General Description Booklet for 1981 INDIVIDUAL TAX MODEL FILE

Compiled by Thomas Boemio under the direction of Peter Sailer, Chief, Special Projects Section Individual Branch Statistics of Income Division December 1983

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INTRODUCTION

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

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

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

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

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

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

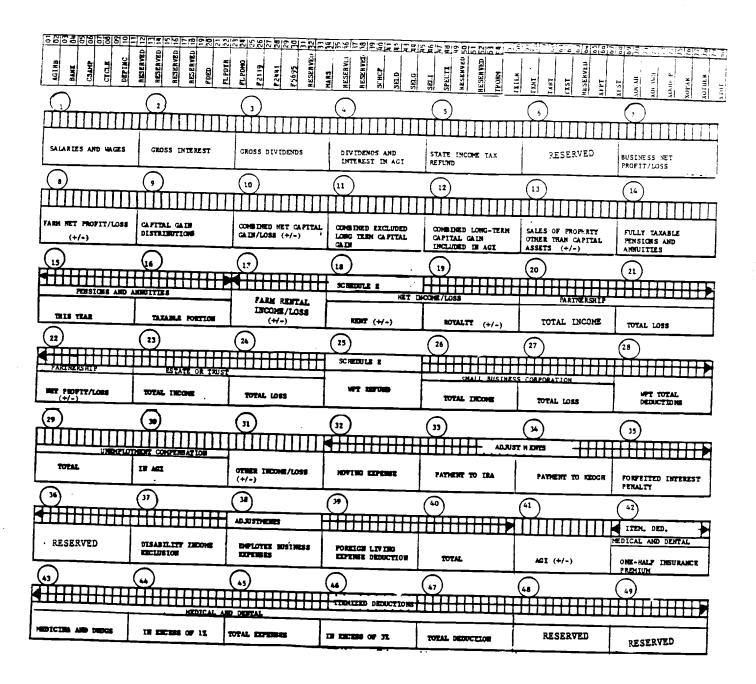
Individual Tax Model Files for each of the Tax Years 1966 through 1978, and State Tax Model Files for Tax Years 1977 and 1978, are available through the National Archives and Records Service. Questions concerning cost, acquisition and delivery of these historical tax model files should be addressed to:

Machine Readable Archives Division National Archives and Records Service General Services Administration Washington, D.C. 20408 (202) 523-3127 The Archives order number for any of the above mentioned historical Tax Model files is 374-109-(A). In addition to the order number, the requestor should also specify the tax year and version (Individual or State) of the file under consideration.

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

RECORD LAYOUT

(CODE AND AMOUNT ELEMENT DEFINITIONS)



(50)	(1)		<u>,)</u>	$\widehat{\mathbb{C}}$	<u> </u>	(16)
			מאסדדטטפפר פפניאיינד		TREST PAID	SIGRE SUTTURS
RESERVED	RESERVED	RESERVED	TOTAL	POHE PORTGAGE	TOTAL	CASH <\$3,000
(1)	5 8)	59	(06)	(51)	(52)	(,1)
4	CONTRIBUTION	NS.	ITEMIZED DEDUCTIONS		TOMASC	TOWN
CASH > \$3,000	OTHER THAN CASH	CARRYOVER	TOTAL	NET CASUALTY AND THEFT LOSS	TOTAL MISCELLANEOUS	TOTAL ITEMIZED
(74)	55)	56	(57)	(58)	(-9)	(22)
GROSS BUSINESS RECEIPTS (+/-)	ZERU BRACKET AHOUNT	ENCESS ITEMINED (-) UNUSED ZBA (+) (+/-)	TAX TABLE INCOME	EXEMPTION AMOUNT	MEW CONCEPT	OLD CONCEPT
71	72	73)	74	(75)	(16)	
INCOME St	NUNCT TO IAX				CREDIT	
NEW CONCEPT	OLD CONCEPT	COMPUTED REGULAR TAX	TAX CENTRATED	INCOME TAX BEFORE	POLITICAL CONTRIBUTIONS	ELDERLY
78	79	80	81	82	(83)	(84)
*************************************			CREDITS			
CHILD CARE	INVESTMENT	OTIER	FOREIGN TAK	UIN .	JO RS.	RESIDENTIAL ENER
(35)	(86)	87	88	89	90	91
CREEDI			(38) 		(%)	(91)
		INCOME TAX AFTER CREDITS	SELF-ENPLOYMENT TAX	TAX FROM PRIOR YEAR INVESTMENT CREDIT	SOCIAL SECURITY TAX	TAK ON IRA
EIG USED TO OFFSET	73	INCOME TAX AFTER	шшшш	TAX FROM PRIOR YEAR	SOCIAL SECURITY TAX	
EIC USED TO OFFSIT	TOTAL TAX GREPETS	INCOME TAX AFTER CREDITS	SELF-ENPLOYMENT TAX	TAX FROM PRIOR YEAR INVESTMENT CREDIT	SOCIAL SECURITY TAX	TAX ON IRA
EIC USED TO OFFSET	TOTAL TAX GREPETS	INCOME TAX AFTER CREDITS	SELF-ENPLOYNEME TAX	TAX FROM PRIOR YEAR INVESTMENT CREDIT	SOCIAL SECURITY TAX	TAX ON IRA
EIC USED TO OFFSIT	TOTAL TAX CREPITS 93 ALTERNATIVE	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES	SELF-ENFLOYMENT TAX 95 TOTAL TAX LIABILITY	TAX FROM PRIOR YEAR INVESTIGENT CREDIT	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING	TAX ON IRA 98 TAXPAYLERTS
CREDITO OFFSET ITEC 92 MINDRUM TAX	TOTAL TAX GREPTIS	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES	SELF-ENPLOYMENT TAX 93 TOTAL TAX LIABILITY	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING
CREDITO OFFSET ITBC 92 MINIPUM TAX 99	TOTAL TAX GREPTIS	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES	SELF-ENPLOYMENT TAX 93 TOTAL TAX LIABILITY	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING
CREDITO OFFSET ITEC 92 MINIMUM TAX 99 ESTIMATED	TOTAL TAX GREPETS 93 ALTERNATIVE MINIMUM TAX	INCOME TAX AFTER CREDITS PA EIG USED TO OFFSET ALL OTHER TAXES	SELF-ENPLOYMENT TAX 93 TOTAL TAX LIABILITY 102 CREDIT FOR TAX ON	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX 103 REGULATED INVESTMENT	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING 105 SUSINESS ENERGY INVESTMENT CREDIT
CREDI EIC USED TO OFFSIT ITBC 92 MINITRUN TAX 99 ESTIMATED PAYMENTS	TOTAL TAX GREPTIS 93 ALTERNATIVE MINIMUM TAX 100 PAYMENTS VIIII 4868	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES 101 EXCESS FICA	SELF-ENPLOYMENT TAX 95 TOTAL TAX LIABILITY 1U2 S CREDIT FOR TAX ON CAS	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX 103 REGULATED INVESTMENT COMPANY 110 FOR	SCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY 104 111 12441	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING 105 SUSINESS ENERGY INVESTMENT CREDIT (REFUNDABLE PORTION)
CREDITO CREDITE CONTROL CREDIT CONTROL CREDITE CONTROL CREDITE CONTROL CREDITE CONTROL CREDITE	TOTAL TAX GREPTIS 93 ALTERNATIVE MINIMUM TAX 100 PAYMENTS VIIII 4868	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES 101 EXCESS FICA	SELF-ENPLOYMENT TAX 95 TOTAL TAX LIABILITY 1U2 S CREDIT FOR TAX ON CAS	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX 103 REGULATED INVESTMENT COMPANY 110	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY 104 111 12441	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING 105 SUSINESS ENERGY INVESTMENT CREDIT (REFUNDABLE PONTION) 112
EIC USED TO OFFSIT ITBC 92 MINITHUM TAX 99 ESTIMATED PAYMENTS 106 EIC REFUNDABLE PURTION 113	TOTAL TAX EREPLIS 93 ALTERNATIVE MINIMUM TAX 100 PAYMENTS WITH 4868 107 ADVANCE, EIC PAYMENTS 114	INCOME TAX AFTER CREDITS 94 EIC USED TO OFFSET ALL OTHER TAXES 101 EXCLSS FICA 108 BALANCE DUE (+) TOTAL OVERPAYMENT	SELF-ENPLOYMENT TAX 93 TOTAL TAX LIABILITY (102) CREDIT FOR TAX ON CAS 009 OVERPAYMENT CREDITED TO 1961 TAX	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX 103 REGULATED INVESTMENT COMPANY 110 CHILD TOTAL EXPENSES	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY (04) TOTAL 111 H 2441 CARE	TAX ON IRA 98 TAXPAYURITS UITHHOLDING 105 SUSINESS ENERGY INVESTMENT CREDIT (REFUNDABLE PORTION) 112 AHOUNT PAID
EIC USED TO OFFSIT ITBC 92 MINITRUN TAX 99 ESTUMATED PAYMENTS 106 EARNED INCIPLE C EIC REFUNDABLE PORTION 113	TOTAL TAX EREPTITS 93 ALTERNATIVE MINIPUM TAX 100 PAYMENTS WITH 4868 407 RED LT ADVANCE, EIC PAYMENTS 114	INCOME TAX AFTER CREDITS EIC USED TO OFFSET ALL OTHER TAXES 101 EXCLSS FICA DALANCE DUE (+) TOTAL OVERPAYMENT (+/-) 115	SELF-ENPLOYMENT TAX 93 TOTAL TAX LIABILITY (102) CREDIT FOR TAX ON CAS 009 OVERPAYMENT CREDITED TO 1961 TAX	TAX FROM PRIOR YEAR INVESTMENT CREDIT 96 TOTAL INCOME TAX 103 REGULATED INVESTMENT COMPANY 110 FOR CHILD	SOCIAL SECURITY TAX ON TIPS 97 REVENUE SHARING TAX LIABILITY 104 TOTAL 111 CARE EARNED INCOME (118)	TAX ON IRA 98 TAXPAYUENTS WITHHOLDING 105 SUSINESS ENERGY INVESTMENT CREDIT (REFUNDABLE PORTION) 112 AMOUNT PAID THIS YEAR

		121)	122	(123)	(124)	(125)	(126)
			<u> </u>	LES OF CAPITAL ASSETS			11111111111
	PMST-1969 SHORT-TERM LOSS CARRYOVER	LOSS	CA IN	POST 1969 LONG-FERM LOSS CARAYOVER	SCHEDULE D CAPITAL CAIN DISTRIBUTIONS	FORM 4797 GAIN	COUNTY STORES
,	127	128	(129)	(130)	(131)	(172)	(131)
X	SALES OF C	APITAL ASSETS	8:1 107.15	עאן זאל		מאל העשות או	
$\stackrel{>}{\rightarrow}$	NET CAPITAL GAIN (LOSS) (+/-)	INCOME SUBJECT TO TAX AT ALTERNATIVE RATE	TOTAL PREFERENCES	RECOMPUTED TAX PREFERENCE INCOME	PERSONAL SERVICE	INCOME NET	1981 TOTAL FREFERENCES
	(3a)	(35)	(36)	137	(3)	(139)	(140)
				EMERGY CREDIT			HHHHIW
		·	CONSERVATION F	XPEIDITURES		<u> </u>	
	INSULATION	STORM WENDOW	CAULKING	TOTAL CURRENT YEAR	TOTAL PRIOR YEAR	ADDITIONAL FEDERAL SUBSIDIES ENERGY	ENERGY CONSERVATION CREDIT
	(141) E2	(142)	(143)	(144)	(145)	(146)	(147) 003
		######################################		EMERGY CREDIT			
·	SGLAR PROPERTY	GEOTHERMAL PROPERTY	ENERGY EXPENDITURES TOTAL CURRENT YEAR	TOTAL PRIOR YEAR	FEDERAL SUBSIDIES RETEMABLE ENERGY	RESERVED	RESERVED
	(148)	(149)	150	(131)	(152)	(153)	(154)
	ALL-SAVERS		ALTERNATIVE MINIM				
	CROS\$	TAXABLE INTEREST	ADJUSTED ITEMIZED DEDUCTIONS.	CAPITAL GAIN DEDUCTION	ORDINARY TAXABLE INCOME LOWER BASE	MARGINAL TAX BASE	SELF EMPLOYMENT INCOME (+/-)
i	(155)	(156)	(157)	158	(159)	(160)	
					Million	$\overline{\Pi}$	
	FARM GROSS RECKIPTS (ACCRUAL)	RESERVED	RESERVED	RETURN SEQUENCE NUMBER	WEIG DECTHAL	INTEGER	

3. 1 under \$ \$ 1,000 under \$ 3 2,000 under \$ \$ 3,000 under \$ 3 4,000 under \$ \$ 5.000 under \$ 3 5,000 under \$ \$ 7,000 under \$ \$ 8,000 under \$ \$ 9,000 under \$ \$ 10,000 under \$ 11,000......11 \$ 11,000 under \$ \$ 12.000 under \$ \$ 13,000 under \$ 15,000...... \$ 14,000 under \$ 15,000 under \$ \$ **\$** 16,000 under \$ 17,000 under \$ \$ 19.000...... 18.000 under \$ Š 19,000 under \$ 20,000......20 \$ 20,000 under \$ 25,000 under \$ 30,000..... 22 30,000 under \$ 40,000 under \$ 50,000......24 \$ 50,000 under \$ 75,000 under \$ 100,000 under \$ 200,000......27 200,000 under \$ 500,000 under \$1,000,000......29 BANK Foreign Bank Accounts: (B) (C) (D) Trust, no/bank, no response.....4 (E) Bank, yes/trust, yes......5 (F) (G) (H)(I)

AGIRS

Adiusted Gross Income Range B:

CSAMP Sample Indes:

Non-business and farm (Schedula F only)
 (A) Form 1040A with AGI under \$10,000
Under \$10,000 (under \$20,000). 12 \$10,000 under \$15,000 (under \$50,000). 12 Under \$10,000 (\$20,000 under \$50,000). 12 \$15,000 under \$20,000 (under \$100,000). 13 Under \$15,000 (50,000 under \$100,000). 13 \$20,000 under \$30,000 (under \$250,000). 14 Under \$20,000 (\$100,000 under \$250,000). 14 \$30,000 under \$50,000 (under \$500,000). 15 Under \$30,000 (\$250,000 under \$500,000). 15 \$50,000 under \$100,000 (under \$750,000). 16 Under \$50,000 (\$500,000 under \$750,000). 16 Under \$50,000 (\$750,000 under \$750,000). 17 Under \$100,000 (\$750,000 under \$1,000,000). 17 Under \$100,000 (\$750,000 under \$1,000,000). 18 Under \$200,000 (\$1,000,000 under \$5,000,000). 19 Under \$500,000 (\$5,000,000 under \$5,000,000). 19
Business (Schedule C and F, or Schedule C only) (D) Adjusted gross income \$200,000 or more and income tax after credits, minimum tax and alternative minimum tax all equal zero
Under \$10,000 (under \$20,000) 21 \$10,000 under \$15,000 (under \$50,000) 22 Under \$10,000 (\$20,000 under \$50,000) 22 \$15,000 under \$20,000 (under \$100,000) 23 Under \$15,000 (\$50,000 under \$100,000) 23 \$20,000 under \$30,000 (under \$250,000) 24 Under \$20,000 (\$100,000 under \$250,000) 24

CYCLE	Sycia Chae
DEPINC	Dependent with Unearmed Income:
(A) (B)	
೯೦೦೦	Form of Deduction Code:
(A) (B) (C)	Itamized deduction
FLPO	Filing Period: (Accounting Period)
(A) (B)	MO - Month Taxpayer's year ended
F2119	Sale or Exchange of Principal Residence:
(A) (B)	
F2441	Child Care Credit:
(A) (B) (C)	No Form 2441 attached
F5659	Form 5659 (Residential Energy Credit):
(A) (B)	No form attached
MARS	Marital Status:
(A) (B) (C) (D) (E) (F)	Single

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	To load 1 to 1 lind Edge 1.
	(A) Neither Schedule C or F present. (B) Schedule C present only. (C) Schedule F present only. (D) Schedule C and F present Schedule C Gross Receipts Larger. (E) Schedule C and F present Schedule F Gross Receipts Larger.
SELD	Select Code by District00-99
SELG	Select Code by Group
SELI	Selection Item (Punched Code)0-9
	(A) Adjusted gross income (deficit). (B) Business or farm receipts. (C) Salaries and wages. (D) Dividends and interest. (E) Business income or loss. (F) Farm income or loss. (G) Schedule E gain or loss. (H) Schedule D gain or loss. (I) Miscellaneous income or loss. (J) N/A
SPECTX	Special Tax Computation:
	(A) No entry

n 544	Gorraciad worm of Rathin:	
	(A) 1040 Return	• •
TXILR	Ordinary Taxable Income Lower Rate14-	70
TXNT	Taxable/Nontaxable Returns:	
	(A) Taxable Returns	
TXRT	Marginal Tax Rate	70
TXST	TAX STATUS:	
	(A) No Tax (B) Regular Tax (C) Non-Compute Regular Tax (D) Non-Compute Nontaxable (E) Schedule G (Income Averaging) Tax (F) Maximum/Regular Tax (G) Income Averaging/Alternative Tax (H) Maximum/Alternative Tax (I) Alternative Tax	
XFPT	Primary Taxpayer Exemption:	
	(A) Regular (B) Age (C) Age and Blind (D) Regular and Blind	.2
XFST	Secondary Taxpayer Exemption:	
	(A) No Secondary Taxpayer. (B) Regular (C) Age (D) Age and Blind (E) Regular and Blind	.]
XOCAH	Exemptions for Children Living at Home:	
	Actual number entered	30

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1981 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1940, 1949A or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1981 Federal Tax Forms" section of this booklet for further information.

Element Number

Definition

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

Elemen: Number	: <u>Definition</u>
70	Taxable Income, Old Concept This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1977. See (E69).
71	Income Subject to Tax (New Concept) For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.
72	Income Subject to Tax (Old Concept) Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.
73	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.
85	Earned Income Credit Used to Offset Income Tax Before Credits This amount was computed based on the lesser of: Earned Income Credit (Ell6) or Income Tax Before Credits minus all credits except the Earned Income Credit.
86	Total Tax Credits Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
87	Income Tax After Credits Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
95	Total Tax Liability Total tax from Form 1040 or 1040A minus Earned Income Credit used to offset Income Tax before Credits minus the Advanced EIC payments.
96	Total Income Tax Element (87) plus element (92) plus element (93).

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

converted to an integer weight and then applied to each return.

TECHNICAL DESCRIPTION
OF THE FILE

TECHNICAL DESCRIPTION OF THE FILES

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

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

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

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

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

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

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

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

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

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

Sample Criteria and Selection

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

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

Method of Estimation

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

Sampling Variability

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

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

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

SE(X) = X * CV(X)

- = (\$4.371 billion) * (0.011)
- = \$0.048 billion.

This CE(X) value is then substracted from and added to the estimate. X_{ij} construct a 68 percent confidence interval estimate, that is we have the interval:

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

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

Processing and Management of the Sample

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

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

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

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

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

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

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

RELIABILITY TABLES

Size of actualed so one	Number of	Adjusted pross	Seteries	and wages	Windlell profit lex refunds	profit	Almony (Beared	Stete	e income refunds		Pensons an	M Bross aleas	
	rehrme	frome feat deficit	Number of returns	Amount	Mumber of returns	Amount	Number of returns	Amount	Member of	Amount		3	esco.	In advated gross income
	(1)	8	5	4	3	•	5	•			reliums	Amount	Number of returns	Amount
No activities for the income.	6.62	8.0	P. 13	4.17	143		787	-	2	믝		(12)	밀	(14)
\$1 under \$1,000	86.0	22.5	5.4	5.37	28.15		156 67	7.91	12.00		27 5	3 :		
\$1,000 unides \$2,000 \$2,000 unides \$3,000	202	3=8	222	20.00	0 9		56.13	23	86		24.26	31.63		
\$3,000 under \$4,000 \$4,000 under \$5,000	27	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	383	# # # # # # # # # # # # # # # # # # #	6 7 3 6 1 5 7		82	28.28	289		50 20	25 94		
\$5,000 under \$6,000 \$6,000 under \$7,000	2.0	25	88	2 2	8 8		27.73	26.75	20.2		- •	18 70		
\$7,000 under \$8,000 \$8,000 under \$9,000	222	222	2.37	82.8	80		33 36	8 =	16 70		2 9 9	0 32		
810,000 under \$10,000.	224	2 0	2	257	2 %	•	33.57	35.08	1237		6 55	088		
\$11,000 under \$12,000 \$12,000 under \$13,000	322	222	253	888	92.98		32.91	33 53	2 5		9 9	9 63		
\$13,000 under \$14,000 \$14,000 under \$15,000	33	338	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	22.2	202	70 31 85 46	3 = 8 8 8	33.85	0 0 5 5 5	15 58	727	00.00	E 2.	8 8 9 9 15
815,000 under 818,000 816,000 under 817,000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2.10	. 235	24	97 19		9 5	38 45	200		98	19 01		
817,000 under 819,000 818,000 under 819,000	228	5 20	999	22.0	2 2		9 5	2 4 8 4	200		8 05	10 39		
\$19,000 under \$20,000 \$20,000 under \$25,000	24	7	2.57	2 65	8 2		22.23	28	2 2		88.	9 9		
\$25,000 under \$30,000	32	0.00	- 0 - C	900	38.55		22 80	8	267		£ 5	12.07		
	- 8	1 51	0.7	2 5	388		38	2 % 2 %	2 55		9 4 6			
2 esu outo unider \$75,000	0.62	3	0.75		25		3 5 2 8	36	275		-	45		
\$100,000 under \$200,000	22	2 25 0 56	2.52	2.60	16 66		45.10	80 54	4 29		3 4 4	9 9		
\$500.000 under \$1,000,000	88	28	-8	28	88	- \ ,	# R 2	25.67	2 2		352	0 27		_
Taxable returns, folds	8 :	8	8	8	8		88	88	88		88	88		
No adjusted gross income	90 91	4 02	21.20	0.10	= 8		3.5	3	0.0		101	7.7		
\$1 under \$1,000 \$1,000 under \$2,000	9	90	92.46	9	3 0	•	8 8	00 0	22		44 83	22 40	Ī	~
\$2,000 under \$3,000 \$3,000 under \$4,000	200	200	2. 9. 6. 8.	33.33	9.0	•	888	388	20.00	w1 • • •	0 00 73 59	75.64	^	4
\$4,000 under \$5,000	2 69	2 2	9 9 9 7 9 7	338	38		2.5	3=3	\$.	3.86	50 66 47 41	n.e.	949.6
86 000 Lander \$7 000 88 0000 000 000 000 000 000 000 00	2 6 8	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	88	28	80	•	52 B48	60 50	2 5		12 28	18 74	. –	· -
\$7,000 under \$9,000	77	250	27.5	200	8	•	2 9 7 8	4 23	22		90	10 23		
\$9,000 under \$10,000	2	35	2.50	8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	6 6 8 6		33.57 48.45	88	22	- 170	888	7 5		,
\$11,000 tander \$12,000	22	200	22	2 2 2	¥8 ≈8	9-0	33.76	42 05	12.18	. –	9 ~	60 6	•	
\$13,000 under \$14,000 \$14,000 under \$15,000	88	9.8	2 2 2 4 2 4 4 6	2 22	25		388	888	25		7 30	0.00		
\$15,000 under \$16,000	22	222	8 5 8 6	7 .	2 2	ion i	35.	2 Z	5 S		7 72	10 01		=
817,000 under \$17,000	232	232	999	257	20 E	3 33 (2 2	35 S	A 76		7 63	10 01		
\$19,000 under \$18,000 \$19,000 under \$20,000	2 2	2 48	200	252	85	. ~ 6	88	70.45 20.05	7.37	- =	7 52	26.5		= -:
\$20 000 under \$25 000 \$25 000 under \$30 000	0.05	0.00	0.0	8	2 3	. 4	8 2	2 2	673	_	08	12 12		==
\$30,000 under \$40,000 \$40,000 under \$50,000	-0-	0 22	- 0	0.82	28 58 28 58	ਲ∓	33.41	8 8	8.0		÷ 63	5 17	•	4, 6
\$50,000 under \$75,000	0	3	0 75	990	15.87	≈ %	25 26 27 27	9 % 9 %	2 2		2 4 2	5 43 7 46	(,4)	, 4, ~
\$100,000 under \$200,000	220	0 5 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	253	2.2	10.72	7 .	45.19	90 54	2 8		3.45	8		v.
#200,000 united #200,000 #500,000 united #1,000,000 #1,000,000 on universe	888	200	000	83	900	- 8 -	# # 8 R # 9	250	5 - 5 - 5		3 73	250	- 0.0	=~•
Total nontaxable returns	3 2	2 2	0 0	00 5	8 ;		8	8	38	-	8 8	000		
Under \$5,000	9			<u> </u>	# 6	Κ,	2.2	30.00	4.89	•	3.01	9.60	•	•
\$5,000 under \$10,000 \$10,000 under \$15,000	200	920	920	0 0 0	42 43 08 60 E4	10 05 55 12		22.65	2:				534	6.54
\$15,000 under \$20,000 \$20,000 or more	8-	900	000			46 32 68 63	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17.87	9.0	9 9	700	7 C 7	321	341
f connoteris) at end of table						36 06		16.23	0.01				9 9	Ç.

