

**General Description Booklet
for the
1983 INDIVIDUAL TAX MODEL FILE**

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INTRODUCTION

The Internal Revenue Service 1983 Tax Model File (122,889 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 96,321,310 Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1983.

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 1983 Tax Model File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the

Dr. Fritz Scheuren, Director
Statistics of Income Division D:R:S
Internal Revenue Service
1111 Constitution Ave., N.W.
Washington, D.C. 20224
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In order to preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedure changes in the Individual Tax Model.

First, the entire file has been sorted from largest to smallest for the

Third, for records with adjusted gross income (absolute value) of less than \$200,000, motor vehicle and general sales tax deductions have also been combined and placed in the field for general sales tax deductions, and then these records have been sorted by state. After this sort, the records have been modified for general sales tax, state and local income tax, real estate tax, personal property tax deductions and wages and salaries in the same manner as described above. The only difference between these records and those with returns having adjusted gross income (absolute value) of \$200,000 or more is that records with adjusted gross income (absolute value) of less than \$200,000 have been sorted for each field by individual state with no records from two different states being combined when averaging a field over a series of records.

Fourth, the fields containing total miscellaneous, other net income less loss, total tax liability and total taxes paid deductions have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

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) 523-4887

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.

CORE RECORD LAYOUT
(CODE AND AMOUNT ELEMENT DEFINITIONS)

RECORD TITLE		1983 INDIVIDUAL (TAX MODEL) FILE		MASTER FILE SYSTEM SSI2/22720/11012		DATE:		Page 2 of 5					
29	E370	30	E380	31	E400	32	E390	33	E430	34	E440	35	E450
STATUTORY ADJUSTMENTS													
DISABILITY INCOME EXCLUSION		EXCESS FOREIGN LIVING EXPENSES		HOUSING DEDUCTION		OTHER		EXCESS ITEMIZED DEDUCTIONS (UNUSED ZDA (-/+))		CHARITABLE CONTRIBUTIONS FOR NON-ITEMIZERS		TAX TABLE INCOME BEFORE EXEMPTIONS	
36	E460	37	E470	38	E490	39	E500	40	E510	41	E520	42	E590
EXEMPTION AMOUNT													
EXEMPTION AMOUNT		ZERO BRACKET AMOUNT (ZBA)		TAXABLE INCOME OLD CONCEPT (WITHOUT ZBA)		TAXABLE INCOME NEW CONCEPT (WITH ZBA)		TAX GENERATED		COMPUTED REGULAR TAX		INCOME TAX BEFORE CREDIT (SOI)	
43	E600	44	E610	45	E620	46	E720	47	E730	48	E740	49	E750
CREDITS													
INCOME SUBJECT TO TAX (OLD CONCEPT)		INCOME SUBJECT TO TAX (NEW CONCEPT)		MARGINAL TAX BASE		ELDERLY		FOREIGN TAX		INVESTMENT		POLITICAL CONTRIBUTIONS	
50	E760	51	E770	52	E780	53	E790	54	E1580	55	E800	56	E810
CREDITS													
CHILD CARE		JOBS		RESIDENTIAL ENERGY		RESEARCH AND EXPERIMENTATION		EIC USED TO OFFSET INCOME TAX BEFORE CREDITS		OTHER		TOTAL (SOI)	
57	E1030	58	E870	59	E880	60	E900	61	E910	62	E940	63	E970
CREDITS													
TOTAL INCOME TAX LIABILITY (SOI)		TOTAL INCOME TAX CREDITS (SOI)		INCOME TAX AFTER CREDITS (SOI)		ADDITIONAL TAXES FOR TAX PREFERENCES		MINIMUM TAX (SOI) ***		ALTERNATIVE MINIMUM TAX (SOI)		SELF-EMPLOYMENT TAX FROM RECURRING PRIOR YEAR INVESTMENT CREDIT	
D	D	D	D	D	D	D	D	D	D	D	D	E115C	E1

*** Prior year returns only.

MASTER FILE NUMBER SS12/22720/11012		DATE:		Sheet 3 of 5			
67	E1070	68	E1090	69	E1110	70	E1120
INCOME TAX WITHHELD		1983 ESTIMATED TAX PAYMENTS		AMOUNT PAID WITH FORM 4868		EXCESS FICA/RRTA	
74	E1200	E123	E1550	E124	E1560	E126	E1570
CREDIT SELECT		EIC (COMPUTED)		EIC SALARIES AND WAGES		EARNED INCOME	
81	E1690	E134	E1700	C	E1710	C	E1720
TOTAL		ITEMIZED DEDUCTIONS (SCHEDULE A)		MEDICAL AND DENTAL EXPENSES DEDUCTION		TOTAL	
8	E1760	E159	E1770	E141	E1780	E136	E1830
DEDUCTIONS (SCHEDULE A) DEDUCTION		TOTAL		ONE-HALF INSURANCE PREMIUMS ***		MEDICINE & DRUGS	
EXPENSES SUBJECT TO DEDUCTION BY 5% OF AGI		5% of AGI		IN EXCESS OF 5% OF AGI		RESERVED	
95	E1870	E139	E1880	C	E1890	E140(C)	E1920
DEDUCTIONS (SCHEDULE A)		DEDUCTIONS (SCHEDULE A)		DEDUCTIONS (SCHEDULE A)		INTEREST PAID DEDUCTION	
RESERVED		PERSONAL PROPERTY		OTHER		TOTAL	
E145		E146*		E147*		E1	

Total averaged over 10 returns.

