (A) by Column (B) (C)
6 a Farm (for farming purposes) (Aerial applicators see instruction C.1.)		.04	\$
b Aviation (applies only to commercial use as defined in instruction C.6.)		.04	
7 Total			\$
8 Total income tax credit claimed. (Add line 5, columns (C) and (F) and line 7, column (C).) (See instruction B.)			\$

* Use rate paid or allowable rate if lesser

Instructions

(Section references are to the Internal Revenue Code unless otherwise specified)

At the time we printed this form, Congress was considering a proposal that could change the credit computation for aviation fuel listed on the form. If the proposal becomes law and applies to 1981, it must be considered in figuring your credit for 1981. We will use news media and other means available to provide you with information and instructions on any change.

and collect the right amount of tax. You are required to give us this information.

Refund Instead of Credit.—If you paid excise tax of at least \$1,000 (\$200 for gasoline/alcohol mixture) on any fuel category or lubricating oil in any one of the first three quarters of the tax year, you may file for a refund of the tax instead of claiming a credit for it on Form 4136. To claim the refund, file Form 843, Claim, before the end of the quarter following the one for which you are claiming the refund. Show separate computations for a claim on gasoline, special fuels, and lubricating oils. You may use Form 4136 as a worksheet to show your computations and attach it to the Form 843 you file.

You must claim a credit, rather than a refund, for any tax paid during the fourth quarter, and for any tax under \$1,000 (\$200 for gasoline/alcohol mixture) for any of the first three quarters. You must also claim the credit, rather than a refund, for tax paid on gasoline or special fuels used on a farm for farming purposes.

Do not claim as a credit on Form 4136 any amount that you previously claimed as a refund.

A. Purpose of Form 4136.—You must file this form if you claim credit for Federal excise tax on certain kinds of fuel. These include gasoline, special fuels, and lubricating oil as defined in instructions C, D, and E.

An individual, estate, trust, or corporation may file this form, but a partnership may not. However, when a partnership files Form 1065, U.S. Partnership Return of Income, it must include a statement showing:

- How many gallons of the fuels are allocated to each partner.
- The types of use, as shown in this form.

B. Year to Include the Credit Resulting from Business Use of Fuel or Oil.—When you claim a credit or refund, you must in-

(Continued on back)

include it in your gross income to the extent it resulted in a reduction of your income tax. The year in which you include it depends upon your method of accounting.

1. Cash Method.—If you use the cash method, include the amount of credit in your gross income for the tax year in which you file the tax return that claims the credit. If you file an amended return, or if you file a claim for credit or refund (and claim the credit for the tax), include the refund that results from the credit in your gross income for the tax year you receive it.

2. Accrual Method.—If you use the accrual method, figure the amount of the credit or refund due at the close of your tax year. Include it in income, even if you have not filed a claim for refund.

C. What Gasoline to Include.—You may claim credit for Federal excise tax on gasoline for farm uses, business nonhighway uses, intercity, local, and school bus uses, commercial fishing vessel uses, commercial aviation uses, and for mixing with alcohol.

Farm Use.—You may claim a credit for gasoline used for farming on a trade or business farm in the United States. Such farms include the following:

- Stock, dairy, poultry, fur-bearing animal, and truck farms.
- Plantations, ranches, nurseries, ranges, and greenhouses.
- Orchards.

Gasoline is considered used for farming only if the owner, tenant, or operator of the farm uses the gasoline. If gasoline is used for the farming tasks set forth below by anyone else, the owner, tenant, or operator is considered the user of the gasoline. There is an exception to this rule. An aerial applicator is considered to have used gasoline for farming when performing the farming tasks under the following conditions:

- The applicator is the ultimate purchaser of the gasoline; and
- The farm owner, tenant, or operator agrees not to be treated as the user and ultimate purchaser of the gasoline.

The following tasks are considered farming:

- (a) Cultivating the soil, and raising or harvesting any horticultural or agricultural commodity. This includes raising livestock, bees, poultry, fur-bearing animals, and wildlife.
- (b) Handling, drying, packing, grading, or storing any horticultural or agricultural commodity before manufacture, but only if the owner, tenant, or operator produced more than half of the commodity treated.
- (c) Planting, cultivating, or cutting trees, or preparing them for market. This does not include milling the lumber.
- (d) Operating, managing, conserving, improving, or maintaining the farm and its tools and equipment.

Gasoline is not considered used by you for farming under the following conditions:

- (a) It is used off the farm to transport livestock, feed, crops, or equipment.
- (b) It is used in processing, packaging, freezing, or canning operations.
- (c) It is used for personal purposes.
- (d) It is used on the farm of another person, even though used for farming.

Often a vehicle will be used on the farm both for farming and for nonfarming purposes. In these cases, show the number of gallons of gasoline used for each purpose when claiming credit.

2. Business Nonhighway Uses.—You may claim a credit of 2 cents a gallon for gasoline used for business nonhighway purposes. Business nonhighway use does not include gasoline used in a motorboat or in a highway vehicle that either:

- Is registered or required to be registered for highway use under the laws of any State, the District of Columbia, or foreign country; or
- Is owned by the United States and is used on the highway.

3. Intercity, Local, or School Bus Uses.—If you are the ultimate purchaser of gasoline for a bus that provides transportation (1) to the general public for a fee or (2) to students and school employees, you may claim a credit for the excise tax you paid on gasoline used for this service.

If you provide transportation on intercity and local buses on non-scheduled irregular routes, you may take the credit only if the seating capacity of the bus is at least 20 adults, not including the driver.

4. Commercial Fishing Vessel Use.—You may claim a credit for excise tax paid on gasoline used in a commercial fishing vessel in the amount of 2 cents a gallon. A commercial fishing vessel is one used in the fisheries or whaling business and used:

- Exclusively for catching shrimp and other types of aquatic life for sale commercially as bait, or
- On specific trips exclusively for catching fish to be sold commercially.

5. Gasoline/Alcohol Mixture.—You may claim a credit for excise tax paid on gasoline mixed with alcohol. The alcohol must have been made from other than petroleum, natural gas, or coal. The mixture must have included at least 10% of 190 proof alcohol and must have been sold or used in your trade or business.

6. Commercial Aviation Use.—You may claim credit for excise tax on gasoline (but not other fuels) used in commercial aviation. For this purpose commercial aviation is the use of an aircraft in a business of carrying people or property by air for pay. The use of an aircraft may be considered noncommercial aviation if the aircraft:

- (1) Has a maximum certificated takeoff weight of 6,000 pounds or less and is not operated on an established line; or
- (2) Is owned or leased by a member of an affiliated group and is not available for hire to nonmembers.