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

Person of tension for tension of tension and an annual production.			Penerons	Pensons and annuities - Contr	Through .							to the second			
Sze of actual de constants	F. F. Elly	terable		4		Montaxa	3	Interest rec	received	Domestic a	and foreign	Dryderds a	and interest	Dyndonds	
	Number of	Amount	Number of	Amount	Taxable	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amend
	(5)	90	6	(18)	60	8	(21)	623	(2)	(54)	(25)	(36)	1/2/	returns	180
All returns, total	1.31	1.74	4.16	6.75	6.28	4.8	7.64	7.0		ı	-		9		700
No adjusted gross income	15.44		2 *		33.16	46 24	46.55	4.37	Ĭ	7.53	•	191	7.0	181	154
\$1 under \$1,000 \$1,000 under \$2,000	29 01		8.5		288	59.70 52.36	22	3=	13.50	12 20	=:	6 20	731	/69	3.5
\$2,000 under \$3,000 \$3,000 under \$4,000	13.79	14 02	37.76	45.55	28	28 28 28 28 28 28 28 28 28 28 28 28 28 2	52.14	13	2.50	2.2	13 88	4 4 4	204	4 4 4	FC 0 29
\$4,000 under \$5,000.	98.7		38 8		42.29	32.61	46.35	700	3	2	12	6	9	424	5 89
\$6,000 under \$7,000	2.5		383		223	729	45.32	7.7	200	70	22	3 80 67 62	38	4 4	5 56 6 02
\$7,000 under \$9,000	2 40		2 2 2 2		88	323	383	\$ 9;	200	5.5	22	92.0	4 21	3 99	5 71 5 65
\$9,000 under \$10,000	2		20.00		37.88	8 2	3 :	2 3	28.5	7.13	2 :	2.6	4 28	417	5.93
\$11,000 under \$12,000	22.		24.81		883	223	200	333	20.5	9 5	225	200	7 2 3	30	6.23
\$13,000 under \$14,000	38		288		888	125	35.28	700	80.	200	229	200	₹ ₹	427	207
\$15 000 ander \$16 000	919		2 2		32.47	25.89	2 of		2 9) S		96	3 5	\$ 35	21.7
\$16.000 under \$17.000	988		23		42.77	22.2	88	9.00	22	52.9	229	7.0	55	427	717
\$18,000 under \$19,000 \$19,000 under \$20,000	8 4		88		328	888	34.8	986	3===	22.5	202	9 9 9	20:	2 2 2	52.5
\$20,000 under \$25,000	+34		12.50		9	18 45	23.33	2	7	2 78		96	27	9 9	3.55
\$25,000 under \$30,000 \$30,000 under \$40,000	7.7	6 3 2 3 2 3	15 46		24.36	10 35	23.33	1.44	200	2 62) ~ ·	# 6	200	58.	996
\$40,000 under \$50,000 \$50,000 under \$75,000	10 C	5.46	14.37		23.55	16.32	2 2	- 0	2 0 0 0	7 2 2		172	68.0	205	3=8
\$75,000 under \$100,000	7.76	11.71	12.57		36.00	21.30	35.42	2	4.55	2.80		2 33	2 4 2	2 43	- -
\$200,000 under \$200,000 \$200,000 under \$500,000	12.5	003	20		2 2 2	2 7	328	200	23	0 0	~ ~	0 0 0	0 63	0.69	165
\$500,000 under \$1,000,000 \$1,000,000 or more	88	88	88	88	88	88	88	88	88	88	••	88	88	90 0 0	0 0 0 0
Taxable returns, total	1.42	1.62	3	6.09	9.02	6.32	2	2.	10	0.81	_	97.0	0.4	0.53	30
No adjusted gross income.	49.17		42.31		100	00	000	7	11 62	\$3 16	5.83	16.90	16 62	17 18	86/
\$1 under \$1,000 \$1,000 under \$2,000	88		86	000	000	88	88	20	2.25 2.25 2.25	98 -2 20 20 20 20 20 20 20 20 20 20 20 20 20	2 8 2 8	10 50	10.67	10 38	90 B1 10 56
\$2,000 under \$3,000 \$3,000 under \$4,000	3 X		88		88	88	88	= s 3 %	20.0	17.63	24 44 16 83	¥ 10 8	11 31	6 76	12 11
\$4,000 under \$5,000	2 5		2 5		67.73	2 4	26.50	3 3	2 3	2 3	16 63	¥ 9	57	2 40	98 :
\$6,000 under \$7,000			12		1	22	225	285	200	200	255	2 2 4	5 27	0 4 .	3 C
\$9 000 under \$9 000 \$9 000 under \$10 000	2.58		# R		25.5	22	23	500	22.2	200	1332	200	22.3	25.5	25.5
\$10,000 under \$11,000	25		22		35.27	35.64	44 42	97	624	25	15.81	3 /2	45	=	6.28
\$12,000 under \$13,000	288		5 2 5		32.5	323	40.55	200	25	28	2.5	38	7	200	6 6 4 6 4 6
\$14,000 under \$15,000	3 3		22		82	2 2 2 2 2 2	20.00	2 S	721	200	2	37.5	4 55	4 45	717
\$15,000 under \$18,000 \$18,000 under \$17,000	2 2		23 62		37.15	8 8	39.24 55.36	3.28	7.26	6 63	13 21	3 48	4 15	4 07	6 69
\$17,000 under \$18,000 \$18,000 under \$19,000	87		8 2 5		51.10	88	34.67	88	88	6 37	13 86	354	4 10	424	7.23
\$20 000 under \$25 000	2 5		20 42		19 78	19.73	9 8	8 8	2 5	200	19 91	354	427	4 32	7 55
\$25,000 under \$30,000 \$30,000 under \$40,000	1 75	6 55	12 72	21 04	10 00	2 35	23 35	0 45	2-	205 205 205 205 205 205 205 205 205 205	2 50	386	1 92	201	98.0
\$40,000 under \$50,000 \$50,000 under \$75,000	3 5		14 38		23 23 8 8	10 33	2 % 2 %	87 - 0	2 7 8	262	9 52	1 72 0 76	96 0	2.06	2.28
\$75,000 under \$100 000 \$100,000 under \$200,000	7.76		17 57		38 84	21 42	35 49	2 33	4.55	2.00	23.0	2 33	2 42	2.44	5 4
\$200,000 under \$500,000 \$500,000 under \$1,000,000	200		= 8		400	10	200	38	38	0 0 0	2 % G	999	200	890	3 2 2
\$1,000,000 or more	8 3		9 :	8 :	000	00 ;	000	8	8	8 9	000	98	000	000	80
All returns summer.	•		27:2	5	2	2		3	7	2 6	9.	1 62	3	-	2 8 1
Under \$5,000 \$5,000 under \$10,000	2 87		17.57	20 42			22 44	98.0		3 45		- 73	1 86	39	25/
\$15,000 under \$15,000 \$15,000 under \$20,000 \$20,000 common	335	2 4 4	9 0 0	16 23	123	= 8 : 11 :		1 2 2	222	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	5 95 6 16	- 5	23	191	7°
Footmotels	3			68 /			_!	97	2	B	14/	041	0.54	090	el I

			Ren			Roya	Į.				Sales of car	Cacilal assols		
	•	ncome	ž	100	Net Inc	auno.	Ne to	ntq.	Capital gan	distributions Form 1040		of capital greets	:	;
Size of adjusted gross income	Number of		Number of		1				5 1			Returns will	5 🖁	<u>.</u>
			· Series	Mount	all the same	Amount	Municipal of the state of the s	Amount	Mumber of returns	Amount	Current ye	Year gans	Post 1969 capital loss	short term
	ÓC.	(BI)	(32)	(22)	3	35	80	45	100		-	Amount	3	Arrount
No adjusted gross income	1,76		1.50		35.	3.0	13.02	10.54		ē	6	(F)	(42)	(cr)
\$1 under \$1,000	21.21		9 2		8	16.19	47.73	11.24			12.04	12.28	# 6	= .
\$1,000 under \$2,000 \$2,000 under \$3,000	22 14		21.36		28.2	52 27 52 27	000	000			45	162 40	40 JB	90 81 67 78
\$3,000 under \$4,000 \$4,000 under \$5,000	16 36	82	16.77		868 888	50.62	20	200			22 12	12821	70 X 41 06	96 81
\$5,000 under \$6,000 \$6,000 under \$7,000	1211		15 62		8 8	47.30	8 0	80.02			28.98	45 24	54 86	67 08 55 43
\$7,000 under \$6,000 \$8,000 under \$9,000	13.16	6.0	223		222	55 36 55 36	88	888			22 38	90 00 98 93	41 92	52.20 92.25
81,000 under \$11,000	12.26		6, 7		2.2	22 22 23 23 24 25 25 26 26 26 26 26 26 26 26 26 26 26 26 26	97.77 99.74	22.8			22 80	55 02 55 02	56.57	48 64 74 60
\$11,000 under \$12,000 \$12,000 under \$13,000			14.24		8 Z 8 Z	35 41	88	200		••	22 36	282 53	57 33	7138
\$13,000 under \$14,000 \$14,000 under \$15,000	12.52	22 44	222		222	45 74 36 72	97.08 80.55	70.75			22:	65 28	45 32 42 69	55 11 57 27
\$15,000 under \$16,000 \$16,000 under \$17,000	11.92		12.30		22 62	34.80	E 70	2 3			18 25	53.25 44.88	52 02 46 65	42 98 53 83
\$17,000 under \$18,000 \$18,000 under \$19,000	12 22		5 E		2 2 2	2.5	25.5	200		.,.,	16 92	44 27	57 46	85 44
\$19,000 under \$20,000	13.27	12 71	1162		28	9 2	8	6 7 6 7		.,,,	17.51	95.58	9 0	50 50
\$20,000 under \$25,000 \$25,000 under \$30,000	005		70		13 76	24.27	76.24	20.73		., .	05 01	63 44	89 05	20.5
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\$20,000 under \$75,000 \$75,000 under \$100,000	3.65		8		6.35	1302	8 % 8 &	3 6			2000	88	16 24	24 83
\$100,000 under \$200,000 \$200,000 under \$500,000	200	1 22	2.43		3 70	22.16	31.41	82 CS			3 3	5 6	8 05 12 28	316
\$500,000 under \$1,000,000 \$1,000,000 or more	200	200	0.00		500	28	200	370		- ~	2.5	£ 83 ₩ ₩	557	12.06
Vaxable returns, total	8 8	3 2	97.5		8 .	8	8	88			88	88	88	88
No adjusted gross income	28.17	15.47	9. 4.		19.50	98 92	42.21	7 7		- '	1	13.30	9:30	13.67
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\$3.000 under \$4.000 \$4.000 under \$5.000	2 4 8 2 2 8	2 0 5 5 4 5	36.32		82	95 96	88	88		ō.	47 62	8 6 8 05 8 04	000	888
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\$7,000 under \$0,000 \$6,000 under \$6,000	225	322	223		32.00	88 88 88 88 88 88	888	388		an an ∈	46 22 28 48	78 92	74 68	71.27
\$9,000 under \$10,000	25	19 25	2 20		8 8 8 8	41.75	88	888			20 S	70 72	52 04 67 26	2809
\$11.000 under \$12.000 \$10.000 under \$12.000 \$12.000 under \$13.000	12.65	15 51	15.72		26 16 45 50	41 52	28	000		7 67	23 31	2 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	72.07	71.38
\$13,000 under \$14,000 \$14,000 under \$15,000	323	23.51	775		35.01	46 97 40 37 40 37	9 0 00	0 0 0		3 ¥ ì	20 %	61 03	48 59 49 31	65.28
\$15,000 under \$16,000	15.13	\$ 2	12.86		36 50	43 05	2 2	2		ňě	19 23	61 32 56 78	58 10 51 65	48 63 53 81
\$17,000 under \$18,000 \$18,000 under \$19,000	12.71	112	12.27		28.5 28.5 28.5 28.5 28.5 28.5 28.5 28.5	48 65 63 06 63 06	96 13 10 10 10	200		888	20 33 20 33	43 E	63 18 47 38	93 57 59 00
	9 6	9	300		88	76 96 55 27	2 S	22		883	200	926 36 65 03	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	50 52 91 92
\$25,000 under \$30,000 \$30,000 under \$40,000	26.5	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	252		14 03	27 BB	76 24	70.73		. 28	75.	38.65	20 44	51 83 30 23
: :	3.67	11 07	90 6		2 2 4	24 01 24 01 24 01	25.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	5 Z		3 = 8	2 S S	26 28	22 06 16 60	26 80 25 43
\$75,000 under \$100,000 \$100,000 under \$200,000	6 16	11 46	92.5		69	22 22	31.42	30.05		= +	3 05	15 49	67.2	23 96 33 0 9
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1 000 000 under	000	800	200		2 c c	20.7	100	23 90		2 6	6 6	50 27 41 48 26 57	559	20 69 12 19
Total nontanable returns	000	000	000	8 8	88	88	88	88	88	38	000	0000	288	5000
All returns, survinary Under \$5,000		;	•		10.70	17.	32.06	12.48		*	:	32 00	2	11 65
\$5,000 under \$10,000	25.5	/ 61	8 58 58	51. 01 51. 01	13 85	13 80	37 86	200	78 (24.02	9 92	58 58	1887	5

Amount Net iden) berm capital gam in excess of net short for capital loss. Total 2 Number of 3 Net tony term loss sies Carryone Numbur of relatins ड Amount 3 term capital gama or losses
Net long term gain
after carryover Number of returns Return with to Post 1888 lung sam captul bus cerponer Number of salang reported on Schedule D-Continued Amount Current year gains least foresee Number of relatins Sales of capital assets 2.75 2.199 2 Amount capital gains or losses—Continued
Net short-term loss
sites carpover 47 27.2828 40.2828 40.2828 5 40.000.00 0.0 Number of Peterns with short-term c. Net short-term gain after carryover Amount 到 Number of returns ₹ \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more 220 000 under \$25.000 125.000 under \$30.000 120.000 under \$40.000 \$50.000 under \$50.000 \$50.000 under \$100.000 \$100.000 under \$500.000 \$200.000 under \$100.000 \$100.000 under \$100.000 \$100.000 under \$100.000 No adjusted gross income 11 0000 under 511 000 511 0000 under 512 000 512 0000 under 513 000 513 0000 under 515 000 515 0000 under 515 000 518 0000 under 515 000 518 0000 under 515 000 519 0000 under 515 000 525 0000 under 525 000 Fazable returns, total . . . No adjusted gross income All returns, summary.
Under \$5,000
\$5,000 under \$10,000
\$10,000 under \$15,000
\$15,000 under \$20,000
\$20,000 under \$20,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$16,000 \$16,000 under \$19,000 \$19,000 under \$20,000 11 under \$1,000 12,000 under \$2,000 12,000 under \$2,000 12,000 under \$2,000 15,000 under \$2,000 15,000 under \$2,000 17,000 under \$1,000 17,000 under \$1,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$6,000 under \$9,000 \$9,000 under \$10,000 otal nonlaxable return \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000

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

26

	7	lotto Jares Camiled	1	Sees of capital as	sets—Continued					Sales of property of the Capital age.	Perty officer of assets			Bureness or 6	rotes	
Size of adjusted gross income		that term capita	short term capital loss —Confinsed	Ę	Net capital	1	Net capital	at lose	2	•	A Table	-	1.3			
	Excluded portion		Amount is adjusted gro	nchuded in Des income	Manthe of										¥ .	
	Number of returns	Amount	Number of Amount	Amount	in the same of the	Amount	returns	Amount	Mumber of refume	Amount	Mumber of	Amount	Number of	Amount	Number of	Amoun
M referre	3		3	15	(25)	5	(19)	(58)	99	1	1999					
No acquisted gross mooms	27.0	7	77	2	2	12	2.07	2.46	3	7		7.03	0/10	(E)	(2)	(62)
\$1 under \$1,000	10.21	, w.	19.2		2 2	1.5	27.21	34.14	10.05	10 21	12.15	14 63	68	90 9	3.58	3.22
\$2.000 under \$3.000 \$3.000 under \$4.000	14.88	288 282 282	2 7 2 0 2 0 2 0 3 0 2 0		27: 84:	200	27.57	25.28 30.08 30.08	38.05	25.24	37 36 46 28 33 18	60 71	2 00 2	15 63	10 49	13.58 18.09
\$5,000 under \$5,000	12 06				E :	17.12	25.24	33	33.52	45 03	3635	35.61	20.4	6 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	0 0 0 0 0 0	14 95
\$6,000 under \$7,000 \$7,000 under \$8,000	200	22.52			2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 2 2 2 2 3 6 2	22.86	82.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8.5 8	22	35 83	34.57	42 33	443	25.5	6 6	17.36
\$9,000 under \$10,000	20 5				10.52 9.82	138	22.50	388 383	32.80	38.56	38.68	48 94	1 4 4	9.69		12.28
\$11.000 under \$12.000 \$12.000 under \$13.000	2 2 2 2 2 3 2 2 3		225		200	28	21.72	26 71	22.33	88	26.5	63 52	4 70	5 92	8 49	13 92
\$13,000 under \$14,000 \$14,000 under \$15,000	10.00	9 4 6	00	10.01	62 8	13 32	18.50	288 288	22.5	828	3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	288 288	2 2 8	5 63 3 65 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	7 38	298
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000	<u> </u>	22.2	800		53	17.73	17.01	20 20 20 20 20 20 20 20 20 20 20 20 20 2	3	\$ 25 8 25	41 37	98 98 98 98	4 62	6 27	7.42	52 8 52 5
\$18,000 under \$19,000 \$19,000 under \$20,000	200	79.	200		200	13 16	2.28	22.5	222	26 53	3 5 5 5 3 5 5 5 3 5 6 6 3 5 6 6 3 6 7 6 3 7 6 6 3 7 6 3 7 6 6 6 7 6 6	62 16 42 20 42 20	5 06 1 7 4 1 8 8	6 6 53	200	88.2
\$20,000 under \$25,000 \$25,000 under \$30,000	4 4 4 6 8 8	6 73	9 4		65	N.	2.10	* *	28 12	41 40	30 60	70.81	187	7 12	7.26	1 08
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	E 4 6	7.52	28		8 9 9 9	228	~ x e	788	10 62	2 - 2	888	388	2 28	3 - 6 3 - 6 2 - 6 2 - 6 3 - 6 4 - 6 5 - 6	30 A Z	5 68 5 7 1
\$75,000 under \$100,000.	9 6	8 8	3 60		8 8	4.42	3.35	8	23	12 63	97.0	21 65	2 65 1 62	374	2 980	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	788	- 00 C	 8		883	25	- 8 - 8	22.2	4 4	6 6 6	208	19 59	1357	2.46	5 77	7 23 5 05
\$1,000,000 or more Taxable returns, total	8 =	8 -	8 :		88	88	88	88	88	88	800	000	8 6 6	2900	900	9000
No adjusted gross income.	14.61	7.37	3 5		R 9	5 5	2.2	25.5	4	8.17	£31	7	3.	98.0	9 01	3 3
\$1 under \$1,000 \$1,000 under \$2,000	92 42	26.04	67.79	200	2.5	22.2	8	8 0	8 1	11.05	25 42	2130	24 11	12 78	17.75	7
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	246	#3: #3:	77	41.45 34.05	26.76 16.15	888 888	70.74 63.03 40.32	70 50	00 52	200	888	000	73 03 50 67	51 86 47 64	64 98 99 01 74 43	64 90 25 70 25 50
\$5,000 under \$6,000	18 22	3 8	10 22	8 8	22 22	24 62	44 02	36.97	51.5	2 5 5	80	8/ 00 00 00 00	9006	0 68 0 04	22.85	32 8 I
87 000 under \$8 000 \$9 000 under \$9 000	12 53	334	13 53	33.44	13 02	8 8 8 8 8 8 8 8 8	21 22	284	96.39	73 62 73 62	59 90 65 78 63 81	61 85 71 64 94 52	7 16	08 80	13 29	22 88
\$10,000 under \$10,000	2 = 1	23 32 21 88	1 =	22.33	7 5	2 8	28. S	27.2	4 4	8. 1	85 45 38 76	56 18	5 25 5 25	2 - 9	5 0 0 5 0 0 5 0 0	22 08 15 57 15 15
\$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	12.56	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	12.56	10 65 10 52 10 42	12 06	200	25.00	82.28	888 888 888 888 888	48 72 48 72 39 87	44 03 32 22 43 65	51 08 47 39 53 28	503	663	6 13	17.30
\$15,000 under \$16,000	10.75	% 7 %	10 75	20.7	29 O	2 :	20 :	22.2	85 82	30 38	37 51 40 80	34 07	5 32	0 74	90 90 1	12 10 12 10
\$17,000 under \$18,000 \$16,000 under \$18,000 \$18,000 under \$19,000	7.00	285	5 a a	222	10 17 0 21 0 51	222	26.05	2222	2858 2888	25.5	32 51 33 57	77 33 35 87 90 02	4 84 5 18 4 62	9 9 9 9	7 7 7 7 7 6 6 7 6 7 6 7	12 76 11 67
\$20,000 under \$25,000	9 9	8 7	2 -	96 24	0 7	16 45	10.85	54 80	27.50	36 3	32 02	46 48 71 56	504	7 15	0 29	12 55
\$20,000 under \$40,000 \$40,000 under \$50,000	200	233	200	8 53 7 53	4 6 4	9 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	6 63	32	1332	22 76 16 02 15 28	17 73 18 05 14 57	36.25	2 31	325	9.00	5.55 5.78
\$75,000 under \$100,000	3 5 E	7 0 7	3 80	90 2	2 2	3 3	337	8 8	7.42	24 59 12 75	9 95	23 99	267	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	363	9 9 9 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
\$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	4888	2000	7800	2 2 5 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000	888	2 7 7 8 8 2 7 8 8	22.20	2878	86 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	19 60 12 84 10 53	3 57 1 58 2 36	2 4 58 3 2 46 3 68	2 93	2 5 0 4 2 0 5 0 4 2 0 5 0 4
Total nontexable returns	3.72	78.6	3.72	000	000	3.77	00 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	88 .	88 8	00 2	90 6	000	0000	000	90 0 0 0
Under \$5,000 \$5,000 - xon \$10.00		3.86	4 6.6	3.02	124			17 32	- 88	9			•	7.77	-2 22	2 78
\$10,000 under \$15,010 \$15,000 under \$20,000	4 62	7 48	4 23	84 / 7 28 7 38	0 10 10 10 10	9 7 50 9 7 50 9 8 60	69 69 7 8 65 9 7 899	12 00 10 28 0 69	341	20 81	604	28 48 28 48	/8 - 1 /8 - 1 /8 -	202 202 202 203	369	24.5 (1.5 (1.5
													:		-	

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

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

		Farm			,				Pertre	dig.				
Size of adjusted gross income	2	Net profit		3	Total Inc	ome	i otal k	3	33	I fust year	8		Netto	•
	Mumber of returns	Amount	Number of	Amount	Number of returns	Amount	Mumber of	Amount		Amount	Number of	Anound	Number of	Annami
	(74)	(75)		nn n		(70)	3	(19)	(29)	(63)	(84)	(SB)		- (/8)
All returns, total:	3.55	79.7	2.56	10.7 5	2.12	2.37	2 3	1.	2 2	24.60	•••	2.65	~	; =
\$1 under \$1,000	38 66		20.00	9 8	27.68	59.91	32.52	96.96	200	43.51	91 90	17.21	*00	334
\$1,000 under \$2,000 \$2,000 under \$3,000	22.65	25.45 25.00 25.00 25.00	23.29	36 28	20.15	31.12	82	36.25	888	388	30.50	33.36	23.20	32 55 32 55
84,000 under 85,000	27.44		19.0	222	2 % 2 %	25 25 26 26 26 26 26 26 26 26 26 26 26 26 26	2.2 2.2 2.3	+ 8 8 8	9 0 9 0	96 6 6	25 12	27 63	22 85 25 85 25 25 25 25 25 25 25 25 25 25 25 25 25	32 17 33 25
\$5,000 uniter \$6,000 \$8,000 uniter \$7,000 \$7,000 uniter \$8,000	10 64		2021	22.22	23 66 21 76	25.25 25.35	842	28 76	388	98 0 0	24 80	26 69	26 23	29 03 31 46
\$9,000 under \$9,000 \$9,000 under \$10,000	2031		15.05	22.2	20 20	22.5	22.05	26 60 32 62	0000	2008	2203	28 55 28 11 28 86	22 4 42 23 63	37 15 30 27 35 81
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000	22.46		17.61	22.40	22 02 22 00	25.33	20 75	29 86	99 72 99 96	99 96 99 96	23 28	26 BG	21 bu	32.25 26.36
\$13,000 under \$14,000 \$14,000 under \$15,000	20.25		12.74	229	2 2 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	3.24	24 36 23 13 13	28.25 26.25 26.25	888	888	21 94 18 39 28 55	24 75 24 14 37 06	25 86 20 00 20 00 20 00	28 75 45 07 25 60
\$15,000 under \$16,000 \$18,000 under \$17,000 \$17,000 under \$16,000	25.52		16.52	828	21.62 21.55 19.52	20.11	19 60	27.51	335	8 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	22 15	344	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	26 44 26 44 36 44
\$19,000 under \$19,000 \$19,000 under \$20,000	19 26 22 10		10.17	32 28 28 28 28 28 28 28 28 28 28 28 28 28	10.77	26 76	22.27	27 69 40 22	90 60	98 68	19 61	7 5 5 5 7 5 7	29 29 29 29 29 29 29 29 29 29 29 29 29 2	24 40 29 80 50 76
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	96 96 1 C D 2	17 83	9 75 9 10 9 10	789 229	6 6 6 8 8 9	12.63 14.34 12.05	903	1064	98 88 80 85 50 43	99 89 87 97 57 02	24.00	13.35	0.62	31 11 77 11 84
\$40,000 under \$50,000 \$50,000 under \$75,000	606		0 9	13.20	3.5	12 T	3.5	9 5	31.10	82 02 37 95	4 02	12 81	36.0	8 U.7 5 14
\$75,000 unider \$100,000 \$100,000 unider \$200,000 \$200,000 unider \$500,000	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	21 66 12.13	25.8	13.51 6.23 4.05	842	9 9 9 9 8 8 9 8 8 8 9 8 8 8 9 8 9	921	9 0 0 0 0 0 0 0	35 17 14 01 14 05	62.60	9 3 5 6	200	4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 96 2 96
\$500,000 under \$1,000,000	88		000	000	88	88	88	88	88	88	98	88	88	2000
Tatable feturns, total	4.27	12.76	20.54	2 60	37.67	11.27	21.55	1.7	17.32	30.33	2.54	2.04	2.30	7/1
\$1 under \$1,000 \$1,000 under \$2,000	88	88	68 60 97 25	90 88 97 25	8.8	06 72	72 73	92.56	98	300	33	46.69	3 3 3	7 7
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	# 10 # 10 # 10 # 10	50 81 50 81 67.12	502	73.00 0.00 0.10 0.00	3 3 5 6 5 6 6 5 6 6 6 5 6 6 6	181 181	63 64 55.76 47.87	65 96 57 66	888	888	61 06 36 87 42 23	66 18 46 47 40 63	83 76 55 76	66 29 66 29 66 29
85,000 under \$6,000 \$6,000 under 87,000 \$7,000 under \$6,000	33.04	54.77 39.95 45.13	25.96	39 93	33 34 5 34 5 34 5 34 5 34 5 34 5 34 5 34	245	244	37.12 65.17 71.10	388	300	35.01	40 67 40 67 40 67 40 67	\$25 \$25 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$3	3 9 9 9
\$8,000 under \$9,000 \$9,000 under \$10,000	92 8 92 8 93 8 93 8	35.04	22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25	30.54	24.55 24.55	88. 88. 88.	22 = 22	20.11	20 00	0000	26 39 25 57	3 8 8	26 81	26 37 28 31 28 87
\$11,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	8.22.8 8.22.8 8.22.8 8.23.8 8 8.23.8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	# 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	20212	24 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	25 25 25 25 25 25 25 25 25 25 25 25 25 2	8888 8888 8888	25.05.2 25.05.	35.27 32.81 33.65 48.77	2860	3830	28 U4 26 41 24 64 19 46	35.81	24 64 25 06 31 58	35 59 33 40 37 26
\$15,000 under \$15,000 \$15,000 under \$16,000	27.28	8 8 8	28 25 26 27 26 28	23 08 23 01 23 01 23 01	24 66 24 66 26 26 26 26 26 26 26 26 26 26 26 26 2	37.56	8 8 8 7,	32 26	9 9	00 00	29 61	36 31	25 79	27 61 33 72
\$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2222 2222	26 40 37 35 32 10	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2262	2882 2882	8228	2 2 2 2 2 2 2 2 2 3 2 2 2 2 2	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	9 2 2 8	0000	20 54 17 57 17 57	31 45 31 45 31 45 31 45 31 45	32.28	28 94 36 04 36 04
\$20 000 under \$25 000 \$25 000 under \$30 000 \$30,000 under \$40,000	14 45	17 92 20 53 15 59	0.00	12.56	900 900 700	13 95	8 8 8 2 4 5	13 70	885	89 66	4.00	1443	5 5 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	12.27
\$40,000 unider \$50,000 \$50,000 unider \$75,000	5 -	21.70	10.31	13.01	32.6	6.60	00 20	6.51	30 20	37.05	4 6 6	13 30	3 6 6 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	8 8 8 8 6 8
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$500,000	76 03 7 60 8 67 8 67	22 00 12 25 16 87	= 5 5 5	5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	822	788	+ 63	2 2 90	35 17 14 81	63 24 60 76 17	2 3 4 2 4 4	966	196	5 13 2 98 9 93
\$1,000,000 or more Total contamble charms	88 %	38 5	90 4	88 5	90 6	98	000	88	88	300	88	88	88	200
All church summary:			3	3	8	3	<u> </u>	2		39.74	15.2	:	70.9	3.80
Univer 35, 100 \$5,000 unites \$10,000. \$10,000,unites \$15,000. \$15,000 unites \$20,000.	- 22 2 C	12 12 12 14 14 14 14 14 14 14 14 14 14 14 14 14	2	7 I I I I	60 60 60 60 60 60 60 60 60 60 60 60 60 6	13 55 52 13 60 61 13 60 61	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 20 13 70 44 14 70 44	54 64 89 47 57 49	45 46 97 98 71 40 53 27	10 46 10 26 10 01 8 96	12.27 13.27 13.56	7.26 10.03 60.03 9.66	143 16 22 14 86 9 64
Fusinalety he					653	Ř								7

