

**General Description Booklet**  
**for the**  
**1994 PUBLIC USE TAX FILE**

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# 1994 PUBLIC USE TAX FILE

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## **1994 PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 1994 Public Use Tax File, which contains 96,384 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 115.9 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1994.

The Tax Files which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold 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 File is designed for making national level estimates. The 1994 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Daniel F. Skelly, Director  
Statistics of Income Division CP:R:S  
Internal Revenue Service  
P.O. Box 2608  
Washington, DC 20013-2608

Telephone number: (202) 874-0700  
Fax number: (202) 874-1198

Individual Public Use Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1978, and State Public Use Tax 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:

Reference Services  
Center for Electronic Records, (NSXA)  
National Archives and Records Administration  
8601 Adelphi Road  
College Park, MD 20740-6001  
(301) 713-6630

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The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester 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 File Sample Description" for a more detailed discussion of the Tax File.

### DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedural changes in the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample<sup>1</sup> at a 33 percent rate.

Second, those records that remain in our file from the 100 percent sample have been combined with other high income returns for the following processing changes:

As in past years, the State codes and all other geographic indicators have been removed for all high income records. Other codes and fields removed for these returns include: age and blindness indicators (for both primary and secondary taxpayers), alimony paid, and alimony received. Also, certain codes (age status, marital status, and exemptions for children living at home) have been modified (see section on Code Definitions for specific changes).

Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income taxes deduction field for each of the three records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

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<sup>1</sup>Returns sampled at 100 percent for the Statistics of Income program include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

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High income returns have then been separated into 35 different classes based on age, marital status, the number of children living at home, and the size of salaries and wages. Within each of these 35 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 35 classes have not been averaged with records in any of the other 34 classes. The file was then sorted on real estate tax deductions (again, within the 35 classes), and on home mortgage financial institutions and the same blurring procedure was repeated on each field.<sup>2</sup>

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received and home mortgage interest paid to financial institutions. Then, all lower income returns were sorted by State. After this sort, the records were blurred for real estate tax deductions and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between the processing of these records and that of the high income returns is that the lower income returns have been sorted for real estate tax deduction by individual state with no records from two different States being combined when averaging a field over a series of records.

Fourth, for all records on the file, 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).

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

The following table shows the number of returns in the sample for each State, and the number not State-coded for disclosure reasons as described above.

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<sup>2</sup>For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service.

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SAMPLE BY STATE

<u>STATE:</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
High Income <sup>3</sup>	37,294	1,148,757
Alabama	809	1,802,012
Alaska	222	297,086
Arizona	912	1,780,766
Arkansas	518	1,059,563
California	7,876	13,172,409
Colorado	918	1,652,386
Connecticut	814	1,447,055
Delaware	168	324,034
District of Columbia	138	312,260
Florida	3,253	6,477,968
Georgia	1,483	3,079,051
Hawaii	288	522,729
Idaho	253	421,369
Illinois	2,697	5,326,914
Indiana	1,160	2,457,505
Iowa	755	1,393,108
Kansas	612	1,086,210
Kentucky	763	1,636,862
Louisiana	784	1,623,394
Maine	265	543,378
Maryland	1,185	2,434,323
Massachusetts	1,427	2,728,671
Michigan	2,017	4,290,088
Minnesota	1,148	2,166,425
Mississippi	470	969,226
Missouri	1,146	2,263,424
Montana	202	320,991
Nebraska	423	748,837
Nevada	378	687,851
New Hampshire	279	552,371
New Jersey	1,940	3,751,645
New Mexico	358	657,182
New York	3,880	7,515,077
North Carolina	1,494	3,243,317
North Dakota	168	253,178

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<sup>3</sup> These returns do not include the state code.

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**SAMPLE BY STATE**

<b><u>STATE:</u></b>	<b><u>WEIGHTED TOTAL</u></b>	<b><u>NUMBER OF RECORDS</u></b>
Ohio	2,286	4,994,574
Oklahoma	747	1,387,890
Oregon	743	1,384,090
Pennsylvania	2,577	5,215,252
Rhode Island	236	470,430
South Carolina	761	1,681,255
South Dakota	239	400,087
Tennessee	1,105	2,378,389
Texas	4,001	7,820,319
Utah	359	735,824
Vermont	159	281,961
Virginia	1,469	2,970,626
Washington	1,240	2,350,118
West Virginia	318	711,346
Wisconsin	1,123	2,223,514
Wyoming	121	222,904
APO/FPO	88	236,764
Puerto Rico/V.I.	15	48,669
Other Than Above	300	281,718

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**RECORD LAYOUT**

**2 Digit Codes**

(all codes are 2 characters in length - PIC 99)

1. AGEX	14. F6251	27. TFORM
2. AGIR1	15. F8582	28. TXST
3. CYCLE	16. F8606	29. XBI*
4. DSI	17. MARS	30. XFPT
5. EFI	18. PCI	31. XFST
6. EIC	19. PREP	32. XOCAH
7. ELECT	20. PSV	33. XOCAWH
8. FDED	21. REGION*	34. XOODEP
9. FLPDYR	22. SCHB	35. XOPAR
10. FLPDMO	23. SCHCF	36. XTOT
11. F2441	24. SCHE	
12. F2555	25. SPECTX	
13. F3800	26. STATE*	

\* Only present for returns that sampled at less than a 100% rate and where AGI was less than \$200,000.

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1994 NON-PUBLIC USE FILE RECORD LAYOUT  
Amount Fields and Large Codes

<u>Field No</u>	<u>E Fields</u>
Income	
1.	Salaries and Wages <sup>1/</sup>
2.	Taxable Interest
3.	Tax-exempt Interest Income
4.	Dividends
5.	State Income Tax Refunds
6.	Alimony Received <sup>2/</sup>
7.	Business or Profession Net Income Less Loss (Schedule C) (+/-)
8.	Sales of Capital Assets Reported on Sch. D Net Gain Less Loss in AGI (+/-)
9.	Capital Gain Distributions Reported On Form 1040
10.	Sales of Prop. other than Capital Assets Net Gain Less Loss (+/-)(Form 4797)
11.	Taxable IRA Distribution
12.	Total Pensions and Annuities
13.	Pensions and Annuities in AGI
14.	Schedule E Net Income Less Loss (+/-)
15.	Farm Net Income Less Loss (Schedule F) (+/-)
16.	Unemployment Compensation
17.	Total Social Security Benefits (SOI)
18.	Social Security Benefits in AGI
19.	RESERVED
20.	RESERVED
21.	RESERVED
Statutory Adjustments	
22.	Payments to Individual Retirement Account (IRA) (Primary)
23.	Payments to Individual Retirement Account (IRA) (Secondary)
24.	Moving Expenses *
25.	Deduction for Self-employment Tax
26.	Self-Employed Health Insurance Deduction
27.	Payments to a Keogh Plan
28.	Forfeited Interest Penalty
29.	Alimony Paid <sup>2/</sup>
30.	RESERVED
31.	RESERVED
32.	RESERVED

Note: See page 13 for this section's footnotes.

## 1994 PUBLIC USE TAX FILE

### Adjusted Gross Income

33. Adjusted Gross Income Less Deficit (AGI) (+/-)

### Tax Computation

34. Standard Deduction (if used) or Itemized Deductions (whether or not used)  
35. Exemption Amount  
36. Taxable Income  
37. Tax on Taxable Income  
38. Computed Income Tax (SOI)  
39. Income Tax Before Credits  
40. Income Subject to Tax (SOI)  
41. Marginal Tax Base (SOI)  
42. Tax Generated - Tax Rate Tables (SOI)

### Credits

43. Total Tax Credits (SOI)  
44. Child and Dependent Care  
45. Elderly or Disabled  
46. Foreign Tax  
47. General Business Credit  
48. Other Tax Credits (Not Included in the Other Credit fields) (SOI)  
49. Credit for Prior Year Minimum Tax

### Other Taxes

50. Total Income Tax (SOI)  
51. Income Tax after Credits (SOI)  
52. Self-Employment Tax  
53. Alternative Minimum Tax  
54. Recapture Taxes (Includes Form 4255, Recapture Tax of Investment Credit and Form 8611, Recapture of Low Income Housing Credit)  
55. Social Security Tax on Tip Income Not Reported to Employer  
56. Penalty Tax on Qualified Retirement Plans  
57. Total Tax Liability (SOI)

Note: See page 13 for this section's footnotes.

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### Payments

- 58. Income Tax Withheld
- 59. Estimated Tax Payments
- 60. Earned Income for Earned Income Credit (SOI)
- 61. EIC Used to Offset Income Tax Before Credits (SOI)
- 62. EIC Used to Offset All Other Taxes Except Advance EIC (SOI)
- 63. EIC Refundable Portion (SOI)
- 64. Amount Paid with Form 4868
- 65. Excess Social Security/RRTA
- 66. Credit for Federal Tax on Special Fuels and Oils
- 67. Regulated Investment Company Credit
- 68. Total Tax Payments (SOI)

### Refund or Amount You Owe

- 69. Balance Due (Overpayment) (+/-)
- 70. Overpayment Credited to Next Year's Tax
- 71. Predetermined Estimated Tax Penalty

### Itemized Deductions (Schedule A):

#### Medical and Dental Expense Deductions

- 72. Medical and Dental Expenses Subject to Reduction by AGI Limit
- 73. Limited Medical and Dental Expenses Deduction

#### Taxes Paid Deductions

- 74. State and Local Income Taxes <sup>1/</sup>
- 75. Real Estate Taxes <sup>3/</sup>
- 76. RESERVED
- 77. RESERVED

#### Interest Paid Deductions

- 78. Home Mortgage Interest & Points Paid to Financial Institutions <sup>3/</sup>
- 79. Home Mortgage Paid to Individuals
- 80. Deductible Points Not Reported on Form 1098
- 81. Investment Interest Paid
- 82. Total Interest

Note: See page 13 for this section's footnotes.

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**Gifts to Charity**

- 83. Cash Contributions
- 84. Other than Cash Contributions
- 85. RESERVED
- 86. Contributions Deduction, Total

**Miscellaneous Deductions (Subject to 2% Limitation)**

- 87. Net Limited Miscellaneous Deductions
- 88. Unreimbursed Employee Business Expense
- 89. Tax Preparation Fees
- 90. Total Miscellaneous Deductions Subject to Agi Limitation

**Other**

- 91. Casualty or Theft Loss
- 92. RESERVED
- 93. RESERVED

**Itemized Deduction Limitation**

- 94. Itemized Deduction Limitation (SOI)

**Interest and Dividend Income (Schedule B)**

- 95. Nontaxable Distributions \*

**Combined Schedule C Income and Some Deduction Items**

- 96. Net Receipts (+/-)
- 97. Cost of Goods Sold And/or Operations
- 98. Business Receipts (+/-) (SOI)
- 99. Total Income or Loss (+/-)
- 100. Car and Truck Expenses
- 101. Commissions and Fees
- 102. Depreciation
- 103. Insurance
- 104. Mortgage Interest
- 105. Other Interest
- 106. Office Expenses
- 107. Rent - Other Business Property
- 108. Wages (Less Jobs Credit)
- 109. Total Expenses <sup>4/</sup>
- 110. RESERVED

Note: See page 13 for this section's footnotes.

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### Capital Gains (Schedule D)

- 111. Short-term Gains
- 112. Short-term Losses (Before Carryover)
- 113. RESERVED
- 114. Long Term Gain from Other Forms Carried to Schedule D
- 115. Long Term Loss from Other Forms Carried to Schedule D
- 116. Schedule D Capital Gain Distributions
- 117. Long-term Gain
- 118. Long-term Losses (Before Carryover)
- 119. RESERVED

### Supplemental Income and Loss (Schedule E)

#### Rental Real Estate and Royalties

- 120. Total Rents Received
- 121. Total Royalties Received
- 122. Rental Expenses: Mortgage Interest
- 123. Rent/royalty Expenses Other Interest
- 124. Royalty Depletion
- 125. Rental Depreciation
- 126. Rent Net Income or Loss (+/-)
- 127. Royalty Net Income or Loss (+/-)
- 128. Deductible Rental Real Estate Loss
- 129. RESERVED
- 130. Rent/royalty Net Income
- 131. Rent/royalty Net Loss

#### Partnerships

- 132. Total Passive Income
- 133. Total Non-passive Income
- 134. Total Passive Loss
- 135. Total Non-passive Loss
- 136. Partnership Section 179 Expense Deduction

Note: See page 13 for this section's footnotes.

