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# Federal Tax Forms for Businesses and Schedule EIC (Form 1040A or 1040)—Advance Proof Copies

(Revised August 1993)

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## IMPORTANT NOTICE

Attached are advance proof copies of **Schedule EIC (Form 1040A or 1040)** and the following major 1993 and 1994 Federal tax forms and schedules for businesses:

- Form W-2, Wage and Tax Statement (1994)
- Form W-2c, Statements of Corrected Income and Tax Amounts (Rev. Nov. 1993)
- Form W-3, Transmittal of Wage and Tax Statements (1994)
- Form W-3c, Transmittal of Corrected Income and Tax Statements (Rev. Nov. 1993)
- Form 941, Employer's Quarterly Federal Tax Return (Rev. Jan. 1994)
- Form 945, Annual Return of Withheld Federal Income Tax (1994)
- Form 945-A, Annual Record of Federal Tax Liability (Jan. 1994)
- Form 1041, U.S. Fiduciary Income Tax Return (1993)
- Schedule K-1 (Form 1041) Beneficiary's Share of Income, Deductions, Credits, etc. (1993)
- Form 1065, U.S. Partnership Return of Income (1993)
- Schedule K-1 (Form 1065) Partner's Share of Income, Credits, Deductions, Etc. (1993)
- Form 1120, U.S. Corporation Income Tax Return (1993)
- Form 1120-A, U.S. Corporation Short-Form Income Tax Return (1993)
- Form 1120S, U.S. Income Tax Return for an S Corporation (1993)
- Schedule K-1 (Form 1120S) Shareholder's Share of Income, Credits, Deductions, etc. (1993)

***Please note these advance proofs are subject to change and OMB approval before being released for printing later this year.***

We have circled major changes to the items in this package.

If you have suggestions for improving any of these materials, please let us know by October 15, 1993. Write to: Tax Forms Coordinating Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., N.W., Washington, DC 20224. Although we may be unable to give detailed responses to your comments, each suggestion will be carefully considered before final versions are issued.

If you need additional copies of this package, you may call either 804-329-1056 (not a toll-free number) or 1-800-829-TAX-FORM (1-800-829-3676). You may also write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866.

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

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Earned Income Credit**

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

OMB No. 1545-0074

**1993**

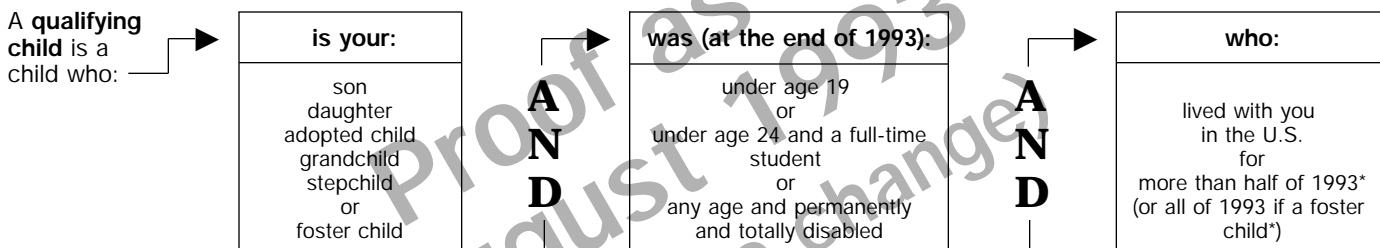
Attachment  
Sequence No. **43**

Your social security number

**Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest.**

**General Information**

- To take this credit ▶
- You **must** have worked and earned **less** than \$23,050, **and**
  - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) **must** be **less** than \$23,050, **and**
  - Your filing status can be any status **except** married filing a separate return, **and**
  - You **must** have at least one qualifying child (see boxes below), **and**
  - You **cannot** be a qualifying child yourself.



\*If the child didn't live with you for the required time (for example, was born in 1993), see the **Exception** on page 64 (1040A) or page EIC-2 (1040).

<b>Do you have at least one qualifying child?</b>	<b>No</b>	▶ You <b>cannot</b> take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040).
	<b>Yes</b>	▶ Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040).