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

				Estata	or frue!							н				
Size of adjusted gross income		ncome	8	e e e		20000	3	toss	Total is	and Co.	T. T. T.	Small Business	Corporation	:		
	returns	Amount	Number of returns	Amount	Mamber of	Armount	Number of	Amount	Number of		Number of		2	profit	;	Pose in the second
	•	66	(90)	(10)	182	68)			returns	Name of the last	returns	Ambuni	reuniber of	Amount	Number of	Amount
All returns, total	==	4.83	16.00	3.5	4.14	7		2			2	(68)	(100)	(101)	(102)	0.01)
No adjusted gross income.	2002	17.11	42.36	26.83	200	12.63							20.5			
\$1 under \$1,000	80 53			2	60 63	2							23 20			
\$2,000 under \$3,000	8 2			2;	8	9							09 69			
\$3,000 under \$4,000.	37.62			8	37.82	25.8							58.21			
95 000 serder 64 000	3 6	20 1			37.04	46 13							2 95			
\$6,000 under \$7,000	7.5				28.20	96.8							64 28			
\$7,000 under \$8,000	9 5 82 8				8 2	88							67 13			
\$9,000 under \$10,000	22				88	9							59 26			
\$10,000 under \$11,000	24.56				9 ;	42.32					-		62.07			
\$11,000 under \$12,000	8				3.5	93.27						-		-		
\$13,000 under \$14,000	82.5				2	62.28		-					36.50		•	
\$14,000 under \$15,000	88				130	200							53.60			
\$15,000 under \$16,000	33 06				3 5	70.1					••	. •	46 25			•,
\$16,000 under \$17,000	27 12			•	27 12	26.73					•	_	69 25	_		
\$18,000 under \$18,000	3 2 2				35.67	55 62	_	Ī					37 70	, ~	• • •	., •.
\$10,000 under \$20,000	8				32.03	8 4 4 8					• (-)	.,	39.62	•	•, (
\$20,000 umder \$25,000	2				16 46	25.83					.,	•	54 67	_	, , ,	., •
\$30,000 under \$40,000	12 11				7	25.06		•			-,		20 45		_	
\$40,000 under \$50,000 \$50,000 under \$76,000	1366				13.85	27 73		•			-		10 34	~	.,	
875.000 under \$100.000	2				7.38	14.16	-	9 65			_		1503	- (%)		
\$ 100,000 under \$200,000	- P. P.	2 0			8:	25		67			-	•	/90	-		-
\$500,000 under \$500,000	300	8			250	42	•	~			•		1365		_	-
\$1,000,000 or more	88	88			88	88							4			
Taxable returns, total	4.78	90.9			3 5	3 3							88			
No educted gross income.	21 22	35 50				3 :		-					6.30			
\$1 under \$1,000	000	000			8 0	9 6		• (•		23 44		•	
\$2,000 under \$3,000	20.02	78.72	88		20 20	79 72		-			•	•	000	_	3	
\$3.000 under \$4,000 \$4.000 under \$5.000	20.0	22.00	8	0	2 % 2 %	\$ 2 2 2 2 2 3 3 3 3 4 3 4 3 5 3 5 3 5 5 7 5 7 7 7 7 7 7 7 7 7 7 7	9 8 0	8 00	17.73	29 62	80	80	5/ 73	74 08 59 96	6627	98 55
\$5.000 under \$6.000	35.45	2 9	8 8		2 5	66.63					5 25		06 18 72 31	in is	æ i	~ ;
\$6,000 under \$7,000	88	45	8		98	2 4 2 5 2 5 2 5	a	- 8			~	Ď	78 72	i iž	ى د	` •
\$8,000 under \$8,000	25	84	80		32.60	36.06		, • •			~ ~	& &	86 76 20 76	& •	•) es è
\$10 000 under \$11,000	2 3	£2 5	20 00		35 63	43.34	•	- &			₹ 60	.	84 76	33	· ÷	ě
\$11,000 under \$12,000	8	38	07.04		35	88	•	3			3		2 2	ة مُ	iri i	š
\$12,000 under \$13,000	43.07	61 63	000		67 17	35	•	30			<u>د</u> م	2	32	3 3	3 60	e 0 e0
\$14,000 under \$15,000	83	44.52	90 72		3 S	4 50		- a				66	70 92 70 70	ěă	~ ;	~ 4
\$15,000 under \$16,000 \$16,000 under \$17,000	24.5	45.55	20.07	20 00	3	45.55	•	· 8			+ ;	· 6	54 89	S	•	i in
\$17,000 umder \$16,000	7.75	26.20	7	200	35.67	29 73 55 62		-			8∓	76	364	27	34	7
\$19,000 under \$20,000	88	47.05	0 g 0 g	0 9 2 2	25.00	# S	, - ,	•			≂ &	2 2	42 94	. X	~ `	2
\$20,000 under \$25,000	16.29	26 62	53 21	45.26	95	28 50	o è	₹ \$			8	¥	54 67	* *	ភេទ	S €
\$30,000 under \$40,000	12 29	2 22 22 23 22 24 22 25 22 25 25 25 25 25 25 25 25 25 25 25 25 25 2	9 5	2 2 2	10 62	22.5	5 辛 ₹	2 4 :			87	88	21.35	88	≈:	8
540,000 under \$50,000 550,000 under \$75,000	1366	26.70	30 50	22	1367	27.73	5 ₹	- 2			25	25	98	₹ =	~ ≃	88
\$75,000 under \$100,000.	10.84	80	21.78	8 8	3 3	2 :	~ ;	₽ ;			•	2 2	900	5 23	2-	25
\$100,000 under \$200,000 \$200,000 under \$500,000	8.0	0.52	00.00	8:	7		~ =	- 2			2,	5,	13 65	2	. 3	2 2
\$500,000 under \$1,000,000	8	8	8		8,0	- 0 - 0	_	29			* 10	~ •	# *	~ ~	wn 🔻	~ 4
Total nonlarable setume	3 :	8 5	000		00 0	00		•			••	••	8		•	90
returns, summany	2	2	60.00	32.86	.	16.23	7	2			2	•	12 01	, :	9 9	۰ ۰
Under \$5,000 \$5,000 under \$10,000		14 72	37 02						16.87	24.53				2	77.01	
\$10,000 under \$15,000 \$15,000 under \$20,000	17 67	21.87	20.5	2 2 2 2 2 2	200	5 2 2	8 62 30 8	21 80	28	42.28	25.50	27.08	2 - C	16 57 43 24	21 28	90 8
20 r/t/0 or more		5 61	1001						10 20	38.22			19 26			27 42
													5 52			7

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

[Coefficient of variation for number of returns and amount (percent)]	M lunoum pue su	ercent)]	Commonstion			a de								
	-									-	Diamony and	edustrents	Pace d	9
Size of adjusted grobe income	- [Total	groes income	come	Net inc	come	2	•	Total	_	Disab arcome ex	enclusion	andwichae retrement	trement nert
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Antount
	(104)	(105)	9	(107)	1001	(100)	(119)	(111)	(112)	(113)	(114)	(115)	(911)	=
All returns, total.		- ;		27	H	7	7.3	2.5	23.	2.5	7.70	3.		1.05
\$1 under \$1,000	12.66		•	000	30.21	2 6	3 2	93.00	29.02	13 86	37.73	37 49	28 80	24 47
\$1,000 under \$2,000 \$2,000 under \$3,000				0 9	18 34	: 2	2.5	\$6.5 \$4.30 \$3.50 \$4.30 \$	13 76	228	36.5	38 18	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	26 35 26 35 37 37 37 37 37 37 37 37 37 37 37 37 37 3
\$3,000 unider \$4,000 \$4,000 unider \$5,000	:: ::			200	97	೩೩	30.62	50 53 47 85	0 % 8 %	14.57	230	20 02	88	42 83 31 82
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$4,000			-	8 4 5 8 5 5	86.5	288	46.67	198	6.65	12 13	30 66	35 10	24 22	28 01 26 15
\$6,000 under \$8,000 \$9,000 under \$10,000				200 800	1960	388	37.56 37.56 40.61	36.65	98.2	10 59 10 87 11 42	25.2 25.2 25.2 25.2 25.2 25.2 25.2 25.2	26 53 25 87 28 84	19 57 20 21 17 62	22 08 24 00 10 28
\$11,000 under \$11,000 \$11,000 under \$12,000	~~~			22.26	13.21	28	30.05	55 42	7 05	10.23	34 17	35 19	17 98	26 33
\$13,000 under \$14,000 \$14,000 under \$15,000				88	13 63	188	125	20 63 20 63	2 2 3	200	57 77 57 77 42 81	46 71 65 32 45 91	15 4 4	2
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000	7.00	7.60 10.47 8.21 11.69 7.66 10.34	3 KS /~	67.49 67.49 60.52	22 22 22 23 23 23 23 23 23 23 23 23 23 2	325	43.48 43.88 62.85	55.32 76.27 55.91	6.14	9 0 0	39 61 54 75	58 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12 73	14667
\$18,000 under \$19,000 \$19,000 under \$20,000	- Z		~~	28 28 29 29 29 29 29	13 80	22	42.27	2.5	6 27	9.6	727	62 03 71 55	12.05	
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000				9 69 69	2 5 8 8 2 5 8 8	22:	21.62	23 69	2.72	977	000	000	4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
\$40,000 under \$50.000 \$50,000 under \$75.000				5.0	9.0	::*	222	27.12	2 78	2 2 3 9 5 1	388	888	\$ 5 8	
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	22.85		W-0	25 58 25 58 35 58	82.0	2-	08.6	15 96	3.20	2 7 1	888	388	2 4 2 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5 26 8 65
\$500,000 under \$1,000,000 \$1,000,000 or more			ı	88	38	. • •	88	88	88	800	888	888	388	
Taxable returns, total				3. 5	1.95	~ :	3 5	9 6	2 3	1.20	10.17	11.42	1.73	=
				888	000	. 0	3	2 2	000	200	3 8	9 0	300	26 /2
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	12.00			888	2225	8888	38	2 2 3	189 189 189 189 189 189 189 189 189 189	22 82 27 66	62 71	005	0000	88°
			3^	32	23	. 25	8	3 83	2 = 3	S 92	96 98	9 9	3 6 6	98 - SC - SC - SC
\$7 000 under \$8 000 \$8 000 under \$9 000 \$9 000 under \$10 000		0.20 12.35 0.01 12.20 7.03	- 60 60 -	728 000 000	0007	868	338 388	26.25	2000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 5 3 8 8 3 3 8 8 5 8 8	24 43	2225	3465 2466 2712
\$10,000 under \$11,000 \$11,000 under \$12,000	200		~~	95.92 77.26	17.01	នន	38 88 88 88 88 88	53 67	7 2 3 1	10 26	34 17	35 19	18 81	20 10 20 10 20 10 20 10 20 10 10 10 10 10 10 10 10 10 10 10 10 10
\$13,000 under \$14,000 \$14,000 under \$15,000			• - w	88	122	878	\$ 6 5 E E E E E E E E E E E E E E E E E E	7 2 2	8 2 2	- 0 0 - 0 0 - 0 0	\$5.5 \$7.7 \$7.7	46 71 65 32 48 56	15 94	17 34 15 35 14 88
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$16,000 under \$18,000	7.7.0	24 10 54 11 70 12 10 42 11 63	96 87 52.35 70.73	90 52 90 52 90 52 90 53	13 28	25.16 21.69 31.69 25.75	60.44 60.13	55.63 56.33 56.33	6 6 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	21000	54 75	56 08 56 03 36 03	42 44	15 67
\$19,000 under \$20,000			NI I	\$2.3g	1306	8	20.5	36.5	6.33	9	88	25.2	14 45	15 73
\$20,000 unital \$23,000 \$20,000 unides \$30,000 \$40,000 unides \$40,000	4 4 2			8 6 6	20 × 4	2223	23 25 23 25 24 25 37 26	7 7 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00	4 22 3 17	3883	888	2004 2004 2004	
\$50,000 under \$75,000			•	9	377	•	=	17.82	3.2	2 7 9	33	38	2 01	
\$75,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	22 B5		~~~~	2228	5888	<u> </u>	6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00	782	- 20 - 20 - 20 - 20 - 20 - 20 - 20 - 20	3	388	3888	986	5 4 6 9
\$1.000,000 or more Total nontaxable returns	0 6		- a	000	000	• =	200 2	0 5	88 4	38 3	38 5	38 5	38	
Alt returns, summary Under \$5,000			•	60 70	7.15	9	5		3		3 9		•	
\$5.000 under \$10.000 \$10.000 under \$15.0** \$15.000 under \$27 \$20.000 or more	2000	35 4 88 4 88 10 302	30 76 43 11 17 87 2 42	36 78 62 62 25 58 3 47	66.52 8 36 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	- 22 ·	23 84	8 5 8 5 5 5 6 5 5 5 6 7 5 5 5 6 7 5 5 5 7 5 6 5 5 7 5 5 5 7 5 5 7 5 5 5 7 5 5	00000 00000 00000	25.55	25.25	20 08	9 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	S. 22
Footnotetal at med of i.							-			-	Tarra N	Ten. Co		į

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

Deduction for expensal of living almost

Number of setumes

	å	See of adjusted gross income	Paymen Paymen	vis to e				Dienachy schools	entsContinued			į
			(Keog	31	cmpayers bus	ess expenses	Moving	pened		ě	Almor	7 per
### ##################################			returns	Ę	Number of	Amount	Number of		Number of	Amount	Number of	
# # # # # # # # # # # # # # # # # # #	All returns, total		(61)	티	(120)	(121)	(123)		(124)	1126	returns	Ę .
# 2518 2518 2518 2518 2518 2518 2518 2518	No adusted pross income		22.2		1.28	1.03	2.07	3.40	244]		7
######################################	\$1 under \$1,000		48.29		17.00	21.77	28.23	28.82	24 63			
TARK STORY CALLS SERVE AND A STORY SERVE S	\$1,000 under \$2,000 \$2,000 under \$3,000		2 20		9 00 00 00 00 00 00 00 00 00 00 00 00 00	55 53	57.73	55.61	47.60			
### TIPE OF THE PROPERTY OF TH	\$3,000 under \$4,000 \$4,000 under \$5,000		200		22	22	5.5	2 = 3	28			
######################################	\$5,000 under \$6,000		54.75		16.76	21.43	22	200	8 R 2 R			
######################################	\$6,000 under \$7,000 \$7,000 under \$6,000		200		2.C	16 55	23.83	34.22	17 03			
######################################	\$8,000 under \$9,000 \$9,000 under \$10,000		2.5		12.85	15 16	1000	21.85	252			
######################################	\$10,000 under \$11,000		61 87		11.72	15.04	10.17	22.52	15.51			
### 1	\$11,000 under \$12,000 \$12,000 under \$13,000		300		10.13	1324	17.02	22.35	16 24			
000000	\$13,000 under \$14,000		88		10.47	9.5	25	(R)	15.72			
### ### ### ### ### ### ### ### ### ##	\$15,000 under \$16,000		31.02		999	200	2 2 2	38	15.58			
### 19	\$16,000 under \$17,000 \$17,000 under \$18,000		22.8		- 6	12.47	16.18	23.63	05.90			
## 1	\$18,000 under \$19,000		2 2 2		200	27	20	10.17	1.76			
### A PART OF STATE O	\$20,000 under \$20,000		31.11	•••	\$	11.70	17.01	22	17.77			
000 000 000 000 000 000 000 000 000 00	\$25,000 under \$30,000		12.44		3	80	9.24	1	2 5			
4 1 1	\$30,000 under \$40,000		88		6, c	20.0	8	12 52	38			
## 1	\$50,000 under \$75,000		0.12		3	22.5	9	25	77			
200	\$75,000 under \$100,000		6.75		8 3	000	8	8	5 13			
### 19	\$200,000 under \$500,000		90.0		2	8 4	2.53	12.01	10 46			
2 2 60 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$500,000 under \$1,000,000 \$1,000,000 or more		8		000	£360 ~ 0	200	2				
2	Tarable column. Inde		000		000	000	88	88	88			
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	No adjusted gross income		2.65		2	1.8	2.67	3.0	28.5			
7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$1 under \$1,000		90 0		23.37	24.08	73.40	63.50	63.00			
100	\$1,000 under \$2,000 \$2,000 under \$3,000		900		000	0.00	88	000	000			
1, 2, 2, 2, 3, 3, 1, 2, 3, 3, 1, 3	\$3.000 under \$4.000		88		0	000	30	26.00	2 2 2			
Column C	84,000 under \$5,000		72.28	•	22.70	33.18	2 % 2 %	2.0	28 51			
5.5 68. 4.1 30 16.246 27.28 27.28 47.31 16.644 27.38 47.31 16.644 27.38	\$6,000 under \$7,000		88		10.35	23.30	26 86	70 90	20.00			
540 C 540 C <td< td=""><td>57,000 under \$6,000 \$6,000 under \$9,000</td><td></td><td>50.05</td><td>•</td><td>200</td><td>22 45</td><td>22</td><td>45</td><td>3</td><td></td><td></td><td></td></td<>	57,000 under \$6,000 \$6,000 under \$9,000		50.05	•	200	22 45	22	45	3			
55 11 55 50 50 50 50 50 50 50 50 50 50 50 50	\$9,000 under \$10,000		2 3 2 3 3 3		12.70	1757	20.00	8	16 25			
2.2 45.0 10.02 14.15 17.77 25.0 14.36 17.37 25.0 14.36 14.3	\$10,000 under \$11,000 \$11,000 under \$12,000		51.13	· cò	10 69	1	3 5	3 :	2 :			
10	\$12,000 under \$13,000		90 52 90 65 90 65	₹ ä	1062	2	17.37	22	14 76			
27 54 34 33 34 34 35 34 35 34 35 34 35 34 35 34 35 34 35 34 34 35 34 34 35 34 34 35 34 34 34 34 34 34 34 34 34 34 34 34 34	\$14,000 under \$15,000		33.00	~ ~	8	10.00	2	# # 2 %	2 5 2 0 2 0			
29 05 22 34 0 1 1 2 1 3 1 3 1 1 1 2 1 3 1 1 1 2 1 3 1 1 1 1	\$15,000 under \$16,000		27.54			= 5	10 91	200	2 5			
27.28 27.74 67.7 19.60 19.60 19.7	\$17,000 under \$18,000		31.86 29.05	a a	2 3	229	28.5	27.28	17 62			
1300 1300 1439 1481 1581 1681	\$19,000 under \$20,000		31 12	~	26.0	20	2 6 2	20 00	3 = 2 =			
11 12 13 14 15 15 15 15 15 15 15	\$20,000 under \$25,000		13 00	; =	6		2 0	22 44	1668			
6 2 1 6 2 1	\$30,000 under \$40,000		1917	Ξ.	200	2	0 0	2 2 2 2 2	7.20			
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$50,000 under \$75,000		25		8	00	e 5 8 8	2 2	2 2			
100 100 100 100 100 100 100 100 100 100	\$75,000 under \$100,000		92.0	9 ~	2.67	200	0 13	9	20			
000 000 000 000 000 000 000 000 000 00	\$200,000 under \$500,000		8	- (7)	2.20	98.4	26	12.04	0 40			
15.81 15.80 0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$500,000 under \$1,000,000 \$1,000,000 or more		000	~0	200	7.55	= 8	500	9 69			
16.00 6.23 6.21 15.00 14.30 14.30 14.30	otal nontaxable returns		8 ;	•	000	00	8	88	38			
	A returns, summary			=	6.23	9.21	11.00	14.36	64.9			

0000 ## 000 ## 0000 ## 0000 ## 0000 ## 0000 82800 4 2 00874 874877 88888 27588 17551 30500 4 88800 4 2 008971 275504 11548 88820 1 288480 485500 8 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$5.000 under \$6.000 \$7.000 under \$7.000 \$7.000 under \$1.000 \$1.000 under \$11.000 \$11.000 under \$11.000 \$12.000 under \$12.000 \$13.000 under \$13.000 azable referms, testel No adjusted gross income otal nontazable returns

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

	Statutory adjustin	ents—Continued	Net expusionent is winded profit	trnent for		Excess Numze	pezuse	Unused	1840		
Sue of adjusted gross income	.		100	Theolo.	Exemption	deduc	Hone	brackel amount	Mount	- August	INCOME
	Number of	Amount	Number of returns	Amount	H ora	Number of	Amount	Number of returns	Amount	Number of	Amount
	(130)	(131)	(132)	(E)	(134)	921)	980	11371	1961)	100.7	-
All returns, total	6.07	11.81	4.87			3		\$22	197	0.10	110
No adjusted gross income	65.73	40.26	19.73		3.61	00:0	00 0	00:0	000	80	9
\$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$2,000	988	97.44	20 02		2.6	22 23	30.37	80 6e	60 75	99.09	65.68
\$3,000 under \$4,000 \$4,000 under \$5,000	223	223	200	2 5 6	522	13.55	20 66	39:	11.27	222	2 7 8 2 7 8 2 7 8
\$5,000 under \$6,000 \$6,000 under \$7,000	87	90.	92.18		5.4		2 8	2 8 S	22 22	2.10	234
\$7,000 under \$8,000 \$8,000 under \$9,000	20.02	98.5	2		200	7.17	20.5	288	32 23	22	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
\$9,000 under \$10,000 \$10.000 under \$11,000	70.65	8 8	47.55		3	3.5	0.0	2 2	88	222	2 34 23
811,000 under 812,000 812,000 under 813,000	40.05	73.78	57.50		₹ 3	22	172	0.00	0 00	204	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
\$13,000 under \$14,000. \$14,000 under \$15,000	25.4	62.72	20 CE TO		32.5	888	767	80	93 O	222	2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
\$15,000 under \$16,000	20.00	2	34 27		35.2	3 4	9.6	00 02	2 2 2	236	2 4
\$17,000 under \$18,000	2.8 2.8	\$ 3	28		23	2.5	2.05	4 63	51.25	288	283
\$16,000 under \$20,000.	88 23	3.2	26. 7		200	7.00	20.00	725	2.2	201	853
\$20,000 under \$25,000. \$25,000 under \$30,000.	10.28	18.54	27.51		83	1.62	7.	42.23	46 32	3	0 6 0 0 0
\$20,000 under \$40,000	2	8	200		0.00	1.51	2 02	50 02	62 96	9:00	112
\$50,000 under \$75,00	3 2	22	200		0.78	3 0	205	808	888	- 5	C 5 6
275,000 unider \$100,000 5 \$100,000 unider \$200,000	5481	67.20	3.5		27	235	58.2	8	000	2 %	23.
\$200,000 under \$500, \$500,000 under \$1.00	388 888 888	229	223		22	2 2	9 S	2 2 2 3	52 75	0 53	0 62
\$1,000,000 or more.	8	38	88		88	88	88	88	88	88	88
Taxable returns, total.	7.17	1.5	F.16		22	0.42	9	,	60.8	2 2	2 6
No adjusted gross income	32.81	P.74	19.27		18.28	000	8	80	90 0	000	000
\$1,000 under \$2,000	88	88	88		10 07	50.04	80 78	00.0	8	000	000
8.000 under \$1.000	88	88	88 88 23 88		0.00	91.62	95.86	98	1132	36.5	999
SS mile under SS mile	98.9	3 3	000		2	31.05	29 62	22	22.17	5 60	2 72
\$6,000 under \$7,000	38	28	67.96		2 2 8	2 20	19 26	25 09	27 72	2 56	2 72
66,000 under 89,000	200	33	28		22	200	12 86	28 E	25	77	252
\$10,000 under \$11,000	9 5 2	8 6	\$ 2		2.73	75.	9 55	2 2	61 33	234	\$ 5
\$11,000 under \$12,000 \$12,000 under \$12,000	67.15	2	100		32	22	98.7	0 00 4 62	0 00	2 6	2 22
\$12,000 under \$14,000 \$14,000 under \$15,000	35.	200	200		22.2	2 2 2	18 ~ ^	8 0 8 0	98 O	225	233
\$15,000 under \$16,000.	20.07	¥ 2	2 2		2 6	8	189	9 :	PM 12	241	2 48
\$16.000 under \$17.000 \$17.000 under \$18.000	45	22	88		223	4 4	26.5	\$ 70 \$ 83	2 52	222	227
\$16.000 under \$19.000. \$19.000 under \$20.000	38.4	36	25.5		286	8 2 3	38.5	2 E	75.57	2 43	2 37
	25 92	90 91	2 2		2 2	3 7	2 0	000	90 9	9 %	2 51
\$-2, UND LINES \$-40, UND \$-50, UND \$	16 21	2 % 2 %	24 78 15 03		2 0 - 0	1 52	10.0	56.02	95 96	2 - 0	21.5
	2 2 2 2 2 3 3 3	8 8 8 8	17.23		22	0.70	202	888	900	151	2 2 2
	24.00	67.20	11 50		2 45	2 32	2.83	3 3	97.00	200	199
\$200.000 under \$500.000 \$500.000 under \$1.000.000	328	3 # 8 # # #	222		0.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	91 1	57 08 0 00	69 72 00 00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	690
	88	88	38		88	88	88	85	88	28	999
Total nontaxable returns	\$	7	2 2		6.0	2.01	4.05	20.40	28 22	98.0	E 1
Under 85,000 85,000 under 810 (NN)			25 47	121				40.9		5	Ξ
\$10 000 under \$15,000 \$15,000 under \$20,000	200	2.5	¥ 2.2	37.25	9 7 0	3 13 2 26	3.40	13 20	14 64	0 75	٠
			12	7 26				75.16		98	:
v or case entered tables. The control test of the control of the amount is not included.	d in total stabulory a	djustments		}							

		-	Total tax) and of	Total Inc	Ome tex	Income tex b	efore credits			e dite			
	Site of adjusted gross income	(number)	Number of	Amount	Mumber of		New York		Q	1	Į.	A Contract of the Contract of	Income lay	fler crudits
							reture	Amount	Number of	Amount	Number of		Number of	Amount
	refurma, footal	_		5	2	_	Ē	Ø	9	9	81		11.00	
	o adjusted gross income	8 6	112			9 9	62						- 1 -	(6)
######################################	Unider \$1,000 000 unider \$2 000	2.56	13.13	28		00.00	9 6						51 55	3.5
######################################	2.000 under \$3,000 3.000 under \$4,000	202	200	2. 2. 16.		2 -	25						000	:
	1,000 under \$5,000	0 1	282	2.70		2 8	200						90.0	2=4
	3000 united \$7,000 3000 united \$7,000 3000 united \$4,000		2.0	2.70		202	25						2 69	· • •
	000 under \$8,000 000 under \$10,000	25.2	8 8 8 8	22		2 72	288						2 6 6	~~
\$2487 ARROR \$2218 ALESS : 4 STATE \$221 ARROR FRANCE ARROR \$2218 ALESS S	0.000 under \$11,000	2 03	20 ×	75 X		2 63	8						222	.
RAT RATE SELECT RATES 1 4 88 10 1 88 1	1,000 under 812,000 2,000 under 812,000	221	223	22		283	22.0						8.	
	4,000 under \$15,000	2 26	30 S	4 8		200	200						288	~ ~ ·
NAMES SOLD RIGHS & SERVICE SERVICE STREET NAMES SOLD RIGHS & SERVICE STREET NAMES SOLD RIGHS & SERVICE	5,000 under \$16,000 6,000 under \$17,000	2 5	25	50.5		5.5	220						3 = 2	NĀ
### 10000	7,000 under \$16,000 6,000 under \$19,000	28:	35	2 2		2.52	230						2 22	~~
### ### #### #########################	9,000 under \$20,000	**	2 5	2.56		20.0	2 5					~ •	2 32	1010
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	0.000 under 840.000	20	0 7	2		9	9.7.0					V (7)	0 62	-
### ### ### ### ### ### ### ### ### ##	3,000 under \$75,000	0 62	8	27		87	- 0 - 0					04	151	õ÷
	70,000 under \$200,000	2 E	220	230		2.4	25						0 63	0 (
	20,000 under \$1,000,000	900	3 0	98		200	200						200	VO
### 19	UNICOD OF MORE	00	8	8		88	88						200	00
	adjusted gross income.	4.9	6.17	6.17		2	6.17						8 6	0 6
100 100	ander 81,000	9 20	9 7	9 0	- •	£ 5	205		_	•		٠	51 55	· <u>·</u>
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2	000 index \$5,000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 3 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 5 13		2 40	200		-	w W		- 3	0.0	= 5
24	200 under \$6,000 200 under \$7,000	2 66	2 2 8	2 86		100	8					5 5	2 69	
244 2 24 2 24 2 24 2 24 2 24 2 24 2 24	Journal #8,000 200 Lander #9,000 200 Lander #10,000	54	242	28		2.5 2.5 2.5 2.5	8 7 7			=-		3.2	282	
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030 032 055 033 054 005 224 2321 32.20 081 1	# \$5,000 burnder \$10,000 burnder \$10,000	0 69				2 35	183	2 42		9 19	43.23	4		•
	000 under \$20,000 000 or more	8 8 8 0 0 0				95	200	833		2 2 4				C

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Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued [Coefficient of variation for number of feltures and amount feetents]

