

General Description Booklet
for the
1984 INDIVIDUAL TAX MODEL FILE

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INTRODUCTION

The Internal Revenue Service 1984 Tax Model File (94,385 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 99,438,708 Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1984.

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

The Individual Tax Model File is designed for making national level estimates. The 1984 Tax Model File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

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

In order 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 Model.

First, in order to make sure that no record can be identified with 100 percent certainty, we have subsampled our 100 percent sample 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 (returns with an adjusted gross income of \$200,000 or more) 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 that been removed include: age and blindness indicators (for both primary and secondary taxpayers), total exemptions other than age or blindness, alimony paid and alimony received. Also, certain codes (number of age exemptions, marital status, and exemptions for children living at home) have been modified (see section on Code and Amount Element Definitions for specific changes).

Then, all of the high income returns have been sorted from largest to smallest for the field of state and local income tax deductions. In this field, for every three records, in descending order, the average state and local income tax deduction has been determined and that value has been placed in the state and local income tax 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 less than three, these records have been combined with the group of three immediately before it. This method of disguising data is called blurring. The field for personal property tax deductions has also been blurred exactly as described above for all high income returns.

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 is then sorted on real estate tax deductions (again, within the 35 classes), and the same blurring procedure has been repeated for real estate tax deductions.^{1/}

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 sorted by State. After this sort, the records have been blurred for real estate tax deductions, alimony paid, alimony received, and state and local income taxes (State of Wisconsin, only, for this last item) in the same manner as described above. The only difference between these records and the high income returns is that the lower income returns have been sorted for each field by individual State with no records from two different states being combined when averaging a field over a series of records.

^{1/}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. (1987) "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service.

Fourth, for all records on the file, the following changes have been made:

The fields containing total miscellaneous deductions, other net income less loss and total taxes paid deductions have been deleted and marked as "reserved." Motor vehicle tax deductions and general sales tax deductions have been combined and placed in the field for general sales tax deductions. For high income returns, this combined field has been blurred. Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

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

Machine Readable Archives Division
National Archives and Records Service
General Services Administration
Washington, D.C. 20408
(202) 523-3267

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

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

CORE RECORD LAYOUT
(CODE AND AMOUNT ELEMENT DEFINITIONS)

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

- | | |
|----------------------|----------------------|
| 1. AGEX | 21. SCHB |
| 2. AGIR1 | 22. SCHCF |
| 3. CGIND | 23. SCHE |
| 4. RESERVED | 24. SCHW |
| 5. CYCLE | 25. SPECTX |
| 6. DEPIN | 26. STATE <u>1/</u> |
| 7. EIC | 27. TFORM |
| 8. ELECT | 28. TOTTXSZ |
| 9. FDED | 29. TXNT |
| 10. FLPDYR | 30. TXRT |
| 11. FLPDMO | 31. TXST |
| 12. F2119 | 32. W2IND |
| 13. F2441 | 33. XFPT <u>1/</u> |
| 14. F5695 | 34. XFST <u>1/</u> |
| 15. F6251 | 35. XOCAH |
| 16. GENBUS | 36. XOCAWH |
| 17. MARS | 37. XODEP |
| 18. PREP | 38. XOPAR |
| 19. PSV | 39. XOTHER <u>1/</u> |
| 20. REGION <u>1/</u> | 40. XTOT |

Amount Fields: (all amount fields are 10 characters in length - PIC S9(10))

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
2. SALARIES AND WAGES 2/
3. INTEREST RECEIVED
4. DIVIDENDS RECEIVED
5. DIVIDEND EXCLUSION
6. DIVIDENDS INCLUDED IN AGI
7. STATE INCOME TAX REFUNDS
8. ALIMONY RECEIVED 3/
9. BUSINESS OR PROFESSION (SCHEDULE C) NET PROFIT/LOSS (+/-)
10. NET CAPITAL GAIN OR LOSS (+/-)
11. CAPITAL GAIN DISTRIBUTIONS NOT REPORTED ON SCHEDULE D
12. SUPPLEMENTAL SCHEDULE NET GAIN OR LOSS (+/-)
13. PENSIONS AND ANNUITIES FULLY INCLUDED IN AGI
14. TOTAL PENSIONS AND ANNUITIES NOT FULLY INCLUDED IN AGI
15. PENSIONS AND ANNUITIES NOT FULLY INCLUDED IN AGI THAT PART IN AGI
16. SCHEDULE E NET INCOME OR LOSS (+/-)
17. FARM (SCHEDULE F) NET PROFIT/LOSS (+/-)
18. GROSS UNEMPLOYMENT COMPENSATION
19. UNEMPLOYMENT COMPENSATION IN AGI
20. GROSS SOCIAL SECURITY BENEFITS
21. SOCIAL SECURITY BENEFITS IN AGI

Amount Fields (continued):

STATUTORY ADJUSTMENTS

- 22. MOVING EXPENSE
- 23. EMPLOYEE BUSINESS EXPENSE
- 24. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)
- 25. PAYMENTS TO KEOGH ACCOUNTS
- 26. FORFEITED INTEREST PENALTY
- 27. ALIMONY PAID 3/
- 28. DEDUCTION FOR WORKING MARRIED COUPLE

- 29. TOTAL SELF-EMPLOYMENT INCOME
- 30. SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER
- 31. SELF-EMPLOYMENT TAX, PRIMARY TAXPAYER
- 32. SELF-EMPLOYMENT TAX, SECONDARY TAXPAYER
- 33. EXCESS ITEMIZED DEDUCTIONS (-) / UNUSED ZBA (+)
- 34. CHARITABLE CONTRIBUTIONS DEDUCTION FOR NONITEMIZERS
- 35. TAX TABLE INCOME BEFORE EXEMPTIONS
- 36. EXEMPTION AMOUNT
- 37. ZERO BRACKET AMOUNT (ZBA)
- 38. TAXABLE INCOME (OLD CONCEPT WITHOUT ZBA)
- 39. TAXABLE INCOME
- 40. TAX GENERATED
- 41. COMPUTED REGULAR TAX
- 42. INCOME TAX BEFORE CREDITS (SOI)
- 43. INCOME SUBJECT TO TAX (OLD CONCEPT)
- 44. INCOME SUBJECT TO TAX

CREDITS

- 45. GENERAL BUSINESS
- 46. ELDERLY AND DISABLED
- 47. FOREIGN TAX
- 48. INVESTMENT (INCLUDED IN GENERAL BUSINESS CREDIT, TO CALCULATE TOTAL TAX CREDITS, ONLY USE THE GENERAL BUSINESS CREDIT)
- 49. POLITICAL CONTRIBUTIONS
- 50. CHILD CARE
- 51. JOBS (INCLUDED IN GENERAL BUSINESS CREDIT)
- 52. RESIDENTIAL ENERGY
- 53. RESEARCH AND EXPERIMENTATION
- 54. EIC USED TO OFFSET INCOME TAX BEFORE CREDITS
- 55. OTHER
- 56. TOTAL TAX CREDITS (SOI)

- 57. TOTAL TAX LIABILITY (SOI)
- 58. TOTAL INCOME TAX
- 59. INCOME TAX AFTER CREDITS (SOI)
- 60. MARGINAL TAX BASE
- 61. ALTERNATIVE MINIMUM TAX (SOI)
- 62. SELF-EMPLOYMENT TAX

Amount Fields (continued):

- 63. TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT
- 64. SOCIAL SECURITY TAX ON TIP INCOME
- 65. PENALTY TAX ON IRA
- 66. TOTAL TAX PAYMENTS (SOI)
- 67. INCOME TAX WITHHELD
- 68. ESTIMATED TAX PAYMENTS
- 69. AMOUNT PAID WITH FORM 4868
- 70. EXCESS FICA/RRTA
- 71. CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS
- 72. REGULATED INVESTMENT COMPANY CREDIT
- 73. BALANCE DUE (OVERPAYMENT) (+/-)
- 74. CREDIT ELECT
- 75. EARNED INCOME FOR EARNED INCOME CREDIT (EIC)
- 76. EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
- 77. EIC REFUNDABLE PORTION