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### Small Business Corporation

- 137. Total Passive Income
- 138. Total Non-passive Income
- 139. Total Passive Loss Allowed
- 140. Total Non-passive Loss
- 141. Combined Partnership and S Corporation Net Income/loss (+/-)
- 142. S-corp. Section 179 Expense Deduction

### Estate or Trust

- 143. Total Income
- 144. Total Loss

### Farm Rental

- 145. Farm Rent Net Income or Loss (Not included in any other rent field) (+/-)

### Schedule SE - Self Employment Income

- 146. Net Earnings from Self-Employment, Total (SOI)
- 147. Net Earnings from Self-Employment, Secondary Taxpayer (SOI)

### Child Care Credit (Form 2441)

- 148. Qualifying Expenses Limitation
- 149. Earned Income Limitation (SOI)
- 150. Qualified Expenses Limited to Earned Income (SOI)

### General Business Credit (Form 3800)

- 151. Investment (Included in General Business Credit)
- 152. Jobs (Included in General Business Credit)
- 153. Alcohol Used as Fuel (Included in General Business Credit)
- 154. Increasing Research Activities (Included in General Business Credit)
- 155. Low Income Housing (Included in General Business Credit)

### Investment Interest Expense Deduction (Form 4952)

- 156. Disallowed Investment Interest Expense to be Carried Forward
- 157. Investment Interest Expense
- 158. Amount Elected for Inclusion in Investment Income

Note: See page 13 for this section's footnotes.

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### Alternative Minimum Tax Computation (Form 6251)

- 159. Accelerated Depreciation
- 160. Combined Tax Preferences (SOI) \*
- 161. Net Operating Loss Tax Preference (SOI) \*
- 162. Other Adjustments and Preferences (+/-)
- 163. Total Adjustments and Preferences (+/-)
- 164. Tentative Alternative Minimum Taxable Income
- 165. Alternative Tax Foreign Tax Credit

### Passive Activity Loss Limitation (Form 8582)

- 166. Total Current Year Passive Net Income (SOI)
- 167. Total Current Year Passive Net Losses (SOI)
- 168. Total Losses Allowed from All Passive Activities for 1994
- 169. RESERVED

### Minimum Tax Credit (Form 8801)

- 170. RESERVED
- 171. Minimum Tax Credit Carryforward to 1995

### Miscellaneous Codes

- 172. Return Id
- 173. RESERVED
- 174. RESERVED
- 175. Decimal Weight
- 176. Sample Count
- 177. Population Count
- 178. Sample Code
- 179. Marginal Tax Rate Code (SOI)

\* Indicates new field for 1994.

<sup>1/</sup>Blurred for high income returns (note: State and local income taxes deduction is also blurred for low income returns in Wisconsin); See the section on Disclosure Avoidance Procedures for a more complete explanation.

<sup>2/</sup> Blurred for lower income returns, reserved for high income returns.

<sup>3/</sup> Blurred for all returns.

<sup>4/</sup> For Schedule C-EZ filers, no detail is available for this field.

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CODE DEFINITIONS

1. AGEX Age Indicator:  
(A) No Age Status for either taxpayer..... 0  
(B) Only primary taxpayer indicates age 65 or over ..... 1  
(C) Only secondary taxpayer indicates age 65 or over ... 2  
(D) Both spouses indicate age 65 or over..... 3

NOTE: For high income returns with values greater than 1, this code was set equal to 1.

2. AGIR1 Adjusted Gross Income (AGI) Range:
- |                                    |    |
|------------------------------------|----|
| No AGI (includes deficit).....     | 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 |

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3. CYCLE      CYCLE
- Individual Master File return posting cycle (week) code.....04-52  
(Each number represents the nth week of the year)
4. DSI      Dependent Status Indicator:
- (A) Taxpayer not being claimed as a dependent on another tax return..0  
(B) Taxpayer claimed as a dependent on another tax return.....1
5. EFI      Electronic Filing Indicator:
- (A) Return not filed electronically..... 0  
(B) Return filed electronically..... 1
6. EIC      Earned Income Credit Code:
- (A) No children claimed..... 0  
(B) One child claimed.....1  
(C) Two children claimed.....2
- (Note: This field does not indicate whether the Earned Income Credit was claimed)*
7. ELECT      President Elect Campaign Fund Boxes:
- (A) No "yes" boxes checked.....0  
(B) One "yes" box checked.(or both "yes" and "no" boxes checked)....1  
(C) Two "yes" boxes checked.....2
8. FDED      Form of Deduction Code:
- (A) Itemized deductions..... 1  
(B) Standard deduction..... 2  
(C) Taxpayer did not use itemized or standard deduction 3

*Note: Unused total itemized deductions may be shown in field 34 if provided by the taxpayer.*

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9. FLPDYR Filing (Accounting), Year:  
Tax Year..... 01-95
10. FLPDMO Filing (Accounting) Period:  
Month Taxpayer's year ended..... 01-12
11. F2441 Form 2441, Child Care Credit Qualified Individual:  
(A) No Form 2441 attached to return..... 0  
(B) Number of qualifying individuals..... 1-9

*NOTE: For high income returns with values greater than 3, this code was set equal to 3*

12. F2555 Form 2555, Foreign Earned Income:  
(A) No Form 2555 attached to the return..... 0  
(B) Form 2555 attached to the return..... 1
13. F3800 Form 3800, General Business credit:  
(A) No Form 3800 attached to return..... 0  
(B) Form 3800 attached to return..... 1
14. F6251 Form 6251, Alternative Minimum Tax:  
(A) No Form 6251 attached to the return..... 0  
(B) Form 6251 attached to the return..... 1
15. F8582 Form 8582, Passive Activity Loss Limitation:  
(A) No Form 8582 attached to return..... 0  
(B) Form 8582 attached to return..... 1

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16. F8606      Form 8606, Nondeductible IRA Contributions:
- (A) No Form 8606 attached to return.....0
- (B) Number of Forms 8606 attached to return..... 1-2
- 
- 17 MARS      Marital (Filing) Status:
- (A) Single.....1
- (B) Married filing a joint return.....2
- (C) Married filing separately and not claiming a spousal exemption.....3
- (D) Head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spousal exemption.....6

*NOTE: For high income returns with values equal to 5, this code was set equal to 2.*

18. PCI      Form 1040PC indicator
- (A) Return not filed as Form 1040PC ..... 00
- (B) Return filed as Form 1040PC ..... 01
- 
19. PREP      Tax Preparer:
- (A) No preparer other than taxpayer indicated on the form.....0
- (B) Return prepared by paid tax preparer.....1
- (C) IRS prepared return.....2
- (D) IRS reviewed return.....3
- (E) Voluntary Income Tax Assistance prepared return.....4
- (F) Self help.....5
- (G) Tax Counseling for the elderly.....6
- (H) Outreach program.....7
- 
20. PSV      Primary Stratifying Variable:
- (A) Positive Income GT OR EQ to Negative Income.....1
- (B) Negative Income GT Positive Income.....2

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**21. 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

*NOTE: For high income returns this code was set equal to zero.*

**22. SCHB Schedule B Indicator:**

- (A) No Schedule B attached to return..... 0
- (B) Schedule B attached to return..... 1

**23. 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

**24. SCHE Schedule E Indicator:**

- (A) No Schedule E attached to the return.... 0
- (B) Schedule E attached to the return..... 1

**25. SPECTX Special Tax Computation:**

- (A) No entry..... 0
- (B) Form 4970 tax used..... 1
- (C) Form 4972 tax used..... 2
- (D) Both Form 4972 and Form 4970 taxes used..... 3
- (E) Type not determinable or prior year return with any  
combination of the additional taxes..... 4

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**26. STATE:**

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
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	Virgin Islands
27	Montana	54	Guam
28	Nebraska	54	U.S. Citizens Abroad

*NOTE: For high income returns this code was set equal to zero.*

**27. TFORM Form of Return:**

(A) 1040 Return.....	0
(B) 1040A Return.....	1
(C) 1040EZ Return.....	2
(D) 1040PC Return.....	3

**1994 PUBLIC USE TAX FILE**

28. TXST      TAX STATUS:
- (A) No tax owed and IRS did not compute tax.....0
  - (B) Regular tax only, not computed by IRS.....1
  - (C) Taxes are owed and IRS computed tax.....2
  - (D) No taxes due as computed by IRS.....3
  - (E) Tax based on Form 8615, Schedule D tax has no entry.....4
  - (F) Form 8814 tax at children's 15% rate; Sched D tax has no entry.....5
  - (G) Form 8814 tax at children's 15% rate; Sched D tax has entry.....6
  - (H) Schedule D tax has an entry, no tax from Form 8615 or Form 8814.. 7
  - (I) Tax based on Form 8615, Schedule D tax also has an entry.....8
29. XBI      Primary or Secondary Taxpayer Blindness Indicator:
- (A) Neither the primary nor secondary taxpayer is blind..... 0
  - (B) Either the primary or secondary taxpayer is blind..... 1
  - (C) Both the primary and secondary taxpayer is blind..... 2
30. XFPT      Primary Taxpayer Exemption:
- (A) No exemption for primary taxpayer (dep. of another taxpayer)..... 0
  - (B) Primary taxpayer exemption.....1
31. XFST      Secondary Taxpayer Exemption:
- (A) No secondary taxpayer or joint return filed be dependents.. 0
  - (B) Secondary taxpayer exemption..... 1
32. XOCAH      Exemptions for Children Living at Home:
- Number of children..... 0-99

*NOTE: For high income returns with values greater than 3, this code was set equal to 3.*

**1994 PUBLIC USE TAX FILE**

**33. XOCAWH Exemptions for Children Living Away from Home:**

Number of children..... 0-99

*NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.*

**34. XOODep Exemptions for Other Dependents:**

Number of other dependents..... 0-99

*NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOODep was set equal to 0.*

**35. XOPAR Exemptions for Parents Living at Home or Away from Home:**

Number of parents..... 0-9

*NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.*

**36. XTOT Total Exemptions:**

Number of exemptions..... 01-99

## 1994 PUBLIC USE TAX FILE

### EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 1994 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field 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 "1994 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
9	<b>CAPITAL GAINS DISTRIBUTIONS REPORTED ON FORM 1040</b> Present when taxpayer has Capital Gain Distributions reported on Form 1099-DIV (or a substitute statement) but does not need to file Schedule D for other capital transactions.
17	<b>TOTAL SOCIAL SECURITY BENEFITS</b> Total Social Security Benefits for taxpayers with taxable social security benefits.
34	<b>DEDUCTIONS</b> This is either Total Standard Deduction or Total Itemized Deductions. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in Field 34.)
38	<b>COMPUTED INCOME TAX</b> 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.
40	<b>INCOME SUBJECT TO TAX</b> For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with long-term capital gains taxed at the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the maximum capital gains rate of 28 percent). For prior year returns, "income subject to tax" is computed by using the Tax Year tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

## 1994 PUBLIC USE TAX FILE

- 41       **MARGINAL TAX BASE**  
This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 1994 Tax Rate Schedules for all returns. (See Income Subject to Tax).
- 42       **TAX GENERATED**  
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- 43       **TOTAL TAX CREDITS (SOI)**  
Total credits from Form 1040 (line 45) or 1040A (line 24c) plus **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (F61)**.
- 48       **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**  
The sum of the amounts for Other Tax Credits on Form 1040 line 44 for which separate fields have not been listed.
- 50       **TOTAL INCOME TAX**  
Income Tax After Credits (F51) plus Alternative Minimum Tax (F53).
- 51       **INCOME TAX AFTER CREDITS (SOI)**  
Income Tax after Credits from Form 1040 (line 46) or 1040A (line 25) minus the amount of Earned Income Credit used to offset Income Tax Before Credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- 57       **TOTAL TAX LIABILITY (SOI)**  
Total tax liability (Form 1040, line 53, Form 1040A, line 27, Form 1040-EZ, line 8) minus Advance Earned Income Credit (line 52, Form 1040) payments minus **EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (F69)** minus **EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC (F70)**.
- 61       **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS**  
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (F39) minus all credits except the Earned Income Credit.