CORE RECORD LAYOUT

RECORD TITLE		1983 INDIVIDUAL (TAX MODEL) FILE		MASTER FILE SYSTEM		DATE		PAGE 4 of 5					
99	E1930	100	E1970	101	E1990	102	E2000	103	E2010	104	E2020	105	E2040
INTEREST PAID DED'N													
ITEMIZED DEDUCTIONS (SCHEDULE A)													
CONTRIBUTIONS DEDUCTION													
HOME MORTGAGE		TOTAL		CASH UNDER \$3,000		CASH \$3,000 OR MORE		OTHER THAN CASH		CARRYOVER		RESERVED	
106	E2030	107	E2120	108	E2140	109	E2180	110	E2190	111	E2210	112	E2230
MISC. DEDUCTIONS													
NET CASUALTY OR THEFT LOSS													
ALL-SAVERS INTEREST													
GROSS													
113	E2240	114	E2250	115	E2270	116	E2280	117	E2290	118	E2300	119	E2390
CURRENT LONG-TERM GAINS													
CURRENT LONG-TERM LOSSES													
CURRENT SHORT-TERM LOSSES													
CURRENT SHORT-TERM GAINS													
CURRENT SHORT-TERM LOSS CARRYOVER													
CURRENT SHORT-TERM LOSS CARRYOVER													
CAPITAL GAINS (SCHEDULE D)													
POST 1969 SHORT-TERM LOSS CARRYOVER													
RESIDENCE GAIN (LONG TERM GAIN SALE OF RESIDEN													
CURRENT LONG-TERM GAINS													
CURRENT LONG-TERM LOSSES													
POST 1969 LONG-TERM LOSS CARRYOVER													
SCHEDULE D CAPITAL GAIN DISTRIBUTIONS													
FORM 4797 GAINS													
ADDITIONAL LOSSES DUE TO PRE-1970 CARRYOVER													
COMBINED CAPITAL GAINS													
COMBINED NET CAPITAL GAIN LESS LOSS (+/-)													
SUPPLEMENTAL INCOME (SCHEDULE E)													
SUPPLEMENTAL INCOME (SCHEDULE E)													
PARTNERSHIP													
TOTAL INCOME													
TOTAL LOSS													
NET NET INCOME LESS LOSS													
ROYALTY NET INCOME LESS LOSS													
SMALL BUSINESS CORPORATION													
SMALL BUSINESS CORPORATION													
SUPPLEMENTAL INCOME (SCHEDULE E)													
SUPPLEMENTAL INCOME (SCHEDULE E)													
ESTATE OR TRUST													
TOTAL INCOME													
TOTAL LOSS													
TOTAL INCOME													
TOTAL LOSS													
EXPENSE DEDUCTION													
REFUND													
DEDUCTION													

118 days for 1982

119
120
171

CODE AND AMOUNT OF ELEMENT DEFINITIONS

AGEX	Age Exemptions	
	(A) No exemptions.....	00
	(B) One exemption (Primary only).....	01
	(C) One exemption (Secondary only).....	02
	(D) Two exemptions.....	03

AGIR1 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; Schedule B:

(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:

- (A) Return coded incorrectly as high income nontaxable.....08
- (B) High Income Nontaxable.....28
- (C) Business High Income/Loss.....38
- (D) Nonbusiness, Non-farm.....40-48
- (E) Nonbusiness, Farm.....50-58
- (F) Business.....60-68
- (G) Ending digit for sample codes 40-68:

- AGI under \$20,000 (Business/Farm Receipts under \$200,000).....00
- \$20,000 under \$50,000 (under \$500,000).....01
- Under \$20,000 (\$200,000 under \$500,00).....01
- \$50,000 under \$100,000 (under \$1,000,000).....02
- Under \$50,000 (\$500,000 under \$1,000,000).....02
- \$100,000 under \$200,000 (under \$5,000,000).....03
- Under \$100,000 (\$1,000,000 under \$5,000,000).....03
- \$200,000 under \$500,000 (under \$10,000,000).....04
- Under \$200,000 (\$5,000 under \$10,000,000).....04
- \$500,000 under \$1,000,000 (under 20,000,000).....05
- Under \$500,000 (\$10,000,000 under \$20,000,000).....05
- \$1,000,000 under \$2,000,000 (under \$30,000,000).....06
- Under \$1,000,000 (\$20,000,000 under \$30,000,000).....06
- \$2,000,000 under \$5,000,000 (under \$50,000,000).....07
- Under \$2,000,000 (\$30,000,000 under \$50,000,000).....07
- \$5,000,000 and over (any amount).....08
- Under \$5,000,000 (\$50,000,000 and over).....08

CYCLE Cycle Code.....00-52

DEPINC Dependent with Unearned Income:

- (A) Box not checked.....0
- (B) Box checked.....1

DGROUP District by Group.....1-3

District	Group 1	DIST
1. Burlington.....		
2. Cheyenne.....		
3. Anchorage.....		

