

General Description Booklet  
for the  
1992 INDIVIDUAL PUBLIC USE TAX FILE

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## INTRODUCTION

The Internal Revenue Service 1992 Public Use Tax File, which contains 93,262 records, was selected as part of the Statistics of Income program designed to tabulate and present statistical information for the 113.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1992.

The Tax 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 sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other identifying 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 1992 Tax File can be purchased through the Internal Revenue Service, Statistics of Income. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Daniel F. Skelly, Director  
Statistics of Income CP:R:S  
Internal Revenue Service  
P.O. BOX 2608  
Washington, DC 20013-2608  
(202) 874-0700  
(202) 874-0922 (FAX)

Individual Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1978 are available through the National Archives and Records Administration. Questions concerning cost, acquisition, and delivery of these historical tax 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

The Archives order number for any of the above-mentioned historical Tax Model Files is 374-109-(A). Besides 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 learn 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, alimony received, and personal property tax. 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 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 fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".

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

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<sup>1</sup>Returns sampled at 100 percent 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.

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 the same blurring procedure has been repeated for real estate tax deductions.<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. 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, the following changes have been made:

The fields containing other net income or loss, total adjustments, foreign housing adjustment, total taxes paid, personal property tax, industry code, primary social security number, and secondary social security number have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900).

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, 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.

1992 INDIVIDUAL PUBLIC USE TAX FILE SAMPLE

<u>STATE:</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
HIGH INCOME	32,976	968,185
ALABAMA	816	1,721,545
ALASKA	232	290,625
ARIZONA	842	1,567,301
ARKANSAS	520	970,008
CALIFORNIA	8,757	13,716,746
COLORADO	952	1,694,481
CONNETICUT	859	1,517,290
DELAWARE	168	316,500
DISTRICT OF COLUMBIA	158	362,262
FLORIDA	3,303	6,129,962
GEORGIA	1,431	2,866,800
HAWAII	298	514,611
IDAHO	270	383,359
ILLINOIS	2,634	5,115,998
INDIANA	1,151	2,439,248
IOWA	800	1,422,277
KANSAS	604	1,027,317
KENTUCKY	801	1,665,232
LOUISIANA	832	1,610,968
MAINE	272	549,136
MARYLAND	1,197	2,365,598
MASSACHUSETTS	1,489	2,692,136
MICHIGAN	1,939	4,070,755
MINNESOTA	1,156	2,207,034
MISSISSIPPI	466	937,273
MISSOURI	1,134	2,264,294
MONTANA	201	321,375
NEBRASKA	414	689,946
NEVADA	360	637,907
NEW HAMPSHIRE	308	538,926
NEW JERSEY	1,930	3,637,857
NEW MEXICO	351	671,457
NEW YORK	4,006	7,359,476
NORTH CAROLINA	1,451	3,015,765
NORTH DAKOTA	168	263,169
OHIO	2,306	4,973,613
OKLAHOMA	743	1,283,042
OREGON	745	1,310,053
PENNSYLVANIA	2,646	5,271,170
RHODE ISLAND	243	442,771
SOUTH CAROLINA	744	1,647,516
SOUTH DAKOTA	226	356,139
TENNESSEE	1,074	2,292,199

1992 INDIVIDUAL PUBLIC USE TAX FILE SAMPLE

<u>STATE:</u>	<u>NUMBER OF RECORDS</u>	<u>WEIGHTED TOTAL</u>
TEXAS	4,009	7,454,680
UTAH	359	690,546
VERMONT	170	297,186
VIRGINIA	1,462	2,817,470
WASHINGTON	1,318	2,445,230
WEST VIRGINIA	316	698,229
WISCONSIN	1,121	2,240,163
WYOMING	117	201,578
APO/FPO	109	316,213
PUERTO RICO/V.I.	20	49,460
OTHER THAN ABOVE*	288	294,430
TOTAL	93,262	113,604,508

\*These returns do not include the State code.

Since individual records in this file may or may not contain data from just one tax return--and, anyway, 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.

1992 INDIVIDUAL PUBLIC USE TAX FILE CORE RECORD LAYOUT  
(CODE AND AMOUNT FIELD DEFINITIONS)

Codes: (all codes are 2 characters in length - PIC 99)  
(For footnotes see page 12)

1. AGEX	21. F2555
2. AGIR1	22. SCHCF
3. CGIND	23. SCHE
4. RESERVED**	24. F8606
5. CYCLE	25. SPECTX
6. DSI	26. STATE <sup>1/</sup> <sub>-</sub>
7. EIC	27. TFORM <sub>-</sub>
8. ELECT	28. TOTXSZ
9. FDED	29. TXNT
10. FLPDYR	30. TXRT
11. FLPDMO	31. TXST
12. EFI	32. SCHB
13. F2441	33. XFPT <sup>1/</sup> <sub>-</sub>
14. F8582	34. XFST <sup>1/</sup> <sub>-</sub>
15. F6251	35. XOCAH
16. F3800	36. XOCAWH
17. MARS	37. XODEP
18. PREP*	38. XOPAR
19. PSV*	39. XBI
20. REGION <sup>1/</sup> <sub>-</sub>	40. XTOT

\*Indicates change from 1991 specifications.

\*\*WSAMP (Sample Code) was moved to the end of the file because it is a larger code than in previous years.

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

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



Amount Fields (continued):

- 19. SOCIAL SECURITY BENEFITS IN AGI
- 20. RESERVED

**STATUTORY ADJUSTMENTS**

- 21. RESERVED
- 22. ONE-HALF OF SELF EMPLOYMENT TAX\*
- 23. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)  
(PRIMARY)
- 24. PAYMENTS TO INDIVIDUAL RETIREMENT ACCOUNT (IRA)  
(SECONDARY)
- 25. PAYMENTS TO KEOGH ACCOUNTS
- 26. FORFEITED INTEREST PENALTY
- 27. ALIMONY PAID <sup>3/</sup>
- 28. SE HEALTH INSURANCE DEDUCTION
- 29. RESERVED
- 30. STANDARD DEDUCTION OR  
ITEMIZED DEDUCTIONS OR  
ITEMIZED DEDUCTIONS (TAXPAYER)
- 31. EXEMPTION AMOUNT
- 32. TAXABLE INCOME
- 33. COMPUTED INCOME TAX
- 34. INCOME TAX BEFORE CREDITS
- 35. INCOME SUBJECT TO TAX
- 36. MARGINAL TAX BASE
- 37. TAX GENERATED (TAX RATE TABLES)

**CREDITS**

- 38. TOTAL TAX CREDITS (SOI)
- 39. CHILD AND DEPENDENT CARE
- 40. ELDERLY AND DISABLED
- 41. FOREIGN TAX
- 42. GENERAL BUSINESS CREDIT
- 43. INVESTMENT (INCLUDED IN GENERAL BUSINESS CREDIT)
- 44. JOBS (INCLUDED IN GENERAL BUSINESS CREDIT) CREDIT
- 45. ALCOHOL USED AS FUEL (INCLUDED IN GENERAL BUSINESS  
CREDIT)
- 46. RESEARCH AND EXPERIMENTATION (INCLUDED IN GENERAL  
BUSINESS CREDIT)
- 47. LOW INCOME HOUSING (INCLUDED IN GENERAL BUSINESS  
CREDIT)
- 48. OTHER CREDITS
- 49. CREDIT FOR PRIOR YEAR MINIMUM TAX
  
- 50. TOTAL INCOME TAX
- 51. INCOME TAX AFTER CREDITS (SOI)
- 52. ALTERNATIVE MINIMUM TAX (SOI)
- 53. SELF-EMPLOYMENT TAX

Amount Fields (continued):

- 54. RECAPTURE TAXES, INCLUDES FORM 4255, RECAPTURE OF INVESTMENT CREDIT AND FORM 8611, RECAPTURE OF LOW INCOME HOUSING CREDIT
- 55. SOCIAL SECURITY TAX ON TIP INCOME
- 56. PENALTY TAX ON IRA
- 57. TOTAL TAX LIABILITY (SOI)
- 58. INCOME TAX WITHHELD
- 59. ESTIMATED TAX PAYMENTS
- 60. AMOUNT PAID WITH FORM 4868
- 61. EXCESS FICA/RRTA
- 62. CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS
- 63. REGULATED INVESTMENT COMPANY CREDIT
- 64. TOTAL TAX PAYMENTS (SOI)
- 65. BALANCE DUE (OVERPAYMENT) (+/-)
- 66. CREDIT ELECT
- 67. PREDETERMINED ESTIMATED TAX PENALTY
- 68. EARNED INCOME FOR EARNED INCOME CREDIT (EIC)
- 69. EIC USED TO OFFSET INCOME TAX BEFORE CREDITS
- 70. EIC USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
- 71. EIC REFUNDABLE PORTION

**ITEMIZED DEDUCTIONS SCHEDULE A:**

**MEDICAL AND DENTAL EXPENSE DEDUCTIONS**

- 72. TOTAL DEDUCTION
- 73. ITEMIZED DEDUCTION LIMITATION\*
- 74. MEDICAL AND DENTAL EXPENSES SUBJECT TO REDUCTION BY AGI LIMIT

**TAXES PAID DEDUCTIONS**

- 75. RESERVED
- 76. STATE AND LOCAL INCOME TAXES <sup>2/</sup>
- 77. REAL ESTATE TAX DEDUCTIONS <sup>4/</sup> -
- 78. RESERVED

**INTEREST PAID DEDUCTIONS**

- 79. TOTAL INTEREST PAID DEDUCTION
- 80. TOTAL HOME MORTGAGE
- 81. HOME MORTGAGE FINANCIAL
- 82. DEDUCTIBLE POINTS
- 83. INVESTMENT INTEREST PAID
- 84. PERSONAL INTEREST PAID
  
- 85. CONTRIBUTIONS DEDUCTION, TOTAL
- 86. CARRYOVER OF CONTRIBUTIONS
  
- 87. NON-LIMITED MISCELLANEOUS DEDUCTIONS
  
- 88. OTHER THAN CASH CONTRIBUTIONS
- 89. CASH CONTRIBUTIONS

Amount Fields (continued):

- 90. NET CASUALTY OR THEFT LOSS
- 91. MOVING EXPENSES

**MISCELLANEOUS DEDUCTIONS (SUBJECT TO 2% LIMITATION)**

- 92. NET LIMITED MISCELLANEOUS DEDUCTIONS
- 93. UNREIMBURSED EMPLOYEE BUSINESS EXPENSE
- 94. TAX PREPARATION FEE
- 95. MISCELLANEOUS DEDUCTIONS SUBJECT TO AGI LIMITATION,  
TOTAL

**COMBINED SCHEDULE C INCOME AND SOME DEDUCTION ITEMS**

- 96. TOTAL INCOME OR LOSS (+/-)
- 97. NET RECEIPTS (+/-)
- 98. COST OF GOODS SOLD AND/OR OPERATIONS
- 99. TOTAL DEDUCTIONS <sup>5/</sup> -
- 100. CAR AND TRUCK
- 101. DEPRECIATION
- 102. COMMISSIONS
- 103. MORTGAGE INTEREST
- 104. OTHER INTEREST
- 105. OFFICE EXPENSES
- 106. INSURANCE
- 107. RENT
- 108. NET WAGES
- 109. BUSINESS RECEIPTS (+/-)
- 110. RESERVED

**CAPITAL GAINS (SCHEDULE D)**

- 111. SHORT-TERM GAINS
- 112. SHORT-TERM LOSSES
- 113. SHORT-TERM LOSS CARRYOVER
- 114. RESIDENCE GAIN
- 115. LONG-TERM GAIN
- 116. LONG-TERM LOSSES
- 117. LONG-TERM LOSS CARRYOVER
- 118. SCHEDULE D CAPITAL GAIN DISTRIBUTIONS
- 119. FORM 4797 GAINS