**1994 PUBLIC USE TAX FILE**

- 62-63      If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- 62 -      **EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC**  
The lesser of:
- 1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F61); or
  - 2. The sum of all other taxes (fields 52 through 56).
- 63 -      **EARNED INCOME CREDIT, REFUNDABLE PORTION**  
EIC minus F61 minus F62 (see above for definitions and conditions).
- 68            **TOTAL TAX PAYMENTS**  
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 60 minus line 56). This is limited to zero if there is a refundable EIC.
- 98            **BUSINESS RECEIPTS**  
Line 3 plus line 6 of Schedule C.
- 146          **NET EARNINGS FROM SELF-EMPLOYMENT INCOME**  
The lesser of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4.
- 147          **NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER**  
The lesser of line 6 (net Schedule SE earnings) or 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
- 149          **EARNED INCOME LIMITATION**  
The smaller of line 5 or 6 (primary or secondary earned income), Form 2441.
- 160          **COMBINED TAX PREFERENCES**  
Sum of the amounts on lines 4, 7, 8, 9, 10, 11, 12 and 13, Form 6251. The amounts on lines 1, 2, 3, 5 and 6 can be determined from items on Form 1040 or Schedule A.

**1994 PUBLIC USE TAX FILE**

- 161        **NET OPERATING LOSS TAX PREFERENCE**  
Line 17 less line 20, Form 6251.
- 166        **TOTAL CURRENT YEAR PASSIVE NET INCOME**  
Lines 1A + 2A, Form 8582
- 167        **TOTAL CURRENT YEAR PASSIVE NET LOSSES**  
Lines 1b + 2b, Form 8582
- 172        **RETURN ID**  
A unique number assigned for each sampled tax return during processing.
- 175        **DECIMAL WEIGHT**  
This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. All estimates derived from this file must be multiplied by this decimal weight and divided by 100.
- 176        **SAMPLE COUNT**  
The number of sampled tax returns found in the given sample code.
- 177        **POPULATION COUNT**  
The number of tax returns in the population for a given sample code.
- 178        **SAMPLE CODE**  
(A) Nonbusiness Nonfarm returns..... 001-024  
(B) High Income Nontaxable (HINT) Returns..... 101  
(C) Expanded HINT, but not HINT..... 129  
(D) PSAMP GE 101 and LE 124; Return is not a HINT..... 130  
(E) Large Business Returns..... 201  
(F) PSAMP GE 101 and LE 224; not a Large Business..... 230  
(G) Business & Non-Business Foreign Tax Credit Returns.. 401-424  
(H) Business Farm and Non-Farm Returns..... 601-624  
(I) Farm Nonbusiness Returns..... 801-824

Note: See Sample Description for description of sample codes

- 179        **MARGINAL TAX RATE**  
Top rate from tax rate schedule that applies to income subject to tax. See definition for field number 40 (Income Subject to Tax).

## 1994 PUBLIC USE TAX FILE

### TECHNICAL DESCRIPTION OF THE FILE

Each "data record" in the file, representing one SOI record, is composed of **1,830 characters**. Blocks are made up of **12 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 EBCDIC or ASCII on a 3480 standard IBM cartridge; however, the user can also request the data on a nine-track, 6250 bytes per inch (BPI) magnetic tape.

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 with leading zeros. The largest value is 99. The fields in the file are 10 characters in length with leading zeros. Weight factors are provided to accommodate a decimal integer weighting system.

## 1994 PUBLIC USE TAX FILE

### SAMPLE DESCRIPTION

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

#### Domain of Study

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1995.

All returns processed during 1995 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (116,878,243 returns) reported in Table A and the estimated total of all returns (115,943,150 returns) generated using the Public Use Tax File. In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 1994. While about 97 percent of the returns processed during Calendar Year 1995 were for Tax Year 1994, a few were for noncalendar years ending during 1994 and 1995, and some were returns for prior years. Returns for prior years were used in place of 1994 returns received and processed after December 31, 1995. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1995. Therefore, data for Tax Year 1994 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on select prior year returns processed in 1995.

#### Sample Design and Selection

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

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.

## 1994 PUBLIC USE TAX FILE

2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1995 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

### Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system. Data are 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 editing, the amount of director's fees would have been entered into the salaries and wages field.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent.

## **1994 PUBLIC USE TAX FILE**

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1994, 0.23 percent of the sample returns were unavailable.

### **Method of Estimation**

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns.

**Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1994**

Description of the sample strata	Degree of interest <sup>1</sup>	Number of returns by type of form attached										Number of returns	
		Form 1040, with Form 1116 or Form 2555 (WSAMP 401-424)		Form 1040, with Schedule C but without Form 1116 or Form 2555 (WSAMP 601-624)		Form 1040, with Schedule F but without Form 1116 or Form 2555 (WSAMP 801-824)		All other returns (WSAMP 001-024)		Population counts	Sample counts		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	
<b>Grand total</b>			<b>1,740,971</b>	<b>15,987,383</b>	<b>26,363</b>	<b>1,664,088</b>	<b>3,676</b>	<b>97,482,771</b>	<b>52,570</b>	<b>116,878,243</b>	<b>96,384</b>		
Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total (WSAMP 101, 129, and 130)										2,944 <sup>2</sup>	880		
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total (WSAMP 201 and 230)										86 <sup>3</sup>	28		
<b>Other Returns, total</b>										<b>116,875,213</b>	<b>95,377</b>		
Number of returns by type of form attached													
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Total</b>													
<b>WSAMP</b>													
<b>Negative Income</b>													
X01 \$10,000,000 or more	All		105	616	204	73	24	809	269	1,603	532		
X02 \$5,000,000 under \$10,000,000	All		95	735	245	113	38	839	280	1,782	595		
X03 \$2,000,000 under \$5,000,000	All		358	3,100	1,000	510	159	3,168	981	7,136	2,250		
X04 \$1,000,000 under \$2,000,000	All		730	6,524	974	1,318	210	5,986	897	14,568	2,189		
X05 \$500,000 under \$1,000,000	All		1,663	17,377	517	3,904	119	13,753	395	36,697	1,079		
X06 \$250,000 under \$500,000	All		3,484	42,212	389	10,547	87	30,107	281	86,350	789		
X07 \$120,000 under \$250,000	All		7,191	91,891	392	20,569	83	66,308	256	185,957	755		
X08 \$60,000 under \$120,000	All		10,782	130,684	287	22,644	53	107,373	264	271,483	647		
X09 Under \$60,000	All		14,049	362,483	333	44,861	35	458,066	383	879,489	772		
<b>Positive Income</b>													
X10 Under \$30,000	1									27,090,890	5,357		
X11 Under \$30,000	2		117,292	1,685,551	505	132,801	36	28,013,850	8,329	29,949,494	8,906		
X12 Under \$30,000	3-4		144,905	3,251,401	2,551	222,107	204	5,566,758	4,364	9,185,171	7,249		
X13 \$30,000 under \$60,000	1-2		151,993	1,732,284	509	203,443	62	19,378,062	5,729	21,465,782	6,353		
X14 \$30,000 under \$60,000	3-4		199,955	3,151,437	2,794	310,422	277	4,344,540	3,956	8,006,354	7,226		
X15 \$60,000 under \$120,000	1-3		271,156	1,695,504	701	251,398	87	8,587,062	3,366	10,805,120	4,235		
X16 \$60,000 under \$120,000	4		211,051	1,990,284	2,160	180,266	185	1,629,287	1,778	4,010,890	4,354		
X17 \$120,000 under \$250,000	1-3		155,091	379,600	525	121,300	180	1,098,356	1,547	1,754,347	2,467		
X18 \$120,000 under \$250,000	4		184,070	928,111	2,841	61,272	161	604,540	1,846	1,777,963	5,418		
X19 \$250,000 under \$500,000	All		160,754	384,418	2,600	57,026	382	346,245	2,230	948,443	6,242		
X20 \$500,000 under \$1,000,000	All		66,675	100,523	2,430	14,376	343	95,717	2,425	277,291	6,895		
X21 \$1,000,000 under \$2,000,000	All		24,456	23,301	2,916	3,577	436	27,922	3,485	79,256	9,952		
X22 \$2,000,000 under \$5,000,000	All		10,883	7,353	830	1,252	413	10,115	3,316	29,603	8,131		
X23 \$5,000,000 under \$10,000,000	All		2,716	1,355	451	214	71	1,959	653	6,244	2,078		
X24 \$10,000,000 or more	All		1,517	629	209	93	31	1,031	343	3,270	1,088		

<sup>1</sup> This population includes an estimated 935,112 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 160 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

<sup>3</sup> This population includes 49 records that were misclassified because of bad data collected during revenue processing.

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

# 1994 STATE NON-PUBLIC USE TAX FILE

## Weighted counts for each code field

AGEX	
-----	
102,052,095	0
8,525,036	1
286,472	2
5,079,547	3

AGIR1	
-----	
953,220	0
2,389,107	1
3,209,436	2
3,179,422	3
2,851,283	4
3,002,808	5
2,767,003	6
2,809,761	7
2,943,296	8
2,896,753	9
2,818,285	10
2,678,102	11
2,720,198	12
2,681,230	13
2,812,299	14
2,573,086	15
2,583,907	16
2,370,672	17
2,214,942	18
2,102,700	19
2,138,663	20
9,663,352	21
8,121,014	22
12,013,762	23
9,024,082	24
13,126,612	25
4,783,921	26
3,404,725	27
890,284	28
149,292	29
69,934	30

CYCLE	
-----	
435,240	4
1,187,381	5
2,639,697	6
4,605,597	7
5,110,875	8
5,134,542	9
5,515,010	10
6,290,591	11
6,524,261	12
5,946,788	13
5,629,417	14
5,778,413	15
5,364,841	16
5,902,393	17
5,698,229	18
6,011,121	19
5,966,288	20
4,790,140	21
2,493,067	22
2,194,646	23
3,130,973	24
3,154,720	25
2,954,294	26
2,722,376	27

# 1994 STATE NON-PUBLIC USE TAX FILE

1,528,695	28
1,754,811	29

## CYCLE

-----	
1,351,760	30
831,029	31
353,046	32
313,373	33
286,347	34
347,408	35
650,280	36
493,178	37
348,216	38
128,765	39
148,164	40
167,329	41
109,102	42
173,495	43
289,156	44
432,121	45
379,795	46
157,136	47
108,641	48
100,652	49
105,339	50
129,464	51
74,948	52

## DSI

-----	
106,377,522	0
9,565,628	1

## EFI

-----	
104,040,588	0
11,902,562	1

## EIC

-----	
100,854,154	0
8,227,944	1
6,861,051	2

## ELECT

-----	
96,872,123	0
11,518,363	1
7,552,664	2

## FDED

-----	
33,017,689	1
81,947,251	2
978,211	3

## FLPDYR

-----	
1,098	85
7,473	87
14,463	88
21,143	89
43,256	90

## 1994 STATE NON-PUBLIC USE TAX FILE

92,048	91
498,907	92
1,659,040	93
113,603,139	94
2,584	95

### FLPDMO

-----	
1,064	1
2,969	2
59	3
68	4
6	5
212	6
77	7
333	8
1,956	9
1,426	10
14	11
115,934,964	12

### F2441

-----	
109,409,985	0
4,127,509	1
2,065,684	2
317,480	3
13,050	4
9,116	5
327	6

### F2555

-----	
115,672,898	0
270,252	1

### F3800

-----	
115,551,040	0
392,110	1

### F6251

-----	
111,780,085	0
4,163,065	1

### F8606

-----	
114,692,980	0
745,568	1
504,602	2

### F8582

-----	
112,435,485	0
3,507,665	1

### MARS

-----	
49,874,013	1
48,389,482	2
2,422,993	3
15,108,481	4

# 1994 STATE NON-PUBLIC USE TAX FILE

90,571	5
57,610	6

-----  
PCI

112,949,851	0
2,993,300	1

-----  
PREP

57,439,208	0
57,414,834	1
74,630	2
19,643	3
418,161	4
50,153	5
526,522	6

-----  
PSV

114,457,620	1
1,485,531	2

-----  
REGION

1,148,757	0
14,090,375	1
15,338,527	2
15,096,477	3
13,538,942	4
22,314,174	5
15,343,482	6
19,072,416	7