D. What Special Fuels to Include.—

1. Definitions of Special Fuels.—
(a) Diesel Fuel.—This fuel is a liquid that is:

- (1) Sold for use in a diesel-powered highway vehicle; or
- (2) Used for fuel in such a highway vehicle. (This use is not taxable if there was a taxable sale of the fuel under (1) above.)

(b) Special Motor Fuels.—These fuels include benzol, benzene, naphtha, liquefied petroleum gas, casinghead and natu-

ral gasoline and other liquids, except kerosene, gas oil, fuel oil, diesel fuel, or any product taxable under section 4081. Special motor fuels must be:

- (1) Sold for use as a fuel in a motor vehicle or motorboat; or
- (2) Used for fuel in a motor vehicle or motorboat. (This use is not taxable if there was a taxable sale of the fuel under (1) above.)

2. Uses of Special Fuels.—

(a) Farm Use.—You may claim credit for Federal excise tax on fuels as defined in D.1. See instruction C.1. for requirements for "farm use."

(b) Intercity, Local, and School Bus Uses.—You may claim credit for Federal excise tax on fuels as defined in D.1. See instruction C.3. for intercity, local, and school bus requirements.

(c) Commercial Fishing Vessel Use.—You may claim a credit for Federal excise tax on fuels as defined in D.1. of 2¢ or 4¢, whichever paid, that were used in vessels while employed in the fisheries or whaling business. See instruction C.4.

(d) Nontaxable Uses.—

(1) Diesel and Special Motor Fuel.—These fuels (defined in D.1.) may qualify for a credit in any of the following cases:

- You resold the fuel.
- You used the fuel for a nontaxable purpose.
- You used the fuel for a purpose that was not the one you bought it for. This other purpose must make a lower tax rate apply.

If any of these three conditions exist, claim as credit the figure you get by subtracting (a) the tax that applies to the actual use of the fuel, from (b) the tax imposed by section 4041 on the fuel sold to you.

E. What Lubricating Oil to Include.—You may claim an income tax credit for lubricating oil that is used in qualified business use, in a qualified bus, or in a commercial fishing vessel. You may include:

- Oil to lubricate plant machinery.
- Oil to lubricate vehicles such as aircraft, bulldozers, buses, power shovels, and farm tractors.

You may not include:

- Cutting oils.
- Used oil.
- Oil used in a highway motor vehicle, such as a truck, if used for other than business nonhighway use. See instruction C.2.
- Oil sold free of the Federal excise tax on lubricating oil. Such oil includes transformer or insulating oil, some motor fuel additives, crude neat's-foot oil, castor oil, and oils purchased excise-tax-free by use of an exemption certificate.

F. What Fuels Not to Include.—Do not include gasoline lost or destroyed through spillage, accident, or shrinkage. Such gasoline is not considered to be used and therefore does not qualify for credit or refund.

G. Additional Information.—Publication 225, Farmer's Tax Guide, and Publication 378, Fuel Tax Credits—Alcohol, Nonhighway Business Equipment, Buses, and Taxicabs, are available from the Internal Revenue Service.

Computation of Minimum Tax—Individuals

▶ See instructions on back.
 ▶ Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if you are married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from an earlier tax year until this year.

1 Tax preference items:

(Note: Adjusted itemized deductions and capital gains are tax preference items for the alternative minimum tax. See Form 6251.)

(a) Accelerated depreciation on real property—

(1) Low-income rental housing (167(k))

(2) Other real property that is nonrecovery property or 15-year real property

(b) Accelerated depreciation on leased property that is personal property or recovery property other than 15-year real property

(c) Amortization of certified pollution control facilities

(d) Amortization of railroad rolling stock

(e) Amortization of on-the-job training facilities

(f) Amortization of child care facilities

(g) Reserves for losses on bad debts of financial institutions

(h) Stock options

(i) Depletion

(j) Intangible drilling costs

1a(1)		
1a(2)		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
2	129	130
3		
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14		
15		
16a		
16b		
16c		
16d		
17		
18		

2 Total tax preference items. Add lines 1(a) through 1(j)

3 Amount from Form 1040, line 47*

4 Tax from recomputing prior-year investment credit (from Form 1040, line 50)

5 Tax on premature redemption of Individual Retirement Bond(s)

6 Add lines 3 through 5

7 Enter the larger of: (a) one-half of the amount on line 6, or (b) \$10,000 (\$5,000 if you are married filing separately)

8 Subtract line 7 from line 2 (If line 7 is more than line 2, enter zero)

9 Multiply amount on line 8 by 15%

10 Enter any 1981 net operating loss carryover to 1982 (attach statement showing computation)

11 Multiply amount on line 10 by 15%

12 Deferred minimum tax. Enter the amount from line 9 or line 11, whichever is smaller

13 Minimum tax. Subtract line 12 from line 9

14 Enter minimum tax deferred from earlier year(s) until this year (attach computation)

15 Total minimum tax. Add lines 13 and 14

16 Excess tax credits. If Form 1040, line 47, is more than zero, this section will not apply; skip lines 16(a) through 17 and enter the amount from line 15 on line 18.

(a) Credit for the elderly

(b) Credit for political contributions

(c) Credit for child care expenses

(d) Residential energy credits

17 Add lines 16(a) through 16(d)

18 Subtract line 17 from line 15. If line 17 is more than line 15, enter zero. Enter here and on Form 1040, line 49a

*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under sec. 72(m)(5).

Instructions

(Section references are to the Internal Revenue Code)

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

Line 1. Tax preference items.—

(a) Accelerated depreciation on real property.—

For property other than recovery property, enter on the appropriate line(s), the amount you get (never less than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation actually allowable. Figure this amount separately for each property.

Note: If you amortized certain rehabilitation expenditures for certified historic structures or other section 1250 property over a 5 year period, include in line 1(a)(2) the amount you get by subtracting the straight-line depreciation based on the normal useful life of the improvement, from the amount of this amortization.

Include in line 1(a)(2), accelerated depreciation on 15-year real property. Enter the amount by which the deduction allowed under section 168(a) is more than the deduction which would have been allowable had the property been depreciated using a 15 year period and the straight-line method without salvage value.

(b) Accelerated depreciation on leased property that is personal property or recovery property other than 15-year real property.—For property other than recovery property, enter the amount you get (never less than zero) by subtracting the depreciation that would have been allowable for the year if you had used the straight-line method, from the depreciation actually allowable. Figure this amount separately for each property.

For recovery property (other than 15-year real property), enter the amount by which the deduction under section 168(a) is more than the deduction allowable using the straight-line method (with a half year convention and no salvage value) over the following recovery periods:

3 year property.....	5 years
5 year property.....	8 years
10 year property.....	15 years
15 year public utility property.....	22 years

(c) through (f). Amortization of (c) certified pollution control facilities, (d) rail-

road rolling stock, (e) on-the-job training facilities, and (f) child care facilities.—In items (c), (d), (e), and (f), enter the amount by which the amortization allowable for the year is more than the depreciation deduction otherwise allowable.