GENERAL BUSINESS CREDIT: (FORM 3800)

- 78. JOBS CREDIT
- 79. ALCOHOL FUEL CREDIT
- 80. ESOP CREDIT
- 81. CURRENT YEAR GENERAL BUSINESS CREDIT
- 82. CREDITS CARRIED FORWARD FROM PREVIOUS YEAR
- 83. TENTATIVE GENERAL BUSINESS CREDIT
- 84. OTHER TAX CREDITS

ITEMIZED DEDUCTIONS:

MEDICAL AND DENTAL EXPENSE DEDUCTIONS

- 85. TOTAL MEDICAL AND DENTAL EXPENSE DEDUCTION
- 86. MEDICINE AND DRUGS
- 87. OTHER MEDICAL AND DENTAL EXPENSES
- 88. EXPENSES SUBJECT TO REDUCTION BY 5% OF AGI

89-90 RESERVED

TAXES PAID DEDUCTIONS

- 91. RESERVED
- 92. STATE AND LOCAL INCOME TAXES 2/
- 93. REAL ESTATE TAX DEDUCTIONS 4/
- 94. GENERAL SALES TAX 2/ (COMBINATION OF MOTOR VEHICLE TAX DEDUCTION AND GENERAL SALES TAX DEDUCTION)
- 95. RESERVED
- 96. PERSONAL PROPERTY TAX 2/
- 97. OTHER
- 98. TOTAL INTEREST PAID DEDUCTION
- 99. HOME MORTGAGE INTEREST PAID DEDUCTION

Amount Fields (continued):

CHARITABLE CONTRIBUTIONS DEDUCTIONS

- 100. TOTAL CONTRIBUTIONS
- 101. CASH UNDER \$3,000
- 102. CASH OF \$3,000 OR MORE
- 103. OTHER THAN CASH
- 104. CARRYOVER
- 105. RESERVED

- 106. NET CASUALTY OR THEFT LOSS
- 107. TOTAL ITEMIZED DEDUCTIONS

CAPITAL GAINS (SCHEDULE D)

- 108. CURRENT SHORT-TERM GAINS
- 109. CURRENT SHORT-TERM LOSSES
- 110. POST 1969 SHORT-TERM LOSS CARRYOVER
- 111. RESIDENCE GAIN
- 112. CURRENT LONG-TERM GAIN
- 113. CURRENT LONG-TERM LOSSES
- 114. POST 1969 LONG-TERM LOSS CARRYOVER
- 115. SCHEDULE D CAPITAL GAIN DISTRIBUTIONS
- 116. FORM 4797 GAINS
- 117. ADDITIONAL LOSSES DUE TO PRE-1970 CARRYOVER
COMBINED CAPITAL GAINS
- 118. EXCLUDED LONG-TERM GAINS
- 119. COMBINED NET CAPITAL GAINS LESS LOSS (+/-)

SUPPLEMENTAL INCOME (SCHEDULE E)

RENT AND ROYALTIES

- 121. FARM RENT NET INCOME OR LOSS (+/-)
- 122. DEPRECIATION OR DEPLETION
- 123. RENT NET INCOME OR LOSS (+/-)
- 124. ROYALTY NET INCOME OR LOSS (+/-)

PARTNERSHIPS

- 125. TOTAL INCOME
- 126. TOTAL LOSS
- 127. EXPENSE DEDUCTION

ESTATE OR TRUST

- 128. TOTAL INCOME
- 129. TOTAL LOSS

SMALL BUSINESS CORPORATION

- 130. TOTAL INCOME
- 131. TOTAL LOSS

Amount Fields (continued):

- 132. WINDFALL PROFIT TAX REFUND
- 133. WINDFALL PROFIT TAX DEDUCTION

CHILD CARE CREDIT (FORM 2441)

- 134. QUALIFYING INDIVIDUALS' LIMITATION
- 135. EARNED INCOME
- 136. EARNED INCOME LIMITATION
- 137. CREDIT BASED ON PRIOR YEAR EXPENSES

DEDUCTION FOR MARRIED COUPLE

- 138. PRIMARY QUALIFIED EARNED INCOME
- 139. SECONDARY QUALIFIED EARNED INCOME

FORM 6251

- 140. ALTERNATIVE MINIMUM TAX TOTAL DEDUCTIONS
- 141. TOTAL TAX PREFERENCES FROM FORM 6251
- 142. EXCLUDED LONG-TERM CAPITAL GAINS
- 143. ACCELERATED DEPRECIATION

RESIDENTIAL ENERGY (FORM 5695)

- 144. CURRENT EXPENDITURES, ENERGY CONSERVATION
- 145. PRIOR YEAR EXPENDITURES, ENERGY CONSERVATION
- 146. ADDITIONAL FEDERAL SUBSIDIES, ENERGY CONSERVATION
- 147. CREDIT (BEFORE LIMITATION), ENERGY CONSERVATION
- 148. CURRENT EXPENDITURES, RENEWABLE ENERGY
- 149. PRIOR YEAR EXPENDITURES, RENEWABLE ENERGY
- 150. ADDITIONAL FEDERAL SUBSIDIES, RENEWABLE ENERGY
- 151. CARRYOVER FROM 1983

- 152. RESERVED
- 153. RESERVED
- 154. RESERVED
- 155. RESERVED
- 156. RETURN ID
- 157. RESERVED
- 158. RESERVED
- 159. DECIMAL WEIGHT
- 160. INTEGER WEIGHT

1/ Only for lower income returns (returns with AGI less than \$200,000 and not in 100% sample).

2/ Blurred for high income returns (note: State and local income taxes is also blurred for low income returns in Wisconsin) see the Introduction for a more complete explanation.

3/ Blurred for lower income returns, reserved for high income returns.

4/ Blurred for all returns

CODE AND AMOUNT OF ELEMENT DEFINITIONS

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

AGIR1 Adjusted Gross Income Range B:

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

CGIND Capital Gains Indicator

(A)	No capital gain/loss.....	0
(B)	Capital gain/loss present.....	1

*For high income returns, AGEX values of 2 or 3 have been changed to 1.

CYCLE	Cycle Code.....	00-52
EIC	Earned Income Credit	
	(A) Not present.....	0
	(B) Present.....	1
ELECT	President Elect Campaign Fund:	
	(A) No boxes checked.....	00
	(B) One "yes" box checked.....	01
	(C) Two "yes" boxes checked.....	02
	(D) Only "no" boxes checked.....	08
FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) No zero bracket amount or itemized deductions.....	2
	(C) Zero bracket amount (STANDARD)	
	1. Without non-itemizer deduction.....	3
	2. With non-itemizer deduction.....	4
FLPD	Filing Period: (Accounting Period)	
	(A) YR - Calendar Year ended.....	66-84
	(B) MO - Month Taxpayer's year ended.....	01-12
F2119	Sale or Exchange of Principal Residence:	
	(A) No form attached.....	0
	(B) Form present.....	1
F2441	Child Care Credit:	
	(A) No Form 2441 attached.....	0
	(B) One qualifying individual.....	1
	(C) Two or more qualifying individuals.....	2-9
F5695	Form 5695 (Residential Energy Credit):	
	(A) No form attached.....	0
	(B) Number of principal residences occupied.....	1-9
F6251	Alternative Minimum Tax	
	No Form 6251 attached to the return.....	00
	Form 6251 attached to the return.....	1