-----  
SCHB

82,427,288	0
33,515,862	1

-----  
SCHCF

98,094,819	0
15,583,499	1
1,696,548	2
344,167	3
224,117	4

-----  
SCHE

101,636,528	0
14,306,622	1

-----  
SPECTX

115,842,155	0
14,763	1
73,814	2
3	3
12,416	4

-----  
STATE

1,148,757	0
-----------	---

## 1994 STATE NON-PUBLIC USE TAX FILE

1,802,012	1
297,086	2
1,780,766	3
1,059,563	4
13,172,409	5
1,652,386	6
1,447,055	7
324,034	8
312,260	9
6,477,968	10
3,079,051	11
522,729	12
421,369	13
5,326,914	14
2,457,505	15
1,393,108	16
1,086,210	17
1,636,862	18
1,623,394	19
543,378	20
2,434,323	21
2,728,671	22
4,290,088	23
2,166,425	24
969,226	25

### STATE

2,263,424	26
320,991	27
748,837	28
687,851	29
552,371	30
3,751,645	31
657,182	32
7,515,077	33
3,243,317	34
253,178	35
4,994,574	36
1,387,890	37
1,384,090	38
5,215,252	39
470,430	40
1,681,255	41
400,087	42
2,378,389	43
7,820,319	44
735,824	45
281,961	46
2,970,626	47
2,350,118	48
711,346	49
2,223,514	50
222,904	51
236,764	52
48,669	53
281,718	54

### TFORM

66,390,975	0
26,051,306	1
20,507,570	2
2,993,300	3

### TXST

23,118,528	0

## 1994 STATE NON-PUBLIC USE TAX FILE

90,682,900	1
92,015	2
135,559	3
247,629	4
113,862	5
20,657	6
1,530,825	7
1,177	8

### XBI

115,672,262	0
265,527	1
5,362	2

### XFPT

9,565,628	0
106,377,522	1

### XFST

67,502,687	0
48,440,464	1

### XOCAH

75,628,419	0
18,614,216	1
14,717,815	2
5,082,634	3
1,396,282	4
356,338	5
99,357	6
27,777	7
14,161	8
1,545	9
917	10
3,689	12

### XOCAWH

115,114,800	0
570,317	1
192,902	2
56,964	3
8,164	4
3	5

### XCODEP

113,742,043	0
1,659,922	1
389,154	2
86,834	3
46,371	4
6,724	5
8,740	6
3,362	7

### XOPAR

114,177,328	0

# 1994 STATE NON-PUBLIC USE TAX FILE

1,490,414	1
264,225	2
7,761	3
3,423	4

-----XTOT-----	
9,560,571	0
41,863,076	1
31,147,757	2
14,494,107	3
12,183,951	4
4,702,008	5
1,412,364	6
384,736	7
134,806	8
33,372	9
19,307	10
2,435	11
965	12
3,689	14
8	18

# 1994 STATE NON-PUBLIC USE TAX FILE

## Weighted counts for each amount field

F1 ----- 3,026,692,777,080		
F2 ----- 126,148,659,099	F18 ----- 38,641,836,195	----- 2507264036115
F3 ----- 48,289,655,981	F22 ----- 5,974,196,523	----- F41 560,703,365,607
F4 ----- 81,710,685,467	F23 ----- 2,414,441,452	----- F42 460,753,160,303
F5 ----- 11,861,495,680	F24 ----- 1,548,474,720	----- F23 515,439,671,978
F6 ----- 4,116,068,316	F25 ----- 13,107,038,535	----- F43 115,604,389,569
F7 ----- 166,835,224,143	F26 ----- 1,183,686,285	----- F44 203,786,577,888
F8 ----- 137,472,440,964	F27 ----- 8,198,556,865	----- F45 2,785,592,877
F9 ----- 2,745,846,906	F28 ----- 136,972,872	----- F46 46,600,588
F10 ----- -3,217,799,169	F29 ----- 4,151,991,568	----- F47 2,291,640,373
F11 ----- 33,110,802,630	F33 ----- 3908189085803	----- F48 690,449,038
F12 ----- 288,852,215,219	F34 ----- 899,160,367,859	----- F49 374,661,548
F13 ----- 205,438,475,983	F35 ----- 562,559,451,595	----- F50 113,078,645
F14 ----- 137,236,106,473	F36 ----- 2596806675443	----- F51 934,985,321
F15 ----- -7,335,389,551	F37 ----- 540,615,484,499	----- F52 157,010,302
F16 ----- 20,284,895,971	F38 ----- 548,439,938,436	----- F53 39,634,538
F17 ----- 112,336,922,269	F39 ----- 541,246,675,125	----- F54 597,270,800,713
	F40 ----- 1,505,465,469	----- F55 -52,452,000,286
		----- F56 14,385,487,776
		----- F57 704,379,328
		----- F58 40,160,370,838
		----- F59 -----
		----- F60 -----
		----- F61 -----
		----- F62 -----
		----- F63 -----
		----- F64 -----
		----- F65 -----
		----- F66 -----
		----- F67 -----
		----- F68 -----
		----- F69 -----
		----- F70 -----
		----- F71 -----
		----- F72 -----
		----- F73 -----

## 1994 STATE NON-PUBLIC USE TAX FILE

26,378,548,989	----- 778,227,545,502	878,048,911
F74	F97	F116
----- 105,324,818,800	----- 301,516,053,788	----- 13,714,870,219
F75	F98	F117
----- 63,130,868,580	----- 790,419,541,543	----- 165,733,329,499
F78	F99	F118
----- 179,281,605,468	----- 488,905,580,194	----- 37,155,553,600
F79	F100	F120
----- 6,436,076,256	----- 30,823,623,647	----- 150,745,111,489
F80	F101	F121
----- 2,115,959,133	----- 9,127,837,852	----- 6,745,323,193
F81	F102	F122
----- 9,695,774,118	----- 26,078,643,580	----- 39,818,576,817
F82	F103	F123
----- 197,529,666,942	----- 13,258,404,544	----- 4,179,274,645
F83	F104	F124
----- 56,212,208,356	----- 3,785,041,748	----- 667,379,343
F84	F105	F125
----- 14,630,775,990	----- 5,184,507,724	----- 33,764,517,985
F86	F106	F126
----- 70,586,992,322	----- 8,007,265,754	----- 6,802,642,760
F87	F107	F127
----- 29,449,823,684	----- 20,920,264,420	----- 4,984,839,315
F88	F108	F128
----- 29,673,572,915	----- 53,600,661,011	----- 27,762,871,763
F89	F109	F130
----- 2,618,207,266	----- 318,969,552,815	----- 44,210,045,943
F90	F111	F131
----- 43,424,273,908	----- 22,732,283,653	----- 31,164,073,015
F91	F112	F132
----- 3,438,839,387	----- 26,929,177,790	----- 19,778,008,546
F94	F114	F133
----- 13,321,274,282	----- 57,066,006,656	----- 52,911,560,095
F95	F115	F134
----- 5,202,914,781	-----	----- 14,059,220,327
F96		----- 70,515,926

**1994 STATE NON-PUBLIC USE TAX FILE**

----- F152 60,322,292	----- F158 1,077,729,631	----- F163 56,744,756,874	----- F168 28,140,959,712
----- F153 7,914,344	----- F159 85,616,948		
----- F154 105,975,171		----- F164 480,734,593,674	----- F171 1,715,787,850
----- F155 481,517,407	----- F160 6,325,006,112	----- F165 1,681,084,598	
F156 ----- 5,646,062,354	----- F161 21,420,815,491	----- F166 47,864,061,790	----- F175 36063248124306
----- F157 10,244,734,113	----- F162 1,120,781,819	----- F167 29,835,132,641	

**1994 STATE NON-PUBLIC USE TAX FILE**

**1994  
FEDERAL TAX FORMS  
(WITH ELEMENT NUMBERS REFERENCED)**

**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 1.

---

7 Wages, salaries, tips, etc.----- 1

On the Core Record Layout it would appear as" 1" to the left of the Salaries and Wages line. See example below.

-- Record Layout --

1. SALARIES AND WAGES
2. TAXABLE INTEREST INCOME
3. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 2. This field number is cross referenced to the Taxable Interest Income line on the 1994 Core Record Layout, which contains the number 2 to the left of the line (see above).

---

8a Taxable Interest Income ----- 2

For the year Jan. 1–Dec. 31, 1994, or other tax year beginning 1994, ending 19 OMB No. 1545-0074

Label

(See instructions on page 12.)

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

Presidential Election Campaign (See page 12.)

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

Your social security number

Spouse's social security number

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

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

Filing Status

(See page 12.)

Check only one box.

Filing status options: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er).

Exemptions

(See page 13.)

Exemption table with columns for (1) Name, (2) Check if under age 1, (3) Social security number, (4) Relationship, (5) Months lived in home.

No. of boxes checked on 6a and 6b, No. of your children on 6c, and Add numbers entered on lines above.

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see page 15.

Enclose, but do not attach, any payment with your return.

Table of income items: 7 Wages, salaries, tips, etc.; 8a Taxable interest income; 8b Tax-exempt interest; 9 Dividend income; 10 Taxable refunds; 11 Alimony received; 12 Business income; 13 Capital gain; 14 Other gains; 15a Total IRA distributions; 15b Total pensions and annuities; 17 Rental real estate; 18 Farm income; 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Total income.

Adjustments to Income

Caution: See instructions

Table of adjustments: 23a Your IRA deduction; 23b Spouse's IRA deduction; 24 Moving expenses; 25 One-half of self-employment tax; 26 Self-employed health insurance deduction; 27 Keogh retirement plan; 28 Penalty on early withdrawal; 29 Alimony paid; 30 Total adjustments.

Adjusted Gross Income

Line 31: Subtract line 30 from line 22. This is your adjusted gross income.

**Tax Computation**

(See page 23.)

**32** Amount from line 31 (adjusted gross income) **XBI**

**33a** Check if:  You were 65 or older,  Blind;  Spouse was 65 or older,  Blind.  
Add the number of boxes checked above and enter the total here **▶ 33a**

**b** If your parent (or someone else) can claim you as a dependent, check here **▶ 33b**

**c** If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here. **▶ 33c**  **DSI**

**34** Enter the larger of your: **Itemized deductions** from Schedule A, line 29, **OR** **Standard deduction** shown below for your filing status. **But if you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero.**

- Single—\$3,800
- Married filing jointly or Qualifying widow(er)—\$6,350
- Married filing separately—\$3,175
- Head of household—\$5,600

**35** Subtract line 34 from line 32

**36** If line 32 is \$83,850 or less, multiply \$2,450 by the total number of exemptions claimed on line 6e. If line 32 is over \$83,850, see the worksheet on page 24 for the amount to enter

**37** **Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-

**38** Tax. Check if from **a**  Tax Table, **b**  Tax Rate Schedules, **c**  Capital Gain Tax Worksheet, or **d**  Form 8615 (see page 24). Amount from Form(s) 8814 **▶ e**

**39** Additional taxes. Check if from **a**  Form 4970 **b**  Form 4972

**40** Add lines 38 and 39

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

**Credits**

(See page 24.)

**41** Credit for child and dependent care expenses. Attach Form 2441 **41** **44**

**42** Credit for the elderly or the disabled. Attach Schedule R **42** **45**

**43** Foreign tax credit. Attach Form 1116 **43** **46**

**44** Other credits (see page 25). Check if from **a**  Form 3800 **44**  
**b**  Form 8396 **c**  Form 8801 **d**  Form (specify) \_\_\_\_\_

**45** Add lines 41 through 44 **45**

**46** Subtract line 45 from line 40. If line 45 is more than line 40, enter -0- **▶ 46**

FORM 3800 = 47  
FORM 8801 = 49

**Other Taxes**

(See page 25.)