If you use the Class Life Asset Depreciation Range (CLADR) System, note the following:

• The asset guideline period provided is considered the same as straight-line useful life for lines 1(a) and 1(b).

• Any variance in useful life allowable under section 167(m)(1) is also considered the same as straight-line useful life for purposes of figuring tax preference item (a) but not (b).

• For lines 1(c) through 1(f), the asset guideline period provided (including any variance in useful life) is considered the useful life of the property in figuring the depreciation deduction otherwise allowable.

(g) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to the reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if you had maintained the bad debt reserve for all tax years based on actual experience.

(h) Stock options.—If you received stock by the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise was more than the option price.

(i) Depletion.—Enter the amount you get (never less than zero) in the following way: From the deduction for depletion allowable under section 611, subtract the adjusted basis of the property at the end of the year. Include percentage depletion for geothermal deposits. Figure the adjusted basis without regard to the depletion deduction for the tax year, and figure the excess separately for each property.

(j) Intangible drilling costs.—Excess intangible drilling costs are a tax preference item only to the extent that they are more than your net income from oil, gas, and geothermal properties.

Figure excess intangible drilling costs in the following way: From the allowable intangible drilling and development costs (other than costs in drilling a nonproductive well), subtract the amount that would have been allowable if these costs had been capitalized and then (unless you make an election under section 57(d)(2)) amortized over a 120-month period beginning with the month production first began.

The net income from oil, gas, and geothermal properties is the gross income from these properties minus the deductions allocable to them, except for excess

intangible drilling costs and nonproductive well costs.

Figure this tax preference item separately for oil and gas properties which are not geothermal deposits and for all entries which are geothermal deposits.

Limitations on Amounts Treated as Tax Preference Items in Certain Cases.—For limitations when the tax preference item did not result in a tax benefit, see section 58(h). If limitations apply, attach a schedule showing computation.

Partners, Beneficiaries of Estates and Trusts, etc.—If you are a partner, you must take into account separately your distributive share of items of income and deductions when figuring tax preference items. If you elected the optional adjustment to basis (see section 743), adjust the tax preference items that apply to reflect the election.

If you are a:

- beneficiary of an estate or trust, see section 58(c);
- shareholder of an electing small business corporation, see section 58(d);
- participant in a common trust fund, see section 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).

If you have tax preferences attributable to foreign sources, see section 58(g).

Line 7. Adjustment in exclusion.—If this is a short-period return use the formula in section 443(d)(2) to determine the adjustment in exclusion for figuring the minimum tax on tax preference items.

Line 14. Minimum tax deferred from earlier year(s).—If a net operating loss carryover from an earlier year(s) reduces taxable income for 1981, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includible on line 14 as tax liability for 1981. Figure the deferred minimum tax at 15%. See section 56(b).

Line 16. Excess tax credits.—If Form 1040, line 47, is zero, you may be able to claim any unused part of certain credits against your minimum tax. Apply the credits in the order listed on this form. For example, if Form 1040, line 47 is zero after applying the credit for the elderly and a part of the credit for political contributions, apply the balance of the credit for political contributions, credit for child care expenses, and residential energy credits to the extent of the minimum tax on Form 4625, line 15. On lines 16(a) through 16(d), enter only that part of the credit or credits not used to reduce the tax on Form 1040, line 37.

For more information about minimum tax, see Publication 909, Minimum Tax and Maximum Tax.

Maximum Tax on Personal Service Income

OMB No. 1545-0180
31
 00
 Identifying number

▶ See instructions on back.
 ▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)

Do not complete this form if—(a) Taxable income or personal service taxable income is less than the amount reportable on line 1 of Form 1040 (or Form 1041);
 (b) You elected income averaging; or
 (c) On Form 1040, you checked box 3.

Personal Service Income		Deductions Against Personal Service Income (Do not include expenses deductible on Schedule A (Form 1040))	
Wages, salaries, tips, etc.		Moving expenses	
Other compensation		Employee business expenses	
Other (see instructions and list):		Other (see instructions and list):	
1 Total personal service income	131	2 Total deductions against personal service income	
3 Personal service net income—Subtract total of line 2 from total of line 1		3	132
4 Adjusted gross income from Form 1040, line 32a (estates and trusts—see instructions)		4	
5 Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers		5	
6 Taxable income from Form 1040, line 34 or Form 1041, line 25		6	
7 Multiply the amount on line 6 by the percentage on line 5		7	
8 Enter the total of your 1981 tax preference items. (Do not include your capital gain deduction.)		8	133
9 Personal service taxable income. Subtract line 8 from line 7		9	
10 If: on Form 1040, you checked box 1, enter \$41,500; on Form 1040, you checked box 2 or box 5, enter \$50,000; on Form 1040, you checked box 4, enter \$44,700; you are filing Form 1041, enter \$28,300.		10	
11 Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form		11	
12 Enter 50% of line 11		12	
13 Tax on amount on line 6*		13	
14 Tax on amount on line 9*		14	
15 Subtract line 14 from line 13		15	
16 If the amount on line 10 is: \$41,500, enter \$13,392; \$50,000, enter \$19,678; \$44,700, enter \$13,961; \$28,300, enter \$9,839		16	
17 Add lines 15 and 16		17	
18 Multiply line 17 by .0125		18	
19 Subtract line 18 from line 17		19	
20 Add lines 12 and 19. This is your maximum tax. (see instructions)		20	
Computation of Alternative Maximum Tax (Complete only if you have an entry on Schedule D, line 29.)			
21 Enter amount from line 32 of Schedule D (Form 1040 or Form 1041)		21	
22 Enter smaller of line 9 or line 21		22	
23 Enter amount from line 10		23	
24 Subtract line 23 from line 22. If line 23 is more than line 22, do not complete rest of form		24	
25 Enter 50% of line 24		25	
26 Tax on amount on line 21*		26	
27 Tax on amount on line 22*		27	
28 Subtract line 27 from line 26		28	
29 Add lines 16 and 28		29	
30 Multiply line 29 by .0125		30	
31 Subtract line 30 from line 29		31	
32 Enter amount from line 34 of Schedule D (Form 1040 or Form 1041)		32	
33 Add lines 25, 31, and 32 (see instructions)		33	

Instructions

(Section references are to the Internal Revenue Code)

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Purpose of Form.—This form may be to your advantage if you have personal service income and your tax rate is above 50%. For more information, see Publication 909, Minimum Tax and Maximum Tax.