Group 1 (Continued)

4. Augusta.....
5. Portsmouth.....
6. Providence.....
7. Fargo.....
8. Aberdeen.....
9. Wilmington.....
10. District of Columbia.....
11. Helena.....
12. Boise.....
13. Albuquerque.....
14. Salt Lake City.....
15. Reno.....
16. Honolulu.....
17. Parkersburg.....

Group 3

1. Des Moines.....
2. Wichita.....
3. Columbia.....
4. Louisville.....
5. Birmingham.....
6. Puerto Rico.....
7. Oklahoma City.....
8. Denver.....
9. Portland.....
10. Omaha.....
11. Jackson.....
12. Little Rock.....
13. Phoenix.....
14. Laquna Nigual.....
15. Sacramento.....
16. San Jose.....
17. Boston.....
18. Hartford.....
19. Brooklyn.....
20. Manhattan.....
21. Albany.....
22. Buffalo.....
23. Newark.....
24. Philadelphia.....
25. Pittsburgh.....
26. Cincinnati.....
27. Cleveland.....
28. Indianapolis.....
29. Chicago.....
30. Springfield.....

Group 3 (Continued)

31.	Detroit.....	
32.	Milwaukee.....	
33.	St. Paul.....	
34.	St. Louis.....	
35.	Baltimore.....	
36.	Richmond.....	
37.	Greensboro.....	
38.	Atlanta.....	
39.	Jacksonville.....	
40.	Nashville.....	
41.	New Orleans.....	
42.	Austin.....	
43.	Dallas.....	
44.	Houston.....	
45.	Seattle.....	
46.	San Francisco.....	
47.	Los Angeles.....	
48.	Washington - CP:10.....	

EIC	(A) Not present.....	0
	(B) Present.....	1

ELECT	President Elect Campaign Fund:	
	(A) No boxes checked.....	00
	(B) One "yes" box checked.....	01
	(C) Two "yes" boxes checked.....	02
	(D) Only "no" boxes checked.....	08

FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount (STANDARD).....	2
	(C) Neither.....	3

FLPD	Filing Period: (Accounting Period)	
	(A) YR - Calendar Year ended.....	66-83
	(B) MO - Month Taxpayer's year ended.....	01-12

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

F5695 Form 5695 (Residential Energy Credit):

- (A) No form attached.....0
- (B) Number of principal residences occupied.....1-9

IRA IRA/Self Employment Pension (SEP) Code

- (A) No IRA claimed.....00
- (B) One Individual IRA.....01
- (C) Two Individual IRAs (both spouses employed).....02
- (D) One Individual IRA and One Spouse IRA (Only one spouse employed)....03
- (E) Only SEP.....04
- (F) Two SEPs.....05
- (G) One Individual IRA and One SEP.....06

MARS Marital Status:

- (A) Single.....1
- (B) Married filing joint.....2
- (C) Married filing separately and not 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

PREP Tax Preparer

- (A) No preparer other than taxpayer.....00
- (B) Return prepared by paid tax preparer.....01
- (C) IRS prepared return.....02
- (D) IRS reviewed return.....03
- (E) Voluntary Income Tax Assistance prepared return.....04
- (F) Self help.....05
- (G) Tax Counseling for the elderly.....06

PSV Primary Stratifying Variable

- (A) Sample Code 28 (AGI) and 38 (Schedule C net income).....00
- (B) Positive Amounts Total.....01
- (C) Negative Amounts Total.....02
- (D) Total Receipts.....03

REGION IRS Regions

- (A) Central.....1
- (B) Mid-Atlantic.....2
- (C) Midwest.....3
- (D) North Atlantic.....4
- (E) Southeast.....5
- (F) Southwest.....6
- (G) Western.....7
- (H) Other Areas.....8

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

SCHRRP Credit for the Elderly

(A)	No Schedule Present.....	00
(B)	Schedule R.....	01
(C)	Schedule RP.....	02

SCHW Schedule W Indicator

(A)	No Schedule W.....	00
(B)	Primary Taxpayer Qualifying Income.....	01
(C)	Secondary Taxpayer Qualifying Income.....	02

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

STATE

Code	STATE NAME	Code	STATE NAME
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	CP:IO
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

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

TOTXSZ Size of Total Income Tax

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06

Schedule C or F Indicator:

Schedule C or F present.....	0
Schedule C present only.....	1
Schedule F present only.....	2
Schedule C and F present	
Schedule C Gross Receipts Larger.....	3
Schedule C and F present	
Schedule F Gross Receipts Larger.....	4

Indicator for the Elderly

Schedule Present.....	
RP.....	00
RP.....	01
RP.....	02

Indicator W

Schedule W.....	
Primary Taxpayer Qualifying Income.....	00
Secondary Taxpayer Qualifying Income.....	01
.....	02

Tax Computation:

.....	
70 tax used.....	0
72 tax used.....	1
44 tax used.....	2
95 tax used.....	3
72(m)(5) penalty tax used.....	4
Combination of Form 4972 and other taxes.....	5
Combination of taxes excluding Form 4972.....	6
.....	7

\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT Taxable/Nontaxable Returns:

(A) Taxable Returns.....	1
(B) Nontaxable Return.....	2

TXRT Marginal Tax Rate.....0, 16-50

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

W2IND W2 Indicator

(A) Number of Forms W2 Present.....	00-99
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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) Regular and Age.....	2
(D) Regular, Age and Blind.....	3
(E) Regular and Blind.....	4

XOCAH Exemptions for Children Living at Home:

Actual number entered.....0-99

XOCAWH Exemptions for Children Living Away from Home:

Actual number entered.....0-99

XOODEP 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

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1983 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ 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 "1983 Federal Tax Forms" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
37	Zero Bracket Amount This amount was limited to the smaller of the statutory limit or Taxable Income (E39).
38	Taxable Income, Old Concept 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 (E39).
39	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).
41	Computed Regular Tax 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.
43	Income Subject to Tax (Old Concept) Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.