**Information About Your Qualifying Child or Children**

If more than two qualifying children, see page 65 (1040A) or page EIC-2 (1040).	(b) Child's year of birth	For a child born <b>before 1975</b> , check if child was—		(e) If child was born <b>before 1993</b> , enter the child's social security number	(f) Child's relationship to you (for example, son, grandchild, etc.)	(g) Number of months child lived with you in the U.S. in 1993
1(a) Child's name (first, initial, and last name)	(c) a student under age 24 at end of 1993	(d) disabled (see booklet)				
	19			:		
	19			:		

**Caution:** If a child you listed above was born in 1993 **and** you chose to claim the credit or exclusion for child care expenses for this child on **Schedule 2** (Form 1040A) or **Form 2441** (Form 1040), check here

<b>Do you want the IRS to figure the credit for you?</b>	<b>Yes</b>	▶ Fill in lines 2 and 3; <b>and</b> enter the amount from Form 1040A, line 16, or Form 1040, line 31, here. ▶ \$
	<b>No</b>	▶ Go to page 2 on the back now.

**Other Information**

2 Enter any <b>nontaxable earned income</b> (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶ .....	<b>2</b>	
3 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions .....	<b>3</b>	

<b>If you want the IRS to figure the credit for you:</b>	<b>S T O P</b>	▶ <b>Attach this schedule to your return.</b>
		<ul style="list-style-type: none"> <li>• If filing <b>Form 1040A</b>, print "EIC" on the line next to line 28c.</li> <li>• If filing <b>Form 1040</b>, print "EIC" on the dotted line next to line 56.</li> </ul>

**Figure Your Basic Credit**

4	Enter the amount from line 7 of Form 1040A or Form 1040. If you received a taxable scholarship or fellowship grant, see instructions . . . . .	4		
5	Enter any <b>nontaxable earned income</b> (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here. ▶ . . . . .	5		
6	<b>Form 1040 Filers Only:</b> If you were self-employed or used Sch. C or C-EZ as a statutory employee, enter the amount from the worksheet on page EIC-3 . . . . .	6		
7	<b>Earned income.</b> Add lines 4, 5, and 6. If \$23,050 or more, you <b>cannot</b> take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) . . . . . ▶	7		
8	Use <b>line 7</b> above to find your credit in <b>TABLE A</b> on pages <b>69 and 70</b> (1040A) or pages <b>EIC-4 and 5</b> (1040). Enter here . . . . .	8		
9	<b>Adjusted gross income.</b> Enter the amount from Form 1040A, line 16, or Form 1040, line 31 ▶	9		
10	<b>Is line 9 \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE A</b> on pages <b>69 and 70</b> (1040A) or pages <b>EIC-4 and 5</b> (1040). Enter here . . . . .	10		
	<b>NO.</b> Go to line 11.			
11	<b>Basic credit:</b> • If you answered "YES" to line 10, enter the <b>smaller</b> of line 8 or line 10. } • If you answered "NO" to line 10, enter the amount from line 8. }	11		

**Next:** To take the health insurance credit, fill in lines 12-16. To take the extra credit for a child born in 1993, fill in lines 17-19. Otherwise, go to line 20 now.

**Figure Your Health Insurance Credit**

12	Use <b>line 7</b> above to find your credit in <b>TABLE B</b> on page <b>71</b> (1040A) or page <b>EIC-6</b> (1040). Enter here . . . . .	12		
13	<b>Is line 9 above \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE B</b> on page <b>71</b> (1040A) or page <b>EIC-6</b> (1040). Enter here. . . . .	13		
	<b>NO.</b> Go to line 14.			
14	• If you answered "YES" to line 13, enter the <b>smaller</b> of line 12 or line 13. } • If you answered "NO" to line 13, enter the amount from line 12. }	14		
15	Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions . . . . .	15		
16	<b>Health insurance credit.</b> Enter the <b>smaller</b> of line 14 or line 15 . . . . .	16		

**Figure Your Extra Credit for Child Born in 1993**

Take this credit **only** if you did not take the credit or exclusion for child care expenses on **Schedule 2** or **Form 2441** for the same child.