Line 1. Personal service income.—In the spaces on line 1 show the kinds and amounts of personal service income from your Form 1040 or Form 1041. For an estate or trust, personal service income includes only income in respect of a decedent as defined below. Personal service income for an individual includes:

- wages, salaries, tips, and other compensation for personal services actually rendered.
- professional fees.
- bonuses.
- commissions on sales or insurance premiums.
- prizes and awards that are not gambling winnings.
- taxable pensions and annuities which arise from employer-employee relationship or from tax deductible contributions to a retirement plan.
- taxable group term life insurance.
- property you received as payment for services even if you later transferred the property to someone else.
- gains (except capital gains) and net earnings from the sale or transfer of an interest in, or license for the use of property (other than goodwill) that you created by your personal efforts.
- the portion of income you received from a corporation (including an electing small business corporation) that represents a reasonable allowance as compensation for the services you performed for the corporation.
- the entire amount you receive for professional services if you are a doctor, dentist, lawyer, architect, accountant, etc., and you are personally responsible for the services performed. This is true even if your assistants perform all or part of the services.
- income you receive from a noncorporate trade or business where both personal services and capital are material income producing factors. In this case, your personal service income is a reasonable allowance as

compensation for the personal services actually rendered, but not more than the net profits of the business.

- an item of gross income in respect of a decedent if the gross income would have been personal service income for the decedent had he or she lived and received the amount.
- personal service income of a nonresident alien if it is from sources in the U.S. and is effectively connected with the conduct of a trade or business in the U.S.

Personal service income does not include:

- interest and dividends (including undistributed taxable income from an electing small business corporation).
- other distributions of corporate earnings and profits.
- gambling gains.
- gains treated as capital gains.
- premature or excess distributions from a qualified employee pension plan under section 72(m)(5).
- lump-sum distributions from pension, etc., plans taxed under sections 402(a)(2), 402(e) and 403(a)(2).
- certain distributions from Individual Retirement Accounts or Annuities described in sections 408(e)(2), (3), (4), (5), and 408(f).
- redemption of retirement bonds includible in income under section 409(b) or (c).

Line 2. Deductions against personal service income.—In the spaces on line 2 show the kind and amount of each deduction that is related to your personal service income and is required to be taken into account in determining adjusted gross income.

Examples of these are:

- allowable deduction for expenses from a trade or business from which you received personal service income.
- allowable deduction for expenses from performing services as an employee.
- allowable deduction for payments to a Keogh plan.
- allowable deduction for payments to an IRA.
- allowable deduction for moving expenses.
- deductions allowable to an individual who is a shareholder-employee of an electing small business corporation for the excess of amounts included in gross income due to overpayment on his or her behalf by a corporation to a qualified pension plan over amounts not received as benefits.
- a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against personal service income.
- allowable deduction for certain expenses of living abroad under section 913.

When the expenses of a business are more than the income from that business,

and both personal services and capital are material income producing factors, deduct only part of the expenses against personal service income. To figure your deduction multiply the total business expenses of that business by the ratio of a reasonable amount of pay for your services to the gross receipts of that business. You must make the computation separately for each business with a loss. You cannot apply the profits or losses of one business against the profits or losses of another.

Note: Do not include in line 2, expenses which are properly deductible on Schedule A (Form 1040).

Line 4. Adjusted gross income.—If you are an estate or trust, adjusted gross income is determined the same as for an individual.

Line 5.—Round percentage to nearest four numbers. For example, a percentage of 68.8456% should be rounded to 68.85%.

Line 8.—Enter on this line the following tax preference items:

- adjusted itemized deductions.
- accelerated depreciation on real and personal property.
- amortization of certified historic structures, certified pollution control facilities, railroad rolling stock, on-the-job training facilities and child care facilities.
- reserves for losses on bad debts of financial institutions.
- stock options.
- depletion.
- intangible drilling costs.

See Form 6251 for adjusted itemized deductions and Form 4625 for the other tax preference items. If you are an estate or trust, see Form 4626 instead of Form 4625.

If there are no tax preference items because of section 58(h); indicate this on line 8.

Lines 20 and 33.—This is your maximum tax. If line 20 is less than your tax by using the tax rate schedule, income averaging, or alternative tax, enter it on Form 1040, line 35 and check the box labeled "Form 4726". If you are an estate or trust, enter this amount on Form 1041, line 26a and write "Form 4726" in the margin. However, if you had an entry on line 29 of Schedule D (Form 1040 or Form 1041), complete lines 21 through 33. If line 33 is less than line 20, use the line 33 amount instead of line 20.

Short Period Returns.—If you are required to prepare a return of less than twelve months, your tax is determined by placing your taxable income, personal service net income, adjusted gross income, and items of tax preference on an annual basis.

Form **4798**

Department of the Treasury
Internal Revenue Service

Carryover of Pre-1970 Capital Losses

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1981.)

▶ Attach to Form 1040.

OMB No. 1545-0165

1981

Name(s) as shown on Form 1040

Your social security number

Paperwork Reduction Act Notice.—We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

1981 from your 1980 Form 4798, Part II, line 17 or 23. If so, first fill in your 1981 Schedule D (Form 1040), lines 1 through 18. Then complete Form 4798, Part I. Use Part II to figure your capital loss carryover from 1981 to 1982.

B. Part I, Line 21 or 36.—If the loss is more than the gain, enter zero. If there is a gain and no loss, enter the gain.

C. Part I, Line 24 or 39.—If the gain is more than the loss, enter zero. If there is a loss and no gain, just enter the loss.

D. Married Taxpayers Filing Separate Returns.—If you are married, filing a separate return, and losses are shown on lines 2 and 7 of Part I, complete Section B of Part I. If losses are shown on lines 5 and 7 of Part I, complete lines 16 through 24 of Part I (whether or not you have to complete lines 12 through 28), and ignore the note under line 16. Your limitation for line 30b is the sum of \$1,500 plus (1) the loss on line 24 of Part I, and (2) the loss on line 39 of Part I. Your total limitation must not exceed \$3,000.