	Minim	Minimum lax	Alternative	ninimum tax					All other	lares				
Sue of adjusted gross income	Number of	Amount	Number of	Amount	Total		Yeu from rec prior-year in credi	recomputing r investment	Penally tax or retreament arr	on individual arrangementa	Sed englo	yment lax	Social such	curity faxes income
					Number of	Amount	Number of	Amount	_	Amount	Number of	Amount	::_	Amount
	(14)	(15)	(91)	6.0	9	(19)	(02)	(21)	(22)	(2)	(24)	(25)	(A)	100
All returns, total.		3.56	6.13		6.76	1.12	3.14	97.9	12.07	15.21			13.62	~
No adjusted gross income	22.5	20.20	19.37	_	6.71	9.20	16.16	18.76	34 86	36 96	7 30	158	64 66	35.75
\$1,000 under \$2,000	888	30	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	~~	7.18	16.07	45.40	3 2 5 8	50 6	96 83 96 83	11 65	09 91	71.28	15 79
\$3,000 ander \$4,000 \$4,000 ander \$4,000	828	58.12	92.10	4 2	# C	2.5	3 % 30 %	34.73	97 21 99 90	97 21 99 90	9 6	4 6	86 78	92
\$5,000 under \$6,000	54.21	65.96	2 2 2	₹	6.37	8 6	38 8	37.24	76 92	76 13	9	96	51 25	53.29
\$6,000 under \$7,000 \$7,000 under \$6,000	67.13	10.90	90 19		90		383	405	25.5	98.09	9 G	\$ \$ \$ \$	83 62 70 67	78 32 53 29
\$8,000 under \$8,000 \$9,000 under \$10,000	388	200	60.0	123	7 9 7	7 7 6	8 G G	2 7 2	200	28	200	6 21	62 62 80 64	51 73
\$10,000 under \$11,000	8 2	38.2	91.00	3 4	77		2 8	8 8	8 8	20 00	671	9	47 45	61 24
\$11,000 under \$12,000 \$12,000 under \$13,000	10.00	22.5	63 67	; ¥ ≥	22.5	900	323	7 6	C8 / 6	82 74	255	9.6	56 72 80 15	78.36 91.61
\$12,000 under \$14,000 \$14,000 under \$15,000	200		1000	,2;		989	28	33	20.00	63 59 76 69	5 75	7 31	70 87	07 68
\$15,000 under \$16,000	62 06	3 3	82.36		20. 40	8 2	2 2	2 2	8 5	000	3 3	C0 0	8	40.00
\$16,000 under \$17,000	98 9	3.	6103		900	3 3	88	\$ 2	202	6164	537	707	3 2 3 2	80 63 69 56
\$16,000 under \$19,000	25.5	20.00	96.6	35	22.50	88	88 88	2 2	3 2 3 2	5. 5. 5. 5. 5. 5.	5 68	96 7	69 97	96 31
\$20,000 under \$25,000	72 52	20.45	3 3	₹ 8	X 4	2.7	2 3	22 5	72.02	72.63	99 9	7.67	3	7 0 0 0 0
\$25,000 under \$30,000	9.5	25 15	200	181	200	8	28.2	21.08	37.21 56.02	40 14	7 67 7 67	4 3 54	26.83 4.83	94.6
\$40,000 under \$50,000	22:	22	2 Z	% =	3 2	2 %	15 05 15 05	23.18 17.60	26.87	34 26	251	337	99 9	333
\$50,000 under \$75,000	99 0	11 32	12.41	Σ :	2.17	4 65	96.9	36.07	\$	98	55.2	2 60	36 62	96 70 96 70
\$100,000 under \$200,000	25.4	2 0	2 6 6		9.2	2 4 2	9 0	18.07	42.86	4 35	4.23	4 62	65 73	95.56
\$500,000 under \$1,000,000	38	88	0.00		- 0 - 0	97.6 000	2.76	200	28	51.5	233	100	38	80
\$1,000,000 or more	00	000	00.0	-	000	000	000	8	88	88	38	38	30	200
Marking Columbs, totals	2 46	95.5	. .	-	3 3	1.24	2	10.76	14.20	14.77	0 0	1.13	15.55	27.54
\$1 under \$1 000	20.2	2 2	F 90		/ C C	60.0	2331	16.75	38	991/	23.06	91 76	000	0000
\$1,000 unider \$2,000 \$2,000 unider \$3,000	88	90	38.	200	7 7 7	99	9 3 8	225	88	88	000 5	0 0 8 9	300	88 00
\$3,000 under \$4,000 \$4,000 under \$5,000	25	56 12	95 10	2.5	223	920	200	200	388	388	11 42	12 26	88	0000
\$5,000 under \$6,000	2.58	98.56	44 57	75 63	2 2	10.63	2 2	80 75	9 9	9 9		90 9	85 92	7136
\$8,000 under \$7,000 \$7,000 under \$8,000	5.2	72.16	90.16	200	2	92	38	0.1	33	200	9	3 0	000	78 32 0 00 0
\$6,000 under \$9,000 \$8,000 under \$10,000	38	88.0	60.63	72.45	99	20.	3 2 3	200	88	88	56	7 20	000	51 73 0 00
\$10.000 under \$11.000	83.30	3 2	3	8 4 35		9 7		2 2	3 3	0 0	92 9	727	47 45	6124
\$11,000 under \$12,000 \$12,000 under \$13,000	73.9 26.08	21 71	£3.57	36.80	88	88	80	85	20	25.74	605	28	5 6 6	1916
\$13,000 under \$14,000 \$14,000 under \$15,000	83.82 63.87	83 82 80 62	2002	12.42	6 27	230	88	41.72	32	26.00	935	96	Z Z Z	99 74 62 06
\$15,000 under \$16,000 \$18,000 under \$12,000	95 08	69 63	62.36	62.86	93	99	35	2	29 68 68	3 75 88	9 9	999	3 8	7 G
\$17,000 under \$16,000 \$16,000 under \$19,000	75.5	25.5	9 9 9	38	2 4 5	8 7 7	28	28	76 66	63 71 53 27	9 S	7.24	64 68	69 56 96 31
\$19,000 under \$20,000	8	32	88	20 C 4 C	3	7 6 7	27.85	38 67	72.02	72 63	89	78	9 6	89 68 89 84
\$20,000 under \$25,000 \$25,000 under \$30,000	7 S 9	28.21	34.80	96 98 98 98	2.71	3.58	12.90	5 5 5	37.21	40 14	2 73	365	95 86	87.48
\$30,000 under \$40,000 \$40,000 under \$50,000	2 Z Z	34 61	24.35	26 77	32	137	0.79	9 5	35 02	34.70	300	707	99.5	67 52 60 68
\$50,000 under \$75,000 \$75,000 under \$100,000	20.02	26 2	12.41	20 5	2 2	5	6 02	37.58	\$ \$	36.65	2.28	2 7 2	38 57	88 28
\$100,000 under \$200,000 \$200,000 under \$500,000	12.6	= 9	200	7.51	1.75	25.5	9 60	8 5 8 10 3 1	2 5 2 5 2 5 3	43 95 43 05 43 05	2 4 2	237	0000	95 56 000
\$500,000 under \$1,000,000 \$1,000,000 or more	88	88	88	700	288	888	288	900	388	63 0 00 21 0	000	2 0 0	88	000
Total nontaxable returns	8.	0.00	9.8	8	8	2.83	27.5	38.7	29.07	36.56	192	27.7	22 4	000
Alf returns, summary Under \$5,000	23.77	10.34	75 21		93.0		-					:	}	į
\$5.000 under \$10,000 \$10,000 under \$15,000	\$ 60 60 60 60 60 60 60 60 60 60 60 60 60 6	73.61	37.63	35.81	2 2 8 2 3 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3	2 2 3 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	12 40	1637 22.01	29 E9	58 83	2 2 8	3 72	33 44	93 33 34
\$15,000 unider \$20,000 \$20,000 or micke.	37 b7 5 33	38 54	30 28		235		200	22.		\$ 65 C		3 12	36.36	٤.
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Individual Returns/1981

1 1 1 1 1 1 1 1 1 1		Enred income credit used offset all other laxes	or credit used to other laxes						Medre	ments				
	Size of arthreted gross income	Number of	-	returns without	To	3	Income lax	bjetjeje	. =		Payment will		Excess social	. 0
		refurns			Mumber of	Amount	Number of	Amount	-		Number of	1	7	₹ ₹!
			(29)	600	(ie)	(32)	659	96	returns Cata		rekura	1	- 21	Аполи
	No adherent model	300	8	97.0	0.10			120	7	3	(6)			(
# # # # # # # # # # # # # # # # # # #	\$1 under \$1 000	10.54	91	3.77	70.7			2			9			
######################################	\$1,000 under \$2,000 \$2,000 under \$3,000	3.5	25	2.28	2.28			6.73			60 10			
######################################	\$3,000 under \$4,000 84,000 under \$5,000	200	202	2 g	238			25.5			2031 45 88			
######################################	55,000 under \$6,000		7007	8 8	7.			2 2 2			33.50			
### PROPERTY OF THE PROPERTY O	0,000 under 87,000 7,000 under 86,000		700	4 3	28.6			275			32.98			
######################################	9,000 under \$10,000	680	0.00	7 0	288			82			3062			
######################################	10,000 under \$11,000 11,000 under \$12,000	88	88	14.37	7			2 2			31 55			
### REPORT OF THE PROPERTY OF	12,000 under \$13,000 13,000 under \$14,000	300	38	2 2	22			200			38 38 38 38 38 38 38 38 38 38 38 38 38 3			
### #### #############################	14,000 under \$15,000	38	88	200	22			2.05			2.23 2.53 2.53 5.53		72 78 97 10	66 46 99 01
######################################	16.000 under \$12.000	000		22 02	222			25			27 15			
### 1	16.000 under \$19.000 16.000 under \$19.000	800	88	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	232			222			27 01			
	20,000 under \$25,000		80	32.23	\$			2 2			2 5 32 5 32 5 32 5 32 5 32 5 32 5 32 5 3			
	25,000 under \$30,000 30,000 under \$40,000		88	15 62 23 62	0.65			21			15.07			
10000000000000000000000000000000000000	10,000 under \$50,000		88	24.38	2.5			2			2 5			
	25,000 under \$10,000		8	10.01	3			2 2			200			
	100,000 under \$200,000		88	28.22	22			2 91			90 0			
	500,000 under \$1,000,000		88	88	200			2 2 3			294			
10	able returns total		00.0	000	000			88			88			
100 000 000 000 000 000 000 000 000 000	adjusted gross known.		¥ 8	8	=			6.23			3.65			
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99 99 99 99 99 99 99 99 99 99 99 99 99	000 under \$6.000		77.20	3 8	2 63			22		-	40.12			
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Color	.000 under \$10,000		800	88	. 252			22		-	47.11			
Color	0.000 under \$11.000 1.000 under \$12.000		8	000	2 2			25.5		•	35 16			
244 2 24 2 24 2 24 2 24 2 24 2 24 2 24	2,000 under \$13,000 3,000 under \$14,000		888	888	2 3 5 2 3 5 2 3 5			2 2 2		•	283			
245 245 246 246 246 246 246 246 246 246 246 246	4.000 under 815,000		88	38	7 2 7			207			28.2			
255 256 257 745 733 250 77 75 73 73 73 73 75 75 75 75 75 75 75 75 75 75 75 75 75	5.000 under \$18.000 5.000 under \$17.000		88	88	2.28			95			29 08			
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85 000 000 1 1 100 000 1 1	der \$5,000 000 under \$10,000	86	243	0 60	000	9		1 53		965	20			
31 CCL 1887 (4.4. C.) 157 157 157 157 157 157 157 157 157 157	0.000 under \$15.000 5.000 under \$20,000	800	0.0	25.5	8 8	0 63		902		000	29	28 65	71407	24 86

Table K—Coefficient of Variation for Tax Liability and Taxpayments, by Size of Adjusted Gross Income—Continued Coefficient of variation for interest and encount (percent)

			Y	,										
	Credit for last on	Credit for tax on certain gesoffne,	Credit from regula	Lonanaed Med investment	Office land	andreo!	Earned income or	credit, retundable	Advance earne	d income credit	Total over	payment	Tax due ed ter	- C
ance of expenses grows encours			To lead									:		
		Amount	returns	Amount	T SELECT	Amount	returns	Amount	Mumber of	Amount	Number of returns	Amount	Number of Toluns	Amount
	119	25	£\$	(46)	(45)	(46)	(47)	3	(40	95		(52)	(53)	(54)
All returns, total.	98 T	3 3	12.3	22.64	16.87	X 32	9	2.12	28.74			0.61	_	-
Standar St. CO.	46.56	7 9 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2000	3 8	20.0	8.5	990	99.0	8 6			8 02	101	9 29
\$1,000 under \$2,000 \$2,000 under \$3,000	20.44	28	200 200 200	200	35.6	383	2.2	22.4	388			357	38:	8 0 0 0 2 0 0 0
\$3,000 under \$4,000 \$4,000 under \$5,000	35 C	8 S 8 S	88	88	75.90	98 S	6.76	6.00	5.08			305	6 6	7 4 =
\$5,000 under \$6,000 \$6,000 under \$7,000	22.41	25.18	08	00.00	37.30	62 44 05 44 05	609	5.13	0.00			3.06	5.15	. 48 c
87 UKY UMOSK \$5 UKO 88 0000 umder \$1000 88 000 umder \$10	22.01 21.01	289 288 288	9 9 9	838	25 S	59 23 60 07 45 96	5 66 6 27 13 15	6 6 8	20 g			900	223	8 80 8 80 8 80 8 80 8 80 8 80 8 80 8 80
\$10,000 under \$11,000 \$11,000 under \$12,000	10.28	29.52	000	98	88	88		0	3			246	4 53	5.64
\$12,000 under \$12,000 \$13,000 under \$14,000	24. 22.23	283 286 286	888	888	388	388	888	888	200			3.43 3.43 3.55	17.8	5 72 6 10 6 29
\$15,000 under \$18,000	19.82	20 62	0 0	0 0	8 8	8 8	9 9	8 8	90 0			360	5.10	9 :
\$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$18,000	23.76 22.94 23.61	25.18 34.47	90.96 73.51	72.63	886	8000	888	888	8888			7 4 60 4 4 7 4 60 4 4	197	9 6 7 6
\$19,000 under \$20,000	28 28	32.56	76.80	6 28	8 8	000	8	8	8			3.67	33	95 9
\$25,000 under \$30,000 \$30,000 under \$40,000	15.63	200	38	2.23	388	388	888	888	- 69 68 - 76 68 - 76 68			1.07	999	9 P C
\$40,000 under \$50,000 \$50,000 under \$75,000	15.61	220	21.57	22. 22. 23. 24. 25. 25. 26. 26. 26. 26. 26. 26. 26. 26. 26. 26	70.00	000	88	000	000			202	2545	3 7 7 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
\$75,000 under \$100,000 \$100 000 under \$200,000 \$100 000 under \$200,000	16.13	20.75	35.30	45 63 42.68	88	88	88	90	88			2.70	2 65	3.95
\$500,000 urder \$1,00,000 \$1,000,000 or more	188	88	98	888	388	388	888	888	888			E 0 0	¥ 0 8	3 08
Taxable returns, total	3	3.	13.60	27.22	M.03	3	8	8	32.86			99.0	3	9.0
No adjusted gross income	43.85	37.27	41.10	34.62	000	000	00.0	000	0.00			8	21.05	1561
\$1,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000	388	3883	3888	3888	3888	888	0000	8888	888			74 67 49 76 24 23	61.14 10.50 12.25	2355 1236 1322
84,000 under \$5,000	8	8	88	38	88	8	38	88	88			7 9	20.2	1 32 0 85
\$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$8,000	30 P 22 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P 2 P	8888 8454	0000	0000	0805	0888	8888	0000	9820	00 0 0 0 0 0 0 0 0 0	2 2 3 3 8 8 9 8 9 8 9 9 8 9 9 9 9 9 9 9 9 9	9 9 9 9	5 66 4 5 2 6 4 6 5 6	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
\$10,000 under \$11,000	27.23	39.65	9 00	8 0	8 8 9 8	8 8	8 6	8 8	2000			9 .	2 9	98 5
811,000 under 812,000 812,000 under 813,000 813,000 under 814,000	8 % 8 % 8 %	30.00	688	600	888	888	888	888	200			9 7 8	22.83	9 9 9
\$15,000 under \$16,000	8 33 8 83	5000	0 0	8 2	8 8	0 0	0 0	9 0	8 8			360	6 16 4 70	604
\$17,000 under \$19,000 \$18,000 under \$19,000 \$18,000 under \$20,000	2228	38.55 38.55	88.5 88.5 88.5 88.5 88.5 88.5 88.5 88.5	25 25 25 25 25 25 25 25 25 25 25 25 25 2	3858	3858	3888	8888	8888			2 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	4 4 4 4 6 4 6 4 6 4 6 4 6 4 6 4 6 4 6 4	637
\$20,000 under \$25,000 \$25,000 under \$30,000	12.4	32	83	200	888	888	888	3 8 8	11 /5			3.65	5 4 83	3 12
\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	16.21	20 52 20 92 15 40	30 33	25.25 25.25 25.25 25.25 25.25	882	000	888	888	800			3 0 3	- 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6 - 6	22.5
\$75,000 under \$100,000 \$100,000 under \$200,000	16.28	20.07	98.90	99	88	88	888	8 8 8	88			3 3	\$ S.	9 62
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under	288	200	388	588	200	888	888	3888	388			000	000	- 700
Total nontaxable returns	17.	3	82.51	# # # #	27.51	27.12	3 3	2 2	3 4			8 -	000	9 7
All returns, summary. Under \$5,000 \$5,000 under \$10,000		7 23						~:	64 70		96	99.	287	80 C
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	10.27 5.23	220	2 0 4 1 0 0 4 1 0 0 0 4 1	43 82	858	66.63	888	888	63 23 0 00 48 88	92 18 0 00 13 13	0 0 0 0 78 0 45	2.0 2.0 2.0 2.0 2.0 2.0 2.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3	981	2 59 2 66 0 65

FEDERAL TAX FORMS
(ELEMENT REFERENCE NUMBERS)

FIELD NUMBERS

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

Income	7 Wades, salaries	, tips, etc 7 1	
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

On the Core Record Layout it would appear as 1 in the left corner of the Salaries and Wages block. See example below.

-- Core Record Layout --

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

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

Income 8b Dividends (attached Schedule B if over \$400)-3

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

1981 (x) OMB No. 1545-0085

	Use IRS	Your first name and initial (if joint return, also give spouse a name and initial)	Ĺ	ast name		Your social securit	y numb
	label. Other- wise,	Present home address (Number and street, including apartment number, or rural r	gute)			Spouse's social se	curity n
	please print	City, town or post office, State and ZIP code		Your occu	pation >	·	
_	or type.				occupation >		
Pr	esidenti	Do you want \$1 to go to this fund?			N IIII	1	'Yaa''
Ele	ection C	Campaign If joint return, does your spouse want \$1 to go to	this fund?	1 1		not increase your	tax or
Fo	r Priva	acy Act and Paperwork Reduction Act Notice, see page 23 of I	Nstructions	1 1031	11111	O Suca your reland	
F C O I E AI bus	iling Sheck On ne Box. MARS Xempi ways chox labeled. Check the C	Status 1 Single Status 2 Married filing joint return (even if only Married filing separate return. Enter spouse's status 4 Head of household (with qualifying per child, enter child's name Notions 5a Yourself XFPT 65 context the body Spouse XFST 65 context other child samply. DEP d Other dependents: (2) Relationship (3) Number a months lived in your home	or this fund? Instructions one had income) social security no. abison). (See page 8 or over or over yed with you if (4) Did dependent have income of \$1,000 or more? If (4) Did dependent have income of \$1,000 or more? If (5) Did dependent have income of \$1,000 or more? If (6) Did dependent have income of \$1,000 or more? If (7) Did dependent have income of \$1,000 or more? If (8) Did dependent have income of \$1,000 or more?	ove and ful of Instruction (5) Did than one and	Blind Blind Blind The provide meritable for support?	she is your unmarried Enter number of children listed on 5c Enter number of other dependents Add numbers entered in boxes above	tex or
пеге	13a C 6 T 5 C E 14 T	Credit for contributions to candidates for public office (See page 13 of Instructions)	13a 76 DP HERE AND S 10 13b 98 13c	5 SIGN BEL			
ווופר	t/ b A 16 To 17 If 18 If	Tax on the amount on line 12. (See page 15 of Instructions; then find your tax in the Tax Table on pages 17–22). Advance earned income credit (EIC) (from Form W-2). Otal (add lines 15a and 15b). If line 14 is larger than line 16, enter amount to be REFUN fine 16 is larger than line 14, enter BALANCE DUE. Attach	15a 75 15b 75 15b 75	er for full	mount	108	
<u> </u>	258 R	uyable to "Internal Revenue Service." Write your social security numb Under penalties of perjury, I declare that I have examined this n of my knowledge and belief, it is true, correct, and complete. De which preparer has any knowledge. Your signature Date	er and "1981 Form eturn, including acc eclaration of prepar	1040A" on companying er (other th	it. 18 schedules ar lan taxpayer)		ation of
Paid		Preparer's	Date	Checi	c if	Preparer's social secu	
	arer's	signature	<u> </u>	self-e ploye			
	Only	Firm's name (or yours, if self-employed)		1	E.I. No.		
	<u>-</u>	and address			ZIP code	<u>-</u>	
	_						

CAUTION: You may NOT file Form 1040A (you must file Form 1040 instead) if any of the following apply to you:

You could be claimed as a dependent on your parents' return AND had interest, dividends, or other unearned income of \$1,000 or more.

- You had a foreign financial account or were a grantor of, or transferor to, a foreign trust.
- You received interest or dividends as a nominee (in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You received any capital gain distributions.

Note: You may also be required to file Form 1040 for other reasons. See pages 4 and 5 of Instructions.

if you received more than \$400 in interest interest from All-Savers Certificates, you have a list the names of the payers and interest on the lines below. See page 10 of what interest to report.	ou must complete I the amounts of the	If you received more than \$400 in ordinary dividends in the names of the amounts of the dividends on the lines below. If any nontaxable distributions on these lines, ducted on line 5 below. See page 10 of the lines definition of ordinary dividends and nontaxable definition and nontaxable definition.	payers and the le sure to include They will be de- nstructions for a
Name of payer	Amount	Name of payer	Amount
Interest income (other than qualifying interest from All-Savers Certificates).		3	
1b Total. Add above amounts			
Le Exclusion (See page 11 of Instructions)		4 Total. Add above amounts	
may be excluded on Form 1040A, line 8d	149	5 Nontaxable distributions (See Instructions for adjustment to basis)	

1040

U.S. Individual Income Tax Return

1981 | ...

For the	year Janu	ary 1-De	scember 31, 1981, or other ta	x year beginning	, 1981, endi	ng	, 19	. OMB	No. 1545-0074	
Use	Your fire	nome as	nd initial (if joint return, also give	spouse's name and initial)	اها	st name	_	Your	social security in	Number 1
iRS label.										
Other- wise.	Present N	eme sid!	ress (Number and street, including	apertment number, or raral reuti	1)			Speu	me's social securit	ty ne.
piess	City town	or nest	office, State and ZIP code					_		,
print or type.		,					ccupation 's occupation	<u> </u>		
	diel .	l. 0-	61 An Abi	- francis				1 1 40-	te: Checking "Ye	2011
President Flection		16	you want \$1 to go to this pint return, does your spoi	s fund?	· · · · · ·		<u> </u>	no	t increase your ta	DE TOP 19
	oumperga.	1 1		sae want \$1 to 80 to mis			es Mille	<u> </u>	ce your refund.	
Filing	Status	2	Single	andren during the sales and			id LabelMork	Keduction	Act Notice, see Inst	Tuction
Check o	niy	3		return (even if only one						
one box.		4	Mend of household	return. Enter spouse's socia	Security no	. above at	na full name	here -		
				l (with qualifying person			ACDOUST) IL U	e or she i	s your unmarried	d child
MARS	3	5	enter child's name	er) with dependent child	(Year spou	na diad l		/\$20.000	6 of Instructions.)	
		60	Yourself	1 1		34 0160			Enter number of	
Exempt	iors		Spouse	65 or ov		ŀ	Blind	•	boxes checked	
Always c			irst names of your depend	65 or ov		I.	Blind	, ,	on 6e and b >	<u></u>
the box ! Yourself.	abeled		XOCAH	AUT CHUCKEU MUG HARG MI	tn you 🗩		************	}	of children	
Check of		<u> </u>		(3) Num!	of I (A) Die	dependent	(5) Did you		listed on 6c	<u> </u>
boxes if apply.	they	xoo	Other dependents: DEP (I) Name	(2) Relationship menths in your	lived have	neeme of	mere these e	ac-half of	Enter number	
uppry.		XOC.	AWH	-	<u> </u>		dependent's		of other dependents	
		XOP	AR		_ -		·		Add numbers	
		• 1	otal number of exemption	ons claimed			<u>+</u>	 i	entered in boxes above	1
Innama			Vages, salaries, tips, etc.					17	1 1	╀━
income		3 1	nterest income (strach Sch	edule B if over \$400 or)	80		2 1		<u> </u>	-
Please at			Pividends (attach Schedule				3		<u> </u>	ł
Copy B o Forms W-			otal. Add lines 8a and 8b			-		/////		
lf you do	not have		xclusion (See page 9 of							
a W-2, s	••		subtract line 8d from line						4	1
pege 5 a Instructio			Refunds of State and loca						-	-
			lucted those taxes in an e						5	
			limony received						6	1
			lusiness income or (loss)						7	1
	j		apital gain or (loss) (attac							'
		13 4	0% of capital gain distrib	utions not reported on i	ine 12 (See	page 9 of	Instructions) 13	9	
		14 S	upplemental gains or (los	ses) (attach Form 4797)				14	13	
		15 F	ully taxable pensions and	annuities not reported o	n line 16 .			15	14	
_	į	16e O	ther pensions and annuit	ies. Total received	160	<u> </u>	5			
Piezee			exable amount, if any, fro					165	16	
ettech ch	eck		ents, royalties, partnersh				E)	. 17		
or money			arm income or (loss) (atta				9	▶ 18	8	
JUGI INT	•		nemployment compensati		_			_		1
	I		exable amount, if any, fro					196	30	.
	1	20 O	ther income (state nature a	nd source—see page 11 of 1	nstructions)	▶	*******		4	
	1	21 To	etal inagea. Add amay sta	in anti-marker than 2 At			*************		31	.
-			otal income. Add amounts			T		21		┼—
Adjustm	ents		oving expense (attach For			- 3				
ie ince	■		mployee business expense				8			}
See	ĺ		hyments to an IRA (enter				3			
nstruc. ions on	1		syments to a Keogh (H.R.			ــــــا	4			1
ege 11)	ŀ		iterest penalty on early wi			2	-			
	j		imony paid isability income exclusion			3				
	j		ther adjustments—see pa		29	1	 -	/////	<u> </u>	i
		30 To	otal adjustments. Add line	s 22 through 29				<i> </i>	1 40	
ldjusted	<u> </u>	31 Ac	djusted gross income. Su	btract line 30 from lin	• 21 If ti	his line	is loss the	0	40	
irose k		\$	10,000, see "Earned Inc. you want IRS to figure y	come Credit" (line 57)	on page	15 of	Instruction	S. 11	41	

_	10				1 14 4
Tax	32a Amount from line 31 (adjusted gross income)	<i></i>			-
Comps-	32b If you do not itemize deductions, enter zero	7	325	66	
tati en	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, li	ne 41			
(See	Caution: If you have unearned income and can be claimed as a depende	ent on your			
instruc-	parent's return, check here \(\) and see page 12 of the instructions. Also of the instructions if:	see page 12			
tions on					
page 12)	 You are married filing a separate return and your spouse itemizes deductions, OR You file Form 4563, OR 				
	You are a dual-status allen.				
	32e Subtract line 32b from line 32a		32c	67	ĺ
	33 Multiply \$1,000 by the total number of exemptions claimed on Form 1040,	line Se			·
	34 Taxable Income. Subtract line 33 from line 32c	, mie oe	34		·
	35 Tax. Enter tax here and check if from Tax Table, Tax Rate Schedule	X Y or 7	-		·
TVCT	Schedule D, Schedule G, or Form 4726	A. 1, GI 2.	35	7.	
TXST	36 Additional Taxes. (See page 13 of instructions.) Enter here and check if from F	orm 4970)	36	74	·
SPECTX	☐ Form 4972. ☐ Form 5544, or ☐ Section 72(m)(5) penalty tax	3,11, 43,0, {	7/1/1/1/1/		·
	37 Total. Add lines 35 and 36		100000		
• !!•	38 Cradib dan anabaibti ba	7 74	1///////	<u> 75 </u>	!
Credits	30 Condit Condition	11 /			
(See	An Credit for child and dependent and attach				
instrue-	78				
tions on page 13)	/ /g	11/1/ 2007			
	1	<u> </u>			
	83				
	I is instituted district district to the state of the sta	Chirles .			
		<u> </u>	46	<u>86</u>	
	and enter difference (but not less than		47	<u>(87)</u>	
Other ,	48 Self-employment tax (attach Schedule SE)	• • • • • •	48	88	
Taxes	498 Minimum tax. Attach Form 4625 and check here		49a	92	
/lastudias	496 Alternative minimum tax. Attach Form 6251 and check here ▶ □		496	93	
(Including Advance	50 Tax from recomputing prior-year investment credit (attach Form 4255)		50	(89)	
EIC	51a Social security (FICA) tax on tip income not reported to employer (attach Form	14137)	51.4		
Payments)	515 Uncollected employee FICA and RRTA tax on tips (from Form W=2)		51b	90.	
	5Z Tax on an IRA (attach Form 5329)	. [52	(91)	
	33 Advance earned income credit (EIC) payments received (from Form W-2)	1	53	107	
06	54 Total tax. Add lines 47 through 53		54	95	
Payments	55 Total Federal income tax withheld	1			
•	56 1981 estimated tax payments and amount applied from 1980 return . 56 99				
Attach Forms W-2,	57 Earned income credit. If line 32a is under \$10,000, see				
4-2G, and	page 15 of Instructions			į	
N-2P	58 Amount paid with Form 4868			1	
o front.	59 Excess FICA and RRTA tax withheld (two or more employers) 59 101				
	66 Credit for Federal tax on special fuels and oils (attach			Ĭ	
	Form 4136 or 4136-T)				
i	61 Regulated Investment Company credit (attach Form 2439) 61 103				
j	62 Total. Add lines 55 through 61			104	
	63 If line 62 is larger than line 54 enter amount OVERDAID	••••	62	104	
Refund or	The state of the state with the state of the	· · · · > [.	<u> </u>	108	
laiance		· · · ; >	64	l.	
700	65 Amount of line 63 to be applied to your 1982 estimated tax 65 109				
	66 If line 54 is larger than line 62, enter BALANCE DUE, Attach check or money order for full a	mount pay-		(100)	
r l	able to "Internal Revenue Service." Write your social security number and "1981 Form 1040 (Check ▶ ☐ if Form 2210 (2210F) is attached. See page 16 of Instructions.) ▶ \$	J" on it. ▶	46	(108)	eritera.
	Under penalties of perjury 1 decises that I have even in a thir				
Mease	Under penalties of perjury, I declare that I have examined this return, including accompanyin of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other twhich preparer has any knowledge.	ig schedules a	nd statem	ents, and to the	e best
lign	which preparer has any knowledge.				
lere	Your simetime				
	Your signature Date Spouse's signature (if filing)		st sign oven	if only one had i	псоте)
		leck if	Preparer	's social securi	ty no.
Johanne, 2		yed 🕨 🔲	<u>t </u>		
lse Cely	yours, if self-employed)	E.I. No. 🕨			
	and address :	ZIP code			

Schedules A&B (Form 1040)

Schedule A—Itemized Deductions

(Schedule B is on back)

Department of the Treasury Internal Revenue Service (X) Attach to Ferm 10-

For Paperwork Reduction Act Notice. see Form 1040 instruction

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

0M8 No. 1545-0074 1981 07

Name(s) as shown on Form 1040 Your social security number Contributions (See page 19 of Instructions.) Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See page 17 of Instructions.) 21 a Cash contributions (If you gave \$3,000 or more to any one organization, re-1 One-half (but not more than \$150) of in-56 surance premiums you paid for medical port those contributions on line 21b) . care. (Be sure to include in line 10 below.) . > b Cash contributions totaling \$3,000 or 2 Medicine and drugs . more to any one organization (show Enter 1% of Form 1040, line 31 . . . to whom you gave and how much you 57 4 Subtract line 3 from line 2, If line 3 is gave) >..... more than line 2, enter zero 5 Balance of insurance premiums for medical care not entered on line 1 6 Other medical and dental expenses: 22 Other than cash (see page 19 of instruc-58 tions for required statement) a Doctors, dentists, nurses, etc. . . . 23 Carryover from prior years b Hospitals 24 Total contributions (add lines 21a 60 through 23). Enter here and on line 36 > d Other (itemize-include hearing aids, Casualty or Theft Loss(es) (You must attach Form 4684 if dentures, eyegiasses, etc.) line 29 is \$1,000 or more, OR if certain other situations apply.) (See page 19 of Instructions.) 25 Loss before reimbursement . 25 Insurance or other reimbursement you received or expect to receive 27 Subtract line 26 from line 25, If line 26 is more than line 25, enter zero . . . 7 Total (add lines 4 through 6d) 8 Enter 3% of Form 1040, line 31 . . . 28 Enter \$100 or amount from line 27. 9 Subtract line 8 from line 7. If line 8 is 46 29 Total casualty or theft loss(es) (subtract more than line 7, enter zero line 28 from line 27). Enter here and on line 37 10 Total medical and dental expenses (add 47 lines 1 and 9). Enter here and on line 33 . > Miscellaneous Deductions (See page 19 of Instructions.) Tarcs (See page 18 of Instructions.) 30 a Union dues 11 State and local income . . b Tax return preparation fee 12 Real estate 31 Other (itemize) ▶..... 13 a General sales (see sales tax tables) . b General sales on motor vehicles . . 15 Other (itemize) ▶____ 32 Total miscellaneous deductions (add lines 30e through 31). Enter here and on 62 line 38 16 Total taxes (add lines 11 through 15). Summary of Itemized Deductions 53 (See page 20 of Instructions.) Enter here and on line 34 Interest Expense (See page 18 of Instructions.) 33 Total medical and dental-from line 10. 17 Home mortgage 34 Total taxes—from line 16 18 Credit and charge cards 35 Total interest-from line 20 . . 19 Other (itemize) ▶__ 36 Total contributions—from line 24 . . . 37 Total casualty or theft loss(es)—from line 29 . 38 Total miscellaneous—from line 32 . . 39 Add lines 33 through 38 40 If you checked Form 1040, Filing Status box: 2 or 5, enter \$3,400) 1 or 4, enter \$2,300 . . . 3, enter \$1,700 41 Subtract line 40 from line 39. Enter here and on Form 1040, line 32b. (If line 40 20 Total interest expense (add lines 17 is more than line 39, see the instructions through 19). Enter here and on line 35 for line 41 on page 20.) .