<u>Element Number</u>	<u>Definition</u>
44	Income Subject to Tax (New Concept) 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.
45	Marginal Tax Base This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
54	Earned Income Credit Used to Offset Income Tax Before Credits This amount was computed based on the lesser of: Earned Income Credit (E75) or Income Tax Before Credits minus all credits except the Earned Income Credit.
56	Total Tax Credits Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
58	Total Income Tax Element (59) plus element (60) plus element (61).
59	Income Tax After Credits Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
66	Total Tax Payments Total payments from 1040 or 1040A minus the total Earned Income Credit.
76	Earned Income Credit (Salaries and Wages) The total amount of salaries and wages which have been revised in computing the Earned Income Credit on returns with an Earned Income Credit.
77	Earned Income Credit (Earned Income) The amount of net earnings from self-employment used in computing the Earned Income Credit.
78-79	IF Earned Income Credit (E20) is greater than Income Tax Before Credits (E42), the following fields are computed: 78 - Earned Income Credit used to offset all other taxes. This value depends on whether the difference between EIC (E75) and EIC used to offset Income Tax Before Credit (E59) is less than the value calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. IF it is less than this value, this field equals E75 minus E54. Also, E79 equals 0. IF this is not true, this field equals the value

calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. Also, E79 is calculated (see below).

79 - Earned Income Credit Refundable Portion

This equals E75 minus E54 minus E78 (see above for definitions and conditions).

- 80 Advance Earned Income Credit payments in excess of EIC.
This field is the difference between Advance EIC payments and EIC (E75).
- 118 Additional Losses Due to Pre-1970 Carryover.
See Form 4798, Line 30. If Line 30, Form 4798 exceeds Line 19 of Schedule D, this is the value.
- 119 Combined Capital Gains (Excluded Long-Term Gains).
Sum of Line 22, Schedule D and 1.5 times Line 14, Form 1040.
- 120 Combined Capital Gains (combined net Capital Gain Less Loss).
Sum of Line 19, Schedule D, plus 2.5 times Line 14, Form 1040.
- 121 Combined Capital Gains (combined Long-Term Gains Included in AGI).
If Net Short-Term Capital Gain are positive, the difference between Line 19, Schedule D and Excluded Long-Term Gains (E119 above).
If Net Short-Term Capital Loss, subtract Line 8, Schedule D from above.
- 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 either Interchange or EBCDIC on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6250 bytes per inch (BPI). 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 unsigned. The data fields are signed positive or negative, whichever is appropriate, in the last character position of the field.

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 10 characters in length 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 (EBCDIC) or LABELLED (Interchange).

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

The data in the 1983 Individual Tax Model file were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1984. The total sample of 122,889 returns was selected from a population of 96,321,310 returns.

The estimates that could be obtained from this file are intended to represent all returns filed for Income Year 1983. While most of the returns processed during 1984 were for Calendar Year 1983, a few were for prior years. Returns for prior years were used in place of 1983 returns received and processed after December 31, 1984. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1984.

All returns processed during 1984 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, 1040A and 1040EZ returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1984 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C, Profit (or Loss) from Business or Profession; presence of Schedule F, Profit (or Loss) from Farms; the larger of total income or loss, and the size of business plus farm receipts; size of adjusted gross income (or deficit) or largest of specific income (or loss) items. Returns were then selected from the sample strata using the coding digits of the Social Security Number (SSN) at rates ranging from 0.03 percent to 100 percent.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum. 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 integer weights.

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.

1983

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 a field number of 2.

Income	7 Wages, salaries, tips, etc.-----	7	2
--------	------------------------------------	---	---

On the Core Record Layout it would appear as 2 in the left corner of the Salaries and Wages block. See example below.,

-- Core Record Layout --

1	2	3
Adjusted Gross Income (Deficit)	Salaries and Wages	Interest Received

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

8a Interest Income

Form **1040** U.S. Individual Income Tax Return **1983** (X)

Department of the Treasury Internal Revenue Service
 For the year January 1 through December 31, 1983, or other tax year beginning 1983 ending 1983 OMB No. 1545-0047

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 number
 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	Note: One-time, voluntary contribution. Not necessary if already contributed.
Yes	No	

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 the qualifying person is your unmarried child but not your dependent, write child's name here _____
 5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19) (See page 6 of Instructions.)