GENBUS	General Business Credit	
	Form 3800 filed because more than one general business credit taken..	1
	Jobs credit is only component of general business credit.....	2
	Investment credit is only component of general business credit.....	3
	Alcohol fuel credit is only component of general business credit....	4
	Employee Stock Option Plan is only component of general business cr..	5
MARS*	Marital Status:	
	(A) Single.....	1
	(B) Married filing joint.....	2
	(C) Married filing separately and <u>not</u> claiming a spouse exemption.....	3
	(D) Unmarried head of household.....	4
	(E) Widow(er) with dependent child (surviving spouse).....	5
	(F) Married filing separately and claiming a spouse exemption.....	6
PREP	Tax Preparer	
	(A) No preparer other than taxpayer.....	00
	(B) Return prepared by paid tax preparer.....	01
	(C) IRS prepared return.....	02
	(D) IRS reviewed return.....	03
	(E) Voluntary Income Tax Assistance prepared return.....	04
	(F) Self help.....	05
	(G) Tax Counseling for the elderly.....	06
	(H) Outreach program.....	07
PSV	Primary Stratifying Variable	
	(A) Sample Code 28 (AGI) and 38 (Schedule C net income).....	00
	(B) Positive Amounts Total.....	01
	(C) Negative Amounts Total.....	02
	(D) Total Receipts.....	03
	(E) Form 2555.....	04
	(F) Form 1116.....	05
REGION	IRS Regions	
	(A) Central.....	1
	(B) Mid-Atlantic.....	2
	(C) Midwest.....	3
	(D) North Atlantic.....	4
	(E) Southeast.....	5
	(F) Southwest.....	6
	(G) Western.....	7
	(H) Other Areas.....	8

*For high income returns, MARS = 5 has been changed to MARS = 2.

SCHB	Schedule B Indicator:	
(A)	Schedule B not present.....	0
(B)	Schedule B present only.....	1
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
SCHE	Schedule E Indicator	
(A)	No Schedule Present.....	00
(B)	Schedule E Present.....	01
SCHW	Schedule W Indicator	
(A)	No Schedule W.....	00
(B)	Primary Taxpayer Qualifying Income.....	01
(C)	Secondary Taxpayer Qualifying Income.....	02
SPECTX	Special Tax Computation:	
(A)	No entry.....	0
(B)	Form 4970 tax used.....	1
(C)	Form 4972 tax used.....	2
(D)	Form 5544 tax used.....	3
(E)	Form 5405 tax used.....	4
(F)	Section 72(m)(5) penalty tax used.....	5
(G)	Any combination of Form 4972 and other taxes.....	6
(H)	Any combination of taxes excluding Form 4972.....	7

STATE

Code	<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	CP:IO
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

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

TOTXSZ Size of Total Income Tax

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06
\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT Taxable/Nontaxable Returns:

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

TXRT Marginal Tax Rate.....0, 11-50

TXST TAX STATUS:

(A) No Tax.....	0
(B) Regular Tax.....	1
(C) Non-Compute Regular Tax.....	2
(D) Non-Compute Nontaxable.....	3
(E) Schedule G (Income Averaging) Tax.....	4
(F) Maximum/Regular Tax.....	5
(G) Income Averaging/Alternative Tax.....	6
(H) Maximum/Alternative Tax.....	7
(I) Alternative Tax.....	8

W2IND	W2 Indicator	
(A)	Number of Forms W2 Present.....	00-99
XFPT	Primary Taxpayer Exemption:	
(A)	Regular.....	1
(B)	Age.....	2
(C)	Age and Blind.....	3
(D)	Regular and Blind.....	4
XFST	Secondary Taxpayer Exemption:	
(A)	No Secondary Taxpayer.....	0
(B)	Regular.....	1
(C)	Regular and Age.....	2
(D)	Regular, Age and Blind.....	3
(E)	Regular and Blind.....	4
XOCAH*	Exemptions for Children Living at Home:	
	Actual number entered.....	0-99
XOCAWH	Exemptions for Children Living Away from Home:	
	Actual number entered.....	0-99
XOODEP	Exemptions of Other Dependents:	
	Actual number claimed.....	0-99
XOPAR	Exemptions for Parents Living at Home or Away from Home:	
	Actual number entered.....	0-9
XOTHER	Exemptions Other than Age or Blind	
(A)	One.....	1
(B)	Two.....	2
(C)	Three.....	3
(D)	Four.....	4
(E)	Five.....	5
(F)	Six or more.....	6
XTOT	Total Exemptions:	
	Actual number punched.....	01-99

*For high income returns, XOCAH with values greater than 3 have been changed to 3.

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in the 1984 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1984 Federal Tax Forms" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
37	Zero Bracket Amount This amount was limited to the smaller of the statutory limit or Taxable Income (E39).
38	Taxable Income, Old Concept This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1977. See (E39).
39	Taxable Income This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (Equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).
41	Computed Regular Tax This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.
43	Income Subject to Tax (Old Concept) Income Subject to Tax minus the Zero Bracket Amount.
44	Income Subject to Tax For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.

<u>Element Number</u>	<u>Definition</u>
54	Earned Income Credit Used to Offset Income Tax Before Credits This amount was computed based on the lesser of: Earned Income Credit (E75) or Income Tax Before Credits minus all credits except the Earned Income Credit.
56	Total Tax Credits (SOI) Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
58	Total Income Tax Element (59) plus element (61).
59	Income Tax After Credits (SOI) Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
60	Marginal Tax Base This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
66	Total Tax Payments Total payments from 1040 or 1040A minus the total Earned Income Credit.
76-77	If Earned Income Credit (EIC) is greater than Income Tax Before Credits (E42), the following fields are computed: 76 - Earned Income Credit used to offset all other taxes. This value depends on whether the difference between EIC and EIC used to offset Income Tax Before Credit (E54) is less than the value calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. If it is less than this value, this field equals EIC minus E54. Also, E77 equals 0. If this is not true, this field equals the value calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. Also, E77 is calculated (see below). 77 - Earned Income Credit Refundable Portion This equals EIC minus E54 minus E76 (see above for definitions and conditions).
117	Additional Losses Due to Pre-1970 Carryover. See Form 4798, Line 30. If Line 30, Form 4798 exceeds Line 19 of Schedule D, this is the value.
118	Combined Capital Gains (Excluded Long-Term Gains). Sum of Line 22, Schedule D and 1.5 times Line 14, Form 1040.

<u>Element Number</u>	<u>Definition</u>
119	Combined Capital Gains (combined net Capital Gain Less Loss). Sum of Line 19, Schedule D, plus 2.5 times Line 14, Form 1040.
120	Combined Capital Gains (combined Long-Term Gains Included in AGI). If Net Short-Term Capital Gain are positive, the difference between Line 19, Schedule D and Excluded Long-Term Gains (E119 above). If Net Short-Term Capital Loss, subtract Line 8, Schedule D from above.
159- 160	Weight: (a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places) The decimal place is implied. If used, divide by 100. (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

TECHNICAL DESCRIPTION
OF THE FILE

TECHNICAL DESCRIPTION OF THE FILES

Each "data record" in the file, representing one tax return, is composed of 1,680 characters. Blocks are made up of 6 data records and are separated by a 3/4 inch "inter record gap" (IRG). There is no special indication at the end of a block other than the IRG, and no indication of the end of a data record.

Tape characters are recorded in either EBCDIC or Interchange on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6,250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

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

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 10 characters in length with leading zeroes. Weight factors are provided to accommodate either a decimal or an integer weighting system.

The file is a single data set on multiple volumes and is UNLABELLED (EBCDIC) or LABELLED (Interchange).

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

The data in the 1984 Individual Tax Model file were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1985. The total sample of 94,385 returns was selected from a population of 99,438,708 returns.

The estimates that could be obtained from this file are intended to represent all returns filed for Income Year 1984. While most of the returns processed during 1985 were for Calendar Year 1984, a few were for prior years. Returns for prior years were used in place of 1984 returns received and processed after December 31, 1985. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1985.