Instructions

A. Purpose of Form.—Use this form only if you have a pre-1970 capital loss carryover to

Part I Capital Gains and Losses

Section A.—Summary of Capital Gains and Losses

Short-term	1 Amount from your 1981 Schedule D (Form 1040), Part I, line 7	1					
	2 Pre-1970 short-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 17	2	()		
	3 Net short-term gain or (loss), combine lines 1 and 2					3	
Long-term	4 Amount from your 1981 Schedule D (Form 1040), Part II, line 18	4					
	5 Pre-1970 long-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 23	5	()		
	6 Net long-term gain or (loss), combine lines 4 and 5					6	
7 Combine lines 3 and 6 and enter the net gain or (loss) here						7	
<i>If line 7 is a gain, complete lines 8 through 10. If line 7 is a loss, skip to line 11.</i>							
8 <i>If line 7 shows a gain, enter the smaller of line 6 or line 7. Enter zero if there is a loss or no entry on line 6.</i>		8					
9 Enter 60% of line 8						9	
<i>If line 9 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i>							
10 Subtract line 9 from line 7. Enter here and on Form 1040, line 12						10	
11 <i>If line 7 shows a loss—if losses are shown on both lines 5 and 6, omit line 11 and go to line 12. Otherwise, enter one of the following amounts:</i>							
a <i>If line 3 is zero or a net gain, enter 50% of line 7</i>							
b <i>If line 6 is zero or a net gain, enter amount from line 7 or</i>							
c <i>If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6.</i>						11	
<i>Note: If there is an entry on line 11, skip lines 12 through 28 and go to line 29.</i>							
12 Enter loss from line 3; if line 3 is zero or a gain, enter zero						12	
13 Enter loss from line 6						13	
14 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter zero						14	
15 Reduce loss on line 13 by any gain on line 14						15	
16 Combine amounts on 1981 Schedule D (Form 1040), lines 5 and 16							
<i>If gain, enter gain. If zero or a loss, enter zero.</i>		16					
<i>Note: If the entry on line 16 is zero, skip lines 17 through 23 and enter on line 24 the loss shown on line 5.</i>							
17 Enter gain, if any, from 1981 Schedule D (Form 1040), line 16. If zero or a loss, enter zero		17					
18 Enter line 16 or line 17, whichever is smaller		18					
19 Subtract line 18 from line 16		19					
20 Enter loss from line 2; if line 2 is blank, enter zero		20					
21 Reduce gain on line 19 by loss on line 20 (see Instruction B)		21					
22 Enter loss from line 5		22					
Add the gain(s) on line(s) 18 and 21		23					
Reduce the loss on line 22 by any gain on line 23 (see Instruction C)						24	
Enter line 24 or line 15, whichever is smaller (if line 24 is zero, enter zero)						25	
26 Subtract amount on line 25 from the loss on line 15						26	
27 Enter 50% of the amount on line 26						27	
28 Add lines 12, 25, and 27						28	
29 Enter the amount from line 11 or line 28, whichever applies		29					
30 Enter here and enter as a (loss) on Form 1040, line 12, the smallest of:							
a Amount on line 29							
b \$3,000 (Married taxpayers filing separate returns see Instruction D); or							

Section B.—Complete if You are Married Filing a Separate Return and Losses are Shown on Lines 2 AND 7 of Part I

31	Combine amounts on 1981 Schedule D (Form 1040), lines 5 and 16. If a gain, enter gain; if zero or a loss, enter zero	31	
Note: If the entry on line 31 is zero, SKIP lines 32 through 38, and enter on line 39 the loss shown on line 2.			
32	Enter gain, if any, from 1981 Schedule D (Form 1040), line 5. If zero or a loss, enter zero	32	
33	Enter line 31 or 32, whichever is smaller	33	
34	Subtract line 33 from line 31	34	
35	Enter loss from line 5; if line 5 is blank, enter zero	35	
36	Reduce any gain on line 34 by any loss on line 35 (see Instruction B)	36	
37	Enter loss from line 2	37	
38	Add the gain(s) on line(s) 33 and 36	38	
39	Reduce the loss on line 37 by any gain on line 38 (see Instruction C)	39	

Part II Pre-1970 and Post-1969 Capital Loss Carryovers from 1981 to 1982
(Complete This Part if the Amount on Part I, Line 29 is Larger Than the Loss on Part I, Line 30)

1	Enter loss shown in Part I, line 3. If none, enter zero and skip lines 2 through 20. Then go to line 21	1	
2	Enter gain shown in Part I, line 6. If that line is blank or shows a loss, enter zero	2	
3	Reduce loss on line 1 by any gain on line 2	3	
Note: If Part I, line 2 is blank, skip lines 4 through 11 and enter zero on line 12. Then go to line 13.			
4	Combine lines 5 and 16 on your 1981 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter zero	4	
Note: If line 4 is zero, skip lines 5 through 11 and enter on line 12 the loss from Part I, line 2. Then go to line 13.			
5	Enter gain, if any, from 1981 Schedule D (Form 1040), line 5. If zero or a loss, enter zero	5	
6	Enter line 4 or 5, whichever is smaller	6	
7	Subtract line 6 from line 4	7	
8	Enter loss from Part I, line 5, otherwise, enter zero	8	
9	Reduce any gain on line 7 by any loss on line 8	9	
10	Enter loss from Part I, line 2; otherwise, enter zero	10	
11	Add the gains on lines 6 and 9	11	
12	Reduce the loss on line 10 by any gain on line 11	12	
13	Pre-1970 short-term capital loss (enter line 3 or 12, whichever is smaller)	13	
14	Short-term capital loss from years beginning after 1969 (subtract line 13 from line 3)	14	
15	Enter any loss from line 13, above	15	
16	Enter loss from Part I, line 30	16	
17	Pre-1970 short-term loss carryover to 1982 (subtract line 16 from line 15. If the loss on line 15 is smaller than the loss on line 16, enter zero)	17	
18	Enter any loss from line 14, above	18	
19	Subtract line 15 from line 16. If the loss on line 16 is smaller than the loss on line 15, enter zero	19	
20	Post-1969 short-term loss carryover to 1982 (subtract line 19 from line 18. If the loss on line 18 is smaller than the loss on line 19, enter zero)	20	
21	If you had to complete Part I, lines 12 through 28, enter any loss from Part I, line 25. Otherwise, enter zero	21	
22	Subtract line 18 from line 19. If the loss on line 19 is smaller than the loss on line 18, enter zero	22	
Note: If you skipped lines 2 through 20 above, enter amount from Part I, line 30.			
23	Pre-1970 long-term loss carryover to 1982 (subtract line 22 from line 21. If the loss on line 21 is smaller than the loss on line 22, enter zero)	23	
24	If you had to complete Part I, lines 12 through 28, enter any loss from Part I, line 26. Otherwise, enter the smaller of the loss on Part I, lines 6 or 7. If Part I, line 6 is zero or a gain, enter zero	24	
25	Subtract line 21 from line 22 x 2. If the loss on line 22 is smaller than the loss on line 21, enter zero	25	
26	Post-1969 long-term loss carryover to 1982 (subtract line 25 from line 24. If the loss on line 24 is smaller than the loss on line 25, enter zero)	26	

Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ▶ Attach to Form 1040.

OMB No. 1545-0187

1981

Names(s) as shown on Form 1040

Social security number

Farm name and address

If you filed Form 943, enter employer identification number here

Purpose.—Use this form to report farm rental income based on crops or livestock produced by the tenant if you were the landowner (or sub-lessor), and did not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you must report livestock or crop share rentals received in the year in which you convert them into money or its equivalent.

Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farmland, if the amount is based on a flat charge. Report this income directly on Schedule E (Form 1040).

If you report both farm rental income on line 24 of this form and cash rental income from farm property in Schedule E (Form 1040), you do not have to prorate the farm expenses that apply to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F (Form 1040).)