Check only one box
 MARS

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Exemptions

6a Yourself **XFPT** 65 or over Blind Enter number of boxes checked on 6a and b
 b Spouse **XFST** 65 or over Blind Enter number of children listed on 6c
 c First names of your dependent children who lived with you **XOCAH**
 d 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 other dependents
XOCAWH					Add numbers entered in boxes above ▶
XCODEP					
XOPAR					

e Total number of exemptions claimed **XTOT**

Income

Please attach Copy B of your Forms W-2, W-2G, and W-2P here
 If you do not have a W-2, see page 5 of Instructions

7	Wages, salaries, tips, etc.	2 ("blurred")
8	Interest income (also attach Schedule B if over \$400 or you have any All-Savers interest)	3
9a	Dividends (also attach Schedule B if over \$400)	4
9b	Exclusion	5
9c	Subtract line 9b from line 9a and enter the result	6
10	Refunds of State and local income taxes, from worksheet on page 10 of Instructions (do not enter an amount unless you deducted those taxes in an earlier year—see page 10 of Instructions)	7
11	Alimony received	8
12	Business income or (loss) (attach Schedule C)	9
13	Capital gain or (loss) (attach Schedule D)	10
14	Other income (attach Schedule E if over \$100) (See page 10 of Instructions)	11

104A
Compu-
tation

(See
Instruc-
tions on
page 13)

- 34a** If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 28
Caution: If you have unearned income and can be claimed as a dependent on your parent's return check here and see page 13 of the instructions. Also see page 13 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
- 34b** If you do not itemize deductions on Schedule A (Form 1040), complete the worksheet on page 14. Then enter the allowable part of your charitable contributions here
- 35** Subtract line 34a or 34b, whichever applies, from line 33
- 36** Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e
- 37** Taxable Income. Subtract line 36 from line 35
- 38** Tax. Enter tax here and check if from Tax Table, Tax Rate Schedule X, Y, or Z, or Schedule G
- 39** Additional Taxes. (See page 14 of instructions.) Enter here and check if from Form 4970, Form 4972, Form 5544, or section 72 penalty taxes
- 40** Total. Add lines 38 and 39

34a	33
34b	34
35	35
36	36
37	--
38	40
39	--
40	42*/

Step 1 Name and address

Use the IRS mailing label. If you don't have a label, print or type:

Your first name and initial, if joint return, also give spouse's name and initial: Last name Your social security no
Present home address (number and street): Spouse's social security no
City, town or post office, State, and ZIP code

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? [] Yes [] No
If joint return, does your spouse want \$1 to go to this fund? [] Yes [] No

Step 2 Filing status (check only one)

- 1 [] Single (See if you can use Form 1040EZ.)
2 [] Married filing joint return (even if only one had income)
3 [] Married filing separate return. Enter spouse's social security number above and spouse's full name here.
4 [] Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Exemptions

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a [] Yourself [] 65 or over [] Blind Write number of boxes checked on 5a and b
b [] Spouse [] 65 or over [] Blind
c First names of your dependent children who lived with you. Write number of children listed on 5c
d 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? Write number of other dependents listed on 5d. Add numbers entered on lines above.
Total number of exemptions claimed.

Step 3 Total income

6 Wages, salaries, tips, etc. (Attach Form(s) W-2.) 6 2
7 Interest income. (If line 7 is over \$400, also complete Schedule 1, Part I.) 7 3
8a Dividends. (If line 8a is over \$400, also complete Schedule 1, Part II.) 8a 4
b Exclusion. See the instructions on page 14. 8b 5
c Subtract line 8b from line 8a. Write the result. 8c 6
9a Unemployment compensation (insurance), from Form(s) 1099-G. 9a 18
b Taxable amount, if any, from the worksheet on page 15 of the instructions. 9b 19
10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10

Step 4 Adjusted gross income

11a IRA deduction, from the worksheet on page 17. 11a 24
b Write IRA payments made in 1984 that you included on line 11a. (\$)
12 Deduction for a married couple when both work. Complete Schedule 1, Part III. 12 28
13 Add lines 11a and 12. Write the total. These are your total adjustments. 13
14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14 1

Attach Copy B of Form 1040A here

Attach check or money order here

Step 5

Taxable income

15	Write the amount from line 14	15	1
16	Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions	16	34
17	Subtract line 16 from line 15. Write the result.	17	35
18	Multiply \$1,000 by the total number of exemptions claimed on line 5c	18	36
19	Subtract line 18 from line 17. Write the result. This is your taxable income	19	

Step 6

Tax, credits, and payments

If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 29-34	20	40
21a	Partial credit for political contributions. See page 20 of the instructions.	21a	49
21b	Credit for child and dependent care expenses. Complete Schedule 1, Part IV.	21b	50
22	Add lines 21a and 21b. Write the total. These are your total credits.	22	56*/
23	Subtract line 22 from line 20. Write the result. This is your total tax.	23	
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 forms. (If line 6 is more than \$35,700, see page 23 of the instructions.)	24a	67
24b	Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions.	24b	75**/
25	Add lines 24a and 24b. Write the total. These are your total payments.	25	66*/

Step 7

Refund or amount you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund.	26	73 (-).
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040A" on it.	27	73 (+)

Step 8
Sign your return

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

Your signature	Date	Your occupation
X		
Spouse's signature (if joint return both must sign)	Date	Spouse's occupation
X		
Paid preparer's signature	Date	Preparer's social security number
X		
Firm's name (or yours, if self-employed)	Employer identification number	
Address and Zip code	Check if self-employed <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 38.