All returns processed during 1985 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040, 1040A and 1040EZ returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1985 were stratified, by computer, into 33 sample strata based on: the presence or absence of a Schedule C, Profit (or Loss) from Business or Profession; presence of Schedule F, Profit (or Loss) from Farms; the larger of total income or loss, and the size of business plus farm receipts; size of Positive Amounts Total income (the sum of specified income amounts valued greater than zero) or the size of Negative Amounts Total income (the sum of loss amounts only). Returns were then selected from the sample strata using the coding digits of the Social Security Number (SSN) at rates ranging from 0.02 percent to 100 percent.

Method of Estimation

Sampling weights were obtained by dividing the computer population count of returns filed per sample stratum by the number of sample returns actually received for that stratum. All decimal sampling weights were then converted to "integer weighting factors," which were placed on each sample return. For example, if a decimal weight of 44.24 was computed for a stratum, 24 percent

of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44. The file can be weighted with either decimal or integer weights.

Processing and Management of the Sample

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

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

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

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

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

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

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

1984
FEDERAL TAX FORMS
(ELEMENT REFERENCE NUMBERS)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 2.

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

On the Core Record Layout it would appear as 2 to the left of the Salaries and Wages line. See example below.

-- Core Record Layout --

1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
2. SALARIES AND WAGES 2/
3. INTEREST RECEIVED
4. DIVIDENDS RECEIVED

Another example, Line 8 (a), Interest Income, on the Form 1040 (see below) has a field number of 3. This field number is cross referenced to the Interest income line on the Core Record Layout, which contains the number 3 to the left of the line (see above).

8a Interest Income ----- 3

For the year January 1-December 31, 1984, or other tax year beginning 1984, ending 19 OMB No. 1545-0074

Use IRS label. Otherwise, please print or type. Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number Present home address (Number and street, including apartment number, or rural route) Spouse's social security number City, town or post office, State, and ZIP code Your occupation Spouse's occupation

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

Filing Status 1 Single 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security no. above and full name here. 4 Head of household (with qualifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here. 5 Qualifying widow(er) with dependent child (Year spouse died 19). (See page 6 of Instructions.)

Exemptions 6a Yourself XFPT 65 or over Blind Enter number of boxes checked on 6a and b 6b Spouse XFST 65 or over Blind Enter number of children listed on 6c 6c First names of your dependent children who lived with you XOCAH Enter number of other dependents 6d Other dependents: (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support? XOCAWH XOPAR XOODPEP Add numbers entered in boxes above 6e Total number of exemptions claimed (also complete line 36). XTOT

Income 7 Wages, salaries, tips, etc. 8 Interest income (also attach Schedule B if over \$400) 9a Dividends (also attach Schedule B if over \$400) 4 9b Exclusion 5 9c Subtract line 9b from line 9a and enter the result 10 Refunds of State and local income taxes, from the worksheet on page 9 of Instructions (do not enter an amount unless you itemized deductions for those taxes in an earlier year—see page 9) 11 Alimony received 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule D) 14 40% of capital gain distributions not reported on line 13 (see page 9 of Instructions) 15 Supplemental gains or (losses) (attach Form 4797) 16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 17a Other pensions and annuities, including rollovers. Total received 17a 14 17b Taxable amount, if any, from the worksheet on page 10 of Instructions 18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 19 Farm income or (loss) (attach Schedule F) 20a Unemployment compensation (insurance). Total received 20a 18 20b Taxable amount, if any, from the worksheet on page 10 of Instructions 21a Social security benefits. (see page 10 of Instructions) 21a 20 21b Taxable amount, if any, from the worksheet on page 11 of Instructions 22 Other income (state nature and source—see page 11 of Instructions) 23 Add lines 7 through 22. This is your total income 23

Adjustments to Income (See Instructions on page 11.) 24 Moving expense (attach Form 3903 or 3903F) 24 22 25 Employee business expenses (attach Form 2106) 25 23 26a IRA deduction, from the worksheet on page 12 26a 24 26b Enter here IRA payments you made in 1985 that are included in line 26a above 27 Payments to a Keogh (H.R. 10) retirement plan 27 25 28 Penalty on early withdrawal of savings 28 26 29 Alimony paid 29 27 30 Deduction for a married couple when both work (attach Schedule W) 30 28 31 Add lines 24 through 30. These are your total adjustments 31

Adjusted Gross Income 32 Subtract line 31 from line 23. This is your adjusted gross income. If this line is less than \$10,000, see "Earned Income Credit" (line 59) on page 16 of Instructions. If you want IRS to figure your tax, see page 12 of Instructions. 32 1

Tax Computation

(See Instructions on page 13.)

- 33 Amount from line 32 (adjusted gross income).
34a If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26.
34b If you do not itemize deductions, and you have charitable contributions, complete the worksheet on page 14.
35 Subtract line 34a or 34b, whichever applies, from line 33.
36 Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e.
37 Taxable Income. Subtract line 36 from line 35.
38 Tax. Enter tax here and check if from Tax Table, Tax Rate Schedule X, Y, or Z, or Schedule G.
39 Additional Taxes. (See page 14 of Instructions.) Enter here and check if from Form 4970, Form 4972, or Form 5544.
40 Add lines 38 and 39. Enter the total.

Table with 2 columns: Line number and Amount. Rows 33-40 showing values: 1, 33, 34, 35, 36, 39, 40, 42*/.

Credits

(See Instructions on page 14.)

- 41 Credit for child and dependent care expenses (attach Form 2441)
42 Credit for the elderly and the permanently and totally disabled (attach Schedule R)
43 Residential energy credit (attach Form 5695)
44 Partial credit for political contributions for which you have receipts
45 Add lines 41 through 44. These are your total personal credits
46 Subtract line 45 from 40. Enter the result (but not less than zero)
47 Foreign tax credit (attach Form 1116)
48 General business credit. Check if from Form 3800, Form 3468, Form 5884, Form 6478
49 Add lines 47 and 48. These are your total business and other credits (includes 53,55)
50 Subtract line 49 from 46. Enter the result (but not less than zero).

Table with 2 columns: Line number and Amount. Rows 41-50 showing values: 50, 46, 52, 49, 45, 46, 47, 45, 49, 56*/.

Other Taxes

(Including Advance EIC Payments)

- 51 Self-employment tax (attach Schedule SE)
52 Alternative minimum tax (attach Form 6251)
53 Tax from recapture of investment credit (attach Form 4255)
54 Social security tax on tip income not reported to employer (attach Form 4137)
55 Tax on an IRA (attach Form 5329)
56 Add lines 50 through 55. This is your total tax

Table with 2 columns: Line number and Amount. Rows 51-56 showing values: 62, 61*/., 63, 64, 65, 57*/.

Payments

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

- 57 Federal income tax withheld
58 1984 estimated tax payments and amount applied from 1983 return.
59 Earned income credit. If line 33 is under \$10,000, see page 16.
60 Amount paid with Form 4868.
61 Excess social security tax and RRTA tax withheld (two or more employers)
62 Credit for Federal tax on gasoline and special fuels (attach Form 4136)
63 Regulated Investment Company credit (attach Form 2439)
64 Add lines 57 through 63. These are your total payments

Table with 2 columns: Line number and Amount. Rows 57-64 showing values: 67, 68, 69, 70, 71, 72, 66*/.

Refund or Amount You Owe

- 65 If line 64 is larger than line 56, enter amount OVERPAID.
66 Amount of line 65 to be REFUNDED TO YOU.
67 Amount of line 65 to be applied to your 1985 estimated tax.
68 If line 56 is larger than line 64, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1040" on it. (Check if Form 2210 (2210F) is attached. See page 17 of Instructions.)

Table with 2 columns: Line number and Amount. Rows 65-68 showing values: 73 (-), 66, 74, 73 (+).

Please Sign Here

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.

Signature lines for taxpayer, spouse, preparer, and firm. Includes fields for date, E.I. No., and ZIP code.

20 */ Adjusted to take into account Earned Income Credit and/or Alternative Minimum Tax (see Definitions).

Step 1 Name and address

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

Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security no.

Present home address (number and street) Spouse's social security no.