**SUPPLEMENTAL INCOME (SCHEDULE E)**

**RENT AND ROYALTIES**

- 120. RENT/ROYALTY NET INCOME
- 121. RENT/ROYALTY NET LOSS
- 122. FARM RENT NET INCOME OR LOSS (+/-)
- 123. TOTAL RENTS RECEIVED
- 124. TOTAL ROYALTIES RECEIVED
- 125. ROYALTY DEPLETION
- 126. RENTAL DEPRECIATION
- 127. DEDUCTIBLE RENTAL LOSS
- 128. RENT NET INCOME OR LOSS (+/-)
- 129. ROYALTY NET INCOME OR LOSS (+/-)

Amount Fields (continued):

**PARTNERSHIPS**

- 130. TOTAL PASSIVE INCOME
- 131. TOTAL NON-PASSIVE INCOME
- 132. TOTAL PASSIVE LOSS
- 133. TOTAL NON-PASSIVE LOSS

**SMALL BUSINESS CORPORATION**

- 134. TOTAL PASSIVE INCOME
- 135. TOTAL NON-PASSIVE INCOME
- 136. TOTAL PASSIVE LOSS
- 137. TOTAL NON-PASSIVE LOSS
- 138. COMBINED PARTNERSHIP AND S CORPORATION NET INCOME/LOSS (+/-)

**ESTATE OR TRUST**

- 139. TOTAL INCOME
- 140. TOTAL LOSS

**SELF EMPLOYMENT INCOME (SCHEDULE SE)**

- 141. TOTAL SELF-EMPLOYMENT INCOME
- 142. SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER

**MINIMUM TAX CREDIT (FORM 8801)**

- 143. CARRY FORWARD MINIMUM TAX CREDIT FROM 1991
- 144. CARRY FORWARD OF MINIMUM TAX CREDIT TO 1993

**CHILD CARE CREDIT (FORM 2441)**

- 145. QUALIFYING INDIVIDUALS' LIMITATION
- 146. EARNED INCOME LIMITATION
- 147. EXPENSE LIMITED TO EARNED INCOME

**ALTERNATIVE MINIMUM TAX COMPUTATION (FORM 6251)**

- 148. TAXABLE INCOME PLUS NET OPERATING LOSS LESS ITEMIZED DEDUCTION LIMITATION
- 149. ALTERNATIVE MINIMUM TAX TOTAL ADJUSTMENTS
- 150. TOTAL TAX PREFERENCES
- 151. ACCELERATED DEPRECIATION

**PASSIVE ACTIVITY LOSS LIMITATION (FORM 8582)**

- 152. TOTAL CURRENT YEAR PASSIVE LOSSES
- 153. TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES FOR 1992

- 154. RETURN ID
- 155. RESERVED
- 156. RESERVED
- 157. DECIMAL WEIGHT
- 158. RESERVED
- 159. SAMPLE COUNT
- 160. POPULATION COUNT

Amount Fields (continued):

- 161. RENT MORTGAGE INTEREST EXPENSES, SCHEDULE E
- 162. RENT/ROYALTY EXPENSES OTHER INTEREST, SCHEDULE E
  
- 163. DISALLOWED INVESTMENT INTEREST, FORM 4952
- 164. ALLOWED INVESTMENT INTEREST, FORM 4952
- 165. NONDEDUCTIBLE SUSPENDED LOSS CARRYOVER, RENTAL PROPERTIES (SCHEDULE E)
- 166. TOTAL PASSIVE NET INCOME (FORM 8582 LINES 1A AND 2A)
- 167. SUM OF PRIOR YEAR UNALLOWED LOSSES (FORM 8582 LINES 1C AND 2C)
- 168. TAX ON TAXABLE INCOME\*
  
- EARNED INCOME CREDIT COMPUTATION**
- 169. HEALTH INSURANCE CREDIT\*
- 170. EXTRA CREDIT FOR CHILD BORN IN 1992\*
  
- 171. WSAMP - SAMPLE CODE\*\*

\*Indicates change from 1991 specifications.

\*\*Moved to the end because it is a larger code than in previous years.

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

<sup>2/</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>3/</sup> Blurred for lower income returns, reserved for high income returns.

<sup>4/</sup> Blurred for all returns.

<sup>5/</sup> For Schedule C-EZ filers, no detail is available for this field.

1992 INDIVIDUAL PUBLIC USE TAX FILE CODE DEFINITIONS

1. AGEX\* Age or Blindness Status:

- (A) No Age or Blindness Status.....0
- (B) Only primary taxpayer claims Age or Blindness Status...1
- (C) Only secondary taxpayer claims Age or Blindness Status.2
- (D) Both spouses claim Age or Blindness Status.....3

\*For high income returns records with values greater than 1, this code was set equal to 1.

2. AGIR1 Adjusted Gross Income Range 1:

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

3. CGIND Capital Gain Indicator:

- (A) No capital gain/loss transaction present.....0
- (B) Capital gain transaction present.....1
- (C) Capital loss transaction present.....2

4. RESERVED (See data field 171 explanation in the next section)

5. CYCLE		
	Cycle Code.....	04-52
6. DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed by another taxpayer.....	0
	(B) Taxpayer claimed by another taxpayer.....	1
7. EIC	Earned Income Credit:	
	(A) Not present.....	0
	(B) Present.....	1
8. ELECT	President Elect Campaign Fund:	
	(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
9. FDED	Form of Deduction Code:	
	(A) Itemized deductions.....	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not itemize or claim standard deduction...3	
10-11. FLPD	Filing Period: (Accounting Period):	
	(A) YR - Calendar Year ended.....	81-93
	(B) MO - Month Taxpayer's year ended.....	01-12
12. EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically.....	0
	(B) Return filed electronically.....	1
13. F2441*	Child care credit:	
	(A) No Form 2441 attached to return.....	0
	(B) Number of qualifying individuals.....	1-9

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

14. F8582 Passive Activity Loss Limitation:	
(A) No Form 8582 attached to return.....	0
(B) Form 8582 attached to return.....	1
15. F6251 Alternative Minimum Tax:	
(A) No Form 6251 attached to the return.....	0
(B) Form 6251 attached to the return.....	1
16. F3800 General Business credit:	
(A) No Form 3800 attached.....	0
(B) Form 3800 attached to return.....	1
17. MARS* Marital Status:	
(A) Single.....	1
(B) Married filing a joint return.....	2
(C) Married filing separately and <u>not</u> claiming a spousal 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

\*For high income returns records with a value equal to 5, this code was set equal to 2.

18. 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
19. PSV Primary Stratifying Variable:	
(A) Positive Income GT OR EQ to Negative Income.....	1
(B) Negative Income GT Positive Income.....	2



20. 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

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

21. F2555 Foreign Earned Income:

(A) No Form 2555 attached to the return.....	0
(B) Form 2555 attached to the return.....	1

22. 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

23. SCHE Schedule E Indicator:

(A) No Schedule E Present.....	0
(B) Schedule E Present.....	1

24. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return.....	0
(B) Number of Forms 8606 attached to return.....	1-2

25. SPECTX Special Tax Computation:

(A) No entry.....	0
(B) Form 4970 tax used.....	1
(C) Form 4972 tax used.....	2
(D) Any combination of Form 4972 and other taxes.....	3
(E) Any combination of the above taxes or type not determinable.....	4

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	U.S. Citizens Abroad
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

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

27. TFORM Corrected Form of Return:

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

28. 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

29. TXNT Taxable/Nontaxable Return:

(A) Taxable Return.....	1
(B) Nontaxable Return.....	0

30. TXRT Marginal Tax Rate.....0, 15, 28, 31

31. 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) Form 8615 has entry, Schedule D tax has no entry.....	4
(F) Form 8814 tax at children's 15% rate; Sched D has no entry..	5
(G) Form 8814 tax at children's 15% rate; Sched D has entry....	6
(H) Schedule D tax has an entry, no tax from Form 8615 or Form 8814.....	7
(I) Form 8615 has an entry, Schedule D tax also has an entry....	8

32. SCHB	Schedule B Indicator:	
	(A) No Schedule B attached to return.....	0
	(B) Schedule B attached to return.....	1
33. XFPT	Primary Taxpayer Exemption:	
	(A) No exemption for primary taxpayer (dependent of another taxpayer).....	0
	(B) Regular taxpayer exemption.....	1
34. XFST	Secondary Taxpayer Exemption:	
	(A) No secondary taxpayer or joint return filed by dependents.....	0
	(B) Secondary taxpayer exemption.....	1
35. XOCAH*	Exemptions for Children Living at Home:	
	Actual number entered.....	0-99
*For high income returns records with values greater than 3, this code was set equal to 3 wherever XOCAH was modified, XODEP, and XOPAR were set equal to zero.		
36. XOCAWH	Exemptions for Children Living Away from Home:	
	Actual number entered.....	0-99
37. XODEP	Exemptions of Other Dependents:	
	Actual number claimed.....	0-99
38. XOPAR	Exemptions for Parents Living at Home or Away from Home:	
	Actual number entered.....	0-9
39. XBI	Primary or Secondary Blindness Indicator:	
	Neither the primary nor secondary taxpayer is blind..	0
	Either the primary or secondary taxpayer is blind....	1
	Both the primary and secondary taxpayer is blind.....	2
40. XTOT	Total Exemptions:	
	Actual number punched.....	01-99

<u>Field</u>	
<u>Number</u>	<u>Definition</u>

**EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS**  
**1992 INDIVIDUAL PUBLIC USE TAX FILE**

The following explanations define data fields contained in the 1992 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 "1992 Federal Tax Forms" section of this booklet for further information.

<u>Field</u>	
<u>Number</u>	<u>Definition</u>
30	<p>DEDUCTIONS            This is either Total Standard Deduction or Total Itemized Deduction. 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 30.)</p>
33	<p>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.</p>
35	<p>INCOME SUBJECT TO TAX            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. For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at the child's rate. For prior year returns, "income subject to tax" is computed by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.</p>
36	<p>MARGINAL TAX BASE            This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 1992 Tax Rate Schedules for all returns. (See Income Subject to Tax).</p>
37	<p>Tax generated (from tax rate tables) on income subject to tax.</p>

<u>Field Number</u>	<u>Definition</u>
38	TOTAL TAX CREDITS (SOI) Total credits from Form 1040 (line 45) or 1040A (line 24c) plus the amount of Earned Income Credit used to offset Income Tax before Credits.
50	TOTAL INCOME TAX Income Tax After Credits (F51) plus Alternative Minimum Tax (F52).
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 1040EZ, line 7) minus Advance Earned Income Credit (line 52, Form 1040) payments minus EIC used to offset Income Tax Before Credits minus EIC used to offset all other taxes except advance EIC.
64	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.
69	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 (F34) minus all credits except the Earned Income Credit.
70-71	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:
70	- Earned Income Credit Used to Offset All Other Taxes Except Advance EIC, which is the lesser of: <ol style="list-style-type: none"> <li>1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (F69); or</li> <li>2. The sum of all other taxes (fields 52 through 56).</li> </ol>
71	- Earned Income Credit Refundable Portion equals EIC minus F69 minus F70 (see above for definitions and conditions).