*/ See Definitions.
**/ Computed.

Department of the Treasury Internal Revenue Service
Form 1040EZ Income Tax Return for
Single filers with no dependents (0)

OMB No 1545-0675

1983

Name & address

If you don't have a label, please print:

Write your name above (first, initial, last)

Present home address (number and street)

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

Please write your numbers like this.

1 2 3 4 5 6 7 8 9 0

Social security number

□ □ □ □ □ □ □ □ □ □

Presidential Election Campaign Fund

Check box if you want \$1 of your tax to go to this fund. ▶

Figure your tax

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

1 Wages, salaries, and tips. Attach your W-2 form(s). 2 1

2 Interest income of \$400 or less. If more than \$400, you cannot use Form 1040EZ. 3 2

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

4 Allowable part of your charitable contributions. Complete the worksheet on page 19. Do not write more than \$25. 34 4

5 Subtract line 4 from line 3. 35 5

6 Amount of your personal exemption. 36 6

7 Subtract line 6 from line 5. This is your taxable income. 7

8 Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). 67 8

9 Use the tax table on pages 29-34 to find the tax on your taxable income on line 7. Write the amount of tax. 40 9

Refund or amount you owe

Attach tax payment here

10 If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund. 73 (-) 10

11 If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service." 73 (+) 11

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature

Date

X

□ Dollars Cents

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┌

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

□ □ □ □ □ □

Name(s) as shown on Form 1040

Your social security number

Medical and
Dental Expenses

1	Medicines and drugs	1	84		
2	Write 1% of Form 1040, line 33	2	85		

<p>Part I Interest Income <i>(See pages 9 and 21 of Instructions)</i> Also complete Part III</p>	<p>If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, see page 22.</p>	
	Interest income other than interest from All-Savers Certificates	Amount
	1 Interest income from seller-financed mortgages (See Instructions and show name of payer.) ▶	1
	2 Other interest income (list name of payer) ▶	2
	3 Add lines 1 and 2	3
	Interest from All-Savers Certificates (ASCs). (See page 22.)	Amount
	4	4
	5 Add amounts on line 4	5 107
	6 Write the amount of your ASC exclusion from the worksheet on page 22 of Instructions	6
	7 Subtract line 6 from line 5	7 108
	8 Add lines 3 and 7. Write your answer here and on Form 1040, line 8 ▶	8
<p>Part II Dividend Income <i>(See pages 9 and 22 of Instructions)</i> Also complete Part III</p>	<p>If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.</p>	
	Name of payer	Amount
	9	9
	10 Add amounts on line 9	10
	11 Capital gain distributions. Enter here and on line 15, Schedule D.*	11
	12 Nontaxable distributions. (See Instructions for adjustment to basis)	12
	13 Exclusion of qualified reinvested dividends from a public utility. (See page 22 of Instructions.)	13
	14 Add lines 11, 12, and 13	14
	15 Subtract line 14 from line 10. Write your answer here and on Form 1040, line 9a ▶	15
	*If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14	
<p>Part III Foreign Accounts and Foreign Trusts <i>(See page 22 of Instructions)</i></p>	<p>If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.</p>	
	16 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the instructions for exceptions and filing requirements for Form 90-22.1.)	Yes No
	If "Yes," write the name of the foreign country ▶	
	17 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926	Yes No

**SCHEDULE C
(Form 1040)**

**PROFIT OR (LOSS) FROM BUSINESS OR PROFESSION
(Sole Proprietorship)**

OMB No 1545-0074

1983
09

Department of the Treasury
Internal Revenue Service (90)

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 and address ▶ _____ **C** Employer identification number

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

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

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

Yes	No

G Did you deduct expenses for an office in your home? _____

PART I.—Income

1 a Gross receipts or sales	1a	151	
b Less: Returns and allowances	1b		
c Subtract line 1b from line 1a and enter the balance here	1c		
2 Cost of goods sold and/or operations (Part III, line 8)	2		
3 Subtract line 2 from line 1c and enter the gross profit here	3		
4 a Windfall Profit Tax Credit or Refund received in 1983 (see Instructions)	4a		
b Other income	4b		
5 Add lines 3, 4a, and 4b. This is the gross income	5		

PART II.—Deductions

6 Advertising		23 Repairs	
7 Bad debts from sales or services (Cash method taxpayers, see Instructions)		24 Supplies (not included in Part III)	
8 Bank service charges		25 Taxes (Do not include Windfall Profit Tax here. See line 29.)	
9 Car and truck expenses		26 Travel and entertainment	
10 Commissions		27 Utilities and telephone	
11 Depletion		28 a Wages	
12 Depreciation and Section 179 deduction from Form 4562 (not included in Part III)		b Jobs credit	
13 Dues and publications		c Subtract line 28b from 28a	
14 Employee benefit programs		29 Windfall Profit Tax withheld in 1983	
15 Freight (not included in Part III)		30 Other expenses (specify):	
16 Insurance		a	
17 Interest on business indebtedness		b	
18 Laundry and cleaning		c	
19 Legal and professional services		d	
20 Office expense		e	
21 Pension and profit-sharing plans		f	
22 Rent on business property		g	
		h	
		i	

31 Add amounts in columns for lines 6 through 30i. These are the total deductions ▶ **31**

32 Net profit or (loss). Subtract line 31 from line 5 and enter the result. If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6). If a loss, go on to line 33. **32** 9

33 If you have a loss, you must answer this question: "Do you have amounts for which you are not at risk in this business (see Instructions)?" Yes No. If "Yes," you must attach Form 6198. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6).