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

Presidential Election Campaign Fund

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

Step 2 Check your filing status (Check only one)

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

Step 3 Figure your exemptions

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

- 5a [] Yourself [] 65 or over [] Blind
b [] Spouse [] 65 or over [] Blind
c First names of your dependent children who lived with you
d Other dependents: 1. Name 2. Relationship 3. Number of months lived in your home. 4. Did dependent have income of \$1,000 or more? 5. Did you provide more than one-half of dependent's support?
e Total number of exemptions claimed. (Also complete line 18.)

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

Step 4 Figure your total income

- 6 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) 6 2
7 Interest income. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part I.) 7 3
8a Dividends. (If the total is over \$400, also complete and attach Schedule 1 (Form 1040A), Part II.) 8a 4
8b Exclusion. See the instructions on page 16. 8b 5
8c Subtract line 8b from line 8a. Write the result. 8c 6
9a Unemployment compensation (insurance), from Form(s) 1099-G. Total received. 9a 18
9b Taxable amount, if any, from the worksheet on page 17 of the instructions. 9b 19
10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10

Attach check or money order here

Step 5 Figure your adjusted gross income

- 11a Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. 11a 24
b Write IRA payments made in 1985 that you included on line 11a: (\$)
12 Deduction for a married couple when both work. Complete and attach Schedule 1 (Form 1040A), Part III. 12 28
13 Add lines 11a and 12. Write the total. These are your total adjustments. 13
14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14 1

Step 6

Figure your taxable income

15	Write the amount from line 14.	15	1
16	Allowable part of your charitable contributions, from the worksheet on page 21 of the instructions.	16	34
17	Subtract line 16 from line 15. Write the result.	17	35
18	Multiply \$1,000 by the total number of exemptions claimed on line 5e.	18	36
19	Subtract line 18 from line 17. Write the result. This is your taxable income .	19	39

Step 7

Figure your tax, credits, and payments

If You Want IRS to Figure Your Tax, See Page 21 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 31-36.	20	40
21a	Credit for child and dependent care expenses. Complete and attach Schedule 1 (Form 1040A), Part IV.	21a	50
b	Partial credit for political contributions for which you have receipts. See page 24 of the instructions.	21b	49
22	Add lines 21a and 21b. Write the total.	22	56 ^{*/}
23	Subtract line 22 from line 20. Write the result (but not less than zero). This is your total tax .	23	57 ^{*/}
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$37,800, see page 24 of the instructions.)	24a	67
b	Earned income credit, from the worksheet on page 26 of the instructions. See page 25 of the instructions.	24b	
25	Add lines 24a and 24b. Write the total. These are your total payments .	25	66 ^{*/}

Step 8

Figure your refund or amount you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund .	26	73 (-)
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1040A" on it.	27	73 (+)

Step 9

Sign your return

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

Your signature	Date	Your occupation
X		
Spouse's signature (if joint return, both must sign)	Date	Spouse's occupation
X		
Paid preparer's signature	Date	Preparer's social security no.
X		
Firm's name (or yours, if self-employed)	Employer identification no.	
Address and ZIP code	Check if self-employed <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

^{*/} See Definitions.

Part I—Interest Income

Part II—Dividend Income

Part III—Deduction for a Married Couple When Both Work

Part IV—Credit for Child and Dependent Care Expenses

Name(s) as shown on Form 1040A.

Your social security number

You MUST complete and attach Schedule 1 to Form 1040A if you:

- Have over \$400 of interest income (complete Part I)
- Have over \$400 of dividend income (complete Part II)
- Claim the deduction for a working married couple (complete Part III)
- Claim the credit for child and dependent care expenses (complete Part IV)

Part I

Interest income (See page 15)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in interest income. If you received any interest from an All-Savers Certificate (ASC), use Form 1040 instead of Form 1040A.

1 List name of payer	Amount
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.

2 Add amounts on line 1. Write the total here and on Form 1040A, line 7. 2

Part II

Dividend income (See page 16)

Complete this part and attach Schedule 1 to Form 1040A if you received over \$400 in dividends.

1 List name of payer	Amount
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.
_____	\$.

2 Add amounts on line 1. Write the total here and on Form 1040A, line 8a. 2

Part III

Deduction for a married couple when both work (See page 20)

Complete this part to figure the amount you can deduct on Form 1040A, line 12. Attach Schedule 1 to Form 1040A.

	(a) You	(b) Your spouse
1 Wages, salaries, tips, etc., from Form 1040A, line 6.	1	
2 IRA deduction, from Form 1040A, line 11a.	2	—
3 Subtract line 2 from line 1. Write the result.	3 = 138	= 139
4 Write the amount from line 3, column (a) or (b) above, whichever is smaller.	4	
5 Percentage used to figure the deduction (10%).	5	× .10
6 Multiply the amount on line 4 by the percentage on line 5. Write your answer here and on Form 1040A, line 12.	6 =	

Name(s) as shown on Form 1040A. (Do not complete if shown on other side.)

Your social security number

Part IV

Credit for child and dependent care expenses (See pages 22-24)

Complete this part to figure the amount of credit you can take on Form 1040A, line 21a. Attach Schedule 1 to Form 1040A.

1 Write the number of qualifying persons who were cared for in 1984. (See the instructions for the definition of a qualifying person.) 1

2 Write the amount of expenses you incurred and actually paid in 1984, but DO NOT write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). 2 134

3 • If **unmarried** at the end of 1984, write your earned income on line 3, OR
 • If **married**, filing a joint return for 1984,
 a. Write your earned income \$ _____, and
 b. Write your spouse's earned income \$ _____, and
 c. Compare the amounts on lines 3a and 3b, and write the **smaller** of the two amounts on line 3. 3 135

4 Compare the amounts on lines 2 and 3. Write the **smaller** of the two amounts here. 4 136

5 Write the percentage from the table below that applies to the amount on Form 1040A, line 15.

If line 15 is:	Percentage is:	If line 15 is:	Percentage is:
Over— But not over—		Over— But not over—	
0—\$10,000	30% (.30)	\$20,000—22,000	24% (.24)
\$10,000—12,000	29% (.29)	22,000—24,000	23% (.23)
12,000—14,000	28% (.28)	24,000—26,000	22% (.22)
14,000—16,000	27% (.27)	26,000—28,000	21% (.21)
16,000—18,000	26% (.26)	28,000	20% (.20)
18,000—20,000	25% (.25)		

5 x

6 Multiply the amount on line 4 by the percentage on line 5. Write the result here and on Form 1040A, line 21a. 6 =

Form 1040EZ Income Tax Return for Single filers with no dependents (X)

1984

Name & address

Use the IRS mailing label. If you don't have one, please print:

Please print your numbers like this.

1 2 3 4 5 6 7 8 9 0

Social security number

□ □ □ □ □ □ □ □ □ □

Print your name above (first, initial, last)
Present home address (number and street)
City, town, or post office, State, and ZIP code

Presidential Election Campaign Fund

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

Figure your tax

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

1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) 2 1

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

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

4 Allowable part of your charitable contributions. Complete the worksheet on page 21 of the instruction booklet. Do not enter more than \$75. 34 4

5 Subtract line 4 from line 3. 35 5

6 Amount of your personal exemption. 36 6

7 Subtract line 6 from line 5. This is your **taxable income.** 39 7

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

9 Use the **single** column in the tax table on pages 31-36 of the instruction booklet to find the **tax** on your taxable income on line 7. Enter the amount of tax. 40 9

Refund or amount you owe

Attach tax payment here

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

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

Sign your return

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

Your signature

Date

Dollars Cents

□ □ , □ □ □ □ . □ □

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

1 2 3 4 5

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

Department of the Treasury
Internal Revenue Service (X)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

1984
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Name(s) as shown on Form 1040