Field  
Number

Definition

- 80 Total Home Mortgage  
Sum of Deductible home mortgage interest paid to financial institution(s), Schedule A line 9(a), and deductible home mortgage interest, paid to individual(s), Schedule A line 9(b).
- 109 Business receipts  
Line 3 plus line 6 of Schedule C.
- 141 Total of Self-Employment Income  
The sum of amounts shown for primary and secondary taxpayers on their individual Schedule SE. (line 6, long Form or line 4, short Form).
- 146 Earned Income Limitation  
The smaller of line 9 or 10, Form 2441.
- 152 Total Passive Losses (Form 8582)  
This is the combined amount of lines 1b and 2b, losses from Rental Real Estate Activities and losses from All Other Passive Activities.
- 157 Decimal Weight  
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 two decimal places). The decimal place is implied. All estimates derived with the help of this weight must be divided by 100.
- 171 WSAMP Weighting Sampled 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
  - (J) Prior year returns.....901-999

TECHNICAL DESCRIPTION OF THE FILE  
1992 INDIVIDUAL PUBLIC USE TAX FILE

Each "data record" in the file, representing one tax return, is composed of **1,790 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. The largest value is 99 with leading zeros. The fields in the file are 10 characters in length with leading zeros. Weight factors are provided to fit a decimal weighting system.



## 1992 INDIVIDUAL PUBLIC USE TAX FILE SAMPLE DESCRIPTION

### Sources of the Data

The data in the 1992 Individual Tax 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 Martinsburg Computing Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1992. The total sample of 93,262 returns was selected from a population of 113.6 million returns.

The estimates obtained from this file are intended to represent all returns filed for Income Tax Year 1992. While most of the returns processed during 1992 were for Calendar Year 1992, a few were for prior years. Returns for prior years were used in place of 1992 returns received and processed after December 31, 1992. 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 processed in 1992.

All returns processed during 1992 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.

### Sample Design and Selection Criteria

Data from Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1992 were classified, by computer, into sample strata. Initially, these data were used to assign a return record to one of 24 income classes based on the larger of positive income or negative income, and the usefulness of the return record for tax modeling purposes. The final sample strata were based on income class, the size of Adjusted Gross Income plus the absence of an income tax or Alternative Minimum tax and the size of business plus farm receipts, or the presence or absence of one or more of the following forms: a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or Loss from Business or Profession; and a Schedule F, Farm Income and Expenses. Sixty variables were used to derive positive and negative income and 32 variables were used to decide the usefulness for tax modeling purposes. The end result was 145 strata identified by the sample code.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged 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 (computation carried to two implied decimal places). The file can be weighted with decimal weights by dividing each weight by 100.

### 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 of 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. Before tabulation of the data at the Detroit Computing Center, additional computer tests were applied to each return record to decide the need for adjustments to the data.<sup>1/</sup>

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.

1992

FEDERAL TAX FORMS  
(WITH FIELD 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. One example is line 7 on the Form 1040 that 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 the example below.

-- Core Record Layout --

- 1. ADJUSTED GROSS INCOME (DEFICIT) (AGI) (+/-)
- 2. SALARIES AND WAGES
- 3. TAXABLE INTEREST INCOME
- 4. TAX-EXEMPT INTEREST INCOME

Another example, Line 8a, Taxable Interest Income, on the Form 1040 (see below) has a field number of 3. This field number is cross referenced to the Taxable Interest Income line on the 1992 Core Record Layout, which contains the number 3 to the left of the line (see above).

---

8a Taxable Interest Income ----- 3

---

For the year Jan. 1–Dec. 31, 1992, or other tax year beginning 1992, ending RLPD 19 OMB No. 1545-0074

Label

(See instructions on page 10.)

Use the IRS label.

Otherwise, please print or type.

Label HERE Your first name and initial Last name If a joint return, spouse's first name and initial Last name Home address (number and street). If you have a P.O. box, see page 10. Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 10. STATE

Your social security number Spouse's social security number

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

Presidential Election Campaign

(See page 10.)

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

Filing Status

(See page 10.)

Check only one box.

1 Single MARS 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 11.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (year spouse died 19 ). (See page 11.)

Exemptions

(See page 11.)

If more than six dependents, see page 12.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2. 6b Spouse. 6c Dependents: (1) Name (first, initial, and last name) (2) Check if under age 1 (3) If age 1 or older, dependent's social security number (4) Dependent's relationship to you (5) No. of months lived in your home in 1992. 6d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here. 6e Total number of exemptions claimed. No. of boxes checked on 6a and 6b. No. of your children on 6c who: XOCAH (lived with you), XOCAWH (didn't live with you due to divorce or separation), XOPAR (other dependents), XOUDEP (Add numbers entered on lines above). XTO

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 9.

Attach check or money order on top of any Forms W-2, W-2G, or 1099-R.

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 2 8a Taxable interest income. Attach Schedule B if over \$400 8a 3 8b Tax-exempt interest income (see page 15). DON'T include on line 8a 8b 9 Dividend income. Attach Schedule B if over \$400 9 5 10 Taxable refunds, credits, or offsets of state and local income taxes from worksheet on page 16 10 6 11 Alimony received 11 7 12 Business income or (loss). Attach Schedule C or C-EZ 12 8 13 Capital gain or (loss). Attach Schedule D 13 9 14 Capital gain distributions not reported on line 13 (see page 15) 14 10 15 Other gains or (losses). Attach Form 4797 15 11 16a Total IRA distributions 16a 16b Taxable amount (see page 16) 16b 12 17a Total pensions and annuities 17a 13 17b Taxable amount (see page 16) 17b 14 18 Rents, royalties, partnerships, estates, trusts, etc. Attach Schedule E 18 15 19 Farm income or (loss). Attach Schedule F 19 16 20 Unemployment compensation (see page 17) 20 17 21a Social security benefits 21a 18 21b Taxable amount (see page 17) 21b 19 22 Other income. List type and amount—see page 18 22 20 23 Add the amounts in the far right column for lines 7 through 22. This is your total income 23

Adjustments to Income

(See page 18.)

24a Your IRA deduction from applicable worksheet on page 19 or 20 24a 23 24b Spouse's IRA deduction from applicable worksheet on page 19 or 20 24b 24 25 One-half of self-employment tax (see page 20) 25 22 26 Self-employed health insurance deduction (see page 20) 26 28 27 Keogh retirement plan and self-employed SEP deduction 27 25 28 Penalty on early withdrawal of savings 28 26 29 Alimony paid. Recipient's SSN 29 27 30 Add lines 24a through 29. These are your total adjustments 30

Adjusted Gross Income

31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$22,370 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56 31 1

Tax Computation

(See page 22.)

If you want the IRS to figure your tax, see page 23.

- 32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
33b If your parent (or someone else) can claim you as a dependent, check here
33c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 22 and check here
34 Enter the larger of your: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$78,950 or less, multiply \$2,300 by the total number of exemptions claimed on line 6e.
37 Taxable income. Subtract line 36 from line 35.
38 Enter tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D, or d Form 8615
39 Additional taxes (see page 23).
40 Add lines 38 and 39.

Table with columns for line numbers and amounts. Values include 30, 31, 32, 168, 34.

Credits

(See page 23.)

- 41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Foreign tax credit. Attach Form 1116
44 Other credits (see page 24). Check if from a Form 3800, b Form 8396, c Form 8801, d Form (specify)
45 Add lines 41 through 44
46 Subtract line 45 from line 40.

Table for credits with sub-tables for Gen. Bus. Credit, P.Y. Min tax, and Other. Includes Field 42 backup fields.

Other Taxes

- 47 Self-employment tax. Attach Schedule SE. Also, see line 25.
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes (see page 25). Check if from a Form 4255, b Form 8611, c Form 8828
50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
51 Tax on qualified retirement plans, including IRAs. Attach Form 5329
52 Advance earned income credit payments from Form W-2
53 Add lines 46 through 52. This is your total tax.

Table for other taxes with values 53, 52, 54, 55, 56.

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
55 1992 estimated tax payments and amount applied from 1991 return
56 Earned income credit. Attach Schedule EIC
57 Amount paid with Form 4868 (extension request)
58 Excess social security, Medicare, and RRTA tax withheld (see page 26)
59 Other payments (see page 26). Check if from a Form 2439, b Form 4136
60 Add lines 54 through 59. These are your total payments

Table for payments with values 58, 59, 60, 61, 62, 63.

Refund or Amount You Owe

Attach check or money order on top of Form(s) W-2, etc., on the front.

- 61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID.
62 Amount of line 61 you want REFUNDED TO YOU.
63 Amount of line 61 you want APPLIED TO YOUR 1993 ESTIMATED TAX
64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service."
65 Estimated tax penalty (see page 27). Also include on line 64

Table for refund/amount you owe with values 65 (-), 65 (+).

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.

Keep a copy of this return or your records.

Signature lines for taxpayer and spouse with fields for date and occupation.

Paid Preparer's Use Only

Preparer's signature, date, self-employed status, social security no., firm name, E.I. No., and ZIP code.

**Itemized Deductions Worksheet—Line 26** (keep for your records)

1. Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25 . . . . .	1. _____
2. Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25 . . . . .	2. _____
<i>Caution: Be sure your total gambling losses are clearly identified on the dotted line next to line 25.</i>	
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 26 . . . . .	3. _____
4. Multiply line 3 above by 80% (.80) . . . . .	4. _____
5. Enter the amount from Form 1040, line 32 . . . . .	5. _____
6. Enter \$105,250 (\$52,625 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 26 . . . . .	7. _____
8. Multiply line 7 above by 3% (.03) . . . . .	8. _____
9. Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9. <u>73</u>
10. <b>Total itemized deductions.</b> Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26 . . . . .	10. _____



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

**Schedule A—Itemized Deductions**

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (X)

▶ 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>	<b>Caution:</b> Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1) . . . . .	<b>1</b>	74			
	<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 zero or less, enter -0- . . . . . ▶	<b>4</b>	72			
<b>Taxes You Paid</b> (See page A-1.)	<b>5</b>	State and local income taxes . . . . .	<b>5</b>	76			
	<b>6</b>	Real estate taxes (see page A-2) . . . . .	<b>6</b>	77			
	<b>7</b>	Other taxes. List—include personal property taxes ▶ .....	<b>7</b>				
	<b>8</b>	Add lines 5 through 7 . . . . . ▶	<b>8</b>				
<b>Interest You Paid</b> (See page A-2.)	<b>9a</b>	Home mortgage interest and points reported to you on Form 1098	<b>9a</b>	81			
	<b>b</b>	Home mortgage interest not reported to you on Form 1098. If paid to an individual, show that person's name and address. ▶ .....					
	<b>9b</b>	.....					
	<b>10</b>	Points not reported to you on Form 1098. See page A-3 for special rules . . . . .	<b>10</b>	82			
<b>Note:</b> Personal interest is not deductible.	<b>11</b>	Investment interest. If required, attach Form 4952. (See page A-3.)	<b>11</b>	83			
	<b>12</b>	Add lines 9a through 11 . . . . . ▶	<b>12</b>	79			
	<b>13</b>	Contributions by cash or check . . . . .	<b>13</b>	89			
<b>Gifts to Charity</b> (See page A-3.)	<b>14</b>	Other than by cash or check. If over \$500, you <b>MUST</b> attach Form 8283 . . . . .	<b>14</b>	88			
	<b>15</b>	Carryover from prior year . . . . .	<b>15</b>	86			
	<b>16</b>	Add lines 13 through 15 . . . . . ▶	<b>16</b>	85			
<b>Casualty and Theft Losses</b>	<b>17</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-4.) . . . . . ▶	<b>17</b>				90
<b>Moving Expenses</b>	<b>18</b>	Moving expenses. Attach Form 3903 or 3903F. (See page A-4.) . . . . . ▶	<b>18</b>				91
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	<b>19</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you <b>MUST</b> attach Form 2106. (See page A-4.) ▶		93			
	<b>20</b>	Other expenses—investment, <u>tax preparation</u> , safe deposit box, etc. List type and amount ▶ . . . . . 94					
	<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	95			
	<b>22</b>	Enter amount from Form 1040, line 32. <b>22</b>					
	<b>23</b>	Multiply line 22 above by 2% (.02) . . . . .	<b>23</b>				
	<b>24</b>	Subtract line 23 from line 21. If zero or less, enter -0- . . . . . ▶	<b>24</b>	92			
<b>Other Miscellaneous Deductions</b>	<b>25</b>	Other—from list on page A-5. List type and amount ▶ .....					87
<b>Total Itemized Deductions</b>	<b>26</b>	Is the amount on Form 1040, line 32, more than \$105,250 (more than \$52,625 if married filing separately)? • NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25. } • YES. Your deduction may be limited. See page A-5 for the amount to enter. } <b>Caution:</b> Be sure to enter on Form 1040, line 34, the <b>LARGER</b> of the amount on line 26 above or your standard deduction.					26