PART III.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part III)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1		
2 Purchases less cost of items withdrawn for personal use	2		
3 Cost of labor (do not include salary paid to yourself)	3		
4 Materials and supplies	4		
5 Other costs	5		
6 Add lines 1 through 5	6		
7 Less: Inventory at end of year	7		
8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and in Part I, line 2, above.	8		

PART III.—Summary of Parts I and II

20	Combine lines 8 and 19, and enter the net gain or (loss) here <i>Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain, complete lines 21 through 23 and skip lines 24 and 25.</i>	20	
21	If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19.	21	
22	Enter 60% of line 21. <i>If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i>	22	
23	Subtract line 22 from line 20. Enter here and on Form 1040, line 13.	23	10
24	If line 20 shows a loss, enter one of the following amounts: a. If line 8 is zero or a net gain, enter 50% of line 20; b. If line 19 is zero or a net gain, enter line 20; or c. If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19.	24	
25	Enter here and as a loss on Form 1040, line 13, the smallest of: a. The amount on line 24; b. \$3,000 (\$1,500 if married and filing a separate return); or c. Taxable income, as adjusted.	25	10

PART IV.—Complete this Part Only If You Elect Out of the Installment Method And Report 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 \blacktriangleright
 Enter the percentage of valuation of the note or other obligation \blacktriangleright

PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24 is more than the loss on line 25)
Note: You do not have to complete Part V on the copy you file with IRS.

Section A.—Short-term Capital Loss Carryover

26	Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31.	26	
27	Enter gain shown on line 19. If that line is blank or shows a loss, enter zero.	27	
28	Reduce any loss on line 26 to the extent of any gain on line 27.	28	
29	Enter smaller of line 25 or line 28.	29	
30	Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984.	30	

Section B.—Long-term Capital Loss Carryover

31	Subtract line 29 from line 25 (Note: If you skipped lines 27 through 30, enter amount from line 25).	31	
32	Enter loss from line 19; if none, enter zero and skip lines 33 through 36.	32	
33	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero.	33	
34	Reduce any loss on line 32 to the extent of any gain on line 33.	34	
35	Multiply amount on line 31 by 2.	35	
36	Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984.	36	

SCHEDULE E
(Form 1040)

Supplemental Income Schedule

OMB No 1545-0074

1983

12

Department of the Treasury
Internal Revenue Service (X)

(From rents and royalties, partnerships, estates, and trusts, etc.)

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

Name(s) as shown on Form 1040

Your social security number

PART I.—Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see instructions)? Yes No
- 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? Yes No

Description of Properties (Show kind and location for each)

Property A

Property B

Property C

Rental and Royalty Income	Properties			Totals (Add columns A, B, and C)
	A	B	C	
3 a Rents received				3
b Royalties received				
Rental and Royalty Expenses				
4 Advertising				
5 Auto and travel				
6 Cleaning and maintenance				
7 Commissions				
8 Insurance				
9 Interest				
10 Legal and other professional fees				
11 Repairs				
12 Supplies				
13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)				
14 Utilities				
15 Wages and salaries				
16 Other (list) ▶				
17 Total expenses other than depreciation and depletion. Add lines 4 through 16				17
18 Depreciation expense (see instructions), or depletion				18
19 Total. Add lines 17 and 18				
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	123	124		
21 Add properties with profits on line 20, and write the total profits here				21
22 Add properties with losses on line 20, and write the total (losses) here				22 ()
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here				23
24 Net farm rental profit or (loss) from Form 4835, line 49				24 122.
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E				25

PART II.—Income or Losses from Partnerships, Estates or Trusts, or S Corporations

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See instructions.

	(a) Name	(b) Check if foreign partnership	(c) Employer identification number	(d) Net loss (see instructions for at-risk limitations)	(e) Net income
Partnerships					
	26 Add amounts in columns (d) and (e) and write the total(s) here			26 (126)	125
	27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss)				27
	28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See Instructions for limitations)			28 (127)	
	29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below.				29
Estates or Trusts					
	30 Add amounts in columns (d) and (e) and write the total(s) here			30 (129)	128
	31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below.				31
S Corporations					
	32 Add amounts in columns (d) and (e) and write the total(s) here			32 (131)	130
	33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here				33
	34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See Instructions for limitations)			34 ()	
	35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below.				35

PART III.—Windfall Profit Tax Summary

36	Windfall profit tax credit or refund received in 1983 (see Instructions)	36	132
37	Windfall profit tax withheld in 1983 (see Instructions)	37	(133)
38	Combine amounts on lines 36 and 37. Write the total here and include in line 39 below.	38	

PART IV.—Summary

39	TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18 ▶	39	
40	Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II.	40	

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 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 W
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