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See Instructions on page 19)	1	Prescription medicines and drugs; and insulin	1	86		
	2	a Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc.	2a	87		
		b Transportation and lodging	2b	87		
		c Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶				
		2c				
	3	Add lines 1 through 2c, and write the total here	3	88		
	4	Multiply the amount on Form 1040, line 33, by 5% (.05)	4			
	5	Subtract line 4 from line 3. If zero or less, write -0-. Total medical and dental. ▶	5	85		<i>med/d</i>
Taxes You Paid (See Instructions on page 20)	6	State and local income taxes	6	92		
	7	Real estate taxes	7	93		
	8	a General sales tax (see sales tax tables in instruction booklet)	8a	94		
		b General sales tax on motor vehicles	8b	94		
		9 Other taxes (list—include personal property taxes) ▶	9	96 97		
	10	Add the amounts on lines 6 through 9. Write the total here. Total taxes. ▶	10			
Interest You Paid (See Instructions on page 20)	11	a Home mortgage interest you paid to financial institutions	11a	99		
		b Home mortgage interest you paid to individuals (show that person's name and address) ▶				
		11b	11b	99		
	12	Total credit card and charge account interest you paid	12			
	13	Other interest you paid (list) ▶	13			
	14	Add the amounts on lines 11a through 13. Write the total here. Total interest. ▶	14	98		<i>interest</i>
Contributions You Made (See Instructions on page 20)	15	a Cash contributions. (If you gave \$3,000 or more to any one organization, report those contributions on line 15b.)	15a	101		
		b Cash contributions totaling \$3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶				
		15b	15b	102		
	16	Other than cash (attach required statement)	16	103		
	17	Carryover from prior year	17	104		
	18	Add the amounts on lines 15a through 17. Write the total here. Total contributions. ▶	18	100		<i>total</i>
Casualty and Theft Losses	19	Total casualty or theft loss(es). (You must attach Form 4684 or similar statement.) (see page 21 of Instructions)	19	106		<i>casual</i>
Miscellaneous Deductions (See Instructions on page 21)	20	Union and professional dues	20			
	21	Tax return preparation fee	21			
	22	Other (list type and amount) ▶				
		22	22			
	23	Add the amounts on lines 20 through 22. Write the total here. Total miscellaneous. ▶	23			
Summary of Itemized Deductions (See Instructions on page 22)	24	Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your answer here.	24	107		
	25	If you checked Form 1040 { Filing Status box 2 or 5, write \$3,400 } { Filing Status box 1 or 4, write \$2,300 } { Filing Status box 3, write \$1,700 }	25	37		
	26	Subtract line 25 from line 24. Write your answer here and on Form 1040, line 34a. (If line 25 is more than line 24, see the Instructions for line 26 on page 22.) ▶	26	33		

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 1984

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

Capital Gains and Losses

(Also reconciliation of sales of stocks, bonds, and bartering income from Forms 1099-B)

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

OMB No. 1545-0074

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Name(s) as shown on Form 1040

Your social security number

Part I Short-term Capital Gains and Losses-Assets Held One Year or Less (6 months if acquired after 6/22/84)

a. Description of property (Example, 100 shares 7% preferred of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis (see instructions)	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						
2 Short-term gain from sale or exchange of a principal residence from Form 2119, lines 7 or 11						
3 Short-term gain from installment sales from Form 6252, lines 22 or 30						
4 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries						
5 Add lines 1 through 4 in columns f and g					(109)	108
6 Combine columns f and g of line 5 and enter the net gain or (loss)						6
7 Short-term capital loss carryover from years beginning after 1969						7 (110)
8 Net short-term gain or (loss), combine lines 6 and 7						8

Part II Long-term Capital Gains and Losses-Assets Held More Than One Year (6 months if acquired after 6/22/84)

9						
10 Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16, or 18						111
11 Long-term gain from installment sales from Form 6252, lines 22 or 30						
12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries						
13 Add lines 9 through 12 in columns f and g					(113)	112
14 Combine columns f and g of line 13 and enter the net gain or (loss)						14
15 Capital gain distributions						15 115
16 Enter gain from Form 4797, line 6(a)(1)						16 116
17 Combine lines 14 through 16						17
18 Long-term capital loss carryover from years beginning after 1969						18 (114)
19 Net long-term gain or (loss), combine lines 17 and 18						19

Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or IV. See Form 4798 instead.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (X)

Supplemental Income Schedule

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

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

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Name(s) as shown on Form 1040

Your social security number

Part I Rent and Royalty Income or Loss

1 Did you or a member of your family use for personal purposes any rental property listed below for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? Yes No

2 Description of Properties (Show kind and location for each)

Property A
Property B
Property C

Rental and Royalty Income	Properties			Totals (Add columns A, B, and C)	
	A	B	C		
3 a Rents received				3	
b Royalties received					
Rental and Royalty Expenses					
4 Advertising	4				
5 Auto and travel	5				
6 Cleaning and maintenance	6				
7 Commissions	7				
8 Insurance	8				
9 Interest	9				
10 Legal and other professional fees	10				
11 Repairs	11				
12 Supplies	12				
13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)	13				
14 Utilities	14				
15 Wages and salaries	15				
16 Other (list) ▶					
17 Total expenses other than depreciation and depletion. Add lines 4 through 16	17				17
18 Depreciation expense (see instructions), or depletion	18				18 122
19 Total. Add lines 17 and 18	19				
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	20	123	124		
21 Add properties with profits on line 20, and write the total profits here	21				
22 Add properties with losses on line 20, and write the total (losses) here	22				
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here	23				
24 Net farm rental profit or (loss) from Form 4835, line 49	24			121	
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E.	25				

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

Your social security number

Part II Income or Losses from Partnerships, Estates or Trusts, or S Corporations

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

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

Part III Windfall Profit Tax Summary

36	Windfall profit tax credit or refund received in 1984 (see Instructions)	36	132
37	Windfall profit tax withheld in 1984 (see Instructions)	37	(133)
38	Combine amounts on lines 36 and 37. Write the total here and include in line 39 below	38	

Part IV Summary

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

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

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

Schedule W

(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

Deduction for a Married Couple When Both Work

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

OMB No. 1545-0074

1984

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Names as shown on Form 1040

Your social security number

Step 1 Figure your earned income

	(a) You		(b) Your spouse	
1 Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include nondisability pensions or annuities.)	1		1	
2 Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income)	2		2	
3 Add lines 1 and 2. This is your total earned income.	3		3	

Step 2 Figure your qualified earned income

4 Adjustments from Form 1040, lines 25, 26a, 27, and any repayment of sub-pay included on line 31. (See instructions below.)	4		4	
5 Subtract line 4 from line 3. This is your qualified earned income. (If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this deduction.)	5	138	5	139

Step 3 Figure your deduction

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

Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work. You may take the deduction if both you and your spouse:

- work and have qualified earned income, and
- file a joint return, and
- do not file **Form 2555** to exclude income or to exclude or deduct certain housing costs, and
- do not file **Form 4563** to exclude income.

There are three steps to follow in figuring the deduction on Schedule W.

Step 1 (lines 1, 2, and 3).—Figure earned income separately for yourself and your spouse.

Step 2 (lines 4 and 5).—Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

Step 3 (lines 6, 7, and 8).—Figure the deduction based on the **smaller** of:

- the qualified earned income entered in column (a) or (b) of line 5, whichever is less, **OR**
- \$30,000.

Earned income.—This is generally income you receive for services you provide. It includes wages, salaries, tips, commissions, certain disability income, sub-pay, etc. (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040 and Schedule K-1 of Form 1065), and net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created. Earned income does not include interest, dividends, social security or tier 1 railroad retirement benefits, IRA distributions, unemployment compensation, deferred compensation, or nontaxable income. It also does not include any amount your spouse paid you.

Caution: Do not consider community property laws in figuring your earned income.

Qualified earned income.—This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income.

These adjustments (and the related lines on Form 1040) are:

- Employee business expenses (from line 25).
- Payments to an IRA (from line 26a).
- Payments to a Keogh plan (from line 27).
- Repayment of supplemental unemployment benefits (sub-pay) included in the total on line 31. See the instructions on repayment of sub-pay on page 12 of the Form 1040 Instructions.