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (X)

► 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)										
<b>A</b> Principal business or profession, including product or service (see page C-1)	<b>B</b> Enter principal business code (from page 2) ▶											
<b>C</b> Business name	<b>D</b> Employer ID number (Not SSN)											
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code												
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶												
<b>G</b> Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, skip line H)		<table border="1" style="width: 100px;"> <tr><th>Yes</th><th>No</th></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	Yes	No								
Yes	No											
<b>H</b> Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation												
<b>I</b> Did you "materially participate" in the operation of this business during 1992? If "No," see page C-2 for limitations on losses												
<b>J</b> Was this business in operation at the end of 1992? ▶												
<b>K</b> How many months was this business in operation during 1992? ▶												
<b>L</b> If this is the first Schedule C filed for this business, check here ▶ <input type="checkbox"/>												

**Part I 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>	97
<b>4</b> Cost of goods sold (from line 40 on page 2)		<b>4</b>	98
<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>	96

**Part II Expenses (Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.)**

<b>8</b> Advertising	<b>8</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>9</b> Bad debts from sales or services (see page C-3)	<b>9</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	
<b>10</b> Car and truck expenses (see page C-3—also attach Form 4562)	<b>10</b>	100	<b>23</b> Taxes and licenses	<b>23</b>	
<b>11</b> Commissions and fees	<b>11</b>	102	<b>24</b> Travel, meals, and entertainment:	<b>24</b>	
<b>12</b> Depletion	<b>12</b>		<b>a</b> Travel	<b>24a</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part II) (see page C-3)	<b>13</b>	101	<b>b</b> Meals and entertainment		
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>c</b> Enter 20% of line 24b subject to limitations (see page C-4)		
<b>15</b> Insurance (other than health)	<b>15</b>	106	<b>d</b> Subtract line 24c from line 24b	<b>24d</b>	
<b>16</b> Interest:	<b>16</b>		<b>25</b> Utilities	<b>25</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	103	<b>26</b> Wages (less jobs credit)	<b>26</b>	108
<b>b</b> Other	<b>16b</b>	104	<b>27a</b> Other expenses (list type and amount):		
<b>17</b> Legal and professional services	<b>17</b>		.....		
<b>18</b> Office expense	<b>18</b>	105	.....		
<b>19</b> Pension and profit-sharing plans	<b>19</b>		.....		
<b>20</b> Rent or lease (see page C-4):	<b>20</b>		.....		
<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		.....		
<b>b</b> Other business property	<b>20b</b>	107	<b>27b</b> Total other expenses	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b in columns			<b>28</b>	<b>28</b>	99
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7			<b>29</b>	<b>29</b>	
<b>30</b> Expenses for business use of your home. Attach Form 8829			<b>30</b>	<b>30</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also, enter the net profit on Schedule SE, line 2 (statutory employees, see page C-5). If a loss, you MUST go on to line 32 (fiduciaries, see page C-5)			<b>31</b>	<b>31</b>	8
<b>32</b> If you have a loss, you MUST check the box that describes your investment in this activity (see page C-5)			<b>32a</b>	<input type="checkbox"/> All investment is at risk.	
If you checked 32a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see page C-5). If you checked 32b, you MUST attach Form 6198.			<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.	

**Part III Cost of Goods Sold** (see page C-5)

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33	
34	Purchases less cost of items withdrawn for personal use	34	
35	Cost of labor. Do not include salary paid to yourself	35	
36	Materials and supplies	36	
37	Other costs	37	
38	Add lines 33 through 37.	38	
39	Inventory at end of year.	39	
40	<b>Cost of goods sold.</b> Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40	98

**Part IV Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. **Enter this 4-digit code on page 1, line B.** For example, real estate agent is under the major category of "Real Estate," and the code is "5520." **Note:** If your principal source of income is from farming activities, you should file *Schedule F (Form 1040), Profit or Loss From Farming.*

<p><b>Agricultural Services, Forestry, Fishing Code</b></p> <p>1990 Animal services, other than breeding 1933 Crop services 2113 Farm labor &amp; management services 2246 Fishing, commercial 2238 Forestry, except logging 2212 Horticulture &amp; landscaping 2469 Hunting &amp; trapping 1974 Livestock breeding 0836 Logging 1958 Veterinary services, including pets</p> <p><b>Construction</b></p> <p>0018 Operative builders (for own account)</p> <p><b>Building Trade Contractors, Including Repairs</b></p> <p>0414 Carpentering &amp; flooring 0455 Concrete work 0273 Electrical work 0299 Masonry, dry wall, stone, &amp; tile 0257 Painting &amp; paper hanging 0232 Plumbing, heating, &amp; air conditioning 0430 Roofing, siding &amp; sheet metal 0885 Other building trade contractors (excavation, glazing, etc.)</p> <p><b>General Contractors</b></p> <p>0075 Highway &amp; street construction 0059 Nonresidential building 0034 Residential building 3889 Other heavy construction (pipe laying, bridge construction, etc.)</p> <p><b>Finance, Insurance, &amp; Related Services</b></p> <p>6064 Brokers &amp; dealers of securities 6080 Commodity contracts brokers &amp; dealers; security &amp; commodity exchanges 6148 Credit institutions &amp; mortgage bankers 5702 Insurance agents or brokers 5744 Insurance services (appraisal, consulting, inspection, etc.) 6130 Investment advisors &amp; services 5777 Other financial services</p> <p><b>Manufacturing, Including Printing &amp; Publishing</b></p> <p>0679 Apparel &amp; other textile products 1115 Electric &amp; electronic equipment 1073 Fabricated metal products 0638 Food products &amp; beverages 0810 Furniture &amp; fixtures 0695 Leather footwear, handbags, etc. 0836 Lumber &amp; other wood products 1099 Machinery &amp; machine shops 0877 Paper &amp; allied products 1057 Primary metal industries 0851 Printing &amp; publishing 1032 Stone, clay, &amp; glass products 0653 Textile mill products 1883 Other manufacturing industries</p> <p><b>Mining &amp; Mineral Extraction</b></p> <p>1537 Coal mining 1511 Metal mining</p>	<p>1552 Oil &amp; gas 1719 Quarrying &amp; nonmetallic mining</p> <p><b>Real Estate</b></p> <p>5538 Operators &amp; lessors of buildings, including residential 5553 Operators &amp; lessors of other real property 5520 Real estate agents &amp; brokers 5579 Real estate property managers 5710 Subdividers &amp; developers, except cemeteries 6155 Title abstract offices</p> <p><b>Services: Personal, Professional, &amp; Business Services</b></p> <p><b>Amusement &amp; Recreational Services</b></p> <p>9670 Bowling centers 9688 Motion picture &amp; tape distribution &amp; allied services 9597 Motion picture &amp; video production 9639 Motion picture theaters 8557 Physical fitness facilities 9696 Professional sports &amp; racing, including promoters &amp; managers 9811 Theatrical performers, musicians, agents, producers &amp; related services 9613 Video tape rental 9837 Other amusement &amp; recreational services</p> <p><b>Automotive Services</b></p> <p>8813 Automotive rental or leasing, without driver 8953 Automotive repairs, general &amp; specialized 8839 Parking, except valet 8896 Other automotive services (wash, towing, etc.)</p> <p><b>Business &amp; Personal Services</b></p> <p>7658 Accounting &amp; bookkeeping 7716 Advertising, except direct mail 7682 Architectural services 8318 Barber shop (or barber) 8110 Beauty shop (or beautician) 8714 Child day care 7872 Computer programming, processing, data preparation &amp; related services 7922 Computer repair, maintenance, &amp; leasing 7286 Consulting services 7799 Consumer credit reporting &amp; collection services 8755 Counseling (except health practitioners) 7732 Employment agencies &amp; personnel supply 7518 Engineering services 7773 Equipment rental &amp; leasing (except computer or automotive) 8532 Funeral services &amp; crematories 7633 Income tax preparation 7914 Investigative &amp; protective services 7617 Legal services (or lawyer) 7856 Mailing, reproduction, commercial art, photography, &amp; stenographic services 7245 Management services 8771 Ministers &amp; chaplains 8334 Photographic studios 7260 Public relations 8733 Research services</p>	<p>7708 Surveying services 8730 Teaching or tutoring 7880 Other business services 6882 Other personal services</p> <p><b>Hotels &amp; Other Lodging Places</b></p> <p>7237 Camps &amp; camping parks 7096 Hotels, motels, &amp; tourist homes 7211 Rooming &amp; boarding houses</p> <p><b>Laundry &amp; Cleaning Services</b></p> <p>7450 Carpet &amp; upholstery cleaning 7419 Coin-operated laundries &amp; dry cleaning 7435 Full-service laundry, dry cleaning, &amp; garment service 7476 Janitorial &amp; related services (building, house, &amp; window cleaning)</p> <p><b>Medical &amp; Health Services</b></p> <p>9274 Chiropractors 9233 Dentist's office or clinic 9217 Doctor's (M.D.) office or clinic 9456 Medical &amp; dental laboratories 9472 Nursing &amp; personal care facilities 9290 Optometrists 9258 Osteopathic physicians &amp; surgeons 9241 Podiatrists 9415 Registered &amp; practical nurses 9415 Offices &amp; clinics of other health practitioners (dietitians, midwives, speech pathologists, etc.) 9886 Other health services</p> <p><b>Miscellaneous Repair, Except Computers</b></p> <p>9019 Audio equipment &amp; TV repair 9035 Electrical &amp; electronic equipment repair, except audio &amp; TV 9050 Furniture repair &amp; reupholstery 2881 Other equipment repair</p> <p><b>Trade, Retail—Selling Goods to Individuals &amp; Households</b></p> <p>3038 Catalog or mail order 3012 Selling door to door, by telephone or party plan, or from mobile unit 3053 Vending machine selling</p> <p><b>Selling From Showroom, Store, or Other Fixed Location</b></p> <p><b>Apparel &amp; Accessories</b></p> <p>3921 Accessory &amp; specialty stores &amp; furriers for women 3939 Clothing, family 3772 Clothing, men's &amp; boys' 3913 Clothing, women's 3756 Shoe stores 3954 Other apparel &amp; accessory stores</p> <p><b>Automotive &amp; Service Stations</b></p> <p>3558 Gasoline service stations 3319 New car dealers (franchised) 3533 Tires, accessories, &amp; parts 3335 Used car dealers 3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p> <p><b>Building, Hardware, &amp; Garden Supply</b></p> <p>4416 Building materials dealers 4457 Hardware stores 4473 Nurseries &amp; garden supply stores 4432 Paint, glass, &amp; wallpaper stores</p>	<p><b>Food &amp; Beverages</b></p> <p>0612 Bakeries selling at retail 3086 Catering services 3095 Drinking places (bars, taverns, pubs, saloons, etc.) 3079 Eating places, meals &amp; snacks 3210 Grocery stores (general line) 3251 Liquor stores 3236 Specialized food stores (meat, produce, candy, health food, etc.)</p> <p><b>Furniture &amp; General Merchandise</b></p> <p>3988 Computer &amp; software stores 3970 Furniture stores 4317 Home furnishings stores (china, floor coverings, drapes) 4119 Household appliance stores 4333 Music &amp; record stores 3996 TV, audio &amp; electronic stores 3715 Variety stores 3731 Other general merchandise stores</p> <p><b>Miscellaneous Retail Stores</b></p> <p>4812 Boat dealers 5017 Book stores, excluding newsstands 4853 Camera &amp; photo supply stores 3277 Drug stores 5058 Fabric &amp; needlework stores 4655 Florists 5090 Fuel dealers (except gasoline) 4630 Gift, novelty &amp; souvenir shops 4838 Hobby, toy, &amp; game shops 4671 Jewelry stores 4895 Luggage &amp; leather goods stores 5074 Mobile home dealers 4879 Optical goods stores 4697 Sporting goods &amp; bicycle shops 5033 Stationery stores 4614 Used merchandise &amp; antique stores (except motor vehicle parts) 5884 Other retail stores</p> <p><b>Trade, Wholesale—Selling Goods to Other Businesses, etc.</b></p> <p><b>Durable Goods, Including Machinery Equipment, Wood, Metals, etc.</b></p> <p>2634 Agent or broker for other firms—more than 50% of gross sales on commission 2618 Selling for your own account</p> <p><b>Nondurable Goods, Including Food, Fiber, Chemicals, etc.</b></p> <p>2675 Agent or broker for other firms—more than 50% of gross sales on commission 2659 Selling for your own account</p> <p><b>Transportation, Communications, Public Utilities, &amp; Related Services</b></p> <p>6619 Air transportation 6312 Bus &amp; limousine transportation 6676 Communication services 6395 Courier or package delivery 6361 Highway passenger transportation (except chartered service) 6536 Public warehousing 6114 Taxicabs 6510 Trash collection without own dump 6635 Travel agents &amp; tour operators 6338 Trucking (except trash collection) 6692 Utilities (dumps, snow plowing, road cleaning, etc.) 6551 Water transportation 6650 Other transportation services 8888 Unable to classify</p>
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**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasur.  
Internal Revenue Service (X)