**Deduction for a Married Couple
When Both Work**

▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.
▶ Attach to Form 1040

OMB No 1545-0074

1983

21

Names as shown on Form 1040

Your social security number

Step 1 Figure your earned income

	(a) You		(b) Your spouse	
1 Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include any amount your spouse paid you.)	1			
2 Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1055), and any other taxable self-employment or earned income)	2			
3 Add lines 1 and 2. This is your total earned income	3			

Step 2 Figure your qualified earned income

4 Adjustments from Form 1040, lines 24, 25a, 26, 30, and any repayment of sub-pay included on line 31. (See instructions below.)	4			
5 Subtract line 4 from line 3. This is your qualified earned income. (If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not claim this deduction.)	5	138		139

Step 3 Figure your deduction

6 Compare the amounts on line 5(a) and line 5(b) and write the smaller amount here. (Write either amount if 5(a) and 5(b) are exactly the same.) <i>Do not write more than \$30,000</i>	6		
7 Percentage used to figure the deduction (10%)	7		x .10
8 Multiply the amount on line 6 by the percentage on line 7. This is the amount of your deduction. Write the answer here and on Form 1040, line 29	8		

Instructions

Complete this schedule and attach it to

• the qualified earned income entered on line 5(a) or 5(b) of Schedule W

• Employee business expenses (from line 24).

Form **2441**

Credit for Child and Dependent Care Expenses

1983
24

Department of the Treasury
Internal Revenue Service (X)

▶ Attach to Form 1040.
▶ See instructions below.

Year social security number

Name(s) as shown on Form 1040

- 1 Write the number of qualifying persons who were cared for in 1983. (See the instructions below for the definition of qualifying persons.)
- 2 If payments listed on line 3 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

SEE INSTRUCTIONS for line 21?

Residential Energy Credit

1983
31

▶ Attach to Form 1040. ▶ See instructions on back.
 ▶ For Paperwork Reduction Act Notice, see instructions on back.

Name(s) as shown on Form 1040

Your social security number

Enter 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? (see instructions) 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.

2a		
2b		
2c		
2d		
2e		
2f		
2g		
2h		
3		
4		
5	143	
6	\$2,000	00
7	144	
8	145	
9		
10		
11		
12	146	

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 ▶	13d		
14	Enter the part of expenditures made from nontaxable government grants and subsidized financing				14		
15	Subtract line 14 from line 13				15	147	
16	Maximum amount of cost on which the credit can be figured				16	\$10,000	00
17	Enter the total renewable energy source costs for this residence. Add line 5 of your 1978 Form 5695, line 9 of your 1979 and 1980 Forms 5695, and line 13d of your 1981 and 1982 Forms 5695				17	148	
18	Subtract line 17 from line 16				18		
19	Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 14 of this form and your 1981 and 1982 Forms 5695				19	149	
20	Subtract line 19 from line 18. If zero or less, do not complete the rest of this part				20		
21	Enter the amount on line 15 or line 20, whichever is less				21		
22	Enter 40% of line 21 here and include in amount on line 23 below				22		

PART III.—Fill in this part to figure the limitation.

23	Add lines 12 and 22. If less than \$10, enter zero	23		
24	Enter your energy credit carryover from a previous tax year. Caution—Do not make an entry on this line if your 1982 Form 1040, line 50, showed an amount of more than zero	24	150	
25	Add lines 23 and 24	25		
26	Enter the amount of tax shown on Form 1040, line 40	26		
27	Add lines 41 through 46 from Form 1040 and enter the total	27		
28	Subtract line 27 from line 26. If zero or less, enter zero	28		
29	Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 47. Complete Part IV below if this line is less than line 25	29	53	

PART IV.—Fill in this part to figure your carryover to 1984 (Complete only if line 29 is less than line 25).

30	Enter amount from Part III, line 25	30		
31	Enter amount from Part III, line 29	31		
32	Credit carryover to 1984 (subtract line 31 from line 30)	32		

Alternative Minimum Tax Computation

▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

Name(s) as shown on tax return

Identifying number

		1	7
1 Adjusted gross income from Form 1040, or Form 1040NR, line 33 (estates and trusts, see instructions)			
2 Deductions (estates and trusts, see instructions):			
a (1) Medical and dental expense from Schedule A, line 7		2a(1) 90	
(2) Multiply Form 1040, line 33 by 5% (.05)		2a(2) 31	
(3) Subtract line 2a(2) from line 2a(1). (If less than zero, enter zero)		2a(3)	
b Contributions from Schedule A, line 20		2b 700	
c Casualty and theft losses from Schedule A, line 21		2c 6	
d Interest expense on property used as a residence from Schedule A, line 13		2d 94	
e (1) Interest, other than line 2d above, from Schedule A, line 16		2e(1)	
(2) Net investment income		2e(2)	
(3) Enter the smaller of line 2e(1) or line 2e(2)		2e(3) 47-90	
f Gambling losses to the extent of gambling winnings from Schedule A, line 24		2f	
g Estate tax allowable under section 691(c) from Schedule A		2g	
h Add lines 2a(3), b, c, d, e(3), f, and g		2h	
3 Subtract line 2h from line 1		3	
4 Tax preference items:		4a	
a All-savers interest exclusion, and dividend exclusion		4b 142	
b 60% capital gain deduction		4c 141	