Line-by-line instructions for completing this form can be found on the back. For more details, see the instructions for Schedule F (Form 1040).

Note: Fill in Part IV to see if you were required to file Form 1040-E and make estimated tax payments.

Part I Gross Farm Rental Income—Based on Production (Include amount converted to cash or the equivalent)

Part II Deductions—Farm Rental Property (Exclude personal and living expenses)

Kind	Amount
1 Cattle and calves	
2 Sheep	
3 Swine	
4 Poultry	
5 Dairy products	
6 Eggs	
7 Wool	
8 Cotton	
9 Tobacco	
10 Vegetables	
11 Soybeans	
12 Corn	
13 Other grains	
14 Hay and straw	
15 Fruits and nuts	
16 a Patronage dividends	
b Less: Non-income items	
c Net patronage dividends	
17 Per-unit retains	
18 Agricultural program payments:	
a Cash	
b Materials and services	
19 Commodity credit loans under elec-	
tion (or forfeited)	
20 Federal gasoline tax credit	
21 State gasoline tax refund	
22 Crop insurance proceeds	
23 Other (specify):	
24 Gross farm rents (add lines 1 through	
23) ▶	

Items	Amount
25 a Labor hired (see Schedule F	
Instructions)	
b Jobs credit	
c WIN credit	
d Total credits	
e Subtract line 25d from line 25a .	
26 Repairs, maintenance	
27 Interest	
28 Rent of farm, pasture	
29 Feed purchased	
30 Seeds, plants purchased	
31 Fertilizers, lime, chemicals	
32 Machine hire	
33 Supplies purchased	
34 Breeding fees	
35 Veterinary fees, medicine	
36 Gasoline, fuel oil	
37 Storage, warehousing	
38 Taxes	
39 Insurance	
40 Utilities	
41 Freight, trucking	
42 Conservation expenses	
43 Land clearing expenses	
44 Pension and profit-sharing plans	
(see Schedule F instructions)	
45 Employee benefit programs other	
than line 44 (see Schedule F in-	
structions)	
46 Other (specify):	
47 Add lines 25e through 46	
48 Depreciation (see instructions)	
49 Total deductions (add lines 47 and	
48) ▶	

50 Net farm rental profit or (loss) (subtract line 49 from line 24). If a profit, enter here and on Schedule E (Form 1040), Part I, line 24. If a loss, go on to line 51 before you enter the loss here and on Schedule E (Form 1040)

51 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions for Schedule F)? Yes No
If you checked "No," enter the loss on Schedule E, Part I, line 24.

Part III Depreciation (Do not include your home, its furnishings, and other personal items.) Complete this part if you claim depreciation **ONLY** for assets placed in service before January 1, 1981. If you need more use Form 4562. If you claim a deduction for any assets placed in service after December 31, 1981, use Form 4562 for all assets; do NOT complete this part.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of figuring depreciation	f. Life or rate	g. Depreciation for this year
52 Depreciation (see instructions):						
53 Totals			Enter total of column g on page 1, line 48.			

Part IV Gross Income From Farming or Fishing
 When to Use: Complete this part to see if two-thirds of your gross income is from farming or fishing for 1980 or 1981. Enter your share of income from the sources below for either 1980 or 1981. If the total is at least two-thirds of your gross income, the penalty failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, by March 1, 1982.

Source(s)	Your share of gross farming or fishing income
54 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	
55 Farming (Schedule F, Form 1040)	
56 Fishing (Schedule C, Form 1040)	
57 Gross farm rents from Part I, line 24	
58 Partnership(s)	
59 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
60 Total (add lines 54 through 59)	

Line-by-Line Instructions

Paperwork Reduction Act Notice—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

PART I.—Gross Farm Rental Income—Based on Production

Lines 1 through 15
 For each kind of livestock and crop, report income you received based on production. Include amounts converted to cash or the equivalent.

Line 16
 Patronage dividends are profits from a farming co-op. See Schedule F Instructions.

Line 17
 Per-unit retains are amounts held for you by a farming co-op. See Schedule F Instructions.

Lines 18 through 23
 Include agricultural program payments, certain loans, credits and refunds, and other payments.

PART II.—Deductions—Farm Rental Property

Lines 25 through 46
 Report expenses listed. Do not include personal and living expenses.

PART III.—Schedule for Depreciation Claimed on Farm Rental Property

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

Do not include in this schedule any depreciation on property you and your family

lived in, its furnishings, and other items used for personal purposes.

Line 52
 Complete this part **ONLY** if you claim depreciation of assets placed in service before January 1, 1981. For each kind of asset fill in columns (b) through (g) across. If you need more space, use Form 4562, Depreciation.

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for all assets. Enter the amount from Form 4562 on line 48 of Form 4835.

For more information, get Publication 534, Depreciation.

Line 53
 Enter total from line 53, column (g), or page 1, line 48.

PART IV.—Gross Income From Farming or Fishing

Fill in Part IV to see if two-thirds of your gross income in 1980 or 1981 is from farming or fishing. For more information, get Publication 225, Farmer's Tax Guide.

Residential Energy Credit

▶ Attach to Form 1040. ▶ See instructions on back.

1981

33

Name(s) as shown on Form 1040

Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 24.

Part I: Fill in your energy conservation costs (but do not include repair or maintenance costs).

1 Was your principal residence substantially completed before April 20, 1977? Yes No

Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.

- 2 a Insulation
- b Storm (or thermal) windows or doors
- c Caulking or weatherstripping
- d A replacement burner for your existing furnace that reduces fuel use
- e A device for modifying flue openings to make a heating system more efficient
- f An electrical or mechanical furnace ignition system that replaces a gas pilot light
- g A thermostat with an automatic setback
- h A meter that shows the cost of energy used

2a	134	
2b	135	
2c	136	
2d		
2e		
2f		
2g		
2h		
3	137	
4	139	
5		
6	\$2,000	00
7	138	
8		
9		
10		
11		
12		

- 3 Total (add lines 2a through 2h)
- 4 Enter the part of expenditures made from nontaxable government grants and subsidized financing
- 5 Subtract line 4 from line 3
- 6 Maximum amount of cost on which credit can be figured
- 7 Enter the total energy conservation costs for this residence from your 1978, 1979, and 1980 Form 5695, line 2
- 8 Subtract line 7 from line 6
- 9 Enter the amount of nontaxable government grants and subsidized financing entered on line 4
- 10 Subtract line 9 from line 8. If zero or less, do not complete the rest of this part
- 11 Enter the amount on line 5 or line 10, whichever is less
- 12 Enter 15% of line 11 here and include in amount on line 23 below

Part II: Fill in your renewable energy source costs (but do not include repair or maintenance costs).