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

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

► Attach to Form 1040 or Form 1041.

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I General Information**

**You May Use  
This Form  
If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

<b>A</b> Principal business or profession, including product or service	<b>B</b> Enter principal business code (from page 2) ►
<b>C</b> Business name	<b>D</b> Employer ID number (EIN)
<b>E</b> Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.  City, town or post office, state, and ZIP code	
<b>F</b> Was this business in operation at the end of 1992? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>	
<b>G</b> How many months was this business in operation during 1992? <span style="float: right;">►</span>	

**Part II Figure Your Net Profit**

<b>1</b> <b>Gross receipts.</b> If more than \$25,000, you must use Schedule C. <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 <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-2 and check here . . . . . <input type="checkbox"/>	1	96	
<b>2</b> <b>Total expenses.</b> If more than \$2,000, you must use Schedule C. See instructions . . . . .	2	99	
<b>3</b> <b>Net profit.</b> Subtract line 2 from line 1. Enter the result here and on Form 1040, line 12, and on Schedule SE, line 2. (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2.) If less than zero, you must use Schedule C . . . . .	3	8	

**Part III Information on Your Vehicle. Complete Part III ONLY if you are claiming car or truck expenses on line 2.**

**4** When did you place your vehicle in service for business purposes? (month, day, year) . . . . . / . . . . . / . . . . .

**5** Of the total number of miles you drove your vehicle during 1992, enter the number of miles you used your vehicle for:

**a** Business . . . . . **b** Commuting . . . . . **c** Other . . . . .

**6** Do you (or your spouse) have another vehicle available for personal use?  Yes  No

**7** Was your vehicle available for use during off-duty hours?  Yes  No

**8** **a** Do you have evidence to support your deduction?  Yes  No

**b** If "Yes," is the evidence written?  Yes  No

**Instructions**

Schedule C-EZ is new for 1992. You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed above.

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

**Line B.**—Enter on this line the four-digit code that identifies your principal business or professional activity. See page 2 for the list of codes.

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

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

**Line 1—Gross Receipts.**—Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (X)  
Name(s) shown on Form 1040

**Capital Gains and Losses**

(And Reconciliation of Forms 1099-B for Bartering Transactions)

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

▶ For more space to list transactions for lines 1a and 9a, get Schedule D-1 (Form 1040).

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **12A**

Your social security number

**Caution:** Add the following amounts reported to you for 1992 on Forms 1099-B and 1099-S (or on substitute statements): (a) proceeds from transactions involving stocks, bonds, and other securities, and (b) gross proceeds from real estate transactions not reported on another form or schedule. If this total does not equal the total of lines 1c and 9c, column (d), attach a statement explaining the difference.

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

(a) Description of property (Example, 100 shares 7% preferred of "XYZ" Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-2)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
<b>1a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See page D-3.</b>						
<b>1b</b> Amounts from Schedule D-1, line 1b. Attach Schedule D-1						
<b>1c Total of All Sales Price Amounts.</b> Add column (d) of lines 1a and 1b . . . ▶			<b>1c</b>			
<b>1d Other Transactions.</b>						
<b>2</b>	Short-term gain from sale or exchange of your home from Form 2119, line 17 or 23 . . . . .			<b>2</b>		
<b>3</b>	Short-term gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>3</b>		
<b>4</b>	Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>4</b>		
<b>5</b>	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . .			<b>5</b>		
<b>6</b>	Short-term capital loss carryover from 1991 Schedule D, line 36 . . . . .			<b>6</b>	113	
<b>7</b>	Add lines 1a, 1b, 1d, and 2 through 6, in columns (f) and (g) . . . . .			<b>7</b>	(112)	111
<b>8</b>	<b>Net short-term capital gain or (loss).</b> Combine columns (f) and (g) of line 7 . . . . .			<b>8</b>		

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

<b>9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See page D-3.</b>						
<b>9b</b> Amounts from Schedule D-1, line 9b. Attach Schedule D-1						
<b>9c Total of All Sales Price Amounts.</b> Add column (d) of lines 9a and 9b . . . ▶			<b>9c</b>			
<b>9d Other Transactions.</b>						
<b>10</b>	Long-term gain from sale or exchange of your home from Form 2119, line 17 or 23 . . . . .			<b>10</b>		114
<b>11</b>	Long-term gain from installment sales from Form 6252, line 26 or 37 . . . . .			<b>11</b>		
<b>12</b>	Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .			<b>12</b>		
<b>13</b>	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . . .			<b>13</b>		
<b>14</b>	Capital gain distributions . . . . .			<b>14</b>		118
<b>15</b>	Gain from Form 4797, line 8 or 10 . . . . .			<b>15</b>		119
<b>16</b>	Long-term capital loss carryover from 1991 Schedule D, line 43 . . . . .			<b>16</b>	117	
<b>17</b>	Add lines 9a, 9b, 9d, and 10 through 16, in columns (f) and (g) . . . . .			<b>17</b>	(116)	115
<b>18</b>	<b>Net long-term capital gain or (loss).</b> Combine columns (f) and (g) of line 17 . . . . .			<b>18</b>		

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (X)

Name(s) shown on return

**Supplemental Income and Loss**

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

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

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **13**

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: Report income and expenses from the rental of personal property on **Schedule C** or **C-EZ**. 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>	123
<b>4</b> Royalties received . . . . .				<b>4</b>	124
<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>		161	<b>12</b>	
<b>13</b> Other interest . . . . .	<b>13</b>		162		
<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>			<b>20</b>	125,126
<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>		128		
			129		
<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> . . . . .	<b>23</b>	Suspended loss carryover	165		
			127		
<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>	120
<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>			<b>25</b>	( 121 )
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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 18. 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.

Part II Income or Loss From Partnerships and S Corporations

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-3. If you check column (f), you must attach Form 6198.

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Summary table for Part II with columns: (g) Passive loss allowed, (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. Includes rows for Totals and summary lines 29-31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A-C.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 34-36.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes summary line 38.

Part V Summary

Summary table for Part V with columns for line numbers and amounts. Includes lines 39, 40, and 41.

**SCHEDULE EIC**  
(Form 1040A or 1040)

**Earned Income Credit**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (X)

▶ Attach to Form 1040A or 1040. ▶ See Instructions for Schedule EIC.

**TIP:** Why not let the IRS figure the credit for you? Give us only the information asked for on this page and we'll do the rest.

**1992**

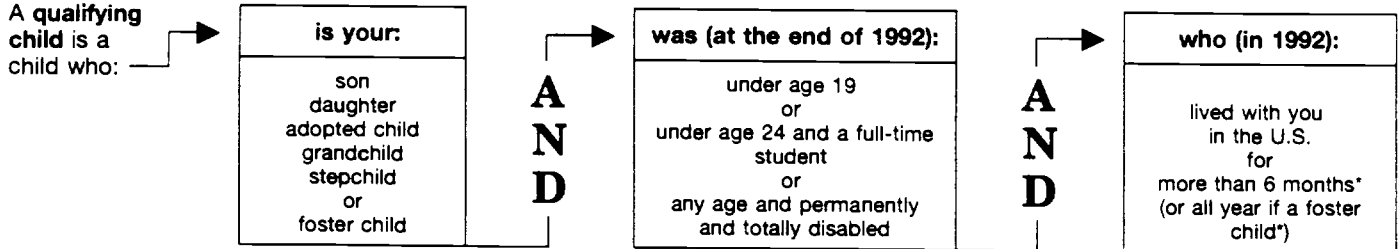
Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

**Part I General Information**

- To take this credit
- You **MUST** have worked and earned **LESS** than \$22,370, **AND**
  - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) **MUST** be **LESS** than \$22,370, **AND**
  - Your filing status can be any status **except** married filing a separate return, **AND**
  - You **MUST** have at least one qualifying child (see boxes below), **AND**
  - You cannot be a qualifying child yourself.



\*If the child didn't live with you for the required time (for example, was born in 1992), see the **Exception** on page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).

**Do you have at least one qualifying child?**

**No** → You cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).

**Yes** → Go to Part II. But if the child was married or is also a qualifying child of another person, first see page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).

**Part II Information About Your Two Youngest Qualifying Children**

If more than two qualifying children, see page 62 of 1040A booklet (or page EIC-2 of 1040 booklet).	(b) Child's year of birth	For a child born <b>BEFORE 1974</b> , check if child was—		(e) If child was born <b>BEFORE 1992</b> , enter the child's social security number	(f) Child's relationship to you (for example, son, grandchild, etc.)	(g) Number of months child lived with you in the U.S. in 1992
		(c) a student under age 24 at end of 1992	(d) disabled (see booklet)			
1(a) Child's name (first, initial, and last name)						
	19					
	19					

**Caution:** If a child you listed above was born in 1992 **AND** you chose to claim the credit or exclusion for child care expenses for this child on **Schedule 2** (Form 1040A) or **Form 2441** (Form 1040), check here

**Do you want the IRS to figure the credit for you?**

**Yes** → Fill in Part III below. **AND** → Enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶

**No** → Go to Part IV on the back now.

**Part III Other Information**

2	If you had any <b>nontaxable earned income</b> (see page 62 of 1040A booklet or page EIC-2 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 2. Also, list type and amount here. ▶	2	
3	Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 63 of 1040A booklet or page EIC-2 of 1040 booklet.)	3	

If you want the IRS to figure the credit for you, **STOP !**

Attach this schedule to your return. If filing Form 1040A, print "EIC" on the line next to line 28c.

If filing Form 1040, print "EIC" on the dotted line next to line 56.