**47** Self-employment tax. Attach Schedule SE **47** **52**

**48** Alternative minimum tax. Attach Form 6251 **48** **53**

**49** Recapture taxes. Check if from **a**  Form 4255 **b**  Form 8611 **c**  Form 8828 **49** **54**

**50** Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **50** **55**

**51** Tax on qualified retirement plans, including IRAs. If required, attach Form 5329 **51** **56**

**52** Advance earned income credit payments from Form W-2 **52**

**53** Add lines 46 through 52. This is your **total tax** **▶ 53**

**Payments**

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

**54** Federal income tax withheld. If any is from Form(s) 1099, check **▶**  **54** **58**

**55** 1994 estimated tax payments and amount applied from 1993 return **55** **59**

**56** **Earned income credit.** If required, attach Schedule EIC (see page 27). Nontaxable earned income: amount **▶** \_\_\_\_\_ and type **▶** \_\_\_\_\_ **56**

**57** Amount paid with Form 4868 (extension request) **57** **64**

**58** Excess social security and RRTA tax withheld (see page 32) **58** **65**

**59** Other payments. Check if from **a**  Form 2439 **b**  Form 4136 **59**

**60** Add lines 54 through 59. These are your **total payments** **▶ 60**

FORM 2439 = 67  
FORM 4136 = 66

**Refund or Amount You Owe**

**61** If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** **▶ 61** **69 (-)**

**62** Amount of line 61 you want **REFUNDED TO YOU** **▶ 62**

**63** Amount of line 61 you want **APPLIED TO YOUR 1995 ESTIMATED TAX** **▶ 63** **70**

**64** If line 53 is more than line 60, subtract line 60 from line 53. This is the **AMOUNT YOU OWE**. For details on how to pay, including what to write on your payment, see page 32 **▶ 64** **69 (+)**

**65** Estimated tax penalty (see page 33). Also include on line 64 **65** **71**

**Sign Here**

Keep a copy of this return for your records.

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_

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

**Paid Preparer's Use Only**

Preparer's signature **PPREP** 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 \_\_\_\_\_

**Earned Income Credit Worksheet—Line 56** (keep for your records)

**Caution:** If you are a minister or member of a religious order, see **Special Rules** on page 29 before completing this worksheet.

1. Enter the amount from Form 1040, line 7 . . . . .	1. _____
2. If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Enter any <b>nontaxable earned income</b> (see page 29). Types of nontaxable earned income include contributions to a 401(k) plan, which should be shown in box 13 of your W-2 form, and military housing and subsistence . . . . .	4. _____
5. If you were self-employed or used Schedule C or C-EZ as a statutory employee, enter the amount from the worksheet on page 29 . . . . .	5. _____
6. Add lines 3, 4, and 5 . . . . .	6. <u>60</u>
7. Look up the amount on <b>line 6</b> above in the <b>EIC Table</b> on pages <b>30-31</b> to find your credit. Enter the credit here . . . . .	7. _____
If line 7 is zero, <b>stop</b> . You cannot take the credit. Enter "No" next to Form 1040, line 56.	
8. Enter the amount from Form 1040, line 31 . . . . .	8. _____
<b>9. Is line 8 less than—</b>	
• \$5,000 if you don't have a qualifying child?	
• \$11,000 if you have at least one qualifying child?	
<input type="checkbox"/> <b>YES</b> . Go to line 10 now.	
<input type="checkbox"/> <b>NO</b> . Look up the amount on <b>line 8</b> above in the <b>EIC Table</b> on pages <b>30-31</b> to find your credit. Enter the credit here . . . . .	
9. _____	
<b>10. Earned income credit.</b>	
• If you checked "YES" on line 9, enter the amount from line 7.	
• If you checked "NO" on line 9, enter the <b>smaller</b> of line 7 or line 9 . . . . .	
10. _____	
<b>Next:</b> Take the amount from line 10 above and enter it on Form 1040, line 56.	

**AND**

If you had any nontaxable earned income (see line 4 above), enter the amount and type of the income in the spaces provided on line 56.

**AND**

Complete Schedule EIC and attach it to your return **ONLY** if you have a qualifying child.

**Note:** If you owe the alternative minimum tax (Form 1040, line 48), subtract it from the amount on line 10 above. Then, enter the result (if more than zero) on Form 1040, line 56. Also, replace the amount on line 10 above with the amount entered on Form 1040, line 56.

**Qualifying Child**

A qualifying child is a child who:

- Is your son, daughter, adopted child, grandchild, stepchild, or foster child, **and**
- Was (at the end of 1994)—
  - under age 19, or
  - under age 24 and a student (see this page), or
  - any age and permanently and totally disabled (see this page), **and**
- Lived with you in the United States for more than half of 1994 (for all of 1994 if a foster child). If the child didn't live with you for the required time, see the **Exception** later.

A child doesn't have to be your dependent in most cases. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. See **Married Child** and

**Qualifying Child of More Than One Person**

on this page.

**Example.** You are divorced and have a 7-year-old son. Although you had custody of your son, he is claimed as a dependent on his other parent's 1994 tax return. Your son is your qualifying child because he meets one condition from each of the three requirements listed earlier. Your son is not a qualifying child of his other parent because he did not live with the other parent for more than half of 1994 and the **Exception** on this page does not apply.

The following explains some of the terms used earlier.

- A **foster child** is any child you cared for as your own child. For example, if you acted as the parent of your niece or nephew, this child is considered your foster child.
- A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption isn't final.

- A **grandchild** is any descendant of your son, daughter, or adopted child. For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

- A **student** is a child who—
  - Was enrolled as a full-time student at a school during any 5 months of 1994, or
  - Took a full-time, on-farm training course during any 5 months of 1994. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

- A child is **permanently and totally disabled** if **both** of the following apply.

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
- A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

**Exception.** The child, including a foster child, is considered to have lived with you for all of 1994 if **both** of the following apply.

- The child was born or died in 1994.
- Your home was the child's home for the entire time he or she was alive during 1994.

Temporary absences, such as for school, vacation, or medical care, count as time lived at home.

**Married Child.** If your child was married at the end of 1994, that child is a qualifying child only if you can claim him or her as your dependent on Form 1040, line 6c. But if this child's other parent claimed him or her as a dependent under the rules on page 14 for **Children of Divorced or Separated Parents**, this child is your qualifying child.

**Qualifying Child of More Than One Person.** If a child meets the conditions to be a qualifying child of more than one person, only the person who had the **highest** adjusted gross income for 1994 may treat that child as a qualifying child. If the other person is your spouse and you are filing a joint return, this rule doesn't apply. If you cannot take the earned income credit because of this rule, enter "No" next to line 56.

**Example.** You and your 5-year-old daughter moved in with your mother in April 1994. You are not a qualifying child of your mother. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your adjusted gross income for 1994 was \$10,000 and your mother's was \$14,000. Because your mother's adjusted gross income was higher, your daughter is your mother's qualifying child.

Label

(See page 16.)

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

Form with fields for name, address, and state.

OMB No. 1545-0085

Your social security number

Spouse's social security number

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

Note: Checking "Yes" will not change your tax or reduce your refund.

Presidential Election Campaign Fund

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Yes/No ELECT table

Check the box for your filing status

(See page 17.) Check only one box.

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

Figure your exemptions

(See page 20.)

If more than seven dependents, see page 23.

Exemption table with columns for dependent name, age, social security number, relationship, and months lived in home.

Figure your total income

Attach Copy B of your Forms W-2 and 1099-R here.

If you didn't get a W-2, see page 25.

Enclose, but do not attach, any payment with your return.

Table with 4 columns for income categories (7-13b) and 2 columns for amounts.

Figure your adjusted gross income

Table with 3 columns for adjustments (15a-c) and 2 columns for amounts, leading to adjusted gross income (16).

**Figure your standard deduction, exemption amount, and taxable income**

**17** Enter the amount from line 16. 17

**18a** Check  **XBI**  
 if:  You were 65 or older  Blind } Enter number of boxes checked ▶ 18a   
 Spouse was 65 or older  Blind }

**b** If your parent (or someone else) can claim you as a dependent, check here. ▶ 18b  **DSI**

**c** If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 38 and check here. ▶ 18c

**19** Enter the **standard deduction** shown below for your filing status. **But if you checked any box on line 18a or b**, go to page 38 to find your standard deduction. **If you checked box 18c**, enter -0-.

- Single—\$3,800 • Married filing jointly or Qualifying widow(er)—\$6,350
- Head of household—\$5,600 • Married filing separately—\$3,175

**19**

**20** Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-. 20

**21** Multiply \$2,450 by the total number of exemptions claimed on line 6e. 21 35

**22** Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your **taxable income**. ▶ 22 36

**Figure your tax, credits, and payments**

If you want the IRS to figure your tax, see the instructions for line 22 on page 39.

**23** Find the tax on the amount on line 22. Check if from:  
 Tax Table (pages 62-67) or  Form 8615 (see page 40). 23 37

**24a** Credit for child and dependent care expenses. Attach Schedule 2. 24a 44

**b** Credit for the elderly or the disabled. Attach Schedule 3. 24b 45

**c** Add lines 24a and 24b. These are your **total credits**. 24c

**25** Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-. 25

**26** Advance earned income credit payments from Form W-2. 26

**27** Add lines 25 and 26. This is your **total tax**. ▶ 27

**28a** Total Federal income tax withheld. If any tax is from Form(s) 1099, check here.  28a 58

**b** 1994 estimated tax payments and amount applied from 1993 return. 28b 59

**c** **Earned income credit**. If required, attach Schedule EIC (see page 44). 28c  
 Nontaxable earned income:  
 amount ▶ and type ▶

**d** Add lines 28a, 28b, and 28c (don't include nontaxable earned income). These are your **total payments**. ▶ 28d

**Figure your refund or amount you owe**

**29** If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you **overpaid**. 29 69 (-)

**30** Amount of line 29 you want **refunded to you**. 30

**31** Amount of line 29 you want **applied to your 1995 estimated tax**. 31 70

**32** If line 27 is more than line 28d, subtract line 28d from line 27. This is the **amount you owe**. For details on how to pay, including what to write on your payment, see page 52. 32 69(+)

**33** Estimated tax penalty (see page 52). Also, include on line 32. 33 71

**Sign your return**

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

Keep a copy of this return for your records.	Your signature _____	Date _____	Your occupation _____
	Spouse's signature. If joint return, BOTH must sign. _____	Date _____	Spouse's occupation _____
<b>Paid preparer's use only</b>	Preparer's signature <input checked="" type="checkbox"/> <b>PPREP</b>	Date _____	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) and address _____	E.I. No. _____	Preparer's social security no. _____
			ZIP code _____

Form **1040EZ** **Income Tax Return for Single and Joint Filers With No Dependents (99) 1994**

OMB No. 1545-0675

**Use the IRS label**  
(See page 12.)  
Otherwise, please print.

**L  
A  
B  
E  
L  
H  
E  
R  
E**

Print your name (first, initial, last)  
If a joint return, print spouse's name (first, initial, last)  
Home address (number and street). If you have a P.O. box, see page 12. Apt. no.  
City, town or post office, state and ZIP code. If you have a foreign address, see page 12.

Your social security number

Spouse's social security number

**STATE**

See instructions on back and in Form 1040EZ booklet.

**Presidential Election Campaign**  
(See page 12.)

**Note:** Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund? **ELECT**

If a joint return, does your spouse want \$3 to go to this fund? **ELECT**

**Income**

**Attach Copy B of Form(s) W-2 here.**  
Enclose, but do not attach, any payment with your return.

**1** Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). **1 1**

**2** Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ. **2 2**

**3** Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 15 to find out if you can claim the earned income credit on line 7. **3 33**

**Note:** You must check Yes or No.

**4** Can your parents (or someone else) claim you on their return?  
**Yes.** Do worksheet on back; enter amount from line G here. **No.** If **single**, enter 6,250.00. If **married**, enter 11,250.00. For an explanation of these amounts, see back of form. **4**

**5** Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**. **5 36**

**Payments and tax**

**6** Enter your Federal income tax withheld from box 2 of your W-2 form(s). **6 58**

**7** **Earned income credit** (see page 15). Enter type and amount of nontaxable earned income below. **7**

**8** Add lines 6 and 7 (don't include nontaxable earned income). These are your **total payments**. **8**

**9** **Tax.** Use the amount on line 5 to find your tax in the tax table on pages 28-32 of the booklet. Then, enter the tax from the table on this line. **9 37**

**Refund or amount you owe**

**10** If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**. **10 69 (-)**

**11** If line 9 is larger than line 8, subtract line 8 from line 9. This is the **amount you owe**. See page 20 for details on how to pay and what to write on your payment. **11 69 (+)**

**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 accurately lists all amounts and sources of income I received during the tax year.