CMB 40 1545-3074

Your social security number Party les Interest Income Parte II Dividend Income If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete If you received more than \$400 in gross dividends (including Part I and list ALL interest received. Also complete Part III capital gain distributions) and other distributions on stock, if you received more than \$400 in interest. See page 8 of the complete Part II and Part III. Please see page 9 of the Instruc-Instructions to find out what interest to report. Then answer tions. Then answer the questions in Part III, below. If you the questions in Part III, below. If you received interest as a received dividends as a nominee for another, please see page nominee for another, or you received or paid accrued interest on 21 of the instructions. securities transferred between interest payment dates, please Name of payer see page 20 of the Instructions. 3 Name of payer la interest income (other than qualifying interest from All-Savers Certificates). 1b Total. Add above amounts 1c Qualifying interest from All-Savers Certificates. (List payers and amounts even if \$400 or less.) See page 20 of Instructions. 4 Total. Add above amounts . . 5 Capital gain distributions. Enter here and on line 13, Schedule D. See Note below . 6 Nontaxable distributions (See Instructions 1d Total for adjustment to basis) 1e Exclusion (See page 7 Total (add lines 5 and 6) . 20 of Instructions) . 8 Total dividend income (subtract line 7 If Subtract line 1e from line 1d. from line 4). Enter here and on Form Caution: No part of the amount on line If may be excluded on Form 1040, line 8d . 149 Note: If you received capital gain distributions for the year and 2 Total interest income (add lines 1b and you do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that 17). Enter here and on Form 1040, line schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 13. Part III Foreign Accounts and Foreign Trusts If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a for-

eign trust, you must enswer beth questions in Part III. Please see page 21 of the Instructions.

•	At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, se-	Yes	No
	curries account, or other financial account in a foreign country?		
-	which existed during the current toy a toroign trust which existed during the current toy year whether or act you	13//////	
		7111111	7/11/11/11
F	If "Yes," you may have to file Forms 3520, 3520—A, or 926. Paperwork Reduction Act Notice, see Form 1040 Instructions		

SCHEDULE C (Form 1040) Department of the Treasury

Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.

Internal Revenue Service (X)	➤ Attach to F	orm 1040 or Form 10	41. Þ	> See	Instructions for	r Schedul	e C (Form	1040).	08	, 4
Name of proprietor								rity number o		,
A Main business acti	vity (see Instructi	ons) >			; proc	duct >		-i!		
8 Business name				-			C Emplo	er identific	ation num	<u> </u>
D Business address City, State and ZII	(number and stre	et) >								
E Accounting method	f: (1) 🔲 Cash	(2) Accrual	(3)	Oth	er (specify)	,	<u>;</u>			
F Method(s) used to	value closing inve	entory:					*******			E
(1) 🔲 Cost	(2) Lower o	f cost or market	(3)	Oth	er (if other, att	tach expl	anation)		Yes	No
G Was there any maj	or change in deter	mining quantities, co	sts, or	valuat	ions between o	pening a	nd closing	inventory?		
If "Yes," attach ex	planation.						_	-		
H Did you deduct ex		ce in your home?.		•	<u> </u>		<u> </u>	<u></u>		/////
Part I Income	1									
				1 .						
1 a Gross receipts				18						
		ne la)							*******	
2 Cost of goods sol 3 Gross profit (subt	ract line 2 fmm	ins (Schedule C-1,)	ine a)	• •	• • • • •	• • •	. 2			
4 a Windfall Profit	Tax Credit or Refi	ind received in 1921	/200 1	n . Detruc	· · · · ·	• • •	49			
)					45			-
		,	• • •	•	• • • • •	• • •	.			
5 Total income (add	lines 3, 4a, and 4t	<u>)</u>	<u></u>				▶ 5			
Part II Deduct	ions	,								diameter 1
6 Advertising		***************************************		29 (Wages					
7 Amortization				1	Jobs credit					
8 Bad debts from sa				(WIN credit					
9 Bank service charg			-	•	Total credits	L				
10 Car and truck expe			-	1	Subtract line					
11 Commissions		I .	-	î	Windfall Profit					
12 Depletion			-		1981					
13 Depreciation (see14 Dues and publications				31	Other expenses	s (specify):			
15 Employee benefit :					·	····		•		
16 Freight (not included				-						
17 Insurance		**************************************		ď	·					
18 Interest on busines				_	·					•
19 Laundry and clean				•						
20 Legal and professi	onal services .			•						******
21 Office supplies and	postage			ħ						
22 Pension and profit	sharing plans .			ı	-					
23 Rent on business (property			j						
24 Repairs					·					
25 Supplies (not included	· ·			I						
26 Taxes (do not li	1			17)					
Profit Tax, see line	•			Л					·	
27 Travel and enterta 28 Utilities and telepl				0						
amme and make			<u>. </u>	P					·	
32 Total deductions (_				
	art II, line 5a (or I	Form 1041, line 6). H	a loss	20 0	n to line 34 .	<u> </u>	. 33			
34 If you have a loss, If you checked "No	do you have amo o," enter the loss	unts for which you as on Form 1040, line :	re not " 11, and	at risi	k" in this busin chedule SE, Pa	ress (see rt II, line	Instructio	ms)? [m 1041, iin] Yes [e 6).] No

SCHEDULE C-1.—Cost of Good	is Sold and/or	Operations (See	Schedule C Instri	uctions	for Part	Line 2)	77384
					1 1	i, iiie 2)	
1 Inventory at beginning of year (if of 2 a Purchases	imerent from las	t year's closing invi	entory, attach explan	ation).	1		
b Cost of items withdrawn for per		28					
c Balance (subtract line 2b from I							
3 Cost of labor (do not include sale	ine 2a)		• • • • • •		<u>2c</u>		
		eif)			3		
5 Other costs (attach schedule) .	• • • • •	• • • • •	• • • • • •		4		
6 Add lines 1, 2c, and 3 through 5.	• • • • •	• • • • •			_5		
7 Inventory at end of year		• • • • •			6		
8 Cost of goods sold and/or operation	ES (Subtract line 7	from time to the	· · · · · · · ·		7		
SCHEDULE C-2.—Depreciation	(See Schedule	C (metalistic	re and on Part I, line	<u>2. ▶ </u>	8		
Complete Sche	dule C-2 if you	cial and analysis	or line 13)				
you need mare	space, use Form	n 4562. If you state	ONLY for assets place	ed in se	rvice befo	re January 1,	, 1981.
ber 31, 1980, i	use Form 4562	to figure vous tota	m a deduction for at deduction for all a	ty diseats	placed in	service after	r Decem
		la media your tota				mplete Sched	lule C-2
Description of property	Date acquired	Cost or other basis	Depreciation allowed or allowable	Method of computing		Depreciati	ing for
(e)	(b)	(e)	in prior years	depre- cistion	of rate	this ye	
1 Depreciation (see Instructions):	William Control	///////////////////////////////////////		(0)	(0)	(g)	
		******************	***************************************				

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,							_
Totals				1	_		
	• • • •		• • • ,• • • •	• •	_2		
Depreciation claimed in Schedule C-1		_	,	1	_		
			• • • • • •	• • -			_
Balance (subtract line 3 from line 2).	Enter here and or	n Part II, line 13					ŀ
CHEDULE C-3.—Expense Accour	nt Information	(See Schedule C	Instructions for C				
ESTER ISTORMATION for w							
paid employees, add a have to provide the in	xpense account	allowances to the	imployees, in determ salaries and wages	ining the	five high	est	
have to provide the in \$50,000, or for yourself	if your expense	ny employee for w	hom the combined	amount	is less ti	nen	
Name		1	Expense account	15 IGS6 ()	nan \$50,0	<u>00. </u>	
(a)			(p)		Sal	aries and wage: (e)	3
where	• • • • •	• • •					
							2 ////////
				_			-
		<u></u>					
							1
You claim a deduction to		<u>+</u>					
you claim a deduction for expenses co	nnected with:					Yes	No
Entertainment facility (boot, resort, re	anch, etc.)?	• • • • •					-
Living accommodations (except employ	/ees on business)?					
Employees' families at assured	imployees attend	led outside the Na	th American area? (s	ee Instri	Jetions)		
Vacations for employees or their family	s of meetings ou	tside the North Am	rican area?				
Conventions or meetings you or your e Employees' families at conventions or if "Yes," were any of these conventions Vacations for employees or their famili	mployees attend	led outside the No		ee Instru	ections) .		

SCHEDULE D (FORM 1040)

Department of the Treasury Internal Revenue Service (X)

Capital Gains and Losses (Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.) ➤ Attach to Form 1040.

➤ See instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Name(s) as shown on Form 1040

Your social security mumber

		1		e Year or Less			,	4
s. Kind of property and de- scription (Example, 100 shares 7% preferred of "Z" Co.)	b. Date ecquired (Mo., day, yr.)	e. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 23)	f. LOSS If calumn (e) in than (d) subtra from (e)	s more et (d)	g. EAIS if column (d) : than (e) mater from (d)	*** (4
1						-		1
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								- -
						-		- -
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	_							-
								1
la Gain from sale or exc	change of a prin	cipal residence	held one year or le	ss, from Form				1
2119, lines 7 or 11 .		4						
b Short-term capital ga							·	
Enter your share of r	et short-term g	ain or (loss) fro	m partnerships an	d fiduciaries .				
Add lines 1 through 3	3 in column f an	id column g		[(1.18)		119	Т
Combine line 4, colur	nn fand line 4, o	column g and en	iter the net gain or	(loss)	• • •] =
Short-term capital lo	ss carryover fro	m years beginn	ing after 1969 .]	120	
			-		:	- 1		
Net short-term gain	or (loss), comb	ine lines 5 and	<u>6 </u>	<u> </u>	<u> </u>	<u> l</u>	<u> </u>	
Part II Long-term	Capital Gains	and Losses-	Assets Held Mor	a Than One Yes	e i			
				-	4 7			
1	-		1				•	
•								_
•								
•								
•								
B Gain from sale or exc			held more than o				117	
Gain from sale or exc Form 2119, lines 7,	11, 16 or 18 .		held more than o	one year, from			117	
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain	11, 16 or 18 . n from installme	ent sales from F	held more than o	one year, from			117	
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain Enter your share of n	11, 16 or 18 . n from installme net long-term ga	ent sales from F in or (loss) from	held more than o	one year, from				
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10	11, 16 or 18 . n from installme let long-term ga 0 in column f <i>an</i>	ent sales from Fi in or (loss) from d column g	heid more than o	one year, from or 27 d fiduciaries .	121		117	
Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold	11, 16 or 18 . In from installme let long-term ga D in column f an umn f and line 1	int sales from Fi in or (loss) from d column g 11, column g an	held more than of the following of the following and the following	one year, from or 27 d fiduciaries .			122	
Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold Capital gain distribut	11, 16 or 18. In from installment long-term gas in column f and line 1 ions	ent sales from F in or (loss) from d column g l1, column g an	held more than orm 6252, line 19 in partnerships and enter the net ga	one year, from or 27 d fiduciaries .			122	
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold Capital gain distribut Enter gain from Form	11, 16 or 18. In from installment long-term gas in column fand line 1 lions	ent sales from Frin or (loss) from d column g	held more than orm 6252, line 19 n partnerships and	or 27	121		122 124 (125)	
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold Capital gain distribut Enter gain from Form Enter your share of n	11, 16 or 18. In from installment long-term gas in column fand line 1 ions	ent sales from From or (loss) from d column g	heid more than corm 6252, line 19 in partnerships and denter the net ga	or 27	121		122	
Gain from sale or exc Form 2119, lines 7, b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, colo Capital gain distribut Enter gain from Form Enter your share of n Combine lines 12 thro	11, 16 or 18. In from installment long-term gas in column fand time 1 ions	ent sales from From or (loss) from d column g	held more than of the following of the following the follo	or 27	121		122 124 (125) 126	
Gain from sale or exc Form 2119, lines 7, Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold Capital gain distribut Enter gain from Form Enter your share of n Combine lines 12 thro	11, 16 or 18. In from installment long-term gas in column fand time 1 ions	ent sales from From or (loss) from d column g	held more than of the following of the following the follo	or 27	121		122 124 (125)	
b Long-term capital gain Enter your share of n Add lines 8 through 10 Combine line 11, cold Capital gain distribut Enter gain from Form Enter your share of n Combine lines 12 thro	11, 16 or 18. In from installment long-term gas in column fancem	ent sales from Fin or (loss) from d column g	heid more than of the following after 1969.	or 27	121		122 124 (125) 126	

			3
Partellia	Summary of Parts I and II		هادنو
19 Combin	a lines 7 and 18, and enter the net role of the same	1	
NOTE:	e lines 7 and 18, and enter the net gain or (loss) here	·	_
20 If line 1	9 shows a gain, enter the smaller of line 18 or line 19. Enter zero if there		
is a loss	or no entry on line 18		
21 Enter 60	1% of line 20 .	. <i>////////////////////////////////////</i>	
If line 2	1 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.		-
22 Subtract	shows a long getter and of the first and on Form 1040, line 12.		
			+
an irii	ne 18 is zero or a net gain, enter 50% of line 19,	1	
(14) 11 11	TE / and line 18 are not losses, enter amount on line 7 added to 5000 at the		
	re and as a loss on Form 1040, line 12, the smallest of: amount on line 23:		·
(ii) \$3 .0	00 (\$1 500 if married and filles a consents are	l	ĺ
(III) ax	sure income, as adjusted	(127)	
Part IV	Anisharmon of With 1974 197		-
TRUIT COM	(Complete this part if line 20 (or Form 4798, line 8) shows a gain and your tax rate is above 50%. See instructions page 23.)		
	, and the test to decide to 70. See histractions page 23.)		
S Net short	-term gain no (local from the E. from set		
S Net long	-term gain or (loss) from line 5, from sales or exchanges after June 9, 1981		
7 If line 26	term gain or (loss) from line 16, from sales or exchanges after June 9, 1981		
and do no	shows a gain, combine line 25 and line 25. If line 25 or this line shows a loss or zero, enter zero	1	
S Enter the	smaller of line 25 or line 27		
S Enter the	smaller of line 26 or line 27 .	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
9 Enter you	smaller of line 20 (or Form 4798, line 8) or line 28		
S LITURY TUT	r Taxable Income from Form 1040, line 34		
2 Subtract	ine 31 from line 30. If line 31 is more than line 30, enter zero		
3 Tax on ar	nount on line 32. Tax Rate Schedule X, Y, or Z; Schedule G. (See instructions page 23)		
-	b VI AIN E 43 	 .	
D- AV	35 and check Schedule D box. Computation of Post-1969 Capital Loss Carryovers from 1981 to 1982 (Complete this part if the loss on line 23 is more than the loss on line 24)		
	Section A.—Short-term Capital Lose Carryover		
			
Enter loss	shown on line 7; if none, anter zero and skip lines 37 through 41—then go to line 42		
Entries Rein	shown on line 18. If that line is blank or shows a loss, enter zero	-	
- MACOREA SU	y loss on line 35 to the extent of any gain on line 37		
Conter amo	unt shown on line 24		
SHOW MINE	ler of line 38 or 39		
Subtract II	ne 40 from line 38. This is your short-term capital loss carryover from 1981 to 1982		
	Section B.—Long-term Capital Loss Carryover		
Subtract III	ne 40 from line 39 (Note: If you skipped lines 37 through 41, enter amount from line 24)	-	
Enter loss	from line 18; if some, enter zero and skip lines 44 through 47.		
Enter gain	shown on line 7. If that line is blank or shows a loss, enter zero		
Reduce any	loss on line 43 to the extent of any gain on line 44 .	-	
Multiply an	nount on line 42 by 2		
			—
ovotract lin	e 46 from line 45. This is your long-term capital loss carryover from 1981 to 1982.		
'art VI	ther Obligation at Less Than Full Face Value	orting a Note	or
Check h	ers if you elect out of the installment method.		_
Enter th	e face amount of the note or other obligation		
CINCOL AND	e percentage of valuation of the note or other obligation		

SCHEDULE E

(Form 1040)

Department of the Treesery Internal Revenue Service (X)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates and trusts, etc.) ▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Your social security

	ntal and Royalty Income		•		Propertie	25			1	
	scribe property in Part V)		A		B		C			Totals
_	Rents received			-		-			3	
Rer	ntal and Royalty Expenses									
4	Advertising	4						.		
5	Auto and travel	5								
6	Cleaning and maintenance	6			***************************************	.				
-	Commissions	7				.		.		
8	Insurance	8		-		-				
	Interest	9		-						
	Legal and other professional fees	10						.		
	Repairs	11			·			-		
	Supplies	12		-	· 			-		
	Taxes (do NOT include Windfall Profit	,,								
	Tax, see Part III, line 35)	13		-			·			
	Utilities	15		-			·- 			
	Wages and salaries							.		
.5	Other (list)					· :-		-		
				-				·		
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				-	•====	-				

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				*				·		
	. TT _ 1 = 0 = 0 TT T			-						
		*******		1	******					
7	Total deductions (add lines 4 through	$\overline{\Gamma}$								
	16)	17	_			1		<u> </u>	17	
_	Depreciation expense (see Instruc-									
	tions), or Depletion (attach computa-	18	l	_					18	
1	tion)									
9	Total (add lines 17 and 18)	19		_		.		.		
	income or (loss) from rental or royalty		10		18	_	18	l		
	properties (subtract-line 19 from line		18 19		19	1	-19			
	3a (rents) or 3b (royalties))	20	1 13	1		<u> </u>	<u> </u>	1		
n,	Add properties with profits on line 20, ar	nd ent	er total profits	here .					21	
	Add properties with losses on line 20, a	nd en	ter total (loss	es) he	re				22_	(
-			er net profit o						23	

you report a loss below, do you have amounts invested in that activity for which you are not at trisk." (see instructions)?	Pa	Income or Losses fro	m Partnerships,	Estates or T	rusts, or Sma	II Business	Corporati	ons	Pap
28 Add amounts in columns (c) and (d) and enter here.	, , , , ,	I TEPOTE B 1033 DETOW, GO YOU NAVE	Netsayni strucma	in that actions.	4 m m				
28 Add amounts in columns (c) and (d) and enter here. 28 i (21) 20 29 Combine amounts in columns (e) and (d), line 25, and enter net income or (loss). 27 28 Additional first year depreciation from 1990/1931 fiscal-year partnerships. Enter amount from Form 1965, Schedule 4-1, line 2, but not more than \$2,000 (54,000 is a joint return). 28 (1			(b) Employer	(500	(c) Net loss	(d) Net	
28 Additional first-year depreciation from 1980/1981 inscal-year partnerships. Enter amount from Form 1065, Schedule K-1, line 2, but not more than \$2,000 (\$4,000 if a joint return). 29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37. 30 Add amounts in columns (c) and (d) and enter here. 30 (24) 23 31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37. 32 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d). line 37. 36 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 38 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 39 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 30 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d). line 37. 30 Interval of the state of line 37. 31 Interval of the state of line 37. 32 Interval of the state of line 37. 33 Total small business and include in line 37. 34 35 17 17 17 37 35 17 17 17 17 37 36 17 17 17 17 17 17 17 1	ي								
28 Additional first-year depreciation from 1980/1981 inscal-year partnerships. Enter amount from Form 1065, Schedule K-1, line 2, but not more than \$2,000 (\$4,000 if a joint return). 29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37. 30 Add amounts in columns (c) and (d) and enter here. 30 (24) 23 31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37. 32 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d). line 37. 36 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 38 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 39 Interval of the state of trust income or (loss). Combine amounts in columns (c) and (d). line 37. 30 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d). line 37. 30 Interval of the state of line 37. 31 Interval of the state of line 37. 32 Interval of the state of line 37. 33 Total small business and include in line 37. 34 35 17 17 17 37 35 17 17 17 17 37 36 17 17 17 17 17 17 17 1	를								
Additional first-year depreciation from 1980/1981 fiscal-year partnerships. Enter amount from Form 1065, Schedule K-I, line 2, but not more than \$2,000 (\$4,000 of a joint return). 28 (29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37. 30 Add amounts in columns (c) and (d) and enter here. 30 (24) 23 31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37. 32 Add amounts in columns (c) and (d) and enter here. 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37. 31 In 19 Total income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37. 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37. 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37. 34 In 19 Total Income and include in line 37. 35 Combine amounts on lines 34 and 35. Enter here and include in line 37. 36 In 19 Total income and include in lines 37. 37 OTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 38 In 19 Total income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 Operation of lines 34 and 35. Enter here and on Form 1040, line 17. 30 Depreciation Claimed in Part I.—Complete only if property was placed in service before January I, 1981, form pression use Form 4562 for all property on 80 NOT complete Particles (a) Depreciation (a) Depreciation (b) Operation (b) Operation (b) Operation (c) Oper		26 Add amounts in columns							
Form 1065, Schedule K-I, line 2, but not more than \$2,000 (\$4,000 if a joint return). 28 (29 Total partnership income or (loss). Combine lines 27 and 28. Enter here and include in line 37. 29 30 Add amounts in columns (c) and (d) and enter here. 30 (24) 23 - 31 Total estate or trust income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37 . 32 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 - 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 30. Enter here and include in line 37 . 35 [11] Windfall Profit Tax Summary Mindfall Profit Tax Credit or Return decived in 1981 (see Instructions) 35 (ĺ	27 Combine amounts in columns	c) and (d) and ent nns (c) and (d), h	er here ne 26. and ent	er cet income	26 (21		-
30 Add amounts in columns (c) and (d) and enter here		Form 1065, Schedule K-1,	line 2, but not mo	1981 fiscal-yea ore than \$2,00	or partnerships 0 (\$4,000 if a jo	Enter amount pint return) .	from		
here and include in line 37		29 Total partnership income o	r (loss). Combine li	nes 27 and 28	Enter here and	include in lin	e 37 . 29	_	_
here and include in line 37	•				***************				
here and include in line 37	5	20.444					••••		
32 Add amounts in columns (c) and (d) and enter here. 32 (27) 26 33 Total small business corporation income or (loss). Combine amounts in columns (c) and (d), line 32. Enter here and include in line 37. 34 III Windfall Profit Tax Summary Findfall Profit Tax Credit or Refund received in 1981 (see Instructions). 35 () 36 ombine amounts on lines 34 and 35. Enter here and include in line 37. 37 IV Summary Summary Summary Permers and fishermen: Enter your share of gross farming and fishing income applicated in the part is and if the profit in a service before January 1, 1981. For more space use Form 4562 if you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part (d) Description and location of property (b) Description and location of property (b) Description and location of property (c) Come of the basis of Description and location of property (d) Description (d) Des	-	34 lotal estate or trust income	l or (lass). Combini	e amounte in a		(4) 11 - 20) 23	_ -
Intel 32. Enter here and include in line 37. III Windfall Profit Tax Summary Indfall Profit Tax Credit or Refund received in 1981 (see Instructions). 34 Indfall Profit Tax withheld in 1981 (see Instructions). 35 (combine amounts on lines 34 and 35. Enter here and include in line 37. 36 IV Summary DTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 James and fishermen: Enter your share of gross farming and fishing income applible to Parts I and II. Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981, for more space use form 4562 for all property; do NOT complete Part (d) Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981, for more space use form 4562 for all property; do NOT complete Part (d) Departmenton and location of preservy (e) Departmenton and location of preservy (e) Departmenton allowed or allowed or allowed or allowed and property in sequired of the property of the part of the property of the part	1	mere and micidle in line 37	· · · · · ·		<u> </u>	· · · ·	31	·	-
Intel 32. Enter here and include in line 37. 111 Windfall Profit Tax Summary Indfall Profit Tax Credit or Refund received in 1981 (see Instructions). 33 (34 35 (35 (36 36 37 38 39 39 39 39 39 39 39									
Intel 32. Enter here and include in line 37. 111 Windfall Profit Tax Summary Indfall Profit Tax Credit or Refund received in 1981 (see Instructions). 33 (34 35 (35 (36 36 36 36 37 38 38 39 39 39 39 39 39		32 Add amounts in ant							
Intel 32. Enter here and include in line 37. III Windfall Profit Tax Summary Indfall Profit Tax Credit or Refund received in 1981 (see Instructions). 34 Indfall Profit Tax withheld in 1981 (see Instructions). 35 (combine amounts on lines 34 and 35. Enter here and include in line 37. 36 IV Summary ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 38 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 2040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 38 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 38 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 38 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 30 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 30 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 38 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 30 ITAL income or (loss). Combine lines 25, 29, 31, 33, and 36		33 Total small hysiness corner) and (d) and enter	r here		32 (27	26	
Andfall Profit Tax Credit or Refund received in 1981 (see Instructions). 34 35 (1) Andfall Profit Tax withheld in 1981 (see Instructions). 35 (2) Andfall Profit Tax withheld in 1981 (see Instructions). 36 TVV Summary OTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 37 38 Trimers and fishermen: Enter your share of gross farming and fishing income apply as letter be to Parts 1 and II. EV Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981, for more space use form 4562. If you placed any property in service after December 31, 1980, use form 4562 for all property; do NOT complete Part (s) Description and location of property and location property and location of location of property and location of location of		and anticon inches and inc	idae in line 37 .	uss). Combine	amounts in coli	umns (c) and	(d),		- 1
Combine amounts on lines 34 and 35. Enter here and include in line 37. 36 37 OTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 38 38 OTAL income or (loss). Combine lines 25, 29, 31, 33, and 36. Enter here and on Form 1040, line 17. 39 armers and fishermen: Enter your share of gross farming and fishing income appliable to Parts 1 and II. 20 Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space use Form 4562 if you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part (a) Description and location of property (a) Description and location of property (b) Date bessel of the property	_	ALL THE TOTAL TOTAL TOTAL TOTAL	illier y				1 33		
Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space use Form 4562 if you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part (a) Description and lecetion of property (b) Date of the property (c) Cost or other basis (d) Description (e) Description and lecetion of property (e) Description and lecetion of property (f) Life of this year (g) Description	OT	AL income or (loss). Combine line	es 25, 29, 31, 33, at	nd 36. Enter he	ere and on Form			<i>mananan</i>	772
(a) Description and location of property (b) Date poquired (c) Cost or other basis (d) Depreciation (d) Depr	-	Depreciation Claimed i	n Part I Cample	to entre if you	· · · · · · · · · · · · · · · · · · ·		January 1		
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als (Property B) .	(4)	Description and location of property	acquired	(e) Cost or other besis	silowed or silow-				
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SCHEDULE F (Form 1040)

Farm Income and Expenses

➤ Attach to Form 1040, Form 1041, or Form 1065.