**Part IV Figure Your Earned Income Credit—You can take ALL THREE parts of the credit if you qualify**

BASIC CREDIT			
4	Enter the amount from line 7 of Form 1040A or Form 1040 (wages, salaries, tips, etc.). If you received a taxable scholarship or fellowship grant, see page 64 of 1040A booklet (or page EIC-3 of 1040 booklet) for the amount to enter	4	
5	If you had any <b>nontaxable earned income</b> (see page 62 of 1040A booklet or page EIC-2 of 1040 booklet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 5. Also, list type and amount here. ▶	5	
6	<b>Form 1040 Filers Only:</b> If you were self-employed or reported income and expenses on Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3 of 1040 booklet	6	
7	Add lines 4, 5, and 6. This is your <b>earned income</b> . If \$22,370 or more, you <b>cannot</b> take the earned income credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) ▶	7	68
8	Use the amount on <b>line 7</b> above to look up your credit in <b>TABLE A</b> on pages <b>65 and 66</b> of 1040A booklet (or pages <b>EIC-4 and 5</b> of 1040 booklet). Then, enter the credit here	8	
9	Enter your <b>adjusted gross income</b> (from Form 1040A, line 16, or Form 1040, line 31). If \$22,370 or more, you <b>cannot</b> take the credit ▶	9	
10	<b>Is line 9 \$11,850 or more?</b> <ul style="list-style-type: none"> <li>• <b>YES.</b> Use the amount on <b>line 9</b> to look up your credit in <b>TABLE A</b> on pages <b>65 and 66</b> of 1040A booklet (or pages <b>EIC-4 and 5</b> of 1040 booklet). Then, enter the credit here</li> <li>• <b>NO.</b> Enter the amount from line 8 on line 11.</li> </ul>	10	
11	If you answered "YES" to line 10, enter the <b>smaller</b> of line 8 or line 10 here. This is your <b>basic credit</b> . <b>NEXT:</b> To take the health insurance credit, fill in lines 12–16. To take the extra credit for a child born in 1992, fill in lines 17–19. Otherwise, go to line 20 now.	11	
<b>HEALTH INSURANCE CREDIT</b> —Take this credit <b>ONLY</b> if you paid for health insurance that covered at least one qualifying child.			
12	Look at the amount on <b>line 7</b> above. Use that amount to look up your credit in <b>TABLE B</b> on page <b>67</b> of 1040A booklet (or page <b>EIC-6</b> of 1040 booklet). Then, enter the credit here	12	
13	Look at the amount on <b>line 9</b> above. <b>Is line 9 \$11,850 or more?</b> <ul style="list-style-type: none"> <li>• <b>YES.</b> Use the amount on <b>line 9</b> to look up your credit in <b>TABLE B</b> on page <b>67</b> of 1040A booklet (or page <b>EIC-6</b> of 1040 booklet). Then, enter the credit here</li> <li>• <b>NO.</b> Enter the amount from line 12 on line 14.</li> </ul>	13	
14	If you answered "YES" to line 13, enter the <b>smaller</b> of line 12 or line 13 here.	14	
15	Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child. (See page 64 of 1040A booklet or page EIC-3 of 1040 booklet.)	15	
16	Enter the <b>smaller</b> of line 14 or line 15 here. This is your <b>health insurance credit</b>	16	169
<b>EXTRA CREDIT FOR CHILD BORN IN 1992</b> —Take this credit <b>ONLY</b> if: <ul style="list-style-type: none"> <li>• You listed in Part II a child born in 1992, <b>AND</b></li> <li>• You did not take the credit or exclusion for child care expenses on <b>Schedule 2</b> or <b>Form 2441</b> for the same child.</li> </ul> <b>TIP:</b> You can take <b>both</b> the <b>basic credit</b> and the <b>extra credit</b> for your child born in 1992.			
17	Look at the amount on <b>line 7</b> above. Use that amount to look up your credit in <b>TABLE C</b> on page <b>68</b> of 1040A booklet (or page <b>EIC-7</b> of 1040 booklet). Then, enter the credit here	17	
18	Look at the amount on <b>line 9</b> above. <b>Is line 9 \$11,850 or more?</b> <ul style="list-style-type: none"> <li>• <b>YES.</b> Use the amount on <b>line 9</b> to look up your credit in <b>TABLE C</b> on page <b>68</b> of 1040A booklet (or page <b>EIC-7</b> of 1040 booklet). Then, enter the credit here</li> <li>• <b>NO.</b> Enter the amount from line 17 on line 19.</li> </ul>	18	
19	If you answered "YES" to line 18, enter the <b>smaller</b> of line 17 or line 18 here. This is your <b>extra credit for a child born in 1992</b>	19	170
<b>TOTAL EARNED INCOME CREDIT</b>			
20	Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your <b>total earned income credit</b> ▶	20	

**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**1992**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (X)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

Name of person with self-employment income (as shown on Form 1040)

Social security number of person  
with self-employment income ▶

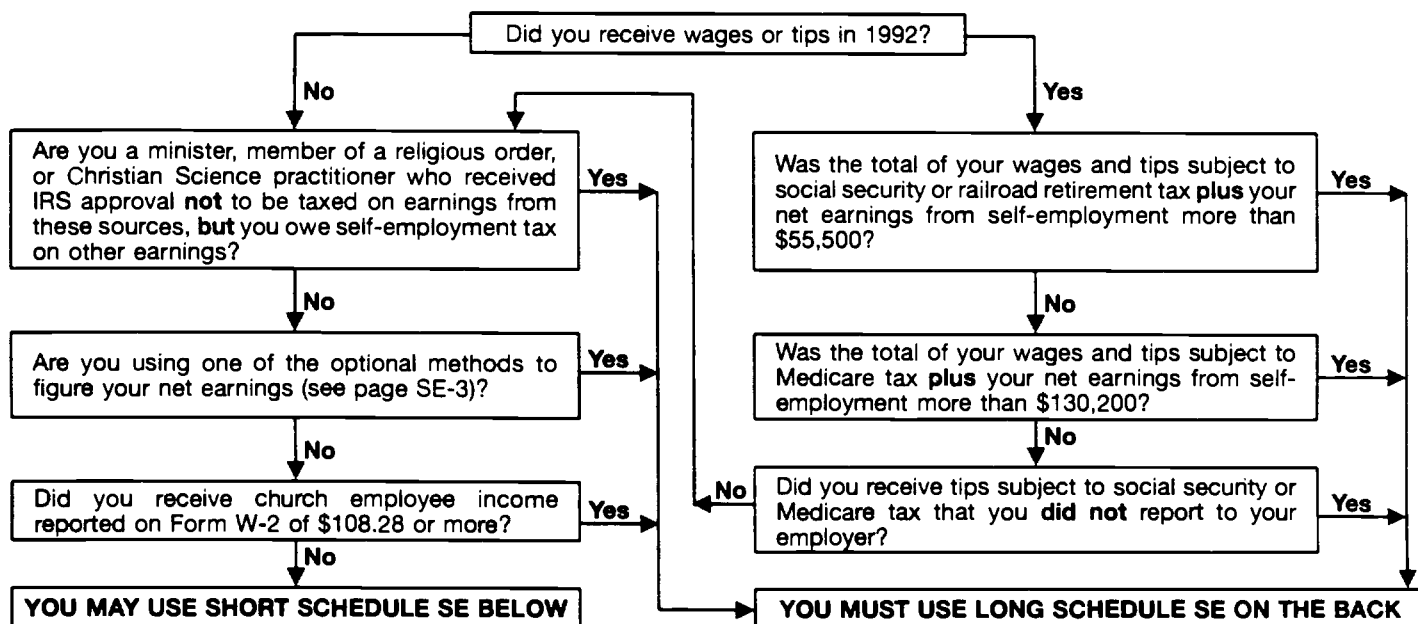
**Who Must File Schedule SE**

You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$130,200; **AND**
  - Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more;
- OR**
- You had church employee income (as defined on page SE-1) of \$108.28 or more.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, **AND** you filed **Form 4361** and received IRS approval not to be taxed on those earnings, **DO NOT** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

**May I Use Short Schedule SE or MUST I Use Long Schedule SE?**



**Section A—Short Schedule SE. Caution: Read above to see if you must use Long Schedule SE on the back (Section B).**

- 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a
- 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report
- 3 Combine lines 1 and 2
- 4 **Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶
- 5 **Self-employment tax.** If the amount on line 4 is:
  - \$55,500 or less, multiply line 4 by 15.3% (.153) and enter the result.
  - More than \$55,500 but less than \$130,200, multiply the amount in excess of \$55,500 by 2.9% (.029). Then, add \$8,491.50 to the result and enter the total.
  - \$130,200 or more, enter \$10,657.80.
 Also, enter this amount on Form 1040, line 47  
**Note: Also, enter one-half of the amount from line 5 on Form 1040, line 25.**

1		
2		
3		
4	141	
	142	
5		

Department of the Treasury  
Internal Revenue Service (X)

▶ Attach to Form 1040.

▶ See separate instructions.

**1992**

Attachment  
Sequence No **21**

Name(s) shown on Form 1040

Your social security number

**Caution:** • If you have a child who was born in 1992 and the amount on Form 1040, line 32, is less than \$22,370, see **A Change To Note** on page 1 of the instructions before completing this form.

• If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

**Part I Persons or Organizations Who Provided the Care—You must complete this part.** (See the instructions. 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

**Next:** Did you receive employer-provided dependent care benefits?

- **YES.** Complete Part III on the back now.
- **NO.** Complete Part II below.

**Part II Credit for Child and Dependent Care Expenses**

3	Enter the number of qualifying persons cared for in 1992. See the instructions to find out who is a qualifying person. <b>Caution:</b> To qualify, the person(s) <b>must</b> have shared the same home with you in 1992																																			
4	Enter the amount of <b>qualified</b> expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. <b>Caution:</b> If you completed Part III on page 2, <b>do not</b> include on this line any excluded benefits shown on line 25	4	145																																	
5	Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons)	5																																		
6	If you completed Part III on page 2, enter the <b>excluded benefits</b> , if any, from line 25	6																																		
7	Subtract line 6 from line 5. If the result is zero or less, skip lines 8 through 13; enter -0- on line 14, and go to line 15	7																																		
8	Look at lines 4 and 7. Enter the <b>smaller</b> of the two amounts here	8																																		
9	You <b>must</b> enter your <b>earned income</b> . See the instructions for the definition of earned income <b>Note:</b> If you are not filing a joint return, go to "All other filers" on line 11 now.	9																																		
10	If you are filing a joint return, you <b>must</b> enter your spouse's <b>earned income</b> . If your spouse was a student or disabled, see the instructions for the amount to enter	10																																		
11	• If you are filing a joint return, look at lines 8, 9, and 10. Enter the <b>smallest</b> of the three amounts here. • All other filers, look at lines 8 and 9. Enter the <b>smaller</b> of the two amounts here.	11	147																																	
12	Enter the amount from Form 1040, line 32	12																																		
13	Enter the decimal amount shown below that applies to the amount on line 12	13		X																																
	<table border="0"> <thead> <tr> <th>If line 12 is:</th> <th>Decimal amount is:</th> <th>If line 12 is:</th> <th>Decimal amount is:</th> </tr> </thead> <tbody> <tr> <td>Over— But not over—</td> <td></td> <td>Over— But not over—</td> <td></td> </tr> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table>	If line 12 is:	Decimal amount is:	If line 12 is:	Decimal amount 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					
If line 12 is:	Decimal amount is:	If line 12 is:	Decimal amount 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																																			
14	Multiply line 11 above by the decimal amount on line 13	14																																		
15	Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal amount that applies to the amount on your 1991 Form 1040, line 32, or Form 1040A, line 17. You must complete Part I and attach a statement. See the instructions	15																																		
16	Add lines 14 and 15. See the instructions for the amount of credit you can claim	16	39																																	

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

**1992**

Attachment  
Sequence No. **22**

▶ See separate instructions.