Enter the total of any adjustments that apply to your or your spouse's earned income in the appropriate column of line 4.

Example.—You earned a salary of \$20,000 and had \$3,000 of employee business expenses (line 25 of Form 1040). Your spouse earned \$17,000 and put \$1,000 into an IRA (line 26a of Form 1040). Your qualified earned income is \$17,000 (\$20,000 minus \$3,000) and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the deduction is figured on your spouse's income. Therefore, the deduction is \$1,600 (\$16,000 x .10).

Department of the Treasury
Internal Revenue Service (X)

▶ Attach to Form 1040.
▶ See Instructions below.

Name(s) as shown on Form 1040

Your social security number

1 Write the number of qualifying persons who were cared for in 1984. (See the instructions below for the definition of qualifying persons.)

2 If payments listed on line 3 were made to an individual, complete the following:

a If you paid \$50 or more in a calendar quarter to an individual, were the services performed in your home?

b If "Yes," have you filed appropriate wage tax returns on wages for services in your home (see instructions for line 2)?

c If the answer to b is "Yes," write your employer identification number.

3 Write the amount of qualified expenses you incurred and actually paid in 1984, but do not write more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons)

4 You must write your earned income on line 4. See the instructions for line 4 for the definition of earned income.

• If you were **unmarried** at the end of 1984, write your earned income on line 4, **OR**

• If you are **married**, filing a joint return for 1984,

a write your earned income \$ _____, and

b write your spouse's earned income \$ _____, and

c compare amounts on lines 4a and 4b, and write the **smaller** of the two amounts on line 4.

5 Compare amounts on lines 3 and 4, and write the **smaller** of the two amounts on line 5.

6 Write the percentage from the table below that applies to the adjusted gross income on Form 1040, line 33.

If line 33 is:		Percentage is:	If line 33 is:		Percentage is:
Over—	But not over—		Over—	But not over—	
0—\$10,000		30% (.30)	\$20,000—22,000		24% (.24)
\$10,000—12,000		29% (.29)	22,000—24,000		23% (.23)
12,000—14,000		28% (.28)	24,000—26,000		22% (.22)
14,000—16,000		27% (.27)	26,000—28,000		21% (.21)
16,000—18,000		26% (.26)	28,000		20% (.20)
18,000—20,000		25% (.25)			

7 Multiply the amount on line 5 by the percentage shown on line 6, and write the result.

8 Multiply any child and dependent care expenses for 1983 that you paid in 1984 by the percentage that applies to the adjusted gross income on Form 1040, line 33, for 1983. Write the result. (See line 8 instructions for the required statement.)

9 Add amounts on lines 7 and 8. Write the total here and on Form 1040, line 41. This is the maximum amount of your credit for child and dependent care expenses.

1		Yes	No
2a			
2b			
2c			
3	134		
4	135		
5	136		
6			
7			
8	137		
9			

General Instructions

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

What Is the Child and Dependent Care Expenses Credit?

You may be able to take a tax credit for amounts you paid someone to care for your child or other qualifying person so you could work or look for work in 1984. The credit will lower the amount of your tax. The credit is based on a percentage of the amount you paid during the year. The most you may take as a credit is \$720 if you paid for the care of one qualifying person, or \$1,440 if you paid for the care of two or more qualifying persons.

Additional information.—For more information about the credit, please get **Publication 503**, Child and Dependent Care Credit, and Employment Taxes for Household Employers.

Who Is a Qualifying Person?

A qualifying person is any one of the following persons:

- Any person under age 15 whom you claim as a dependent (but see the special rule later for **Children of divorced or separated parents**).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$1,000 or more.

Children of divorced or separated parents.—If you were divorced, legally separated, or separated under a written agreement, you may be able to claim the credit even if your child is not your dependent. Your child is a qualifying person if **all four** of the following apply:

1. You had custody for the longer period during the year; and
2. The child received over half of his or her support from one or both of the parents; and
3. The child was in the custody of one or both of the parents over half of the year; and
4. The child was under age 15, or was physically or mentally unable to care for himself or herself.

(Continued on back)

General Business Credit

▶ Attach to your tax return.

1984

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Name(s) as shown on return

Identifying number

Part I Tentative Credit

1	Investment credit (Form 3468, line 14)	1	48
2	Jobs credit (Form 5884, line 7)	2	78
3	Credit for alcohol used as fuel (Form 6478, line 11)	3	79
4	Employee stock ownership plan (ESOP) credit (Form 8007, line 3)	4	80
5	Current year general business credit—Add lines 1 through 4	5	81
6	Carryforward of investment, WIN, jobs, alcohol fuel, and ESOP credits from 1983	6	82
7	Carryback of general business credit to 1984	7	
8	Tentative general business credit—Add lines 5, 6, and 7	8	83

Part II Tax Liability Limitations

9	a Individuals—From Form 1040, enter amount from line 46	}	9	
	b Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1)			
	c Other filers—Enter tax before credits from return			
10	a Individuals—From Form 1040, enter credit from line 47, plus any orphan drug, nonconventional source fuel, and research credits included on line 49	}	10	84
	b Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero)			
	c Other filers—See instructions for line 10c			
11	Income tax liability as adjusted—Subtract line 10 from line 9		11	
12	a Enter smaller of line 11 or \$25,000 (See instructions for line 12)		12a	
	b If line 11 is more than \$25,000—Enter 85% of the excess		12b	
13	Credit limitation—Add lines 12a and 12b		13	
14	General business credit—Enter smaller of line 8 or line 13 here and on Form 1040, line 48; Form 1120, Schedule J, line 4(f); Form 1120-A, Part I, line 2; or the proper line on other returns		14	

General Instructions

(Section references are to the Internal Revenue Code.)

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

Purpose of Form.— The Tax Reform Act of 1984 revised and rearranged the order of many of the income tax credits. Beginning in 1984, there is a new "general business credit" consisting of the investment credit (Form 3468), jobs credit (Form 5884), alcohol fuel credit (Form 6478), and employee stock ownership plan (ESOP) credit (Form 8007). If you have more than one of these credits, you must summarize them here on Form 3800. If you have only one of these credits for 1984, you do not have to file Form 3800. Instead, use that particular form to claim the credit. For example, if you have only a 1984 investment credit or a carryforward of unused investment credit from 1983, you may use Form 3468 to claim your credit for 1984. You do not have to file Form 3800 in this case.

Please note that you do not have to take the jobs, alcohol fuel, or ESOP credits if you do not wish to.

For information on investment credit, see **Form 3468**, Computation of Investment Credit, or **Publication 572**, Investment Credit.

For information on jobs credit, see **Form 5884**, Jobs Credit, or **Publication 906**, Jobs and Research Credits.

For information on the alcohol fuel credit, see **Form 6478**, Credit for Alcohol Used as Fuel.

For information on the ESOP credit, see **Form 8007**, Credit for Employee Stock Ownership Plan.

Carryback and Carryforward of Unused Credit.— If you cannot use all of your 1984 general business credit because the current year general business credit on line 5 exceeds the tax liability limitation on line 13, you may carry any excess back to each of the three preceding tax years, beginning with the earliest. If you have an unused credit after carryback, it may be carried forward to each of the 15 years after the year of the credit.

Specific Instructions

Line 6.— All carryforwards of unused investment credit, jobs credit (and WIN credit carryover), alcohol fuel credit, and ESOP credit from 1983 are added together and become a business credit carryforward to 1984. However, if you have only one of these credits you may use just that particular form to claim the credit and you do not have to file Form 3800 this year.

Line 10c.—Other filers.—Before you can claim the general business credit against your income tax liability, you must reduce this tax liability by the credits listed below:

- Personal credits
- Foreign tax credit
- Possessions corporation tax credit
- Orphan drug credit
- Nonconventional source fuel credit
- Research credit

Line 12.—If your adjusted tax liability (line 11) is \$25,000 or less, your general business credit is limited to that liability. If the tax liability is more than \$25,000, your credit is limited to \$25,000 plus 85% of the excess.