OMB No. 1545-0074

Department of the Treesury Internal Revenue Service (X) See Instructions for Schedule F (Form 1040).

Name of proprietor(s) Social security number Farm name and address Employer identification number -Part Farm Income—Cash Method Part II Farm Deductions—Cash Do not include sales of livestock held for draft, breeding, and Accrual Method sport, or dairy purposes; report these sales on Form 4797. Do not include personal or living expenses (such a taxes, insurance, repairs, etc., on your home), which d Sales of Livestock and Other Items You Bought for Resale not produce farm income. Reduce the amount of you e. Description c. Cost or other basis farm deductions by any reimbursement before enterin the deduction below. 1 Livestock >_____ Itama 32 a Labor hired . . b Jobs credit c WIN credit d Total credits . . . 3 Totals . . e Balance (subtract line 4 Profit or (loss), subtract line 3, column c, from 32d from line 32a) . line 3, column b 33 Repairs, maintenance . Sales of Livestock and Produce You Raised and Other Farm Income 35 Rent of farm, pasture . 5 Cattle and caives . . 36 Feed purchased . . . 6 Sheep . . 37 Seeds, plants purchased . 7 Swine . 38 Fertilizers, lime, chemicals . 8 Poultry 39 Machine hire 9 Dairy products. 40 Supplies purchased . . . 10 Eggs . 41 Breeding fees 11 Wool . 42 Veterinary fees, medicine . 12 Cotton 43 Gasoline, fuel, oil 13 Tobacco . 44 Storage, warehousing . . 14 Vegetables 45 Taxes 15 Soybeans 46 Insurance . 16 Corn . . 47 Utilities . . . 17 Other grains. 48 Freight, trucking . . . 18 Hay and straw . 49 Conservation expenses. 19 Fruits and nuts . . . 50 Land clearing expenses . . 20 Machine work . . . 51 Pension and profit-sharing 21 a Patronage dividends . b Less: Nonincome items 52 Employee benefit programs c Net patronage dividends . other than line 51 . . . 22 Per-unit retains 53 Other (specify) ▶..... 23 Nonpatronage distributions from exempt cooperatives . . . 24 Agricultural program payments: a Cash . . b Materials and services 25 Commodity credit loans under election (or forfeited) . 26 Federal gasoline tax credit 27 State gasoline tax refund . . 28 Crop insurance proceeds. 54 Add lines 32e through 53. 29 Other (specify) ▶_ 55 Depreciation (from Form 30 Add amounts in column for lines 5 through 29. 56 Total deductions (add lines 31 Gross profits* (add lines 4 and 30) 54 and 55) 57 Net farm profit or (loss) (subtract line 56 from line 31). If a profit, enter on Form 1040, line 18, and on Schedule SE, Part I, line 1a. If a loss, go on to line 58. (Fiduciaries and partnerships, see the instructions.) 58 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? Yes ... No. If you checked "No." enter the loss on Form 1040, line 18, and on Schedule SE, Part I, line 1a.

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

0	Farm to an analysis of the same to a
Pave III P	rarm income—Accrual Method (Do not include sales of livestock hald for dook handles
	Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or
	dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)
	The state of the s

	b. Inventory at beginning of year	c. Cost of items pur during year	rchased	d. Sales during year	e. inventory at end of year		
59 Cattle and calves .*							
50 Sheep							
1 Swine							
2 Poultry				••••••		•••••	
3 Dairy products				-			
4 Eggs				•			•
5 Wool				-	***************************************		
Cotton				•			
Tobacco	***************************************		***************************************				
Vegetables						1	
Soybeans				•	·	•	
Carn							
Other grains			••••	.			
Hay and straw							
Fruits and nuts							
Machine Work			*****				***************************************
Other (specify)			••••••				***************************************

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Totals (enter here and in Part IV		-				 .	
below)	(Enter on line 8			 .			
art IV Summary of Income	and Deductions-	-Accr	(Enter on line	33, 1	(Enter on line 7	8)	(Enter on line
	and Deductions—	-Accr	ual Method		(Enter on line /	8)	(Enter on line
Inventory of livestock, crops, and	and Deductions—	-Accr	ual Method		(Enter on line 7	· .	(Enter on line
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Inventory of livestock, crops, and Sales of livestock, crops, and pro- Agricultural program payments: Commodity credit loans under ele- Federal gasoline tax credit . State gasoline tax refund . Other farm income (specify) . Add lines 77 through 83 . Inventory of livestock, crops, and product Cost of livestock and products put fotal (add lines 85 and 86) . Gross profits* (subtract line 87 from the sales and	and Deductions— I products at end of oducts during year (I a Cash	-Accr year (line 76 	ual Method (line 76, column 5, column d)	e)			(Enter on line
Inventory of livestock, crops, and Sales of livestock, crops, and pro Agricultural program payments: Commodity credit loans under elementary credit . State gasoline tax credit . State gasoline tax refund . Other farm income (specify) . Add lines 77 through 83 . Inventory of livestock, crops, and product put cost of livestock and products put cost (add lines 85 and 86) . Gross profits* (subtract line 87 frotal deductions from Part II, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 87 frotal deductions from Part III, lirestock and product lines 85 livestock and linestock lines 87 frotal deductions from Part III, lirestock linestock lines 87 frotal deductions from Part III, lirestock lines 87 frotal deductions from Part III, lirestock linestock lines 87 frotal deductions from Part III, lirestock linestock lines 87 frotal deductions from Part III lirestock lines 87 frotal deductions from Part III lirestock linestock li	and Deductions— I products at end of oducts during year (I a Cash	Jine 76,	column b)	e)			(Enter on line
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^{*}Use amount on line 88 for optional method of computing net sernings from self-employment. (See Schedule SE, Part 1, line 3.)

SCHEDULE G (Form 1040) Department of the Treasury Internal Revenue Service (X)

Income Averaging

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

OMS	No.	1545-0074
	1	9 81
	u,	30

Name(s) as shown on Form 1040 Your social security number Base Period Income and Adjustments (a) **(b)** (c) 1980 1 Enter amount from: 1979 1978 1977 Form 1040-line 34 Form 1040A (1977 and 1978)—line 10 Form 1040A (1979 and 1980)—line 11. 2 a Multiply \$750 by your total number of exemptions each year, 1977 and 1978. b Multiply \$1,000 by your total number of exemptions each year, 1979 and 1980 . 3 Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero . 4 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 5 Base period income (add lines 3 and 4). Computation of Averageable Income 6 Taxable income for 1981 from Form 1040, line 34 7 Certain amounts received by owner-employees subject to a penalty under section 72(m)(5) 7 8 Subtract line 7 from tine 6 . 8 9 Excess community income 10 Adjusted taxable income (subtract line 9 from line 8). If less than zero, enter zero . 11 Add columns (a) through (d), line 5, and enter here . 13 Averageable income (subtract line 12 from line 10) . If line 13 is \$3,000 or less, do not complete the rest of this form. You do not qualify for income averaging. Computation of Tax 14 Amount from line 12. 15 20% of line 13. 15 16 Total (add lines 14 and 15) 17 Excess community income from line 9 17 18 Total (add lines 16 and 17) 19 Tax on amount on line 18 (see caution below) 19 20 Tax on amount on line 16 (see caution below) 20 21 Tax on amount on line 14 (see caution below) . 21 22 Subtract line 21 from line 20 23 Multiply the amount on line 22 by 4 . . . Note: If no entry was made on line 7 above, skip lines 24 through 26 and go to line 27. 24 Tax on amount on line 6 (see caution below) . 24 25 Tax on amount on line 8 (see caution below) . 26 Subtract line 25 from line 24. 27 Add lines 19, 23, and 26. 27 28 Multiply line 27 by .0125 . 29 Tax (subtract line 28 from line 27). Enter here and on Form 1040, line 35 and check Schedule G box Use Tax Rate Schedule X, Y, or Z from the Form 1040 instructions, but do not Cautions

use the Tax Computation Worksheet on that page. Do not use the Tax Table.

Schedules R & RP (Form 1040)

Department of the Treasury Internal Revenue Service

Credit for the Elderly

➤ See Instructions for Schedules R and RP.

➤ Attach to Form 1040. ➤ Schedule RP is on back.

OMB No. 1545-0074

Name(s) as shown on Form 1040

Your social security number

Please Note: IRS will figure your Credit for the Elderly and compute your tax. Please see "In and Some of Your Credits" on page 3 of the Form 1040 instructions and compute your tax. Please see "In and Some of Your Credits" on page 3 of the Form 1040 instructions and compute your tax.	RS Will Figure \complete the ap	rour i oplica
Should You Use Schedule R or RP?		——
If you are: And were:	Sal	Use hedul
Single ► 65 or over	30.	R
▶ under 65 and had income from a public retirement system		RP
Married, filing is under 65 and had income from a public retirement system).		R
65 or over and does not join in the election to use Schedule RP).		RP
both 65 or over		R
Married, filing one 65 or over, and one under 65 with no income or income other that out of the public retirement system.		
both under 65 and one or both had income from a public retirement sys	stem	R RP
and do of over, and one under 65 with income from a public retirement		
You can take the credit on a separate return ONLY if you and your spouse lived apart for the whole year. See R&RP instructions for limitation. Figure your credit on both schedules to see which gives you more credit. Schedule R Credit for the Elderly—For People 65 or Over	e "Purpose" in Sc	hed
income (Form 1040, line 32a) was \$17,500 or more, you cannot take the cre Filing Status A Single, 65 or over B Married filing joint return, only one spouse 65 or over (check only C Married filing joint return beth 65 or over		rly. C
A Single, 65 or over B Married filing joint return, only one spouse 65 or over check only one box) C Married filing joint return, both 65 or over D Married filing separate return, 65 or over, and did not live with spouse at any time in 19 Enter: \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D a Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero b Enter amount from Form 1040, line 32a . 2b \$7,500 if you checked box A .		R
A Single, 65 or over B Married filing joint return, only one spouse 65 or over C Married filing joint return, both 65 or over One box) Enter: \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D C Enter: Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero Enter: \$7,500 if you checked box A \$1,000 if you checked box B or C \$2,5000 if you checked box B or C \$3,5000 if you checked box B or C \$3,000 if you checked box B \$3,000		R
A Single, 65 or over B Married filing joint return, only one spouse 65 or over C Married filing joint return, both 65 or over one box) D Married filing separate return, 65 or over, and did not live with spouse at any time in 19 S2,500 if you checked box A or B \$3,750 if you checked box D a Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero b Enter amount from Form 1040, line 32a . 2b \$7,500 if you checked box A . \$10,000 if you checked box B or C . 2e		R
A Single, 65 or over and Age (check only one box) B Married filing joint return, only one spouse 65 or over (check only one box) C Married filing separate return, 65 or over, and did not live with spouse at any time in 19 Enter: \$2,500 if you checked box A or B		R
A Single, 65 or over and Age check only one box Married filing joint return, only one spouse 65 or over check only one box Married filing joint return, both 65 or over Married filing separate return, 65 or over, and did not live with spouse at any time in 19 Enter: \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D 1 a Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero 2a b Enter amount from Form 1040, line 32a 2b \$7,500 if you checked box A 2c \$10,000 if you checked box B or C 35,000 if you checked box B or C 35,000 if you checked box D 2c d Subtract line 2c from 2b. If line 2c is more than line 2 2a e Enter one-half (1/2) of line 2d 2c Add lines 2a and 2e. (If line 3 is the same or more than line 1, you cannot take the credit; do not file this schedule. If line 3 is less than line 1, you not bline 4.)		R
A Single, 65 or over and 4ge check only one box. A married filing joint return, only one spouse 65 or over check only one box. A married filing joint return, both 65 or over married filing separate return, 65 or over, and did not live with spouse at any time in 19 Enter: \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box C \$1,875 if you checked box D \$3,875 if you checked box D \$3,875 if you checked box B \$3,750 if you checked box B \$3,875 if you checked box B \$3,		R
Hing Status and Age check only one box) A Single, 65 or over B Married filing joint return, only one spouse 65 or over check only one box) B Married filing joint return, both 65 or over D Married filing separate return. 65 or over, and did not live with spouse at any time in 19 Enter: \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D \$1,875 if you c		R
Filing Status and Age Check only one box. B Married filing joint return, only one spouse 65 or over Check only one box. C Married filing joint return, both 65 or over Married filing separate return, 65 or over, and did not live with spouse at any time in 19 S2.500 if you checked box A or B S3.750 if you checked box B S3.750 if you checked box B S3.750 if you checked box B S4.875 if you checked box B S6.888 in you checked box B S7.500 if you checked box B Or C S5.000 if you checke		R R
Filing Status and Age Check only one box.) A Single, 65 or over B Married filing joint return, only one spouse 65 or over check only one box.) B Married filing joint return, both 65 or over Married filing separate return, 65 or over, and did not live with spouse at any time in 19 \$2.500 if you checked box A or B \$3.750 if you checked box C \$1.875 if you checked box D		R

Name(s) as:	shawn on Farm .	1040						Your son	cial security n	umber
Schedule	Annı lf yo your	uity income from a P u are under 72 and	For People Under 65 bublic Retirement System received nontaxable faries, wages, etc.) was chedule.	em pension	ı s (so	cial secu				
Name(s) of	public retiren	nent system(s)	-				_			
Filing Status and Age (check only one box)	B Marr ment Proper C Marr incom	eststem. (If you che enty income on page 26 fed filing joint return, ne, see Community Pro- led filing separate retu- ed filing separate retu-	one spouse is under 65, and cked this box and had 5 of the instructions.) both under 65, (If you coperty Income on page 26 orn, under 65, and did not live, 65 or over, did not live pouse in electing to use S	communities to the control of the interview of the interview of the control of th	his box Istructi Your sp Jur spo	perty inc c and had ons.) ouse at a	ome, se I commi	e Comm unity pro n 1981.	unity perty	RP:
1	\$2,500 if you	checked box A	locate this amount between)	a se Colu retu	parate or ımn (a)— rn. Use it	joint ret Fill out only to : , if both	urn. column (show amo of you w	(b) whether (a) if you file ounts for: ere under 65 or over. (b)	a joi nt
Act or and conter b Earned apply earned (i) If (ii) If	you and your either of you, greater amou \$1,875 if you are your ereiv under the Rai ertain other exero	spouse, but do not end to will generally be to not to the spouse with not checked box D or box and road Retirement Acts and clusions from gross in as wages, salaries, for over). (See page 26 of 52, enter earned incomover but under 72, enter as follows; some is \$1,200 or less, ome is over \$1,200 but half of the amount ower and other is over \$1,700, enter is over \$1,700, en	nter more than \$2,500 from benefit to allocate the source retirement income. Enuities under the Social (but not supplemental and come (see instructions). Sees, atc. you received (do for instructions for defining that is over \$900 for an amount that enter zero. Inter zero.	Security nuities), if none,	2a 2b(i) 2b(ii) 3					
4 Subtract go on. If of the lin cannot to Settleme a If unde Enter of eral, St. your spor carts b If 65 o	line 3 from lithe result for the result for the credit; nt income: or 65— only income from the Governments, suse that you region other payments over—	either column is zero umn. If the result for to do not file this schedu pensions and annuities und etc.) that you received as sorted as income. Do not ets reported on line 2a.	der public retirement systems (a result of your services or se nter social security, railroad re	e.g. Fed- rvices of tirement	3 					
and am ment as columns share of Enter am 7 Add amo 8 Muitiply 9 Enter am not file ti	ounts you receiven nuities that you in A-C, line 3a. Alf taxable rents from line ount from line unts in columine 7 by 15% ount of tax from schedule.)	of from individual retirems reported as income, and so include your share of grown estates and trusts. 4 or line 5, whichever ms (a) and (b) of line (.15)	is less	ab retire- i, Part I, and your 				7 8		
Enter the	same amoun	t on Form 1040. line	39					10		1

SCHEDULE SE (Form 1040)

Computation of Social Security Self-Employment Tax

➤ See Instructions for Schedule SE (Form 1040).

OMB	No.	1545-0074
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Department of the Treasury Internal Revenue Service Attach to Form 1040.

For Paperwork Reduction Act Notice, see Form 1040 Instructions

Name of self-employed person (as shown on social security card) Social security number of self-employed person > Part 1 Computation of Net Earnings from FARM Self-Employment Regular Method 1 Net profit or (loss) from: 1. **b** Farm partnerships 2 Net earnings from farm self-employment (add lines 1a and 1b) . Farm Optional Method 3 If gross profits from farming are: a Not more than \$2,400, enter two-thirds of the gross profits 3 b More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600. 4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method Part II Computation of Net Earnings from NONFARM Self-Employment Regular Method 5 Net profit or (loss) from: b Partnerships, joint ventures, etc. (other than farming) c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not d Service with a foreign government or international organization e Other (specify) 7 Enter adjustments if any (attach statement, see instructions) . . 8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7). Enter here and on line 12b. (Note: If the amount on line 8 is less than \$1,600, you may wish to use the Nonfarm Optional Method (Use only if your earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.) 9 a Maximum amount reportable under both optional methods combined (farm and nonfarm) . 9a \$1.600 00 b Enter amount from line 3. (If you have no amount on line 3, enter zero.) 9c 10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller . . . 11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller. Part III Computation of Social Security Self-Employment Tax 12 Net earnings or (loss): 120 b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . 12b 13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule) 14 The largest amount of combined wages and self-employment earnings subject to social security or \$29,700 00 15 a Total FICA wages (from Forms W-2) and RRTA compensation 15a b Unreported tips subject to FiCA tax from Form 4137, line 9 or to e Add lines 15a and 15b. 16 17 Self-employment income-line 13 or line 15, whichever is smaller . . 17 18 Self-employment tax. (If line 17 is \$29,700, enter \$2,762.10; if less, multiply the amount on line 17 by .093.) Enter here and on Form 1040, line 48.

sternal Revenue Service

Computation of Foreign Tax Credit. Individual, Fiduciary, or Nonresident Alien Individual

➤ Attach to Form 1040, 1041, or 1040NR.

➤ See separate instructions.

OMB No. 1545-0121

1981

For calendar year 1981, or other tax year beginning	, 19, a	nd ending	, 19
Name	le ta	dentifying number as shown on page ax return	• 1 of you
Use a separate Form 1116 for each type of income. Check only one	box below.		
This form is being completed for credit for taxes on:	R	esident of (name of country)	
Nonbusiness (section 904(d)) interest income			
Dividends from a DISC or former DISC			
Foreign oil related income	C	itizen of (name of country)	
All other income from sources outside the U.S. (including incomwithin U.S. possessions)	ne from sources	•	
Note: If, for the box checked above, you have income from or have p you must complete and attach Schedule A, Form 1116, Sched If you use Schedule A, do not complete Parts I and II below.	ule of Foreign Taxabl	HAN ONE foreign country or U.S. pole Income and Foreign Taxes Paid o	ossessioi or Accrue
Partal. Taxable Income from Sources Outside the U.	S.		
Name of Foreign Country or U.S. Possession			
1 Gross income from sources outside the U.S.:			
a Dividends	la la		
b Gross rents and royalties	15		
e Foreign source capital gain net income	1e		
d Wages, salaries, and other employee compensation	1d		
e Business or profession (sole proprietorship)	10		
f Gross income from trusts and estates	11		
g Other (including interest—attach schedule)	1g		
h Total (add lines 1a through 1g)	· · · - • · ·	1h	
2 Applicable deductions and losses (see instructions):	1//////		
a Expenses directly allocable to business or profession	22		
b Depreciation and depletion directly allocable to rent and royalty	· · · /		
c Repairs and other expenses directly allocable to rent and royalty			
d Other expenses directly allocable to specific income items (attach schedule)			
Pro rata share of all other deductions not directly allocable:			
(i) Itemized deductions not directly allocable			
(attach schedule)			
(ii) Other deductions not directly allocable			
(attach schedule)			
(iii) Total (Add lines 2e(i) and 2e(ii))			
(iv) Total foreign source income (see instructions) .			
(v) Gross income from all sources (see in-			
structions)			
(vi) Divide line 2e(iv) by line 2e(v)	<i> </i>		
(vii) Multiply line 2e(vi) by line 2e(iii)			
f Losses from foreign sources	21		
g Total applicable deductions and losses (add lines 2a-2d, 2e(viii			
3 Taxable income or (loss) from sources outside the U.S. (before	recapture of prior y	ear overall foreign	
losses). Subtract line 2g from line 1h. Enter here and in Part III, lin	<u>•6</u>	3	
Part I Foreign Taxes Paid or Accrued (Attach receip	t or copy of retu	rn)	
	n Foreign	in U.S. Dollars	
accrued (you must check one) or Accrued	Currency		
Foreign taxes paid or accrued:		-	-
a Taxes withheld at source on dividends 2a			
b Taxes withheld at source on rents and			
royalties			
e Other foreign taxes paid or accrued 2e			
d Total foreign taxes paid or accrued in U.S. dollars. Add lines 2a.	, 2b, and 2c. Enter h	ere and in Part III,	
<u>line 1</u>		24	

9	Partsilla. Computation of Foreign Tax Credit	
_		
1	Total foreign taxes paid or accrued (from Part II, line 2d or from Schedule A, Part II, "Total")	
		- /////
2	Carryback or carryover (attach detailed computation) 2	-
3	Add line 1 and line 2	
4	Reduction in foreign taxes. See instructions	
5	Total foreign tayes available for and the foreign	
6	Total foreign taxes available for credit (subtract line 4 from line 3). Taxable income or (loss) from sources outside the U.S. (from Part I,	5
	line 3 or from Schedule A, Part I, line 3). If loss, you have no foreign	
	tax credit for the income you checked above. Skip lines 7 through 17	
	The state above. Skip lines / chrough 1/	
7	Recapture of prior year overall foreign losses (attach computation)	
_		//////////////////////////////////////
	Net foreign source taxable income (subtract line 7 from line 6)	8
9	The SZC of Form 1040NR.	
••	line 38. Estates and trusts: Make no entry; skip to line 11 9	
ш	Enter \$3,400 (joint return or widow(er)), \$2,300 (single or head of	
11	household), or \$1,700 (married filling separate return) 10	
	Individuals: Subtract line 10 from line 9. Estates and trusts: Enter on this line your taxable income	
	without the deduction for your exemption	
12	Divide line 8 by line 11 (if line 8 is more than line 11, enter the figure "1")	12
	Total U.S. income tax before any credits	
14	Credit for the elderly	
LS	Subtract line 14 from line 13.	15
16	Limitation on credit (multiply line 15 by line 12)	16
	, · · · · · · · · · · · · · · · · · · ·	16
./	Foreign tax credit (line 5 or line 16, v:hichever is smaller)	17
P:	Summary of Credits from Separate Parts III	
		·····
1	Credit for taxes on nonbusiness (section 904(d)) interest 1	
K (Credit for taxes on dividends from a DISC or former DISC 2	
} (Credit for taxes on foreign oil-related income	
•	redit for taxes on all other income from sources outside the U.S. (in-	
•	cluding income from sources within U.S. possessions)	
_	· '	
	Total (add lines 1 through 4) .	5
•	Reduction in credit for international boycott operations (see "Reduction of Credit for International	
•	Boycott Operations' in instructions for Part III)	6
_ f	oreign tax credit (subtract line 6 from line 5). Enter here and on your tax return	

Form 2119

Sale or Exchange of Principal Residence

➤ See instructions on back.

OMB No. 1545-0079

Department of the Treasury ➤ Attach to Form 1040 for year of sale (see instruction C). Internal Revenue Service (X) Note: Do not include expenses you are deducting as moving expenses. Name(s) as shown on Form 1040 Your social security number 1 (a) Date former residence sold > (b) Enter the face amount of any mortgage, note (for example second trust), or other financial instrument on which you will receive periodic payments of principal or interest from this sale (c) Have you ever postponed any gain on the sale or exchange of a principal residence? . (d) If you were on active duty in the U.S. Armed Forces or outside of the U.S. after the date of sale of former residence, enter dates. From 2 (a) Date you bought new residence. (If none bought, so state). (b) If you constructed new residence, date construction began date occupied (c) Did you use both the old and new properties as your principal residence? . (d) Are any rooms in either residence rented out or used for business for which a deduction is allowed? . (If "Yes" do not include gain on the rented or business portion in line 7; instead include in income on Form 4797.) Part Computation of Gain and Adjusted Sales Price 3 Selling price of residence. (Do not include selling price of personal property items.) . 4 Commissions and other expenses of sale not deducted as moving expenses . 4 5 Amount realized (subtract line 4 from line 3) . . 5 7 Gain on sale (subtract line 6 from line 5). (If line 6 is more than line 5, enter zero and do not complete the rest of form.) If you bought another principal residence during the allowed replacement period or you elect the one time exclusion in Part III, continue with this form. Other-If you haven't replaced your residence, do you plan to do so within the replacement period? 📑 Yes 🦳 No. (if "Yes" see instruction C.) 8 Fixing-up expenses (see instructions for time limitations.) . 8 9 Adjusted sales price (subtract line 8 from line 5) . Part II Computation of Gain to be Postponed and Adjusted Basis of New Residence 10 11 Gain taxable this year (Subtract line 10 from line 9. Do not enter more than line 7.) If line 10 is more than line 9, enter zero. Enter any taxable gain on Schedule D (Form 1040), line 2a or 9a. If you were 55 or over on the date of sale, see Part III 12 Gain to be postponed (subtract line 11 from line 7) . 12 13 Adjusted basis of new residence (subtract line 12 from line 10) Part III Computation of Exclusion, Gain to be Reported, and Adjusted Basis of New Residence Yes No 14 (a) Were you 55 or over on date of sale? . (b) Was your spouse 55 or over on date of sale? .

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

General Instructions

- A. Purpose of Form.—Use this form to report any gain on the sale of your principal residence whether or not you replace it with a new principal residence. A taxable gain must be reported on Schedule D (Form 1040). A loss is not deductible.
- B. Postponement of Gain on Sale of Principal Residence.—Unless you elect to exclude it according to instruction D, gain from the sale of your principal residence may have to be postponed if:
 - (I) within 18 months (2 years if line 1(a) is after 7/20/81) before or 2 years after the sale, you buy and occupy another principal residence; or
 - (2) before the sale or within 2 years after the sale, you begin construction of a new principal residence and occupy it within 18 months (2 years if line 1(a) is after 7/20/81) before and 2 years after the sale.

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

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

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

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

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

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

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

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

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

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

- D. Exclusion of Gain on Sale of Residence.—If you sold your principal residence, you may elect to exclude from your income part or all of the gain on the sale if:
 - you were 55 or over on the date of the sale;
 - (2) you owned and occupied your residence for periods totaling at least 3 years within the 5 year period ending on the date of sale; and
 - (3) neither you nor your spouse has previously elected this exclusion after July 26, 1978.

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

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

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

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

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

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

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

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

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

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

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

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

Line-By-Line Instructions

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

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

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

Line 6. Basis of Residence Sold.—This includes the original cost of the property commissions, and other expenses incurrr in its purchase, plus the cost of improvements. Subtract any depreciation allowed or allowable, any casualty loss taken on the residence, any energy credit taken, and the postponed gain on the sale or exchange of a previous principal residence. For more information, see Publication 551, Basis of Assets.

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

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

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

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

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

ternal Revenue Service (X)

Name(s) as shown on Form 1040

Please enter your name and social secu-

rity number. If you retired after December

31, 1976, enter your retirement date in the

space after box (2).

Disability Income Exclusion

(Applies Only to Disabled Retirees Under Age 65) ➤ Attach to Form 1040. ➤ See Instructions on back.

OMB No. 1545-0069

physical or mental condition; and

can be expected to lead to death.