Name(s) as shown on return

Identifying number

**Part I Tentative Credit**

<b>1a</b> Current year investment credit (Form 3468, Part I)	<b>1a</b>	43	
<b>b</b> Current year jobs credit (Form 5884, Part I)	<b>1b</b>	44	
<b>c</b> Current year credit for alcohol used as fuel (Form 6478)	<b>1c</b>	45	
<b>d</b> Current year credit for increasing research activities (Form 6765, Part III)	<b>1d</b>	46	
<b>e</b> Current year low-income housing credit (Form 8586, Part I)	<b>1e</b>	47	
<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> <b>Current year general business credit.</b> Add lines 1a through 1h	<b>1i</b>		
<b>2</b> Passive activity credits included on lines 1a through 1h (see instructions)	<b>2</b>		
<b>3</b> Subtract line 2 from line 1i	<b>3</b>		
<b>4</b> Passive activity credits allowed for 1992 (see instructions)	<b>4</b>		
<b>5</b> Carryforward of general business, WIN, or ESOP credit to 1992 (see instructions for the schedule to attach)	<b>5</b>		
<b>6</b> Carryback of general business credit to 1992 (see instructions)	<b>6</b>		
<b>7</b> <b>Tentative general business credit.</b> Add lines 3 through 6	<b>7</b>		

**Part II 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			
<b>9</b> Credits that reduce regular tax before the general business credit—			
<b>a</b> Credit for child and dependent care expense (Form 2441)	<b>9a</b>		
<b>b</b> Credit for the elderly or the disabled (Schedule R (Form 1040))	<b>9b</b>		
<b>c</b> Foreign tax credit (Form 1116 or Form 1118)	<b>9c</b>		
<b>d</b> Possessions tax credit (Form 5735)	<b>9d</b>		
<b>e</b> Mortgage interest credit (Form 8396)	<b>9e</b>		
<b>f</b> Credit for fuel from a nonconventional source.	<b>9f</b>		
<b>g</b> Orphan drug credit (Form 6765)	<b>9g</b>		
<b>h</b> Add lines 9a through 9g	<b>9h</b>		
<b>10</b> Net regular tax. Subtract line 9h from line 8	<b>10</b>		
<b>11</b> Tentative minimum tax (see instructions):			
<b>a</b> Individuals. Enter amount from Form 6251, line 20	<b>11</b>		
<b>b</b> Corporations. Enter amount from Form 4626, line 15			
<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 22 of Form 6251	<b>12</b>		
<b>b</b> Corporations. Add line 10 above and line 17 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	<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. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your 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>		

# Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

<b>1</b> Investment interest expense paid or accrued in 1992. See instructions . . . . .	<b>1</b>		
<b>2</b> Disallowed investment interest expense from 1991 Form 4952, line 5 . . . . .	<b>2</b>		
<b>3</b> Total investment interest expense. Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b> <b>Net investment income.</b> See instructions . . . . .	<b>4</b>		
<b>5</b> <b>Disallowed investment interest expense to be carried forward to 1993.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	<b>163</b>	
<b>6</b> <b>Investment interest expense deduction.</b> Enter the smaller of line 3 or line 4. See instructions	<b>6</b>	<b>164</b>	

## General Instructions

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

### 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** . . . . . 14 min.
- Preparing the form.** . . . . . 11 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 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.

### Purpose of Form

Interest expense paid by an individual, estate, or a trust on a loan that is allocable to property held for investment (defined on page 2), 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, dividends, or capital gain distributions reported on Form 1040, line 14,
- You have no other deductible expenses connected with the production of interest, dividends, or capital gain distributions,
- Your investment interest expense is not more than your investment income, and
- You have no carryovers of investment interest expense from 1991.

### Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose, you may have to allocate the interest paid. This is necessary because of the different rules that apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 550.

## Specific Instructions

### Line 1—Investment Interest Expense

Enter the investment interest paid or accrued during the tax year, regardless of when the indebtedness was incurred. Include interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Be sure to include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include the following:

- Home mortgage interest,
- Interest expense that is properly allocable to a passive activity (see **Passive Activities** below),
- Any interest expense that is capitalized, such as construction interest subject to section 263A, or
- Interest expense related to tax-exempt interest income under section 265.

### Passive Activities

Investment interest expense does not include any interest expense that is taken into account in determining your income or loss from a passive activity. However, interest expense that is properly allocable to portfolio income is investment interest expense and is not taken into account when determining your income or loss from a passive activity. Portfolio income includes income (not derived in the ordinary course of a trade or business) from interest, dividends, annuities, royalties, and net gain from the disposition of property held for investment. See the instructions for Schedule E (Form 1040) for the definition of passive activity.

### Line 4—Net Investment Income

Net investment income is the excess, if any, of investment income over

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury  
Internal Revenue Service (X)

Name(s) shown on Form 1040

Your social security number

<b>1</b>	Enter the amount from Form 1040, line 35. If less than zero, enter as a negative amount . . . . .	<b>1</b>		
<b>2</b>	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount . . . . .	<b>2</b>		
<b>3</b>	Overall itemized deductions limitation amount (see instructions) . . . . .	<b>3</b>	( )	
<b>4</b>	Combine lines 1, 2, and 3 . . . . .	<b>4</b>	148	
<b>5</b>	<b>Adjustments:</b> (See instructions before completing.)			
<b>a</b>	Standard deduction, if any, from Form 1040, line 34 . . . . .	<b>5a</b>		
<b>b</b>	Medical and dental expenses. Enter the smaller of the amount from Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 32 . . . . .	<b>5b</b>		
<b>c</b>	Miscellaneous itemized deductions from Schedule A (Form 1040), line 24 . . . . .	<b>5c</b>		
<b>d</b>	Taxes from Schedule A (Form 1040), line 8 . . . . .	<b>5d</b>		
<b>e</b>	Refund of taxes . . . . .	<b>5e</b>	( )	
<b>f</b>	Certain home mortgage interest . . . . .	<b>5f</b>		
<b>g</b>	Investment interest expense . . . . .	<b>5g</b>		
<b>h</b>	Depreciation of tangible property placed in service after 1986 . . . . .	<b>5h</b>		
<b>i</b>	Circulation and research and experimental expenditures paid or incurred after 1986 . . . . .	<b>5i</b>		
<b>j</b>	Mining exploration and development costs paid or incurred after 1986 . . . . .	<b>5j</b>		
<b>k</b>	Long-term contracts entered into after 2/28/86 . . . . .	<b>5k</b>		
<b>l</b>	Pollution control facilities placed in service after 1986 . . . . .	<b>5l</b>		
<b>m</b>	Installment sales of certain property . . . . .	<b>5m</b>		
<b>n</b>	Adjusted gain or loss . . . . .	<b>5n</b>		
<b>o</b>	Incentive stock options . . . . .	<b>5o</b>		
<b>p</b>	Certain loss limitations . . . . .	<b>5p</b>		
<b>q</b>	Tax shelter farm activities . . . . .	<b>5q</b>		
<b>r</b>	Passive activities . . . . .	<b>5r</b>		
<b>s</b>	Beneficiaries of estates and trusts . . . . .	<b>5s</b>		
<b>t</b>	Combine lines 5a through 5s . . . . .	<b>5t</b>		149
<b>6</b>	<b>Tax preference items:</b> (See instructions before completing.)			
<b>a</b>	Appreciated property charitable deduction . . . . .	<b>6a</b>		
<b>b</b>	Tax-exempt interest from private activity bonds issued after 8/7/86 . . . . .	<b>6b</b>		
<b>c</b>	Depletion . . . . .	<b>6c</b>		
<b>d</b>	Accelerated depreciation of real property placed in service before 1987 . . . . .	<b>6d</b>	151	
<b>e</b>	Accelerated depreciation of leased personal property placed in service before 1987 . . . . .	<b>6e</b>		
<b>f</b>	Intangible drilling costs . . . . .	<b>6f</b>		
<b>g</b>	Add lines 6a through 6f . . . . .	<b>6g</b>		150
<b>7</b>	Combine lines 4, 5t, and 6g . . . . .	<b>7</b>		
<b>8</b>	Energy preference adjustment for certain taxpayers. Do not enter more than 40% of line 7. See instructions . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 7 . . . . .	<b>9</b>		
<b>10</b>	Alternative tax net operating loss deduction. See instructions for limitations . . . . .	<b>10</b>		
<b>11</b>	<b>Alternative minimum taxable income.</b> Subtract line 10 from line 9. If married filing separately, see instructions . . . . .	<b>11</b>		
<b>12</b>	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household) . . . . .	<b>12</b>		
<b>13</b>	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household) . . . . .	<b>13</b>		
<b>14</b>	Subtract line 13 from line 11. If zero or less, enter -0- here and on line 15 and go to line 16 . . . . .	<b>14</b>		
<b>15</b>	Multiply line 14 by 25% (.25) . . . . .	<b>15</b>		
<b>16</b>	<b>Exemption.</b> Subtract line 15 from line 12. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter . . . . .	<b>16</b>		
<b>17</b>	Subtract line 16 from line 11. If zero or less, enter -0- here and on line 22 and skip lines 18 through 21. . . . .	<b>17</b>		
<b>18</b>	Multiply line 17 by 24% (.24) . . . . .	<b>18</b>		
<b>19</b>	Alternative minimum tax foreign tax credit. See instructions . . . . .	<b>19</b>		
<b>20</b>	Tentative minimum tax. Subtract line 19 from line 18 . . . . .	<b>20</b>		
<b>21</b>	Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount from Form 4970 is entered on line 39 of Form 1040, also include the amount from Form 4970 on this line . . . . .	<b>21</b>		
<b>22</b>	<b>Alternative minimum tax.</b> Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 1040, line 48. If completing this form for a child under age 14, see instructions for amount to enter . . . . .	<b>22</b>		

Department of the Treasury  
Internal Revenue Service

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

**1992**

Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**Part I 1992 Passive Activity Loss**

Caution: See the instructions for Worksheets 1 and 2 on page 7 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.)

1a	Activities with net income (from Worksheet 1, column (a)) . . . . .	1a				
1b	Activities with net loss (from Worksheet 1, column (b)) . . . . .	1b	( 152 )			
1c	Prior year unallowed losses (from Worksheet 1, column (c)) . . . . .	1c	( )			
1d	Combine lines 1a, 1b, and 1c . . . . .	1d				

**All Other Passive Activities**

2a	Activities with net income (from Worksheet 2, column (a)) . . . . .	2a				
2b	Activities with net loss (from Worksheet 2, column (b)) . . . . .	2b	( 152 )			
2c	Prior year unallowed losses (from Worksheet 2, column (c)) . . . . .	2c	( )			
2d	Combine lines 2a, 2b, and 2c . . . . .	2d				

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 . . . . .	3				
---	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---	--	--	--	--

**Part II Special Allowance for Rental Real Estate With Active Participation**

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 7 for examples.)