Your signature \_\_\_\_\_ Spouse's signature if joint return \_\_\_\_\_

Keep a copy of this form for your records.

Date	Your occupation	Date	Spouse's occupation
------	-----------------	------	---------------------

**PPREP**

**1994 Instructions for Form 1040EZ**

**Use this form if**

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1995, and not blind at the end of 1994.
- Your taxable income (line 5) is less than \$50,000.

**Caution:** *If married and either you or your spouse had total wages of over \$60,600, you may not be able to use this form. See page 7.*

If you are not sure about your filing status, see page 7. If you have questions about dependents, call Tele-Tax (see page 26) and listen to topic 354. If you **can't use this form**, call Tele-Tax (see page 26) and listen to topic 352.

**Filling in your return**

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



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

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld (backup withholding).

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

If you paid someone to prepare your return, see page 21.

**Worksheet for dependents who checked "Yes" on line 4**

Use this worksheet to figure the amount to enter on line 4 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, call Tele-Tax (see page 26) and listen to topic 354.

- |  |   |
|--|---|
| <p>A. Enter the amount from line 1 on the front.</p> <p>B. Minimum standard deduction.</p> <p>C. Enter the LARGER of line A or line B here.</p> <p>D. Maximum standard deduction. If single, enter 3,800.00; if married, enter 6,350.00.</p> <p>E. Enter the SMALLER of line C or line D here. This is your standard deduction.</p> <p>F. Exemption amount.</p> <ul style="list-style-type: none"> <li>• If single, enter 0.</li> <li>• If married and both you and your spouse can be claimed as dependents, enter 0.</li> <li>• If married and only one of you can be claimed as a dependent, enter 2,450.00.</li> </ul> <p>G. Add lines E and F. Enter the total here and on line 4 on the front.</p> | <p>A. _____</p> <p>B. <u>600.00</u></p> <p>C. _____</p> <p>D. _____</p> <p>E. _____</p> <p>F. _____</p> <p>G. _____</p> |
|--|---|

**If you checked "No" on line 4** because no one can claim you (or your spouse if married) as a dependent, enter on line 4 the amount shown below that applies to you.

- Single, enter 6,250.00. This is the total of your standard deduction (3,800.00) and personal exemption (2,450.00).
- Married, enter 11,250.00. This is the total of your standard deduction (6,350.00), exemption for yourself (2,450.00), and exemption for your spouse (2,450.00).

**Avoid mistakes**

See page 21 of the Form 1040EZ booklet for a list of common mistakes to avoid. Errors will delay your refund.

**Mailing your return**

Mail your return by **April 17, 1995**. Use the envelope that came with your booklet. If you don't have that envelope, see page 33 for the address to use.

**SCHEDULES A&B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

**1994**

Attachment  
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see page A-1) . . . . .	<b>1</b>	72			
	<b>2</b>	Enter amount from Form 1040, line 32. <b>2</b>					
	<b>3</b>	Multiply line 2 above by 7.5% (.075) . . . . .	<b>3</b>				
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>				73
<b>Taxes You Paid</b> (See page A-1.)	<b>5</b>	State and local income taxes . . . . .	<b>5</b>	74			
	<b>6</b>	Real estate taxes (see page A-2) . . . . .	<b>6</b>	75			
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>				
	<b>8</b>	Other taxes. List type and amount ▶ . . . . .	<b>8</b>				
<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>					
<b>Interest You Paid</b> (See page A-2.)	<b>10</b>	Home mortgage interest and points reported to you on Form 1098 . . . . .	<b>10</b>	78			
	<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ . . . . .	<b>11</b>				
	<b>12</b>	Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	<b>12</b>	79			
	<b>13</b>	Investment interest. If required, attach Form 4952. (See page A-3.) . . . . .	<b>13</b>	80			
<b>Note:</b> Personal interest is not deductible.	<b>14</b>	Add lines 10 through 13 . . . . .	<b>14</b>				82
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-3.	<b>15</b>	Gifts by cash or check. If any gift of \$250 or more, see page A-3 . . . . .	<b>15</b>	83			
	<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you <b>MUST</b> attach Form 8283 . . . . .	<b>16</b>	84			
	<b>17</b>	Carryover from prior year . . . . .	<b>17</b>				
	<b>18</b>	Add lines 15 through 17 . . . . .	<b>18</b>				86
<b>Casualty and Theft Losses</b>	<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-4.) . . . . .	<b>19</b>				91
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you <b>MUST</b> attach Form 2106 or 2106-EZ. (See page A-5.) ▶ . . . . .	<b>20</b>	88			
	<b>21</b>	Tax preparation fees . . . . .	<b>21</b>	89			
	<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .	<b>22</b>				
	<b>23</b>	Add lines 20 through 22 . . . . .	<b>23</b>	90			
	<b>24</b>	Enter amount from Form 1040, line 32. <b>24</b>	<b>24</b>				
	<b>25</b>	Multiply line 24 above by 2% (.02) . . . . .	<b>25</b>				
<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- . . . . .	<b>26</b>				87	
<b>Other Miscellaneous Deductions</b>	<b>27</b>	Moving expenses incurred before 1994. Attach Form 3903 or 3903-F. (See page A-5.) . . . . .	<b>27</b>				
	<b>28</b>	Other—from list on page A-5. List type and amount ▶ . . . . .	<b>28</b>				
<b>Total Itemized Deductions</b>	<b>29</b>	Is Form 1040, line 32, over \$111,800 (over \$55,900 if married filing separately)? <b>NO.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter on Form 1040, line 34, the <b>larger</b> of this amount or your standard deduction. <b>YES.</b> Your deduction may be limited. See page A-5 for the amount to enter. } ▶	<b>29</b>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 1994

## Line 20

### Unreimbursed Employee Expenses

Enter the total job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your W-2 form are not considered reimbursements.) But you **MUST** fill in and attach **Form 2106**, Employee Business Expenses, if **either** of the following applies:

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR
2. Your employer paid you for any of your job expenses reportable on line 20.

If you used your own vehicle and **2** does not apply, you may be able to file **Form 2106-EZ**, Unreimbursed Employee Business Expenses, instead.

If you don't have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.

Examples of expenses to include on line 20 are:

- Travel, transportation, meal, or entertainment expenses.
- Union dues.
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you may not usually wear away from work.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Business use of part of your home, but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, call Tele-Tax (see page 38) and listen to topic 509 or get **Pub. 587**, Business Use of Your Home.
- Educational expenses you paid that were required by your employer, or by law or regulation, to keep your salary or job. In general, you may also include the cost of keeping or improving skills you must have in your job. For more details, call Tele-Tax (see page 38) and listen to topic 513 or get **Pub. 508**, Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** on page A-4.

## Line 21

### Tax Preparation Fees

Enter the total fees you paid for preparation of your tax return, including fees paid for filing your return electronically. But **do not** include fees deducted elsewhere, such as on Schedule C, C-EZ, E, or F.

## Line 22

### Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But **do not** include any expenses deducted elsewhere such as on Schedule C, C-EZ, E, or F. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits on the amount you may deduct, see Pub. 529.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.
- Certain expenses related to an activity not engaged in for profit. For details, get **Pub. 535**, Business Expenses.

## Line 27

### Moving Expenses Incurred Before 1994

If you incurred moving expenses in a year before 1994, but did not deduct them on a prior year's return, you may be able to take this deduction. The move must have been in connection with your job or business. For more details, get the instructions for **Form 3903**, Moving Expenses, or **Form 3903-F**, Foreign Moving Expenses.

## Line 28

### Other

Enter your total other miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28. Only the expenses listed below can be deducted on this line:

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.
  - Federal estate tax on income in respect of a decedent.
  - Amortizable bond premium on bonds acquired before October 23, 1986.
  - Deduction for repayment of amounts under a claim of right if more than \$3,000. Get **Pub. 525**, Taxable and Nontaxable Income, for details.
  - Certain unrecovered investment in a pension. Get **Pub. 575**, Pension and Annuity Income (Including Simplified General Rule), for details.
  - Impairment-related work expenses of a disabled person.
- For more details on these expenses, see Pub. 529.

## Total Itemized Deductions

### Line 29

If the amount on Form 1040, line 32, is over \$111,800 (over \$55,900 if married filing separately), use the worksheet on this page to figure the amount to enter on line 29.

### Itemized Deductions Worksheet—Line 29 (keep for your records)

1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26, 27, and 28 . . . . .	1. _____
2. Add the amounts on Schedule A, lines 4, 13, and 19, plus any gambling losses included on line 28 . . . . .	2. _____
<b>Caution:</b> Be sure your total gambling losses are clearly identified on the dotted line next to line 28.	
3. Subtract line 2 from line 1. If the result is zero, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 29, and see the <b>Note</b> below . . . . .	3. _____
4. Multiply line 3 above by 80% (.80) . . . . .	4. _____
5. Enter the amount from Form 1040, line 32 . . . . .	5. _____
6. Enter \$111,800 (\$55,900 if married filing separately) . . . . .	6. _____
7. Subtract line 6 from line 5. If the result is zero or less, <b>stop here</b> ; enter the amount from line 1 above on Schedule A, line 29, and see the <b>Note</b> below . . . . .	7. _____
8. Multiply line 7 above by 3% (.03) . . . . .	8. _____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9. <b>94</b>
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29, and see the <b>Note</b> below . . . . .	10. _____
<b>Note:</b> Also enter on Form 1040, line 34, the <b>larger</b> of the amount you enter on Schedule A, line 29, or your standard deduction.	



**SCHEDULE C  
(Form 1040)**

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

OMB No. 1545-0074

**1994**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ **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 (SSN) \_\_\_\_\_

**A** Principal business or profession, including product or service (see page C-1) \_\_\_\_\_ **B** Enter principal business code (see page C-6) ▶ \_\_\_\_\_

**C** Business name. If no separate business name, leave blank. \_\_\_\_\_ **D** Employer ID number (EIN), if any \_\_\_\_\_

**E** Business address (including suite or room no.) ▶ \_\_\_\_\_  
City, town or post office, state, and ZIP code \_\_\_\_\_

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_

**G** Method(s) used to value closing inventory: (1)  Cost (2)  Lower of cost or market (3)  Other (attach explanation) (4)  Does not apply (if checked, skip line H)

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

**H** Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation \_\_\_\_\_

**I** Did you "materially participate" in the operation of this business during 1994? If "No," see page C-2 for limit on losses. \_\_\_\_\_

**J** If you started or acquired this business during 1994, check here \_\_\_\_\_

**Income**

<b>1</b> Gross receipts or sales. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. ▶ <input type="checkbox"/>	<b>1</b>	
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	96
<b>4</b> Cost of goods sold (from line 40 on page 2)	<b>4</b>	97
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	
<b>6</b> Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6. ▶	<b>7</b>	99

**Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>9</b> Bad debts from sales or services (see page C-3)	<b>9</b>		<b>20</b> Rent or lease (see page C-4):	<b>20a</b>	
<b>10</b> Car and truck expenses (see page C-3)	<b>10</b>	100	<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	107
<b>11</b> Commissions and fees	<b>11</b>	101	<b>b</b> Other business property	<b>21</b>	
<b>12</b> Depletion	<b>12</b>		<b>22</b> Repairs and maintenance	<b>22</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	<b>13</b>	102	<b>23</b> Supplies (not included in Part III)	<b>23</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>24</b> Taxes and licenses	<b>24</b>	
<b>15</b> Insurance (other than health)	<b>15</b>	103	<b>24a</b> Travel, meals, and entertainment:	<b>24a</b>	
<b>16</b> Interest:			<b>a</b> Travel		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	104	<b>b</b> Meals and entertainment		
<b>b</b> Other	<b>16b</b>	105	<b>c</b> Enter 50% of line 24b subject to limitations (see page C-4)		
<b>17</b> Legal and professional services	<b>17</b>		<b>d</b> Subtract line 24c from line 24b	<b>24d</b>	
<b>18</b> Office expense	<b>18</b>	106	<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns. ▶	<b>28</b>	109	<b>26</b> Wages (less employment credits)	<b>26</b>	108
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7	<b>29</b>		<b>27</b> Other expenses (from line 46 on page 2)	<b>27</b>	
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>	<b>30</b>		<b>31</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.					
• If a profit, enter on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you <b>MUST</b> go on to line 32.					
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-5).					
• If you checked 32a, enter the loss on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you <b>MUST</b> attach <b>Form 6198</b> .					
			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Capital Gains and Losses**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule D (Form 1040).**  
▶ **Use lines 20 and 22 for more space to list transactions for lines 1 and 9.**

OMB No. 1545-0074

**1994**

Attachment  
Sequence No. **12**

Your social security number

**Short-Term Capital Gains and Losses—Assets Held One Year or Less**

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21 . . . . .		2			
3	<b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2 . . . . .		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		4			
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		5			
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1993 Capital Loss Carryover Worksheet . . . . .		6	113		
7	Add lines 1, 2, and 4 through 6, in columns (f) and (g) . . . . .		7	( 112 )		111
8	<b>Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . . ▶		8			

**Long-Term Capital Gains and Losses—Assets Held More Than One Year**

9						
10	Enter your long-term totals, if any, from line 23 . . . . .		10			
11	<b>Total long-term sales price amounts.</b> Add column (d) of lines 9 and 10 . . . . .		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .		12	115		
13	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .		13			
14	Capital gain distributions . . . . .		14			116
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1993 Capital Loss Carryover Worksheet . . . . .		15			
16	Add lines 9, 10, and 12 through 15, in columns (f) and (g) . . . . .		16	( 118 )		117
17	<b>Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 16 . . . . . ▶		17			

**Summary of Parts I and II**

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. <b>Note:</b> If both lines 17 and 18 are gains, see the <b>Capital Gain Tax Worksheet</b> on page 25 . . . . .		18			
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses: a The (loss) on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) . . . . .		19	( )		
	<b>Note:</b> See the <b>Capital Loss Carryover Worksheet</b> on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.					