- 13 a Solar _____ 13 b Geothermal _____ 13 c Wind _____ Total ▶
- 14 Enter the part of expenditures made from nontaxable government grants and subsidized financing
- 15 Subtract line 14 from line 13
- 16 Maximum amount of cost on which credit can be figured
- 17 Enter the total renewable energy source cost for this residence from your 1978 Form 5695, line 5 and your 1979 and 1980 Forms 5695, line 9
- 18 Subtract line 17 from line 16
- 19 Enter the amount of nontaxable government grants and subsidized financing entered on line 14
- 20 Subtract line 19 from line 18. If zero or less, do not complete the rest of this part
- 21 Enter the amount on line 15 or line 20, whichever is less
- 22 Enter 40% of line 21 here and include in amount on line 23 below

13d	143	
14	145	
15		
16	\$10,000	00
17	144	
18		
19		
20		
21		
22		

Part III: Fill in this part to figure the limitation

- 23 Add lines 12 and 22. If less than \$10, enter zero
- 24 Enter your energy credit carryover from a previous tax year. Caution—Do not make an entry on this line if your 1980 Form 1040, line 47, showed an amount of more than zero
- 25 Add lines 23 and 24
- 26 Enter the amount of tax shown on Form 1040, line 37
- 27 Add lines 38 through 44 from Form 1040 and enter the total
- 28 Subtract line 27 from line 26. If zero or less, enter zero
- 29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 45. Complete Part IV below if this line is less than line 25

23		
24		
25		
26		
27		
28		
29		

Part IV: Fill in this part to figure your carryover to 1982 (Complete only if line 29 is less than line 25)

- 30 Enter amount from Part III, line 25
- 31 Enter amount from Part III, line 29
- 32 Credit carryover to 1982 (subtract line 31 from line 30)

30		
31		
32		

For Paperwork Reduction Act Notice, see instructions on back.

Paperwork Reduction Act Notice

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

General Instructions

Two energy credits make up the residential energy credit, each with its own conditions and limits. These credits are based on: (1) Costs for home energy conservation, and (2) Costs for renewable energy source property.

The credit is based on the cost of items installed in your principal residence after April 19, 1977, and before January 1, 1986.

Purpose.—Use this form to figure your residential energy credit if you had qualified energy saving items installed in your principal residence. The instructions below list conditions you must meet to take the credit. If you have an energy credit carryover from the previous tax year and no energy saving costs this year, skip to Part III of the form. Attach Form 5695 to your tax return. For more information, please get Publication 903, Energy Credits for Individuals.

What is your principal residence?—To qualify as your principal residence, your residence must be the home in the United States where you live (you may own it or rent it from another person).

A summer or vacation home does not qualify.

For energy conservation items to qualify, your principal residence must have been substantially completed before April 20, 1977. A dwelling unit is considered substantially completed when it can be used as a personal residence even though minor items remain unfinished.

Special Rules.—If you live in a condominium, occupy a dwelling unit jointly, or share the cost of energy property, see Publication 903 for more details.

What are energy saving items?—You can take the credit for energy conservation and renewable energy source items.

Energy conservation items are limited to:

- insulation (fiberglass, cellulose, etc.) for ceilings, walls, floors, roofs, water heaters, etc.
- storm (or thermal) windows or doors for the outside of your residence.
- caulking or weatherstripping for windows or doors for the outside of your residence.
- a replacement burner for your existing furnace that reduces fuel use. The burner must replace an existing burner. It does not qualify if it is acquired as a component of, or for use in, a new furnace or boiler.
- a device for modifying fire openings to make a heating system more efficient.
- an electrical or mechanical furnace ignition system that replaces a gas pilot light.
- a thermostat with an automatic setback.
- a meter that shows the cost of energy used.

To take the credit for an energy conservation item, you must:

- install the item in your principal residence which was substantially completed before April 20, 1977.
- be the first one to use the item, and
- expect it to last at least 3 years.

The maximum credit for energy conservation items cannot be more than \$300 (\$2,000 × 15%) for each principal residence.

Renewable energy source items include solar, wind, and geothermal energy items that heat or cool your principal residence or provide hot water or electricity for it.

Examples of solar energy items that may qualify include:

- collectors,
- rockbeds,
- heat exchangers, and
- solar panels installed on roofs (including those installed as a roof or part of a roof).

An example of an item that uses wind energy is a windmill that produces energy in any form (usually electricity) for your residence.

To take the credit for a renewable energy source item, you must:

- be the first one to use the item, and
- expect it to last at least 5 years.

The maximum credit for renewable energy source items cannot be more than \$4,000 (\$10,000 × 40%) for each principal residence.

What items are NOT eligible for the energy credit?—Do not take credit for:

- carpeting;
- drapes;
- wood paneling;
- wood or peat-burning stoves;
- hydrogen fueled residential equipment;
- siding for the outside of your residence;
- heat pump (both air and water);
- fluorescent replacement lighting system;
- replacement boilers and furnaces; and
- swimming pools used to store energy.

Federal, State, or local government nontaxable grants and subsidized financing.—Qualified expenditures financed with nontaxable Federal, State, or local government grants cannot be used to figure the energy credit. Also, if Federal, State, or local government programs provide subsidized financing for any part of qualified expenditures, that part cannot be used to figure the energy credit. You must reduce the expenditure limits on energy conservation and renewable energy source property for a dwelling by the part of expenditures financed by Federal, State, or local government subsidized energy financing, as well as by the amount of nontaxable Federal, State, or local government grants used to purchase conservation or renewable energy source property.

Figuring the credit for more than one principal residence.—You can take the maximum credit for each principal residence you live in. If you use all of your credit for one residence and then move, you may take the maximum credit amount on your next residence.

To figure your 1981 energy credit for more than one principal residence:

- (1) Fill out Part I or II on a separate Form 5695 for each principal residence.
- (2) Enter the total of all parts on line 23 of one of the forms.

- (3) In the space above line 23, write "More than one principal residence."

- (4) Attach all forms to your return.

Caution: You should keep a copy of Form 5695 that you file for your principal residence. For example, if you sell your principal residence, you will need to know the amount of the credit claimed in prior tax years. If the items for which you took the credit increased the basis of your principal residence, you must reduce the basis by the credit you took.

If the credit is more than your tax.—If your energy credit for this year is more than your tax minus certain other credits, you can carry over the excess energy credit to the following tax year.

Specific Instructions

Part I, lines 2a through 2h.—Enter your energy conservation costs (including expenditures made with nontaxable government grants and subsidized financing) only for this tax year. Count the cost of the item and its installation in or on your principal residence. Do not include the cost of repairs or maintenance for energy conservation items.

Part I, line 4.—Enter the amount of nontaxable government grants and subsidized financing used to purchase the energy items. If you do not know the amount, check with the government agency that gave you the grant or subsidized financing.