4	Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 . . . . .	4				
5	Enter \$150,000. If married filing separately, see the instructions . . . . .	5				
6	Enter modified adjusted gross income, but not less than zero (see instructions) . . . . .	6				
7	Subtract line 6 from line 5 . . . . .	7				
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions . . . . .	8				
9	Enter the <b>smaller</b> of line 4 or line 8 . . . . .	9				

**Part III Total Losses Allowed**

10	Add the income, if any, on lines 1a and 2a and enter the total . . . . .	10				
11	<b>Total losses allowed from all passive activities for 1992.</b> Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return . . . . .	11			153	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 63704F

Form **8582** (1992)

**Credit For Prior Year Minimum Tax—  
Individuals and Fiduciaries**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

Attachment  
Sequence No. **74**

Name(s) shown on return

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

1	Enter the amount from line 4 of 1991 Form 6251. Form 1041 filers, see instructions . . . . .		
2	Enter adjustments and tax preference items treated as exclusion items. See instructions . . . . .		
3	<b>Minimum tax credit net operating loss deduction.</b> See instructions . . . . .	(	)
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 \$155,000 and you were married filing separately for 1991, see instructions . . . . .		
5	Enter the amount from line 12 of 1991 Form 6251. Form 1041 filers, enter \$20,000 . . . . .		
6	Enter the amount from line 13 of 1991 Form 6251. Form 1041 filers, enter \$75,000 . . . . .		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .		
8	Multiply line 7 by 25% (.25) . . . . .		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see instructions . . . . .		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II . . . . .		
11	Multiply line 10 by 24% (.24). Form 1040NR filers, see instructions . . . . .		
12	<b>Minimum tax foreign tax credit on exclusion items.</b> See instructions . . . . .		
13	<b>Tentative minimum tax on exclusion items.</b> Subtract line 12 from line 11 . . . . .		
14	Enter the amount from line 21 of 1991 Form 6251, or line 38c of 1991 Form 8656 . . . . .		
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-		

**Part II Minimum Tax Credit and Carryforward to 1993**

16	Enter the amount from line 22 of 1991 Form 6251, or line 39 of 1991 Form 8656 . . . . .		
17	Enter the amount from line 15 above . . . . .		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .		
19	<b>1991 minimum tax credit carryforward.</b> Enter the amount from line 26 of 1991 Form 8801 . . . . .	143	
20	Enter your 1991 unallowed credit for fuel produced from a nonconventional source, plus your 1991 unallowed orphan drug credit. See instructions . . . . .		
21	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .		
22	Enter your 1992 regular income tax liability minus allowable credits. See instructions . . . . .		
23	Enter the amount from line 20 of 1992 Form 6251, or line 37 of 1992 Schedule H (Form 1041) . . . . .		
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .		
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 1992 tax return. See instructions . . . . .		
26	<b>Minimum tax credit carryforward to 1993.</b> Subtract line 25 from line 21. See instructions . . . . .	144	

**General Instructions**

(Section references are to the Internal Revenue Code.)

**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 of the tax return with which this form is filed.

**Purpose of Form**

Form 8801 is used by individuals, trusts, and estates to compute 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 that may be used in future years.

**Who Should File**

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

- An AMT liability in 1991 and adjustments or tax preference items (other than exclusion items) in 1991;
- A minimum tax credit carryforward from 1991 to 1992; or

• A 1991 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line 20).

**Recordkeeping.—**Use Form 8801 each year to see if you have a minimum tax credit and to keep track of any credit carryforward (see line 26 of your 1991 Form 8801).

**Specific Instructions**

The AMT is attributable to two types of adjustments and tax preference items—“exclusion items” and “deferral items.” The minimum tax credit is allowed only on the AMT attributable to deferral items.

**Deferral items** are generally adjustments and tax preference items that do not cause a permanent difference in taxable income over a number of years. An example is depreciation. **Exclusion items**, on the other hand, cause a permanent difference in taxable income. An example is the standard deduction.



**Label**  
(See page 14.)

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

L A B E L  H E R E	Your first name and initial	Last name
	If a joint return, spouse's first name and initial	Last name
	Home address (number and street). If you have a P.O. box, see page 15.	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.	

Your social security number

Spouse's social security number

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

**Presidential Election Campaign Fund** (See page 15.) Elect 

Yes	No

Do you want \$1 to go to this fund?

If a joint return, does your spouse want \$1 to go to this fund?

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

**Check the box for your filing status**

(See page 15.)

Check only one box.

- 1  Single
- 2  Married filing joint return (even if only one had income) MARS
- 3  Married filing separate return. Enter spouse's social security number above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 \_\_\_\_ ). (See page 17.)

**Figure your exemptions**

(See page 18.)

If more than seven dependents, see page 21.

6a  Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

b  Spouse

c Dependents:	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1992
(1) Name (first, initial, and last name)				

No. of boxes checked on 6a and 6b

No. of your children on 6c who:

• lived with you XCLNF

• didn't live with you due to divorce or separation (see page 21) XOCZPH  
XOEPAR

No. of other dependents on 6c XOCDEP

Add numbers entered on lines above XIOF

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶

e Total number of exemptions claimed.

**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 22.

Attach check or money order on top of any Forms W-2 or 1099-R.

7 Wages, salaries, tips, etc. This should be shown in box 10 of your W-2 form(s). Attach Form(s) W-2.	7	2
8a Taxable interest income (see page 24). If over \$400, also complete and attach Schedule 1, Part I.	8a	3
b Tax-exempt interest. DO NOT include on line 8a.	8b	
9 Dividends. If over \$400, also complete and attach Schedule 1, Part II.	9	5
10a Total IRA distributions.	10a	
10b Taxable amount (see page 25).	10b	12
11a Total pensions and annuities.	11a	13
11b Taxable amount (see page 25).	11b	14
12 Unemployment compensation (see page 29).	12	17
13a Social security benefits.	13a	18
13b Taxable amount (see page 29).	13b	19
14 Add lines 7 through 13b (far right column). This is your total income.	▶ 14	

**Figure your adjusted gross income**

15a Your IRA deduction from applicable worksheet.	15a	23
b Spouse's IRA deduction from applicable worksheet. <b>Note:</b> Rules for IRAs begin on page 31.	15b	24
c Add lines 15a and 15b. These are your total adjustments.	(15c) 21	
16 Subtract line 15c from line 14. This is your adjusted gross income. If less than \$22,370, see "Earned income credit" on page 39.	▶ 16 1	

Name(s) shown on page 1

Your social security number

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

<b>17</b>	Enter the amount from line 16.	17	
<b>18a</b>	Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked ▶ 18a <input type="checkbox"/> <b>AGEX</b>		
<b>b</b>	If your parent (or someone else) can claim you as a dependent, check here. ▶ 18b <input type="checkbox"/> <b>DSI</b>		
<b>c</b>	If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here ▶ 18c <input type="checkbox"/>		
<b>19</b>	Enter the <b>standard deduction</b> shown below for your filing status. <b>But if you checked any box on line 18a or b, go to page 35 to find your standard deduction. If you checked box 18c, enter -0-.</b> • Single—\$3,600      • Head of household—\$5,250 • Married filing jointly or Qualifying widow(er)—\$6,000 • Married filing separately—\$3,000	19	30
<b>20</b>	Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-.)	20	
<b>21</b>	Multiply \$2,300 by the total number of exemptions claimed on line 6e.	21	31
<b>22</b>	Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.) This is your <b>taxable income</b> .	▶ 22	32

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

If you want the IRS to figure your tax, see the instructions for line 22 on page 36.

<b>23</b>	Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 48-53) or <input type="checkbox"/> Form 8615 (see page 37).	23	34
<b>24a</b>	Credit for child and dependent care expenses. Complete and attach Schedule 2.	24a	39
<b>b</b>	Credit for the elderly or the disabled. Complete and attach Schedule 3.	24b	40
<b>c</b>	Add lines 24a and 24b. These are your <b>total credits</b> .	24c	
<b>25</b>	Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.)	25	
<b>26</b>	Advance earned income credit payments from Form W-2.	26	
<b>27</b>	Add lines 25 and 26. This is your <b>total tax</b> .	▶ 27	
<b>28a</b>	Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. ▶ <input type="checkbox"/>	28a	58
<b>b</b>	1992 estimated tax payments and amount applied from 1991 return.	28b	
<b>c</b>	<b>Earned income credit.</b> Complete and attach Schedule EIC.	28c	
<b>d</b>	Add lines 28a, 28b, and 28c. These are your <b>total payments</b> .	▶ 28d	

**60 Amount paid with Form 4868**

**Figure your refund or amount you owe**

Attach check or money order on top of Form(s) W-2, etc., on page 1.

<b>29</b>	If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you <b>overpaid</b> .	29	65(-)
<b>30</b>	Amount of line 29 you want <b>refunded to you</b> .	30	
<b>31</b>	Amount of line 29 you want <b>applied to your 1993 estimated tax</b> .	31	66
<b>32</b>	If line 27 is more than line 28d, subtract line 28d from line 27. This is the <b>amount you owe</b> . Attach check or money order for full amount payable to the "Internal Revenue Service". Write your name, address, social security number, daytime phone number, and "1992 Form 1040A" on it.	32	65(+)
<b>33</b>	Estimated tax penalty (see page 41).	33	

**Sign your return**

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

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

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care**  
**Expenses for Form 1040A Filers (X)**

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

**Caution:** • If you have a child who was born in 1992 and the amount on Form 1040A, line 17, is less than \$22,370, see **A change to note** on page 56 before completing this schedule.

• If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get **Form 942** for details.

**Part I**

**Persons or organizations who provided the care**

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 page 57)

You **MUST** complete this part. (See page 57.)

(If you need more space, use the bottom of page 2.)  
**2** Add the amounts in column (d) of line 1. **2**

**Next:** Did you receive employer-provided dependent care benefits?

- **YES.** Complete Part III on the back now.
- **NO.** Complete Part II below.

**Part II**

**Credit for child and dependent care expenses**

**3** Enter the number of qualifying persons cared for in 1992. You must have shared the same home with the qualifying person(s). See page 57 to find out who is a qualifying person. **3**

**4** Enter the amount of **qualified** expenses you incurred and actually paid in 1992. See page 58 to find out which expenses qualify. **Caution:** If you completed Part III on page 2, **DO NOT** include on this line any excluded benefits shown on line 23. **4** 145

**5** Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). **5**

**6** If you completed Part III on page 2, enter the **excluded benefits**, if any, from line 23. **6**

**7** Subtract line 6 from line 5. If line 6 is equal to or more than line 5, **STOP HERE**; you cannot claim the credit. **7**

**8** Look at lines 4 and 7. Enter the **smaller** of the two amounts here. **8**

**9** You **must** enter your **earned income**. See page 58 for the definition of earned income. **9**

**Note:** If you are not filing a joint return, go to "All other filers" on line 11 now.

**10** If you are filing a joint return, you **must** enter your spouse's earned income. If your spouse was a student or disabled, see page 59 for the amount to enter. **10**

**11** • If you are filing a joint return, look at lines 8, 9, and 10. Enter the **smallest** of the three amounts here.  
• All other filers, look at lines 8 and 9. Enter the **smaller** of the two amounts here. **11** 147

**12** Enter the amount from Form 1040A, line 17. **12**

**13** Enter the decimal amount shown below that applies to the amount on line 12.

If line 12 is—		Decimal amount is—	If line 12 is—		Decimal amount 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			

**14** Multiply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a. **14** = 39

Form 1040EZ

Income Tax Return for Single Filers With No Dependents (X) 1992

OMB No. 1545-0675

Name & address

Use the IRS label (see page 10). If you don't have one, please print.

Label Here: Print your name (first, initial, last); Home address (number and street); Apt. no.; City, town or post office, state, and ZIP code. State

Please print your numbers like this:

9 8 7 6 5 4 3 2 1 0

Your social security number

SSN boxes

Please see instructions on the back. Also, see the Form 1040EZ booklet.

Presidential Election Campaign (See page 10.) Do you want \$1 to go to this fund? Note: Checking "Yes" will not change your tax or reduce your refund.

Yes No Elect Dollars Cents

Report your income

Attach Copy B of Form(s) W-2 here. Attach tax payment on top of Form(s) W-2.

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). 1

Income box 1: 00,002.00

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

Income box 2: 003.00

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

Income box 3: 00,001.00

4 Can your parents (or someone else) claim you on their return? Yes/No. DSJ

Income box 4: 0,000.00

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

Income box 5: 00,302.00

Excess FICA: 61

Figure your tax

6 Enter your Federal income tax withheld from box 9 of your W-2 form(s). 6

Income box 6: 00,58.00

7 Tax. Look at line 5 above. Use the amount on line 5 to find your tax in the tax table on pages 22-24 of the booklet. Then, enter the tax from the table on this line. 7

Income box 7: 00,34.00

Refund or amount you owe

8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. 8

Income box 8: 0,65(-).00

9 If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to the "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1992 Form 1040EZ" on it. 9

Income box 9: 0,65(+).00

Sign your return

Keep a copy of this form for your records.

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: X; Date; Your occupation

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

IRS Use Only boxes