A physician determines that the dis-

ability (a) has lasted or can be expected to

last continuously for at least a year; or (b)

Social security number See Instruction B for Income Limits on Exclusion Date you retired (if after December 31, 1976, also enter this date in the space after Employer's name (also give paybox (2) on physician's statement below). er's name, if other than employer) Yourself Spouse Joint return filers use column (a) Note: To take the disability income exclusion, for wife and column (b) for husband. you must complete lines 1 through 9. All other filers use column (b) only. (b) 1 Enter total disability pay you got during 1981. 2 (i) Multiply \$100 by the number of weeks for which your disability payments were (ii) If you received disability payments of less than \$100 for any week, enter the total amount you received for all such weeks (iii) If you received disability payments for less than a week, enter the smaller amount of either the amount you received or the highest exclusion allowable for the period (see Instruction D). (iv) Add lines (i), (ii), and (iii). Enter total . 3 Add amounts on line 2(iv). Enter total . . 4 Enter total income from Form 1040, line 21 5 Add amounts on Form 1040, lines 22 through 27 and line 29. Enter total 7 Amount used to figure any exclusion decrease (see Instruction B) . \$15,000.00 8 Subtract line 7 from line 6 (if line 7 is more than line 6, enter zero) . 9 Subtract line 8 from line 3. This is your disability income exclusion. Enter here and on Form 1040, line 28. 10 If you filed a physician's statement for this disability in an earlier year, please check this box. (You do not have to file another For Paperwork Reduction Act Notice, see instructions on back, Form 2440 (1981) Physician's Statement of Permanent and Total Disability ▶ Please complete and return to taxpayer. Name of disabled taxpayer Social security number I certify that the taxpayer named above was (check only one box—please see instructions below): (1) Permanently and totally disabled on January 1, 1976, or January 1, 1977. (2) Permanently and totally disabled on the date he or she retired. Date retired > Physician's name Physician's address Physician's signature Instructions for Statement Physician He or she is unable to engage in any Box (1) applies to taxpayers who retired before January 1, 1977. substantial gainful activity because of a Taxpaver

Box (2) applies to taxpayers who retired

A person is permanently and totally dis-

What is Permanent and Total Disability?

after December 31, 1976.

abled when-

Paperwork Reduction Act Notice

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

Instructions

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

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

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

- (1) The first day of the tax year in which you turn 65.
- (2) The first day of the tax year for which you choose to treat your disability income as a pension. (See Instruction F.)
- (3) The day you reach the age when your employer's retirement program would have required you to retire.
- B. Limits on Exclusion.—Generally, the most a person can exclude is \$5,200. This exclusion goes down, dollar for dollar, by any amount that your adjusted gross income before the disability income exclusion (form 1040, line 21 less the total of amounts on lines 22 through 27 and line 29) is over \$15,000.

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

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

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

- C. What is Permanent and Total Disability?—A person is permanently and totally disabled when:
- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and
- A physician determines that the condition (1) has lasted or can be expected to last continuously for at least a year; or (2) can be expected to lead to death.

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

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

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

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

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

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

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

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

Pay period

Your weekly pay is the following part of what you receive each pay period

Weekly . . . All Every 2 weeks . . Half

Twice a month . . Multiply your pay by 24, and divide the result by 52

Each month . . . Multiply your pay by 12, and divide the result by 52

Other Divide your yearly pay by 52

- Disability pay might be received for part of a week. If so, use a daily rate to figure the exclusion for that week. Payments for part of a week made when one of the following happens after first day of the taxpayer's normal workweek.
 - (1) The disability retirement begins.
- (2) The disability retirement ends because taxpayer reaches required retirement age.
 - (3) The taxpayer dies.
- If you received disability payments for part of a week, follow the steps below.
- Step 1. Divide \$100 by the number of days a week you normally worked before you retired.
- Step 2. Divide the disability pay you got by the number of days it covered in that week.
- Step 3. Compare the Step 1 and Step 2 amounts. The smaller amount is your daily rate.
- Step 4. Multiply your daily rate by the number of days you received disability pay in the short week. The result is your exclusion for that week.
- E. Physician's Statement.—Attach to Form 2440 a physician's statement of per manent and total disability. (If both hus band and wife take the exclusion, each must file a statement.) If you filed a statement for this disability in an earlier year, do not file another. Instead, check the box on line 10 of Form 2440.
- if you retired on disability before January 1, 1977, the physician's statement must show that you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

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

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

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

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

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

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

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

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

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

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

Form 2441

Internal Revenue Service

edit for Child and Dependent Care Expenses

➤ Attach to Form 1040.
➤ See Instructions below.

1981

Name(s) as shown on Form 1040					Your	social sec	unity nu	mber
1 See the definition for "qualifying p	erson" in the instructions.	Then read the inst	tructions for	line 1.	(4)	During 19	81. the p	erson
(a) Name of qualifying	E person	(b) Date of birth	(c) Relatio	nshin	 	lonths		
			-			onths	D.	78
	•					*		
		**********						·····
2 Persons of organizations who cared	for those listed on line 1.	See the instruction	s for line 2.					
(a) Name and address (If more space is needed,	(b) Social security number, if applicable	(c) Relationship,	1	od of car	• •	(e) Amou	unt of 1	981 •
attach schedule)		if any	From To Month—Day Month—Day			penses (include thos		hose

	it, You MUST Complete ALI				!			1
 (a) If unmarried at end of 1981, enter (b) If married at end of 1981, enter (1) Your earned income (2) Your spouse's earned income 6 Enter the amount on line 4 or line 5, 7 Amount on line 6 paid during 1981. 8 Child and dependent child care expendent 	. \$	this line.	2)	•	5 6 7 8			
9 Add amounts on lines 7 and 8					9			
0 Multiply line 9 by 20 percent					10			
1 Limitation:			• •					
a Enter tax from Form 1040, line 3		110						l
b Enter total of lines 38, 39, and 41								
c Subtract line 11b from line 11a (if 2 Credit for child and dependent care expense	line 11b is more than line 1 s. Enter the smaller of line 10 or	1a, enter zero) .	Form 1040 line		11c			
3 If payments listed on line 2 were ma	ide to an individual, comple	te the following:			12		Yes	No
(a) If you paid \$50 or more in a calendar	quarter to an individual, were th	e services performed	in your home? .					
(b) If "Yes," have you filed appropriate wa	ige tax returns on wages for servi	ces in your home (see	instructions fo	r line 13)?	<u> </u>		
(c) If answer to (b) is "Yes," enter y	our employer identification	number	▶[

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

General Instructions

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

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

please get Publication 503, Child and Disabled Dependent Care.

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

Definitions

A qualifying person can be:

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

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

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

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

What Are Child and Dependent Care Expenses?

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

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

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

(Continued on back)

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

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

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

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

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

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

- (1) You paid for child and dependent care so you (and your spouse if you were married) could work or look for work,
- (2) One or more qualifying persons lived in your home.
- (3) You (and your spouse if you were married) paid more than half the cost of keeping up your home. This cost includes rent; mortgage interest; utility charges; maintenance and repairs; property taxes and property insurance; and food costs (but not dining out).
- (4) You must file a joint return if you were married. There are two exceptions to this rule. You can file a separate return if:
 - (a) You were legally separated; or
 - (b) You were living apart and:
- The qualifying person lived in your home for more than 6 months; and
- You paid more than half the cost of keeping up your home; and
- e Your spouse did not live in your home during the last 6 months of your tax year.
- (5) You paid someone, other than your spouse or a person for whom you could claim a dependency exemption, to care for the qualifying person.

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

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

- Received over half of his or her support from the parents, and
- Been in the custody of one or both perents for more than half of 1981, and
- e Been under 15, or physically or mentally unable to care for himself or herself.

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

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

Line-by-Line Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the 64

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

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

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

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

Example: In 1980 you had child care expenses of \$2,100 for your 12-year-old son. For one child, you were limited to \$2,000. Of the \$2,100, you paid \$1,800 in 1980 and \$2.00 in 1981. Your spouse's earned income of \$5,000 was less than your earned income. You would be allowed to figure a credit on \$200 in 1981, as follows:

(1) 1980 child care expenses paid in 1980 . \$1,800

(2)	1980 child care expenses paid in 1981.	300
(3)	Total	2,100
(4)	Limit for one qualifying person	2,000
(5)	Earned income reported in 1980	5,000
(6)	Smaller of line 3, 4, or 5	2,000
M	Subtract child care expenses on which credit was figured in 1980	1,800
(8)	1980 child care expenses carried over	

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

for credit this year (1981) \$ 200

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

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

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

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

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

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

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ment of the Treasury

not include this income in Part III. Report on Form 1940.

Paperwork Reduction Act Notice, see page 1 of separate instructions

Deduction from, or Exclusion of, Income Earned Abroad

See separata instructions.

For the year January 1-December 31, 1981, or other tax year

1981

OMB No. 1545-0067

beginning 1981, ending This Form is To Be Used Only by United States Citizens and Resident Aliens Rame of taxpayer Social security number Foreign address (including Country) Your occupation Name_ of_employer ▶ Finblover's U.S. Foreign A U.S. company Employer is (check) A qualified charitable organization A foreign affiliate of a U.S. company my that apply) ☐ Other (specify) ▶ the latest year for which you filed a U.S. income tax return 🗩 Service Center where filed is at earlier years you claimed deduction from, or exclusion of, income earlied abroad on Form 2555 Creak the status under which you claim deduction from, Bona fide residence. exclusion of, income earned from services abroad Physical presence. Yes No Complete all items in either Part I or Part II. If an item does not apply, write "DOES NOT APPLY." Failure to submit required information may result in disallowance of the claimed deduction or exclusion. To Be Completed for Bona Fide Residence Only (See Instruction 9) 1 List the countries where you have lived and the dates of residence during your 1980 and 1981 tax years....., Bona fide residence began (date), ended (date) Kind of living quarters in foreign country > Purchased house Rented house or apartment Rented room Quarters furnished by employer 3 Old any of your family live with you abroad during any part of the tax year? f "Yes," who and for what period? ▶ (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that (b) Are you required to pay income tax to the country you claim bona fide residence in? . . . If you made a statement to the authorities of the foreign country that you are not a resident, and the country ☐ Yes ☐ No holds you are not subject to its income tax, you do not qualify for this status. (See instruction 9(c).) 5 Complete the following for days present in the U.S. or its possessions during the tax year: Number of Amount sersed in U.S. on business (Attack statement departed Date arrived days in U.S. Number of Amount carned in U.S. on business (Attach statement days in U.S. showing computation.) 4 from U.S. showing computation.) not include this income in Part III, Report on Form 1040. 5 (a) State any con ractual terms or other conditions relating to the length of your employment abroad (b) State the type of visa you entered the foreign country under _____ (c) Did your visa contain any limitations as to the length of your stay or employment in a foreign country? . . . Yes No if "Yes," attach explanation. If "Yes," show address of your home, whether it was rented, and the names and relationships of the occupants To Be Completed for Physical Presence Only (See Instruction 10) The 18-month period that the test of physical presence in foreign countries is based on is from through S Enter your principal country of employment during your tax year 1) Enter all travel abroad during the 18 month period that the test is based on, except travel between foreign countries that did not pavolve travel on or over international waters for 24 hours or more, if the last entry is an arrival in a foreign country, enter the number of full days to the end of 18-month period. If you have no travel to report during the period, write in the schedule that you were physically present in a foreign country or countries during the entire 18-month period. Name of country (Including U.S.) Full days Number of days in U.S. on business Amount earned in U.S. on business (Attach statement Date arrived Date departed country showing computation) :

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	To Be Completed by Ali Taxpayers		
10	Enter on lines 11 through 18 all income, including noncash income, from sources outside earned during 1981. (See Instructions 7, 11(b), 11(c), and 11(d).) is part of the income (supplied performed in 1981, but received in context.	ion as bonus <mark>es)</mark> fo	r
	services performed in 1981, but received in another tax year?	,	· 🔲 Yes 📋
	Report all income received during 1981 on your Form 1040 regardless of when the services all or part of your income in foreign currency, translate its exchange value into terms of that the time you actually or constructively received the income. Do not report income shown in this schedule.	J.S. dollars at the	rates prevailing
	Earned Income for Personal Services Rendered in Foreign Countries During 1981	Exchange rates used	Amount (In U.S. dollars)
11	Total wages, salaries, bonuses, commissions, etc., earned this year		
12	Pensions and annuities (see Instruction II(d))		
13	Allowable share of income for personal services rendered this year (see Instructions 7 and 11(a)):		
	(a) In a business (including farming) or profession (attach Schedule C or F (Form 1040)).		Sudarianninin
	(b) In a partnership (give name, address, and nature of income)		***************************************
	***************************************		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
14	Noncash remuneration (market value of property or facilities furnished by employer—attach statement showing how determined):		
	(a) Home (lodging)		***************************************
	(b) Meais	·	
	(c) Car		
	(d) Other property or facilities (specify)		
15		***************************************	***************************************
	Other foreign earned income (specify)		*************
16	Allowances, reimbursements, or expenses paid on your behalf for services rendered this year:		Managaran da
	(a) Cost of living		
	(b) Overseas differential		
	(c) Family		***************************************
	(d) Education		
	(e) Home leave		
	(f) Quarters	·	
	(g) For any other purpose (specify)		•
•		***********	•
	(h) Total allowances, reimbursements, etc. Add lines 16(a) through line 16(g)		
17	Total earned income from foreign sources (add lines 11 through 15 and line 15(h))		
13	(a) Value of meals and lodging included in income above which are excludable. (See instruction	on 11(c))	
	(b) Earned income from foreign sources (Subtract line 18(a) from line 17. Enter here line 42(a))	>	
19	Did you maintain a separate foreign residence for your family due to adverse living conditions a	t your tax home?	☐ Yes ☐
	f "Yes," give city and country of the separate foreign residence. Also show number of days		
3	rear that you maintained a second household at that address		
20	List your tax home(s) during your tax year	•	
	Note: If you answered "Yes" to either 19 or 20 above, see Instructions 12, 15, 17 and 18.		U '53 L '
21	Did you live in a camp located in a hardship area for the convenience of your employer Of noome for qualified charitable services in a lesser developed country?	R did you receive	C V C
	See Instruction 19 for a description of what is considered a camp and for a definition of inc		Yes .
	charitable services in a lesser developed country.)	beitifaup 101 emoi	•
	if "Yes," you may elect (a) or (b) below. If "No," you may claim (b) below.		
	(a) You may exclude from gross income a maximum of \$20,000 (prorated on a daily basis for	daue van aasidad	
	in a camp or qualified for a charitable services exclusion). See Part V.	days you resided	,
_ +	b) You may claim the deduction for excess foreign living expenses. See Part IV	-	

To Be Completed by	raxpayers diaim	ing the Deduction	tor Excess for	eign Living Exper	Pag IJes
	Ouantied Sch	col Expense (See in	estruction 13)		
iscoslete the following for each de-	nand in shill for w	hom you claim a set	noo! expense dedu	ction:	
Name of dependent child	Age	Address (inclu	uding country) of sci	nool ettended	School ex-
	- -				pensus ciauna
		***************************************		•••••••••	

•			****************		
3 Total qualified school expenses. Er	nter here and on t	ines 31(1) and 35			
Qualif	fied Home Leave T	ransportation Expen		<u> </u>	
1 Enter total number of trips for which dependents as a separate trip	n you are claiming a	deduction Count a	ach and a bill	on 14) our spouse, and your 1(c) and 37.	.
	Qualified Hardshi	p Area Amount (Se	e Instruction are	1(c) and 37 , . >	
5 Name of hardship area	Date tax home	was astablished	e instruction 15)		
Maximum amount	- Sucy (ax nome	mas established	end	ed	William Charles
7 Number of days that you qualified du	uring the tay year	• • • • • •	• • • • •		\$ 5,000.0
Percentage applicable (divide the nu	imbar of days on lie	27 hu 265	• • • • •	<u> </u>	
Allowable amount (multiply the amount on h	ine 26 by the percent o	in line 28). Also enter on	· · · · · · · · · · · · · · · · · · ·		
		ng Expenses (See in	Istruction 170		3
Expenses paid or incurred for housing household, see Instruction 18 for a	ng at your tax hom	e during the year (If you maintain a		,
household, see instruction 18 for a	idditional informat	ion)	n you maintained	a qualified second	
Figure your base housing amount as	follows. Enter:			• • • • •	2011/19/04/10/10
(a) Housing income from all source		17) .		ŧ	
(h) Qualified school expenses (from	m line 23)		· · · · ·	UNINGEROOF	
(v) Qualified home leave transportat	tion expenses (from	n line 24)		- <i>Villandia</i>	
(d) Qualified hardship area amount	(from line 29)			- /////////////////////////////////////	
(a) Qualified cost-of-living differentia	d (from tables—se	e Instruction 15		- <i>William William</i>	
(f) Housing expenses from line 30	. (• \20.03=30	e manuchon 10)	ļ	- 1000000000000000000000000000000000000	
(d) Total expenses (add lines 31(b)			L		
(h) Subtract line 31(g) from line 31((a)				
(i) Base housing amount: Enter 20%	(4) · · · · · · · · · · · · · · · · · · ·			L	
Subtract line 31(i) from line 30. If less	than some arrest	• • • • • •	• • • • • •		
If you maintained a qualified second	s trian zero, enter z	ero			
struction 18(b)(i). Otherwise, omit lin	1 nousenord, enter	nousing income at	s modified by In-	1	
Amount from line 31(2)	ie 33 and enter ze	ro on line 34(e).	· · · · · ·		
		• • • • • •			MANIUN MA
(a) Housing expenses for qualified s (b) Add line 34 and line 34(a)	picona nousenoid				
(b) Add line 34 and line 34(a) (c) Subtract line 34(b) from line 33	16 1000 4000 000	• • • • • • •	· • • • • •		
(c) Subtract line 34(b) from line 33. (d) Base housing amount for second (ir less man zero, e	nter zero ,			
(d) Base housing amount for second !	nousenoid; enter 2	0% (1/s) of line 34(c)		
e) Subtract line 34(d) from line 34(a) fotal qualified housing expenses. If we	a) • • • • •	· • • • • · ·			·····
And we would available to	uu maintainen a ni	talified escand have	بالمطمعة		
The same of the sa	. Out 1900es (1) aea 7	4/a) Abaastaa			
Also enter on line 40		<u></u>		<u>· · · · ▶ </u>	
	- Genning of Exc	-cre condign UNING	Expanses		•
Qualified school expenses from line	23			· · ·	
Qualified home leave transportation ex	ipenses from line 2	24		[
ualified hardship area amount from	#ne 29				
ualified cost-of-living differential from	: iine 31(e)				
ualified housing expenses from line	.35				
otal expenses (add lines 36 through	40)	· • • • • • •		-	
mitation:			_		
a) Earned income from foreign source	es (from Part ill,	line 18(b))	!		
A voloziments succable to income to	rom foreign source:	S (see instruction 1:	2/5/		
, wereamed income from foreign s	ources (subtract li	ine 42(b) from line	42(a)). If less		
ulali zelo, enter zero			1		
eduction for excess foreign living expenter this amount on Form 1040, the co	nses. Enter the am	lount from line 41 o	- 42/a\		wanii walio

To Be Completed by Taxpayers Claiming the Exclusion of Income Earned in a Hardship Area Camp OR the Exclusion of Income Received for Qualified Charitable Services in a Lesser Developed Country (See Instruction 19)

4 Complete the following for days you a charitable services exclusion during plies. If both apply, days included in	(d) Full days you resided in the area while it	(e) Full days that fall within the period qualifying		
(a) Name of hardship area or lesser developed country	(b) Date arrived	(c) Date departed	was a hardship area	for a charitable services exclusion
			1	
	•••••••••••••••			
•			******************	

***************************************				************************
	•			

b (a) Total number of qualifying days	in all hardship areas			
(b) Total number of qualifying char	table service days			
(c) Total of (a) and (b). Enter here a	nd on line 47 below (but no	t more than 365)	>	
Maximum exclusion		ing the tax year (total from		\$20.000 . 00
R Percentage applicable (divide the nur 9 Maximum allowable exclusion (mul tion 19(d))	tiply the amount on line	46 by the percent on line 44		
O Enter the exclusion from line 49 of smaller	r the amount you earned	during the days you qualified	ed, whichever is	
1 'Deductions allocable's excluded inco Subtract line 51 from line 50. Enter h Form 2555." (On Form 1040, subtract	ere and in parenthesis on E	form 1040, line 20, and label it		

Form 3468

Internal Revenue Service (X)

Computation of Investment Credit

➤ Attach to your tax return.

➤ Use separate Schedule B (Form 3468) to figure your tentative business energy investment credit.

OMB. No. 1545-0155

1981

Name

identifying number as shown on page of your tax return

Part I Elections (Check to	he box(e	s) below that apply to you (see in	struction D).)			,
A The corporation elects the bas	ic or ba	sic and matching employee p	an percentage under sect	ion 48(n)(1)	
B I elect to increase my qualified	investr	ment to 100% for certain con	muter highway vehicles u	ınder se	ction 4	16(c)(6)
C I elect to increase my qualified	investr	ment by all qualified progress	expenditures made this ta	x year :	and all	later vears
Enter total qualified progress of a claim full credit on certain s	expendi	tures included in column (4)	Part II			
Part II Qualified Investo				<u> </u>	<u> </u>	· · · · · · · ·
Figure your qualified investme credit property acquired or conduring the tax year. The qualified ress expenditures and qualified allowed in the tax year the expen of self-constructed property the able to a capital account for the	structed i invest rehabi diture is year th	d and placed in service ment for qualified prog- litation expenditures is s incurred or in the case le expenditure is charg-	taxpayer is at risk for the Note: Include your start partnership, estate,	e prope	investi	ear end. See Instruction
<u> </u>	l	(1)	(8350r.			24 VP-4
1 Recovery Property	Line	Recovery Period	(2) Unadjusted Basis	Appl	3) icable	Qualified investment
	(a)	3-Year		6	ntage	(Column 2 × colum
New	(b)	Other		- 100		
111	(c)	/ 3-Year		- 60		
Used	(d)	Other		100		. 24
2 Total—Add lines 1(a) throu	gh 1(d))			2	
3 Nonreassant Branchs	(1)		(2)	1 0	3)	(4)
3 Nonrecovery Property	Line	Life years	Basis or cost		ntage	Qualified investment (Column 2 x column 3
•	(2)	3 or more but less than 5			31/2	_ (colomin 2 x colomin 3
New	(b)	5 or more but less than 7		66	2/5	
	(c)	7 or more		100		
. •	(d)	3 or more but less than 5		33	11/2	
Used	<u>(e)</u>	5 or more but less than 7		66	2/3	
	(f)	7 or more		100		
4 Total-Add lines 3(a) through	h 3(f) .	. .			4	
5 New commuter highway vehi	cleE	nter total qualified investme	nt. (See Instruction D) .	٠	5	
6 Used commuter highway veh	icl e— E	nter total qualified investme	nt. (See Instruction D) .		6	
7 Qualified rehabilitation expenditures	incurred	before January 1, 1982, for: (see sp	ecific instructions)			
(a) Improvements with 5 or r	nore bu	it less than 7 years—Enter (562%% of expenditures .		7(a)	
(b) Improvements with 7 or	more li	fe years—Enter 100% of ex	penditures		7(b)	
8 Total qualified investment in 10% p		•	-	-	8	
9 Enter 100% of qualified reha					1 1	
(a) 30-year old buildings .			• • • • • • • •		<u>9a</u>	
(b) 40-year old buildings .	• • •	• • • • • • • •			9b	
(c) Certified historic structures (En)	9c	
10 Total qualified investment—A Part III Tentative Regular			· · · · · · · · ·	<u> </u>	10	
		The state of the s			1	
11 10% of line 8	• • •	• • • • • • • •		• •	11 -	
12 15% of line 9(a)	• • •	• • • • • • • • •		• •	12	
13 20% of line 9(b)	• • •	• • • • • • • • •	• • • • • • •	• •	13	
15 Corporations electing the basis to tax credit employee stock (a) Basic 1% credit—Enter 1	owners	hip plans—Check box A abo	an percentage for contribute (see Instruction D)	utions		
(b) Matching credit (not more than			adjusted line 16 (attack asked	e e	15a 15b	
16 Credit from Cooperative—Ent				w(4) .	15b 16	STK STREET
17 Current year regular investme				• •	17	
18 Carryover of unused credits				• •	18	
19 Carryback of unused credits					19	
20 Tentative regular investment of		Add lines 17, 18, and 19, ent	er here and in Part IV lin	e 21	20	

Part IV. Tax Liability Limitations 21 Tentative credit from Part III, line 20 21 22 (a) Individuals—Enter amount from Form 1040, line 37, page 2 (b) Estates and trusts—Enter amount from Form 1041, line 26, page 1. 22 (c) Corporations—Enter amount from Schedule J (Form 1120), line 3, page 3 (d) Others-Enter tax before credits from your return . . . 23 (a) Credit for the elderly (individuals only) . . 23(a) (b) Foreign tax credit . 23(b) (c) Tax on lump-sum distribution from Form 4972 or Form 5544 . 23(c) (d) Possessions corporation tax credit (corporations only) . . . 23(d)(e) Section 72(m)(5) penalty tax (individuals only) 24 Total—Add lines 23(a) through 23(e) . . 24 25 Subtract line 24 from line 22 . 25 26 (a) Enter smaller of line 25 or \$25,000. See instruction for line 26 . 26(a) (b) If line 25 is more than line 26(a), and your tax year ends in 1981, enter 80% of the excess (if your tax year ends in 1982, enter 90% of the excess) . 26(b) 27 Regular investment credit limitation—Add lines 25(a) and 26(b) . 28 Allowed regular investment credit—Enter the smaller of line 21 or line 27 29 Business energy investment credit limitation—Subtract line 28 from line 25 . 30 Business energy investment credit—Enter amount from line 14 of Schedule 8 (Form 3468) 30 31 Allowed business energy investment credit—Enter smaller of line 29 or line 30 . 31 32 Total allowed regular and business energy investment credit—Add lines 28 and 31. Enter here

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

and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the proper line on

other returns

fum 4136

'ment of the Treasury

' Revenue Service (0)

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

Attach this form to your income tax return.

OMB No. 1545-0162

28

e (as shown on your income tax return)

Social security or employer identification number

Part I	Gasoli and Spe	ne, Dies ecial Mo	ei Fuel tor Fuels	ı	ubricating	Oil		
Type of Business Use	Number of Gallons Used	Rate of Tax	Multiply Column (A) by Column (B)	Number of Gailons Used	Rate of Tax	Multiply Column (D) by Column (E)		
<u></u>	(A)	(B)	(C)	(D)	(E)	(F)		
1 Monhighway: a Farm (for farming purposes) .	mpuunvineriy HiirisHillushini	.02 .04						
b Commercial fishing vessel (See instructions C.4. and D.2.(c)): (i) Gasoline		.02		•	.06	\$		
(ii) Diesel fuel or special fuels .		.02 }*		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	.06			
c Other (specify)		.02 } •			- -			
Intercity, local, and school buses (See instruction C.3.)		.04) .02) .04 *		******	.06			
Gasoline/alcohol mixture		.04			.06			
Aircraft	• • • • • • •				.06			
Totals	<u></u>		s					
art II				Aviation Gas	solin e	<u>*</u>		
Type of Business	Use		Number of Gallons Used (A)	Rate of Tax (B)	Mult (A) by	ply Column Column (B)		
a Farm (for farming purposes) (Aeria tion C.1.)	al applicators see in	struc-			<u> </u>			
b Aviation (applies only to commerce struction C.6.)	ial use as defined	in in-	**************************************	.04				
Total								
Total income tax credit claimed. (Add	d line 5, columns (6	C) and (F)	and line 7, column	п (C).) (See in-	s			

Instructions

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

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

perwork Reduction Act Notice.—
Paperwork Reduction Act of 1980
Suya we must tell you why we are collectincide is information, how we will use it, and
Appether you have to give it to us. We ask
to be information to carry out the Internal
is mue laws of the United States. We
then I to ensure that you are complying
these laws and to allow us to figure

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

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

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

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

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

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

- How many gallons of the fuels are allocated to each partner.
- The types of use, as shown in this form.
- B. Year to Include the Credit Resulting from Business Use of Fuel or Oil.—When you claim a credit or refund, you must in-

(Continued on back)

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

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

Accrual Method.—If you use the acredit or refund due at the close of your expear. Include it in income, even if you not filed a claim for refund.

C. What Gasoline to Include.—You may in credit for Federal excise tax on gasose for farm uses, business nonhighway ses, intercity, local, and school bus uses. imercial fishing vessel uses, commeraviation uses, and for mixing with

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

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

Orchards.

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

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

The following tasks are considered farm-

- and Cultivating the soil, and raising or harvesting any homicultural or agricultural commodity. This includes raising livestock, bees, poultry, furbearing animals, and wildlife.
- (b) Handling, drying, packing, grading, or storing any horricultural or agricultural commodity before manufacture, but only if the owner, tenant, or operator produced more than half of the commodity treated.

(c) Planting, cultivating, or cutting trees, or preparing them for market. This does not include milling the lumber.

Operating, managing, conserving, improving, or maintaining the farm and its tools and equipment.

Gasoline is not considered used by you

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

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

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

 Is registered or required to be registered for highway use under the laws of any State, the District of Columbia, or foreign country; or

Is owned by the United States and is

used on the highway.