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

**1994**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

<b>1</b> Show the kind and location of each <b>rental real estate property</b> :	<b>2</b> For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1.)	<b>Yes</b>	<b>No</b>
<b>A</b> .....		<b>A</b>	
<b>B</b> .....		<b>B</b>	
<b>C</b> .....		<b>C</b>	

	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
<b>3</b> Rents received . . . . .				<b>3</b> 120
<b>4</b> Royalties received . . . . .				<b>4</b> 121
<b>Income:</b>				
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see page E-2) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see page E-2) . . . . .	<b>12</b>			<b>12</b> 122
<b>13</b> Other interest . . . . .	<b>13</b>		123	
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Other (list) ▶ .....	<b>18</b>			
.....				
.....				
<b>19</b> Add lines 5 through 18 . . . . .	<b>19</b>			<b>19</b>
<b>20</b> Depreciation expense or depletion (see page E-2) . . . . .	<b>20</b> 125	124		<b>20</b>
<b>21</b> Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>			
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b> 126	127		
<b>23</b> Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 42 on page 2 . . . . .	<b>23</b> ( 128 )	( )	( )	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>			<b>24</b> 130
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here . . . . .	<b>25</b> ( 131 )			
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . . .	<b>26</b>			<b>26</b>

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

Your social security number

**Note:** If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

**Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity, you **MUST** check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach **Form 6198**.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk (f) Some is not at risk	
A						
B						
C						
D						
E						

Passive Income and Loss				Nonpassive Income and Loss					
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1		(i) Nonpassive loss from Schedule K-1		(j) Section 179 expense deduction from Form 4562		(k) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
E									
<b>28a</b> Totals			132/137						133/138
<b>b</b> Totals	134/139			135/140			136/142		
<b>29</b>	Add columns (h) and (k) of line 28a . . . . .								<b>29</b>
<b>30</b>	Add columns (g), (i), and (j) of line 28b . . . . .								<b>30</b> ( )
<b>31</b>	Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below . . . . .								<b>31</b> 141

**Income or Loss From Estates and Trusts**

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss			
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1	
A							
B							
<b>33a</b> Totals							
<b>b</b> Totals							
<b>34</b>	Add columns (d) and (f) of line 33a . . . . .						<b>34</b> 143
<b>35</b>	Add columns (c) and (e) of line 33b . . . . .						<b>35</b> ( 144 )
<b>36</b>	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below . . . . .						<b>36</b>

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-4)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>38</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below . . . . .				<b>38</b>

**Summary**

<b>39</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below . . . . .	<b>39</b> 145
<b>40</b>	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶	<b>40</b>
<b>41</b>	<b>Reconciliation of Farming and Fishing Income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 13 (see page E-4) . . . . .	<b>41</b>
<b>42</b>	<b>Reconciliation for Real Estate Professionals.</b> If you were a real estate professional (see page E-3), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .	<b>42</b>

# Child and Dependent Care Expenses

**1994**

Attachment  
Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040.  
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

You need to understand the following terms to complete this form:  
**Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 1 of the Form 2441 instructions.

**Persons or Organizations Who Provided the Care**—You must complete this part.  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1 2

3 Enter the number of **qualifying persons** cared for in 1994 ▶

Did you receive dependent care benefits?	NO	→ Complete only Part II below.
	YES	→ Complete Part III on the back now.

**Credit for Child and Dependent Care Expenses**

4	Enter the amount of <b>qualified expenses</b> you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25	4	148	
5	Enter YOUR <b>earned income</b>	5		
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions); <b>all others</b> , enter the amount from line 5	6		
7	Enter the <b>smallest</b> of line 4, 5, or 6	7		150

8 Enter the amount from Form 1040, line 32 8

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—		If line 8 is—	
Over	But not over	Over	But not over
\$0—10,000	.30	\$20,000—22,000	.24
10,000—12,000	.29	22,000—24,000	.23
12,000—14,000	.28	24,000—26,000	.22
14,000—16,000	.27	26,000—28,000	.21
16,000—18,000	.26	28,000—No limit	.20
18,000—20,000	.25		

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41. 10

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

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

<b>11</b> Enter the total amount of <b>dependent care benefits</b> you received for 1994. This amount should be shown in box 10 of your W-2 form(s). <b>DO NOT</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2 . . . . .	<b>11</b>		
<b>12</b> Enter the amount forfeited, if any. See the instructions . . . . .	<b>12</b>		
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b> Enter the total amount of <b>qualified expenses</b> incurred in 1994 for the care of the qualifying person(s) . . . . .	<b>14</b>		
<b>15</b> Enter the <b>smaller</b> of line 13 or 14 . . . . .	<b>15</b>		
<b>16</b> Enter <b>YOUR earned income</b> . . . . .	<b>16</b>		
<b>17</b> If married filing a joint return, enter <b>YOUR SPOUSE'S</b> earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 16 . . . . .	<b>17</b>		
<b>18</b> Enter the <b>smallest</b> of line 15, 16, or 17 . . . . .	<b>18</b>		
<b>19 Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 18, or</li> <li>• \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 17).</li> </ul>	<b>19</b>		
<b>20 Taxable benefits.</b> Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB" . . . . .	<b>20</b>		

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

<b>21</b> Enter the amount of qualified expenses you incurred and paid in 1994. <b>DO NOT</b> include on this line any excluded benefits shown on line 19 . . . . .	<b>21</b>		
<b>22</b> Enter \$2,400 (\$4,800 if two or more qualifying persons) . . . . .	<b>22</b>		
<b>23</b> Enter the amount from line 19 . . . . .	<b>23</b>		
<b>24</b> Subtract line 23 from line 22. If zero or less, <b>STOP</b> . You cannot take the credit. <b>Exception.</b> If you paid 1993 expenses in 1994, see the line 10 instructions . . . . .	<b>24</b>		
<b>25</b> Enter the <b>smaller</b> of line 21 or 24 here <b>and</b> on line 4 on the front of this form . . . . .	<b>25</b>		



**General Business Credit**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**  
▶ **See separate instructions.**

**1994**  
Attachment  
Sequence No. **22**

Name(s) shown on return

Identifying number

**Tentative Credit**

<b>1a</b> Current year investment credit (Form 3468, Part I) . . . . .	<b>1a</b>	151	
<b>b</b> Current year jobs credit (Form 5884, Part I) . . . . .	<b>1b</b>	152	
<b>c</b> Current year credit for alcohol used as fuel (Form 6478) . . . . .	<b>1c</b>	153	
<b>d</b> Current year credit for increasing research activities (Form 6765, Part III) . . . . .	<b>1d</b>	154	
<b>e</b> Current year low-income housing credit (Form 8586, Part I) . . . . .	<b>1e</b>	155	
<b>f</b> Current year enhanced oil recovery credit (Form 8830, Part I) . . . . .	<b>1f</b>		
<b>g</b> Current year disabled access credit (Form 8826, Part I) . . . . .	<b>1g</b>		
<b>h</b> Current year renewable electricity production credit (Form 8835, Part I) . . . . .	<b>1h</b>		
<b>i</b> Current year Indian employment credit (Form 8845, Part I) . . . . .	<b>1i</b>		
<b>j</b> Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) . . . . .	<b>1j</b>		
<b>k</b> Current year credit for contributions to selected community development corporations (Form 8847, Part I) . . . . .	<b>1k</b>		
<b>l</b> <b>Current year general business credit.</b> Add lines 1a through 1k . . . . .	<b>1l</b>		
<b>2</b> Passive activity credits included on lines 1a through 1k (see instructions) . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1l . . . . .	<b>3</b>		
<b>4</b> Passive activity credits allowed for 1994 (see instructions) . . . . .	<b>4</b>		
<b>5</b> Carryforward of general business, WIN, or ESOP credit to 1994 (see instructions for the schedule to attach) . . . . .	<b>5</b>		
<b>6</b> Carryback of general business credit to 1994 (see instructions) . . . . .	<b>6</b>		
<b>7</b> <b>Tentative general business credit.</b> Add lines 3 through 6 . . . . .	<b>7</b>		

**General Business Credit Limitation Based on Amount of Tax**

<b>8a</b> Individuals. Enter amount from Form 1040, line 40 . . . . .	<b>8</b>		
<b>b</b> Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) . . . . .			
<b>c</b> Other filers. Enter regular tax before credits from your return (see instructions). . . . .			
<b>9</b> Credits that reduce regular tax before the general business credit:			
<b>a</b> Credit for child and dependent care expenses (Form 2441, line 10) . . . . .	<b>9a</b>		
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040), line 21) . . . . .	<b>9b</b>		
<b>c</b> Mortgage interest credit (Form 8396, line 11) . . . . .	<b>9c</b>		
<b>d</b> Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) . . . . .	<b>9d</b>		
<b>e</b> Possessions tax credit (Form 5735) . . . . .	<b>9e</b>		
<b>f</b> Orphan drug credit (Form 6765, line 10) . . . . .	<b>9f</b>		
<b>g</b> Credit for fuel from a nonconventional source . . . . .	<b>9g</b>		
<b>h</b> Qualified electric vehicle credit (Form 8834, line 19) . . . . .	<b>9h</b>		
<b>i</b> Add lines 9a through 9h . . . . .	<b>9i</b>		
<b>10</b> Net regular tax. Subtract line 9i from line 8 . . . . .	<b>10</b>		
<b>11</b> Tentative minimum tax (see instructions):			
<b>a</b> Individuals. Enter amount from Form 6251, line 26 . . . . .	<b>11</b>		
<b>b</b> Corporations. Enter amount from Form 4626, line 13 . . . . .			
<b>c</b> Estates and trusts. Enter amount from Form 1041, Schedule H, line 37 . . . . .			
<b>12</b> Net income tax:			
<b>a</b> Individuals. Add line 10 above and line 28 of Form 6251 . . . . .	<b>12</b>		
<b>b</b> Corporations. Add line 10 above and line 15 of Form 4626 . . . . .			
<b>c</b> Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H . . . . .			
<b>13</b> If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions) . . . . .	<b>13</b>		
<b>14</b> Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0- . . . . .	<b>14</b>		
<b>15</b> <b>General business credit allowed for current year.</b> Enter the <b>smaller</b> of line 7 or line 14. Enter here and on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or the appropriate line of your tax return. (Individuals, estates, and trusts, see instructions if the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has undergone a post-1986 "ownership change.") . . . . .	<b>15</b>		

**Schedule A— Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations**

<b>16</b>	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) . . . . .	<b>16</b>		
<b>17</b>	Tentative minimum tax (from line 11, page 1) . . . . .	<b>17</b>		
<b>18</b>	Multiply line 17 by 25% (.25) . . . . .	<b>18</b>		
<b>19</b>	Enter the amount from line 14, page 1. . . . .	<b>19</b>		
<b>20</b>	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990). . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19 (if less than zero, enter -0-) . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 16 (if less than zero, enter -0-) . . . . .	<b>22</b>		
<b>23</b>	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here. . . . .	<b>23</b>		
<b>24</b>	Multiply line 23 by 10% (.10) . . . . .	<b>24</b>		
<b>25</b>	Net income tax (from line 12, page 1) . . . . .	<b>25</b>		
<b>26</b>	General business credit (from line 15, page 1) . . . . .	<b>26</b>		
<b>27</b>	Subtract line 26 from line 25 . . . . .	<b>27</b>		
<b>28</b>	Subtract line 24 from line 27 . . . . .	<b>28</b>		
<b>29</b>	Enter the smallest of line 18, line 22, or line 28. . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 17 . . . . .	<b>30</b>		
<b>31</b>	Enter the greater of line 30 or line 13, page 1 . . . . .	<b>31</b>		
<b>32</b>	Subtract line 31 from line 25 . . . . .	<b>32</b>		
<b>33</b>	Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1 . . . . .	<b>33</b>		
<b>34</b>	If line 32 is greater than line 33, enter the excess here (see instructions) . . . . .	<b>34</b>		

**Paperwork Reduction Act Notice**

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:  
**Recordkeeping** . . . . .11 hr., 43 min.  
**Learning about the law or the form** . . . . . 1 hr.  
**Preparing and sending the form to the IRS** . . . . . 1 hr., 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.