Part I, line 7.—Enter your total energy conservation costs from 1978, 1979, and 1980 for this principal residence. If you had energy conservation costs in the previous tax year but could not take a credit because it was less than \$10, enter zero.

Part I, line 9.—Enter the part of nontaxable government grants and subsidized financing received under Federal, State, or local programs to purchase energy items. You must use the amounts received under these programs to reduce the maximum amount of cost used to figure the credit. If you do not know the amount of the nontaxable grant, check with the government agency which gave you the grant or subsidized financing.

Part II, lines 13a through 13d.—Enter your renewable energy source costs (including expenditures made with nontaxable government grants and subsidized financing) only for this tax year. Do not include the cost of repair or maintenance for renewable energy source items.

Part II, line 14.—See Part I, line 4 for explanation.

Part II, line 17.—Enter your total renewable energy source costs from 1978, 1979, and 1980 for this principal residence. If you had renewable energy source costs in the previous tax year but could not take a credit because it was less than \$10, enter zero.

Part II, line 19.—See Part I, line 9 for explanation.

Part III, line 24.—If line 47 of your 1980 Form 1040 is zero or less and on your 1980 Form 5695, line 20 is less than line 17, enter the difference between line 20 and line 17 on line 24 of this form. Exception—If the alternative minimum tax applied, see Publication Minimum Tax and Maximum Tax.

Part IV.—Complete this part only if line 29 is less than line 25. You can carryover the amount entered on line 32 to your next tax year. Exception—If the alternative minimum tax applies, see Publication 909.

1981 Tax Rate Schedules

Your zero bracket amount has been built into these Tax Rate Schedules.

Schedule X
Single Taxpayers

Use this schedule if you checked Filing Status Box 1 on Form 1040—

If the amount on Form 1040, line 34 is: Enter on line 2 of the worksheet on this page:

Over—	But not over—		of the amount over—
\$0	\$2,300	—0—	
2,300	3,400	14%	\$2,300
3,400	4,400	\$154+16%	3,400
4,400	6,500	314+18%	4,400
6,500	8,500	692+19%	6,500
8,500	10,800	1,072+21%	8,500
10,800	12,900	1,555+24%	10,800
12,900	15,000	2,059+26%	12,900
15,000	18,200	2,605+30%	15,000
18,200	23,500	3,565+34%	18,200
23,500	28,800	5,367+39%	23,500
28,800	34,100	7,434+44%	28,800
34,100	41,500	9,766+49%	34,100
41,500	55,300	13,392+55%	41,500
55,300	81,800	20,982+63%	55,300
81,800	108,300	37,677+68%	81,800
108,300		55,697+70%	108,300

Schedule Z
Unmarried Heads of Household

(including certain married persons who live apart (and abandoned spouses)— see page 6 of the instructions)

Use this schedule if you checked Filing Status Box 4 on Form 1040—

If the amount on Form 1040, line 34 is: Enter on line 2 of the worksheet on this page:

Over—	But not over—		of the amount over—
\$0	\$2,300	—0—	
2,300	4,400	14%	\$2,300
4,400	6,500	\$294+16%	4,400
6,500	8,700	630+18%	6,500
8,700	11,800	1,026+22%	8,700
11,800	15,000	1,708+24%	11,800
15,000	18,200	2,476+26%	15,000
18,200	23,500	3,308+31%	18,200
23,500	28,800	4,951+36%	23,500
28,800	34,100	6,859+42%	28,800
34,100	44,700	9,085+46%	34,100
44,700	60,600	13,961+54%	44,700
60,600	81,800	22,547+59%	60,600
81,800	108,300	35,055+63%	81,800
108,300	161,300	51,750+68%	108,300
161,300		87,790+70%	161,300

Schedule Y
Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked Filing Status Box 2 or 5 on Form 1040—

If the amount on Form 1040, line 34 is: Enter on line 2 of the worksheet on this page:

Over—	But not over—		of the amount over—
\$0	\$3,400	—0—	
3,400	5,500	14%	\$3,400
5,500	7,600	\$294+16%	5,500
7,600	11,900	630+18%	7,600
11,900	16,000	1,404+21%	11,900
16,000	20,200	2,265+24%	16,000
20,200	24,600	3,273+28%	20,200
24,600	29,900	4,505+32%	24,600
29,900	35,200	6,201+37%	29,900
35,200	45,800	8,162+43%	35,200
45,800	60,000	12,720+49%	45,800
60,000	85,600	19,678+54%	60,000
85,600	109,400	33,502+59%	85,600
109,400	162,400	47,544+64%	109,400
162,400	215,400	81,464+68%	162,400
215,400		117,504+70%	215,400

Married Filing Separate Returns

Use this schedule if you checked Filing Status Box 3 on Form 1040—

If the amount on Form 1040, line 34 is: Enter on line 2 of the worksheet on this page:

Over—	But not over—		of the amount over—
\$0	\$1,700	—0—	
1,700	2,750	14%	\$1,700
2,750	3,800	\$147.00+16%	2,750
3,800	5,950	315.00+18%	3,800
5,950	8,000	702.00+21%	5,950
8,000	10,100	1,132.50+24%	8,000
10,100	12,300	1,636.50+28%	10,100
12,300	14,950	2,252.50+32%	12,300
14,950	17,600	3,100.50+37%	14,950
17,600	22,900	4,081.00+43%	17,600
22,900	30,000	6,360.00+49%	22,900
30,000	42,800	9,839.00+54%	30,000
42,800	54,700	16,751.00+59%	42,800
54,700	81,200	23,772.00+64%	54,700
81,200	107,700	40,732.00+68%	81,200
107,700		58,752.00+70%	107,700

Caution

You must use the Tax Table instead of these Tax Rate Schedules if your taxable income is less than \$50,000 unless you use Form 4726 (maximum tax), Schedule D (alternative tax), or Schedule G (income averaging), to figure your tax. In those cases, even if your taxable income is less than \$50,000, use the rate schedules on this page to figure your tax.

Instructions

If you cannot use the Tax Table, figure your tax on the amount on line 34 of Form 1040 by using the appropriate Tax Rate Schedule. Then, unless you use Schedule G or Form 4726, figure your 1981 Rate Reduction Credit (1.25%) on the worksheet below.

Tax Computation Worksheet

(Do not use if you figure your tax on Schedule G or Form 4726.)

1. Taxable income from Form 1040, line 34
2. Tax on the amount on line 1 from Tax Rate Schedule X, Y, or Z
3. Rate Reduction Credit. Multiply the amount on line 2 by .0125
4. Subtract line 3 from line 2. Enter here and on Form 1040, line 35

Do not file—keep for your records.

Note: If you use the alternative tax computation on Schedule D (Form 1040), enter the amount from Schedule D, line 32, on line 1 of the worksheet. Complete the worksheet and enter the amount from line 4 of the worksheet on Schedule D, line 33.