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

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

- 4. Commercial Fishing Vessel Use.-You may claim a credit for excise tax paid on gasoline used in a commercial fishing vessel in the amount of 2 cents a gallon. A commercial fishing vessel is one used in the fisheries or whaling business and used:
 - Exclusively for catching shrimp and other types of aquatic life for sale commercially as bait, or
 - On specific trips exclusively for catching fish to be sold commercially.
- 5. Gasoline/alcohol Mixture.—You may claim a credit for excise tax paid on gaso-line mixed with alcohol. The alcohol must have been made from other than petroleum, natural gas, or coal. The mixture must have included at least 10% of 190 proof alcohol and must have been sold or used in your trade or business.
- 6. Commercial Aviation Use.—You may claim credit for excise tax on gasoline (but not other fuels) used in commercial aviation. For this purpose commercial aviation is the use of an aircraft in a business of carrying people or property by air for pay. The use of an aircraft may be considered noncommercial aviation if the aircraft:
 - (1) Has a maximum certificated takeoff weight of 6,000 pounds or less and is not operated on an established
 - (2) is owned or leased by a member of an affiliated group and is not available for hire tounonmembers.
 - D. What Special Fields to Include.—

 1. Definitions of Special Fuels.—
- (a) Diesel Fuel.—This fuel is a liquid that is:
 - (1) Sold for use in a diesel-powered highway vehicle; or
 - (2) Used for fuel in such a highway vehicle. (This use is not taxable if there was a taxable sale of the fuel under (1) above.)
- (b) Special Motor Fuels.—These fuels include benzol, benzene, naphtha, liquefied petroleum gas, casinghead and natu-

rai gasoline and other includ, except kerosene, gas oil, fuel oil, maste fuel, or any product taxable under section 4081. Special motor fuels must be:

- (1) Sold for use as a metion a motor vehicle or motorboat: or
- (2) Used for fuel in a motor vehicle or motorboat. (This use is not taxable if there was a taxable sale of the fuel under (1) above.)
- Uses of Special Fuels.—
- (a) Farm Use.—You may claim credit for Federal excise tax on fuels as defined in D.1. See instruction C.1. for requirements for "farm use."
- (b) Intercity, Local, and School Bus Uses .-- You may claim credit for Federal excise tax on fuels as defined in D.1. See instruction C.3. for intercity, local, and school bus requirements.
- (c) Commercial Fishing Vessel Use.— You may claim a credit for Federal excise tax on fuels as defined in D.1. of 2¢ or 4¢. whichever paid, that were used in vessels while employed in the fisheries or whaling business. See instruction C.4.
 - (d) Nontaxable Uses.-
- (1) Diesel and Special Motor Fuel.-These fuels (defined in D.1.) may qualify for a credit in any of the following cases:
 - You resold the fuel.
 - You used the fuel for a nontaxable. purpose.
 - You used the fuel for a purpose that was not the one you bought it for. This other purpose must make a lower tax rate apply.

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

- E. What Lubricating Oil to Include.-You may claim an income tax credit for lubricating oil that is used in qualified business use, in a qualified bus, or in a commercial fishing vessel. You may include:
 - Oil to lubricate plant machinery.
 - Oil to lubricate vehicles such as aircraft, buildozers, buses, power shovels, and farm tractors.

You may not include:

- · Cutting oils.
- Used oil.
- Oil used in a highway motor vehicle, such as a truck, if used for other than business nonhighway use. See instruction C.2.
- Oil sold free of the Federal excise tax on lubricating oil. Such oil includes transformer or insulating oil, some motor fuel additives, crude neat's-foot oil, castor oil, and oils purchased excise-tax-free by use of an exemption certificate.
- F. What Fuels Not to include .--Do not include gasoline lost or destroyed through spillage, accident, or shrinkage. Such gasoline is not considered to be used and therefore does not qualify for credit or refund.
- G. Additional Information.—Publication 225, Farmer's Tax Guide, and Publication 378, Fuel Tax Credits—Alcohol, Nonhighway Business Equipment, Buses, and Taxicabs, are available from the Internal Revenue Service.

Computation of Minimum Tax—Individuals

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

OMB No. 1545-0174

Name(s) as shown on Form 1040

Your social security number

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

1 Tax preference items:	WWW.	
(Note: Adjusted itemized deductions and capital gains are tax preference items for the alternative minimum tax. See Form 6251.)	- <i>((())(())(()(())(()()(()()(()()(()()(</i>	
(a) Accelerated depreciation on real property—		
(1) Low-income rental housing (167(k))	1a(1)	
(b) Accelerated depreciation on leased property that is personal property or recovery property other than 15-year real property.	16	
(c) Amortization of certified pollution control facilities	1e	
(d) Amortization of railroad rolling stock	1d	
(e) Amortization of on-the-job training facilities	10	
(f) Amortization of child care facilities	17	
(g) Reserves for losses on bad debts of financial institutions	1g	
(h) Stock options	1h	
(i) Depletion	11	
(j) Intangible drilling costs	11	****
	129	-
2 Total tax preference items. Add lines 1(a) through 1(j)	2 130	
3 Amount from Form 1040, line 47*		-:
4 Tax from recomputing prior-year investment credit (from Form 1040, line 50) . 4		
5 Tax on premature redemption of Individual Retirement Bond(s)		
6 Add lines 3 through 5	·	
7 Enter the larger of: (a) one-half of the amount on line 6, or (b) \$10,000 (\$5,000 if you are married		
filing separately)	7	
8 Subtract line 7 from line 2 (If line 7 is more than line 2, enter zero)	9	2 1
10 Enter any 1981 net operating loss carryover to 1982 (attach state-		
ment showing computation)		
11 Multiply amount on line 10 by 15%		
12 Deferred minimum tax. Enter the amount from line 9 or line 11, whichever is smaller.	12	
L3 Minimum tax. Subtract line 12 from line 9	13	
A Fotor minimum toy deferred from souling upper(s) west as to a second	14	
The state of the s		-
15 Total minimum tax. Add lines 13 and 14	15	
16 Excess tax credits. If Form 1040, line 47, is more than zero, this section will not apply; skip lines		
16(a) through 17 and enter the amount from line 15 on line 18.		
(a) Credit for the elderly	7	
(b) Credit for political contributions	1	
(c) Credit for child care expenses		
(d) Residential energy credits		
7 Add lines 16(a) through 16(d)	17	
8 Subtract line 17 from line 15. If line 17 is more than line 15, enter zero. Enter here and on Form 1040, line 49a	18`	
Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under sec. 72(m)(5).		_

Instructions

(Section references are to the Internal Revenue Code)

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

Line 1. Tax preference items.-

(a) Accelerated depreciation on real property.—

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

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

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

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

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

3 year property	5	Vears
o year property	Я	Veste
10 year property	15	Veers
15 year public utility		,
property	22	VAREE

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

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

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

- The asset guideline period provided is considered the same as straight-line useful life for lines 1(a) and 1(b).
- Any variance in useful life allowable under section 167(m)(1) is also considered the same as straight-line useful life for purposes of figuring tax preference item (a) but not (b).
- For lines 1(c) through 1(f), the asset guideline period provided (including any variance in useful life) is considered the useful life of the property in figuring the depreciation deduction otherwise allowable.
- (g) Reserves for losses on bad debts of financial institutions.—Enter your share of the excess of the addition to the reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if you had maintained the bad debt reserve for all tax years based on actual experience.
- (h) Stock options.—If you received stock by the exercise of a qualified stock option (as defined in section 422(b)) or a restricted stock option (as defined in section 424(b)), enter the amount by which the fair market value of the shares at the time of exercise was more than the option price.
- (i) Depletion.—Enter the amount you get (never less than zero) in the following way: From the deduction for depletion allowable under section 611, subtract the adjusted basis of the property at the end of the year. Include percentage depletion for geothermal deposits. Figure the adjusted basis without regard to the depletion deduction for the tax year, and figure the excess separately for each property.
- (j) Intangible drilling costs.—Excess intangible drilling costs are a tax preference item only to the extent that they are more than your net income from oil, gas, and geothermal properties.

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

The net income from oil, gas, and geothermal properties is the gross income from these properties minus the deductions allocable to them, except for excess intangible drilling costs and nonproductive well costs.

Figure this tax preference item separately for oil and gas properties which are geothermal deposits and for all erties which are geothermal deposits.

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

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

If you are a:

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

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

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

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

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

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

Form 4726 Department of the Treasury

Maximum Tax on Personal Service Income

See instructions on back.

Attach to Form 1040 (or Form 1041).

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1:0

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

Identifying number

Do not complete this form if—(a) Taxat	ole income or per	sonal service taxable income is less than the amount reportable o	
			n lir
(c) On For	rm 1040, you che	cked box 3.	٠
Personal Service Incor	ne	Deductions Against Personal Service Income	
		(Do not include expenses deductible on Schedule A (Form	040
Wages, salaries, tips, etc.	-	Moving expenses	
outer compensation	1 1	Employee business expenses	
Other (see instructions and list):	· _	Employee business expenses Other (see instructions and list):	 -
			 -
			_ -
			 ∫-
			-
1 Total namenative to		2 Total deductions against personal service	
1 Total personal service income	131		
3 Personal service net income—Subtract	total of line 2 fr		_ _
			_ _
			_ _
6 Taxable income from Form 1040, line	34 or Form 104	1, line 25	_ _
			_ _
8 Enter the total of your 1981 tax prefer	ence items. (Do	not include your capital gain deduction.)	_ _
			_ _
on Form 1040, you checked box 1,	inter \$41.500	9	
on Form 1040, you checked box 2 o	or pox 5, enter \$6	50,000	
you are filing Form 1041, enter \$28,	300		-
1 Subtract line 10 from line 9. If line 10 2 Enter 50% of line 11	is more than lin	e 9, do not complete rest of form	
			-
Tax on amount on line 6*	• • • •	13	-
Tax on amount on line 9	• • • •	14	1
5 Subtract line 14 from line 13		15	
\$60,000. er	nter \$13,392 . nter \$19,678 .		-
344./UU. ar	1100 SIZ Q61	16	1
\$28,300, er Add lines 15 and 16	nter \$9,839		-
Multiply line 17 hr. 0105	• • • • •	17	
Multiply line 17 by .0125 .	• • • • • •		-
Subtract line 18 from line 17	• • • • • •	19	-
The state of the s	ITT THY (see Inch	**************************************	
Language of Languistance Market Michigan 1928 (C)	in niete anns it	the base of the same of the sa	├
The second secon	I FURTH (LEU) AP I	ACC 10/11	
and single of mile 3 of line 21.			_
			-
Subtract line 23 from line 22, if line 23 is Enter 50% of line 24	more than line	22, do not complete rest of form	_
Tax on amount on line 21*			•
Tax on amount on line 22*.		27	٠.
Subtract line 27 from line 25		28	
Add lines 16 and 28		29	
Muitiply line 29 by .0125		30	
Subtract line 30 from line 29		· · · · · · · · · · · · · · · · · · ·	
False			
Enter amount from line 34 of Schedule D	/Fa 1010 -	orm 1041)	
Enter amount from line 34 of Schedule D Add lines 25, 31, and 32 (see instructions	(Form 1040 or F	orm 1041)	

Instructions

(Section references are to the internal Revenue Code)

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

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

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

- wages, salaries, tips, and other compensation for personal services actually rendered.
- · professional fees.
- bonuses.
- commissions on sales or insurance premiums.
- prizes and awards that are not gambling winnings.
- taxable pensions and annuities which arise from employer-employee relationship or from tax deductible contributions to a retirement plan.
- taxable group term life insurance.
- property you received as payment for services even if you later transferred the property to someone else.
- gains (except capital gains) and net earnings from the sale or transfer of an interest in, or license for the use of property (other than goodwill) that you created by your personal efforts.
- you created by your personal efforts.

 the portion of income you received from a corporation (including an electing small business corporation) that represents a reasonable allowance as compensation for the services you performed for the corporation.
- the entire amount you receive for professional services if you are a doctor, dentist, lawyer, architect, accountant, etc., and you are personally responsible for the services performed. This is true even if your assistants perform all or part of the services.
- income you receive from a noncorporate trade or business where both personal services and capital are material income producing factors. In this case, your personal service income is a reasonable allowance as

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

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

Personal service income does not include:

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

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

Examples of these are:

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

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

☆ U.S. GOVERNMENT PRINTING OFFICE : 1989--0-845-178

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

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

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

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

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

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

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

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

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

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

23-180-5979

Carryover of Pre-1970 Capital Losses

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

OMB No. 1545-0125

Your social security number

JI Revenue Service

Name(s) as shown on Form 1040

➤ Attach to Form 1040.

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

A. Purpose of Form.—Use this form only if

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

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

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

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

	you have a pre-1970 capital loss carryover to and no gain, just enter the loss.	o. Tour total limitation must n
	Capital Gains and Losses	
_	Section A.—Summary of Capital Gains and Losses	
1 1 0 1 0	1 Amount from your 1981 Schedule D (Form 1040), Part I, line 7. 1 2 Pre-1970 short-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line 17)
Long.term	4 Amount from your 1981 Schedule D (Form 1040), Part II, line 18 . 4 5 Pre-1970 long-term capital loss carryover to 1981 from your 1980 Form 4798, Part II, line _3	. 3 . 6
	7 Combine lines 3 and 6 and enter the net gain or (loss) here. If line 7 is a gain, complete lines 8 through 10. If line 7 is a loss, skip to line 11.	7
!	f line 7 shows a gain, enter the smaller of line 6 or line 7. Enter zero if there is a loss or no entry on line 6. 9 Enter 60% of line 8	9
10	If line 9 is more than zero, you may be liable for the alternative minimum tax. See Form 6251. Subtract line 9 from line 7. Enter here and on Form 1040, line 12.	10
1.	If line 7 shows a loss—if losses are shown on both lines 5 and 6, omit line 11 and go to line 12. Otherwise, enter one of the following amounts: a. If line 3 is zero or a net gain, enter 50% of line 7 b. If line 6 is zero or a net gain, enter amount from line 7 or c. If line 3 and line 6 ap net losses, enter amount on line 3 added to 50% of amount on line 6.	
	Note: If there is an entry on line 11, skip lines 12 through 28 and go to line 29.	
12	Enter loss from line 3; if line 3 is zero or a gain, enter zero	12
13	Enter loss from line 6.	13
14	and a many ment and of a ware of 12 years of a loss, sulfat years	14
15	Reduce loss on line 13 by any gain on line 14.	15
16	Combine amounts on 1981 Schedule D (Form 1040), lines 5 and 16	
	If gain, enter gain. If zero or a loss, enter zero. Note: If the entry on line 16 is zero, skip lines 17 through 23 and enter on line 24 the loss shown on line 5. Enter gain, if any, from 1981 Schedule D (Form 1040), line 16. If zero or a loss, enter zero.	
18	Enter line 16 or line 17, whichever is smaller	
19	Subtract line 18 from line 16	· <i> </i>
20	Enter loss from line 2; if line 2 is blank, enter zero	·
21	reduce gain on line 19 by loss on line 20 (see instruction B)	
22	Enter loss from line 5.	·
	And the gain(s) on line(s) 18 and 21 .	•
	reduce the loss on line 22 by any gain on line 23 (see Instruction C)	24
,	Enter line 24 or line 15, whichever is smaller (if line 24 is zero, enter resp)	25
20	Subtract amount on line 25 from the loss on line 15	26
Z 7	Enter 50% of the amount on line 26	27
25	Add lines 12, 25, and 27	28
30	Enter the amount from line 11 or line 28, whichever applies	
	Enter here and enter as e (loss) on Form 1040, line 12, the smallest of: a Amount on line 29 b \$3,000 (Marned taxpayers filing separate returns see instruction D); or	

26 Post-1969 long-term loss carryover to 1982 (subtract line 25 from line 24. If the loss on line 24 is

smaller than the loss on line 25, enter zero).

Form 4835

Department of the Treasury Internal Revenue Service

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

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))

(Income not subject to self-employment tax) > Attach to Form 1040.

1091

OMB No. 1545-0187

Names(s) as shown on Form 1040			Social security number
Farm name and address			If you filed Form 943, enter em- ployer identification number here

Purpose.—Use this form to report fare on crops or livestock produced by the flandowner (or sub-lessor), and did not in the operation or management of the farm	tenant if you were the naterially participate in	rental income from farm property have to prorate the farm expense instead, you may report the total	income on line 24 of this form and cas in Schedule E (Form 1040), you do no s that apply to this farm rental incom farm rental expenses in Part II of th
Under both the cash and the accrual you must report livestock or crop share year in which you convert them into me Landowners (or sub-lessors) must not use rent received for pasture, or farmland, if the	rentals received in the oney or its equivalent, this form to report cash a amount is based on a	(Individuals use Schedule F (Form Line-by-line instructions for con back. For more details, see the In Note: Fill in Part IV to see if yo	mpleting this form can be found on th structions for Schedule F (Form 1040 ou were required to file Form 1040–E
flat charge. Report this income directly on Sci Part: Gross Farm Rental Income- (Include amount converted to ca	-Based on Production	Part Iles Deductions—Fa (Exclude personal	rm Rental Property and living expenses)
Kind	Amount	Items	Amount
1 Cattle and caives		25 a Labor hired (see Sch	edule F
2 Sheep			
3 Swine		b Jobs credit .	
4 Poultry			<i> </i>
5 Dairy products			· · ·
		Subtract line 25d from li	
7 Wool		26 Repairs, maintenance	
		27 Interest	
	·		• • • • • • • • • • • • • • • • • • • •
10 Vegetables	1 1	. 29 Feed purchased	1
•		I .	• • • • • • • • • • • • • • • • • • • •
		E .	
13 Other grains	1 1	i e	• • • • • • • • • • • • • • • • • • • •
14 Hay and straw		1	
15 Fruits and nuts		81	• • • • • • • • • • • • • • • • • • • •
Alt. Carman		61 · · · · · · · · · · · · · · · · · · ·	
b Less: Nonin-		/1	1 1 1 1
come items .		3 1	
c Net patronage dividends		5	
17 Per-unit retains	1	40 Utilities	1
18 Agricultural program payments:	,	41 Freight, trucking	1
a Cash		42 Conservation expenses .	
b Materials and services		43 Land clearing expenses .	
19 Commodity credit loans under elec-	1	44 Pension and profit-sharin	1
tion (or forfeited)	1	(see Schedule F Instruction	- '
20 Federal gasoline tax credit	1	45 Employee benefit program	ns other
21 State gasoline tax refund	1	than line 44 (see Schedu	ile F in-
22 Crop insurance proceeds		structions)	
23 Other (specify):	1	46 Other (specify):	
		47 Add lines 25e through 46.	1
		48 Depreciation (see Instruc	•
24 Gross farm rents (add lines 1 through 23)		49 Total deductions (add line	3 47 and

If you checked "No," enter the loss on Schedule E, Part I, line 24.

Depreciation (Do not include your home, its furnishings, and other personal items.) Complete this pour claim depreciation ONLY for assets placed in service before January 1, 1981. If you need more use Form 4562 for all assets; do NOT complete this part.	ਸ਼ਿਵ 2 ਜਿਵੀਂ ਸੀ •. ਤ

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

When to Use: Complete this part to see if two-thirds of your gross income is from farming or fishing for 1980 or 1981.

Enter your share of income from the sources below for either 1980 or 1981. If the total is at least two-thirds of your gross income, the penalt failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, by March 1, 1982.

					Sour											_	_				_		 Your share of sense
54 Estate(s) and trust(s) (enter only the pro rate	sha	ne c	of w	WIF I	lietr				A		.	_		_							_		 Your share of gross farming or fishing inc
54 Estate(s) and trust(s) (eater only the pro rata 55 Farming (Schedule F; Form 1040)			,.	, ,	71361	iout.	nie	uat	KSJ	3016	Inc	ome	tha	it is	fren	1 fai	rmin	g 01	fisi	hing).		
Fishing (Schedule C. Form 1040)		•		•	•	•	•	•	•	•	•	٠	•	•	•	•	•	•					l
7 Gross farm rents from Part I, line 24 8 Partnership(s)	•	•	•	•	•	٠	•	•	•	•	٠	•	•	•	•								
Partnership(s)	•	•	•	•	•	•	•	•	٠	•	٠	•	•	•	•								
Sale of livestock held for death beneat				-	•	•	•	•	•	•	•	•	•	•									
9 Sale of livestock held for draft, breeding Total (add lines 54 through 59).	'\$,	3 PC	ort i	or c	air	y pi	1 C	056	s (i	For	m 4	79	7)									_	
ing by Line Instru	<u></u>	÷	<u> </u>	<u> </u>	<u>.</u>	÷	÷	<u>.</u>	<u>.</u>	<u>.</u>	•	<u>. </u>											

Line-by-Line Instructions

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PART I.—Gross Farm Rental Income-Based on Production Lines 1 through 15

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

Line 16

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

Line 17

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

Lines 18 through 23

include agricultural program payments, certain loans, credits and refunds, and other payments.

PART II.—Deductions— Farm Rental Property

Lines 25 through 46

Report expenses listed. Do not include personal and living expenses.

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

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

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

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

Line 52

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

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

For more information, get Publication 534, Depreciation.

Line 53

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

PART IV.—Gross Income From Farming or Fishing

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

rarm 5695 Department of the Treasury

Residential Energy Credit

➤ Attach to Form 1040. ➤ See Instructions on back.

8MC	No.	1545-0214
	11	981
	ш	
		33

lame(s) as shown on Form 1040

Your social security number

Enter in the space below the address of your principal residence on which the credit is claimed if it is different from the a	ddress s	hown on Form	1040.
If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Pa	rt III, lir	ne 24.	
Part 1: Fill in your energy conservation costs (but do not include repair or maintenance co	sts).		
N. C.			
1 Was your principal residence substantially completed before April 20, 1977?	Y	:s	No
Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you co	hecked	the "No" box,	, уоц
CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.		•	
2 a Insulation	2a	134	
b Storm (or thermal) windows or doors	2b	135	4
c Caulking or weatherstripping	2c	136	- Per S
d A replacement bulner for your existing furnace that reduces fuel use	2d		-
e A device for modifying flue openings to make a heating system more efficient	20		
f An electrical or mechanical furnace ignition system that replaces a gas pilot light	21	: 	
g A thermostat with an automatic setback	_2g		
h A meter that shows the cost of energy used	<u>2h</u>	·	44
3 Total (add lines 2a through 2h)	3	137	
4 Enter the part of expenditures made from nontaxable government grants and subsidized financing	4	139	
5 Subtract line 4 from line 3	5		
6 Maximum amount of cost on which credit can be figured	_6_	\$2,000	00
7 Enter the total energy conservation costs for this residence from your 1978, 1979, and 1980 Form 5695,	1 1	•	
line 2	7	. 138	
8 Subtract line 7 from line 6	8		
9 Enter the amount of nontaxable government grants and subsidized financing entered on line 4	9		
10 Subtract line 9 from line 8. If zero-or less, do not complete the rest of this part	10		
11 Foter the amount on line 5 or line 10, whichever is less	11		
12 Enter 15% of line 11 here and include in amount on line 23 below	12		<u> </u>
Fill in your renewable energy source costs (but do not include repair or maintenance	costs)	<u> </u>	
13 a Solar 13 b Geothermal 13 c Wind Total >	13d	143	
14 Enter the part of expenditures made from nontaxable government grants and subsidized financing	14	145	
15 Subtract line 14 from line 13	15		
16 Maximum amount of cost on which credit can be figured	16	\$10,000	00
17 Enter the total renewable energy source cost for this residence from your 1978 Form 5695, line 5 and	1 1		
your 1979 and 1980 Forms 5695, line 9	17	144	
18 Subtract line 17 from line 16	18		
19 Enter the amount of nontaxable government grants and subsidized financing entered on line 14	19		
20 Subtract line 19 from line 18. If zero or less, do not complete the rest of this part	20		
21 Enter the amount on line 15 or line 20, whichever is less	21		
22 Enter 40% of line 21 here and include in amount on line 23 below	22		<u> </u>
Partelll. Fill in this part to figure the limitation '			
23 Add lines 12 and 22. If less than \$10, enter zero	23		
24 Enter your energy credit carryover from a previous tax year. Caution-Do not make an entry on this line	1 1		
if your 1980 Form 1040, line 47, showed an amount of more than zero	24		.]
25 Add lines 23 and 24	25		
26 Enter the amount of tax shown on Form 1040, line 37	26		
27 Add lines 38 through 44 from Form 1040 and enter the total	27		
28 Subtract line 27 from line 26. If zero or less, enter zero	28		
29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this			
amount on Form 1040, line 45. Complete Part IV below if this line is less than line 25	29		<u> </u>
-Part IVE Fill in this part to figure your carryover to 1982 (Complete only if line 29 is less th	an line	25)	
30 Enter amount from Part III, line 25	30		
31 Enter amount from Part III, line 29	31		
32 Credit carryover to 1982 (subtract line 31 from line 30)	32	İ	1

Paperwork Reduction Act Notice

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General Instructions

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

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

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

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

A summer or vacation home does not qualify.

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

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

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

Energy conservation items are limited to:

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

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

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

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

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

Examples of solar energy items that may qualify include:

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

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

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

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

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

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

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

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

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

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

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

- (3) In the space above line 23, write "More than one principal residence."
- (4) Attach all forms to your retine

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

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

Specific Instructions

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

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

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

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

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

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

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

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

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

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

1981 Tax Rate Schedules Your zero bracket amount has been built into these Tax Rate Schedules.

Your zero brackel amount has been

Schedule X

Single Taxpayers

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

If the amount on Form 1040. line 34 is:

Enter on line 2 of the worksheet on this page:

i			of the
i	But not		amount
Over	Over		over
\$0	\$2,300	0	
2,300	3,400	14%	\$2,300
3,400	4,400	\$154+16%	3,400
4,400	6,500	314+18%	4,400
6,500	8,500	692+19%	6 ,500
8,500	10,800	1,072+21%	8,500
10,800	12.900	1,555+24%	10,800
12,900	15,000	2,059+26%	12,900
15,000	18,200	2,605+30%	15,000
18,200	23,500	3,565+34%	18,200
23,500	28,800	5,367+39%	23,500
28,80 0	34,100	7,434+44%	28,800
34,100	41.500	9,766+49%	34,100
41,500	55,300	13,392+55%	41,500
55,300	81,800	20,982 +63%	55,300
81,800	108,300	37,67 7+6 8%	81,800
108,300		55,697+70%	108,300

Schedule Z

Unmarried Heads of Household

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

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

Form 1040, line 34 is:

Enter on line 2 of the worksheet on this page:

Cver	But not over		of the amount over—
\$0	\$2,300	-0	
2,300	4,400	14%	\$2,300
4,400	6,500	\$294+16%	4,400
6,500	8,700	630+18%	6,500
8,700	11,800	1,026+22%	8,700
11,300	15,000	1,708+24%	11,800
15,000	18,200	2,476+26%	15,00 0
18,200	23,500	3,308+31%	18,200
23,500	28,800	4,951+36%	23,500
28,800	34,100	6,859+42%	28,800
34,100	44,700	9,085+46%	34,100
44,700	60,600	13,961+54%	44,700
60,600	81,800	22,547+59%	60,600
31,800	108,300	35,055+63%	81,800
108,300	161,300	51,750+68%	108,300
161,300		87,790+70%	161,300

Schedule Y

Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

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

If the amount on line 34 is:

Enter on line 2 of the worksheet on this page:

Over	But not over—		of the amount over—
\$0	\$3,400		
3,400	5,500	14%	\$3,400
5,500	7,600	\$294+16%	5,500
7,600	11,900	630+18%	7,600
11,900	16,000	1,404+21%	11,900
16,000	20,200	2,265+24%	16,000
20,200	24,600	3,273+28%	20,200
24,600	29,900	4,505+32%	24,600
29,900	35,200	6,201+37%	29,900
35,200	45,800	8,162+43%	35,200
45,800	60,000	12,720+49%	45,800
60,000	85,600	19,678+54%	60,000
85,600	109,400	33,502+59%	85,600
109,400	162,400	47,544+64%	109,400
162,400	215.400	81,464+68%	162,400
215,400		117,504+70%	215,400

Married Filing Separate Returns

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

If the amount on Form 1040, line 34 is:

Enter on line 2 of the worksheet on this page:

of the

Over	But not over		amount over—
\$0	\$1,700	0	
1,700	2,750	14%	\$1,700
2,750	3 ,800	\$147.00+16%	2,750
3,800	5,950	315.00+18%	3,800
5,950	8,000	702.00+21%	5,950
8,000	10,100	1,132.50+24%	8,000
10,100	12,300	1,636.50+28%	10,100
12,300	14,950	2,252.50+32%	12,300
14,950	17,600	3,100.50+37%	14,950
17,600	22,900	4,081.00+43%	17,600
22,900	30,000	6,360.00+49%	22,900
30,000	42,800	9,839.00+54%	30,000
42,800	54,700	16,751.00+59%	42,800
54,700	81.200	23,772.00+64%	54,700
81,200	107,700	40,732.00+68%	81,200
107,700		58,752.00+70%	107,700

Caution

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

Instructions

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

Tax Computation Worksheet

(Do not use if you tigure your tax on Schedule_G or Form 4726.)

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

Do not file-keep for your records.

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