If you and your spouse file separate returns, each must use \$12,500 instead of \$25,000. However, if only one has any business credit, that one may use the entire \$25,000.

Controlled corporate groups must divide the \$25,000 among all component members. See section 38(c)(3)(B).

Estates and trusts must first determine what percentage of the total income is allocable to the estate or trust itself, then apply that same percentage to the \$25,000 amount on line 12a.

See section 38(c)(3)(C) for limitations on the credit for mutual savings institutions, regulated investment companies, and real estate investment trusts.

Residential Energy Credit

Department of the Treasury
Internal Revenue Service (X)

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

1984
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Name(s) as shown on Form 1040

Your social security number

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

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

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

1 Was your principal residence substantially completed before April 20, 1977? (See instructions) Yes No
Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2a through 12 of this form.

2 a Insulation	2a		
b Storm (or thermal) windows or doors	2b		
c Caulking or weatherstripping	2c		
d A replacement burner for your existing furnace that reduces fuel use	2d		
e A device for modifying flue openings to make a heating system more efficient	2e		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	2f		
g A thermostat with an automatic setback	2g		
h A meter that shows the cost of energy used	2h		
3 Total (add lines 2a through 2h)	3		
4 Enter the part of expenditures made from nontaxable government grants and subsidized financing	4		
5 Subtract line 4 from line 3	5	144	
6 Maximum amount of cost on which credit can be figured	6	\$2,000	00
7 Enter the total energy conservation costs for this residence. Add lines 2 of your 1978, 1979, and 1980 Forms 5695 and line 3 of your 1981, 1982, and 1983 Forms 5695.	7	145	
8 Subtract line 7 from line 6. If line 7 exceeds line 6, enter zero here and on line 12	8		
9 Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 4 of this form and your 1981, 1982, and 1983 Forms 5695.	9	146	
10 Subtract line 9 from line 8. If zero or less, do not complete the rest of Part I	10		
11 Enter the amount on line 5 or line 10, whichever is less	11		
12 Enter 15% of line 11 here and include in amount on line 23 below	12	147	

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

13 a Solar	13b Geothermal	13c Wind	Total	13d		
14 Enter the part of expenditures made from nontaxable government grants and subsidized financing				14		
15 Subtract line 14 from line 13d				15	148	
16 Maximum amount of cost on which the credit can be figured				16	\$10,000	00
17 Enter the total renewable energy source costs for this residence. Add line 5 of your 1978 Form 5695, line 9 of your 1979 and 1980 Forms 5695, and line 13d of your 1981, 1982, and 1983 Forms 5695				17	149	
18 Subtract line 17 from line 16. If line 17 exceeds line 16, enter zero here and on line 22				18		
19 Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 14 of this form and your 1981, 1982, and 1983 Forms 5695				19	150	
20 Subtract line 19 from line 18. If zero or less, do not complete the rest of Part II				20		
21 Enter the amount on line 15 or line 20, whichever is less				21		
22 Enter 40% of line 21 here and include in amount on line 23 below				22		

Part III Fill in this part to figure the limitation.

23 Add lines 12 and 22. If less than \$10, enter zero	23		
24 Enter your energy credit carryover from a previous tax year. Caution —Do not make an entry on this line if your 1983 Form 1040, line 49, showed an amount of more than zero.	24	151	
25 Add lines 23 and 24	25		
26 Enter the amount of tax shown on Form 1040, line 40	26		
27 Add lines 41, 42, and 44 from Form 1040 and enter the total	27		
28 Subtract line 27 from line 26. If zero or less, enter zero	28		
29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 43. Complete Part IV below if this line is less than line 25	29		

Part IV Fill in this part to figure your carryover to 1985 (complete only if line 29 is less than line 25).

30 Enter amount from Part III, line 25	30		
31 Enter amount from Part III, line 29	31		
32 Credit carryover to 1985 (subtract line 31 from line 30)	32		

Alternative Minimum Tax Computation

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

Name(s) as shown on tax return

Identifying number

1 Adjusted gross income from Form 1040, line 33 or Form 1040NR, line 32 (see instructions)		1	
2 Deductions (see instructions):			
a (1) Medical and dental expense from Schedule A, line 5	2a(1)		
(2) Multiply Form 1040, line 33 by 5% (.05)	2a(2)		
(3) Subtract line 2a(2) from line 2a(1). (If zero or less, enter zero)	2a(3)		
b Contributions from Schedule A, line 18	2b		
c Casualty and theft losses from Schedule A, line 19	2c		
d Qualified interest on property used as a residence from Schedule A, line 11	2d		
e (1) Interest, other than line 2d above, from Schedule A, line 14	2e(1)		
(2) Net investment income (If zero or less, enter zero)	2e(2)		
(3) Enter the smaller of line 2e(1) or line 2e(2)	2e(3)		
f Gambling losses to the extent of gambling winnings from Schedule A, line 22	2f		
g Estate tax allowable under section 691(c) from Schedule A	2g		
h Add lines 2a(3), b, c, d, e(3), f, and g.	2h	140	
3 Subtract line 2h from line 1	3		
4 Tax preference items:			
a Dividend exclusion	4a		
b 60% capital gain deduction	4b	142	
c Accelerated depreciation on nonrecovery real property or 15 (or 18)-year real property	4c	143	
d Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property	4d	143	
e Amortization of certified pollution control facilities	4e		
f Mining exploration and development costs	4f		
g Circulation and research and experimental expenditures	4g		
h Reserves for losses on bad debts of financial institutions	4h		
i Depletion	4i		
j Incentive stock options	4j		
k Intangible drilling costs	4k		
l Add lines 4a through 4k	4l	141	
5 Alternative minimum taxable income (add lines 3 and 4(l)) (short period returns, see instructions)	5		
6 Enter: \$40,000, if married filing joint return or surviving spouse \$30,000, if single or head of household \$20,000, if married filing separate return or estate or trust	6		
7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form	7		
8 Enter 20% of line 7	8		
9 Amount from Form 1040, line 50 or Form 1040NR, line 51 (Do not include Form 1040, line 39 or Form 1040NR, line 41.) (estates and trusts, see instructions)	9		
10 Subtract line 9 from line 8. If zero or less, enter zero	10		
11 Foreign tax credit	11		
12 Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, or Form 1040NR, line 52, Form 1041, line 32, or Form 990-T, page 1, line 14	12		

Instructions

(Section References are to the Internal Revenue Code)

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

Who Must File.—File this form if: (a) You are liable for the alternative minimum tax; or (b) you have one or more tax preference items on lines 4c through 4k; or (c) you have an amount on line 2e(3), and line 2e(2) includes income other than interest and dividend income.

Individuals, estates or trusts may be liable if their adjusted gross income plus tax preference items listed on line 4 total more than line 6.

For more information, see **Publication 909**, Alternative Minimum Tax.

Minimum Tax Deferred From Earlier Year(s).—If a net operating loss carryover from an earlier year(s) reduces taxable income for 1984, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includible as tax liability for 1984. Figure the deferred minimum tax at 15% and complete and attach a 1982 Form 4625, Computation of Minimum Tax—Individuals, lines 14 through 18. You may attach a schedule following the format of Form 4625. Enter the amount from line 18 on Form 1040, line 52, or Form 1041, line 32 and write "Form 4625."

Partners, Beneficiaries, etc.—If you are a:

(1) Partner or shareholder of an S corporation, take into account separately your distributive share of items of income and deductions that enter into the computation of tax preference items.

(2) Beneficiary of an estate or trust, see section 58(c).

(3) Participant in a common trust fund, see section 58(e).

(4) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).

Carryback and Carryover of Unused Credits.—It may be necessary to figure the carryback or carryover of certain unused credits. See section 55(c)(3).

(Continued on back)