## Investment Interest Expense Deduction

▶ Attach to your tax return.

1994

Attachment  
 Sequence No. **12A**

Name(s) shown on return

Identifying number

### Total Investment Interest Expense

1 Investment interest expense paid or accrued in 1994. See instructions . . . . .	1		
2 Disallowed investment interest expense from 1993 Form 4952, line 7 . . . . .	2		
<b>3 Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>		

### Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) . . . . .				
b Net gain from the disposition of property held for investment . . . . .	4b			
c Net capital gain from the disposition of property held for investment . . . . .	4c			
d Subtract line 4c from line 4b. If zero or less, enter -0- . . . . .	4d			
e Enter all or part of the amount on line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ▶ . . . . .	4e	158		
f Investment income. Add lines 4a, 4d, and 4e. See instructions . . . . .	4f			
5 Investment expenses. See instructions . . . . .	5			
<b>6 Net investment income.</b> Subtract line 5 from line 4f. If zero or less, enter -0- . . . . .	<b>6</b>			

### Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 1995. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7	156	
<b>8 Investment interest expense deduction.</b> Enter the smaller of line 3 or 6. See instructions . . . . .	<b>8</b>	157	

### Paperwork Reduction Act Notice

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping . . . . . 13 min.
- Learning about the law or the form . . . . . 15 min.
- Preparing the form . . . . . 21 min.
- Copying, assembling, and sending the form to the IRS . . . . . 10 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.

### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

#### Purpose of Form

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment may not be fully deductible in the current year. Form 4952 is used to figure the amount of investment interest expense deductible for the current

year and the amount, if any, to carry forward to future years.

For more details, get **Pub. 550**, Investment Income and Expenses.

#### Who Must File

If you are an individual, estate, or a trust, and you claim a deduction for investment interest expense, you must complete and attach Form 4952 to your tax return, unless all of the following apply:

- Your only investment income was from interest or dividends,
- You have no other deductible expenses connected with the production of interest or dividends,
- Your investment interest expense is not more than your investment income, and
- You have no disallowed investment interest expense from 1993.

**Alternative Minimum Tax—Individuals**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1040NR.

**1994**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040

Your social security number

**Adjustments and Preferences**

<b>1</b>	If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 34, and skip to line 6 . . . . .	<b>1</b>	
<b>2</b>	Medical and dental. Enter the smaller of Schedule A, line 4, or 2½% of Form 1040, line 32 . . . . .	<b>2</b>	
<b>3</b>	Taxes. Enter the amount from Schedule A, line 9 . . . . .	<b>3</b>	
<b>4</b>	Certain interest on a home mortgage not used to buy, build, or improve your home . . . . .	<b>4</b>	160
<b>5</b>	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 26 . . . . .	<b>5</b>	
<b>6</b>	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 21 . . . . .	<b>6</b>	( )
<b>7</b>	Investment interest. Enter difference between regular tax and AMT deduction . . . . .	<b>7</b>	
<b>8</b>	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation . . . . .	<b>8</b>	160
<b>9</b>	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss . . . . .	<b>9</b>	
<b>10</b>	Incentive stock options. Enter excess of AMT income over regular tax income . . . . .	<b>10</b>	
<b>11</b>	Passive activities. Enter difference between AMT and regular tax income or loss . . . . .	<b>11</b>	
<b>12</b>	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 . . . . .	<b>12</b>	
<b>13</b>	Tax-exempt interest from private activity bonds issued after 8/7/86 . . . . .	<b>13</b>	
<b>14</b>	Other. Enter the amount, if any, for each item and enter the total on line 14.		
	<b>a</b> Charitable contributions . . . . .		
	<b>b</b> Circulation expenditures . . . . .		
	<b>c</b> Depletion . . . . .		
	<b>d</b> Depreciation (pre-1987) . . . . .	159	
	<b>e</b> Installment sales . . . . .		
	<b>f</b> Intangible drilling costs . . . . .		
	<b>g</b> Long-term contracts . . . . .		
	<b>h</b> Loss limitations . . . . .		
	<b>i</b> Mining costs . . . . .		
	<b>j</b> Patron's adjustment . . . . .		
	<b>k</b> Pollution control facilities . . . . .		
	<b>l</b> Research and experimental . . . . .		
	<b>m</b> Tax shelter farm activities . . . . .		
	<b>n</b> Related adjustments . . . . .		
<b>14</b>		<b>14</b>	162
<b>15</b>	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14 . . . . . ▶	<b>15</b>	163

**Alternative Minimum Taxable Income**

<b>16</b>	Enter the amount from <b>Form 1040, line 35</b> . If less than zero, enter as a (loss) . . . . . ▶	<b>16</b>	
<b>17</b>	Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount . . . . .	<b>17</b>	
<b>18</b>	If Form 1040, line 32, is over \$111,800 (over \$55,900 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A, line 29 . . . . .	<b>18</b>	( )
<b>19</b>	Combine lines 15 through 18 . . . . . ▶	<b>19</b>	164
<b>20</b>	Alternative tax net operating loss deduction. See instructions . . . . .	<b>20</b>	
<b>21</b>	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.) . . . . . ▶	<b>21</b>	

**Exemption Amount and Alternative Minimum Tax**  $F161 = L17 - L20$

<b>22</b>	<b>Exemption Amount.</b> (If this form is for a child under age 14, see instructions.)		
	<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>
	Single or head of household . . . . .	\$112,500 . . . . .	\$33,750
	Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	45,000
	Married filing separately . . . . .	75,000 . . . . .	22,500
	If line 21 is <b>over</b> the amount shown above for your filing status, see instructions.		
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 . . . . . ▶	<b>23</b>	
<b>24</b>	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>24</b>	
<b>25</b>	Alternative minimum tax foreign tax credit. See instructions . . . . .	<b>25</b>	165
<b>26</b>	Tentative minimum tax. Subtract line 25 from line 24 . . . . . ▶	<b>26</b>	
<b>27</b>	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43 . . . . .	<b>27</b>	
<b>28</b>	<b>Alternative Minimum Tax.</b> (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48 . . . . . ▶	<b>28</b>	

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

**1994**

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

## 1994 Passive Activity Loss

**Caution:** See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3 of the instructions.)

<b>1a</b> Activities with net income (from Worksheet 1, column (a)) . . . . .	<b>1a</b>			
<b>b</b> Activities with net loss (from Worksheet 1, column (b)) . . . . .	<b>1b</b>	(	)	
<b>c</b> Prior year unallowed losses (from Worksheet 1, column (c)) . . . . .	<b>1c</b>	(	)	
<b>d</b> Combine lines 1a, 1b, and 1c . . . . .	<b>1d</b>			

## All Other Passive Activities

<b>2a</b> Activities with net income (from Worksheet 2, column (a)) . . . . .	<b>2a</b>			
<b>b</b> Activities with net loss (from Worksheet 2, column (b)) . . . . .	<b>2b</b>	(	)	
<b>c</b> Prior year unallowed losses (from Worksheet 2, column (c)) . . . . .	<b>2c</b>	(	)	
<b>d</b> Combine lines 2a, 2b, and 2c . . . . .	<b>2d</b>			

**3** Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10 . . . . .

## Special Allowance for Rental Real Estate With Active Participation

**Note:** Enter all numbers in Part II as positive amounts. (See instructions on page 8 for examples.)

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	<b>4</b>			
<b>5</b> Enter \$150,000. If married filing separately, see the instructions . . . . .	<b>5</b>			
<b>6</b> Enter modified adjusted gross income, but not less than zero (see instructions) . . . . .	<b>6</b>			
<b>Note:</b> If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.				
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Multiply line 7 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions . . . . .	<b>8</b>			
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 . . . . .	<b>9</b>			

## Total Losses Allowed

<b>10</b> Add the income, if any, on lines 1a and 2a and enter the total . . . . .	<b>10</b>			
<b>11</b> <b>Total losses allowed from all passive activities for 1994.</b> Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return . . . . .	<b>11</b>			168

For Paperwork Reduction Act Notice, see separate instructions.

**Credit For Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

Attachment  
Sequence No. **74**

Name(s) shown on return

Identifying number

<b>Net Minimum Tax on Exclusion Items</b>			
1	Combine lines 16 through 18 of your 1993 Form 6251. Estates and trusts, see instructions . . . . .	1	
2	Enter adjustments and preferences treated as exclusion items. See instructions . . . . .	2	
3	Minimum tax credit net operating loss deduction. See instructions . . . . .	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1993, see instructions . . . . .	4	
5	Enter \$45,000 (\$33,750 if single or head of household for 1993, \$22,500 if married filing separately for 1993). Estates and trusts, enter \$22,500 . . . . .	5	
6	Enter \$150,000 (\$112,500 if single or head of household for 1993, \$75,000 if married filing separately for 1993). Estates and trusts, enter \$75,000 . . . . .	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7	
8	Multiply line 7 by 25% (.25) . . . . .	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions . . . . .	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions . . . . .	10	
11	If line 10 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	11	
12	Minimum tax foreign tax credit on exclusion items. See instructions . . . . .	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13	
14	Enter the amount from your 1993 Form 6251, line 27, or Form 1041, Schedule H, line 38c . . . . .	14	
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-.	15	
<b>Minimum Tax Credit and Carryforward to 1995</b>			
16	Enter the amount from your 1993 Form 6251, line 28, or Form 1041, Schedule H, line 39 . . . . .	16	
17	Enter the amount from line 15 above . . . . .	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	18	
19	<b>1993 minimum tax credit carryforward.</b> Enter the amount from your 1993 Form 8801, line 26 . . . . .	19	
20	Enter the total of your 1993 unallowed orphan drug credit, 1993 unallowed nonconventional source fuel credit, and 1993 unallowed qualified electric vehicle credit. See instructions . . . . .	20	
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	21	
22	Enter your 1994 regular income tax liability minus allowable credits. See instructions . . . . .	22	
23	Enter the amount from your 1994 Form 6251, line 26, or Form 1041, Schedule H, line 37 . . . . .	23	
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	24	
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on the appropriate line of your 1994 tax return. See instructions . . . . .	25	
26	<b>Minimum tax credit carryforward to 1995.</b> Subtract line 25 from line 21. See instructions . . . . .	26	171

**Paperwork Reduction Act Notice**

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 33 min.; **Learning about the law or the form**, 1 hr., 3 min.; **Preparing the form**, 1 hr.; **Copying, assembling, and sending the form to the IRS**, 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for the tax return with which this form is filed.

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative

minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

**Who Should File**

Form 8801 should be filed by individuals, estates, and trusts that had:

- An AMT liability in 1993 and adjustments or preferences (other than exclusion items) in 1993,
- A minimum tax credit carryforward from 1993 to 1994, or
- A nonconventional source fuel credit, an orphan drug credit, or a qualified electric vehicle credit not allowed for 1993 (see the instructions for line 20).