**TIP:** You can take **both** the **basic credit** and the **extra credit** for your child born in 1993.

17	Use <b>line 7</b> above to find your credit in <b>TABLE C</b> on page <b>72</b> (1040A) or page <b>EIC-7</b> (1040). Enter here . . . . .	17		
18	<b>Is line 9 above \$12,200 or more?</b> <b>YES.</b> Use <b>line 9</b> to find your credit in <b>TABLE C</b> on page <b>72</b> (1040A) or page <b>EIC-7</b> (1040). Enter here . . . . .	18		
	<b>NO.</b> Go to line 19.			
19	<b>Extra credit for child born in 1993:</b> • If you answered "YES" to line 18, enter the <b>smaller</b> of line 17 or line 18. } • If you answered "NO" to line 18, enter the amount from line 17. }	19		

**Figure Your Total Earned Income Credit**

20	Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your <b>total earned income credit</b> . . . . . ▶	20		
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**TIP:** Want the earned income credit added to your take-home pay in 1994? To see if you can, get **Form W-5** from your employer or by calling the IRS at 1-800-829-3676.

a Control number		22222	Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008	
b Employer's identification number			1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld	
			5 Medicare wages and tips		6 Medicare tax withheld	
			7 Social security tips		8 Allocated tips	
d Employee's social security number			9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last)			11 Nonqualified plans		12 Benefits included in box 1	
			13 See Instrs. for box 13		14 Other	
f Employee's address and ZIP code			15 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>	
			Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>	
			942 emp. <input type="checkbox"/>		Subtotal <input type="checkbox"/>	
			Deferred compensation <input type="checkbox"/>			
16 State		Employer's state I.D. No.	17 State wages, tips, etc.		18 State income tax	
			19 Locality name		20 Local wages, tips, etc.	
					21 Local income tax	

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**  
Copy A For Social Security Administration

For Paperwork Reduction Act Notice, see separate instructions.

Do NOT Cut or Separate Forms on This Page

a Control number		OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Employee's social security number			9 Advance EIC payment	10 Dependent care benefits		
e Employer's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1		
			13	14 Other		
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax
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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**  
 Copy 1 For State, City, or Local Tax Department

a Control number		OMB No. 1545-0008							
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld					
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld					
			5 Medicare wages and tips	6 Medicare tax withheld					
			7 Social security tips	8 Allocated tips					
d Employer's social security number			9 Advance EIC payment	10 Dependent care benefits					
e Employer's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1					
			13 See Instrs. for box 13	14 Other					
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax			
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Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

This information is being furnished to the Internal Revenue Service.

Copy B To Be Filed With Employee's FEDERAL Tax Return

<b>a</b> Control number		OMB No. 1545-0008					This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
<b>b</b> Employer's identification number			<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld				
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages	<b>4</b> Social security tax withheld				
			<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld				
			<b>7</b> Social security tips	<b>8</b> Allocated tips				
<b>d</b> Employee's social security number			<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits			
<b>e</b> Employee's name, address, and ZIP code			<b>11</b> Nonqualified plans		<b>12</b> Benefits included in box 1			
			<b>13</b> See Instrs. for box 13		<b>14</b> Other			
			<b>15</b> Statutory employee	Deceased	Pension plan	Legal rep.	942 emp.	Subtotal
<b>16</b> State			<b>17</b> State wages, tips, etc.	<b>18</b> State income tax	<b>19</b> Locality name	<b>20</b> Local wages, tips, etc.	<b>21</b> Local income tax	
Employer's state I.D. No.								
-----			-----	-----	-----	-----	-----	
-----			-----	-----	-----	-----	-----	

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

Copy C For EMPLOYEE'S RECORDS (See Notice on back.)

## Notice to Employee:

**Refund.**—Even if you do not have to file a tax return, you should file to get a refund if box 2 shows Federal income tax withheld, or if you can take the earned income credit.

**Earned Income Credit.**—You must file a tax return if any amount is shown in box 9.

For 1994, if your income is less than \$XX,XXX, you may qualify for an earned income credit (EIC). If you have one or more qualifying children, you may qualify for an EIC up to \$X,XXX. **Beginning in 1994, if you are age 25 to 64, cannot be claimed as a dependent by someone else, and reside in the United States for more than 6 months, you may qualify for the EIC.**

Any EIC that is more than your tax liability is refunded to you, but ONLY if you file a tax return. For example, if you have no tax liability and qualify for a \$600 EIC, you can get \$600, but only if you file a tax return. **If you have one qualifying child, you may get as much as \$X,XXX of the EIC in advance by completing Form W-5.** The 1994 instructions for Forms 1040 and 1040A, and Pub. 596, explain the EIC in detail. You can get forms, instructions, and publications by calling toll-free 1-800-TAX-FORM (829-3676).

**Corrections.**—If your name, social security number, or address is incorrect, correct Copies B, C, and 2 and ask your employer to correct your employment record. Be sure to ask the employer to file **Form W-2c**, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or number error reported to the SSA on Copy A of the Form W-2. If your name and number are correct but are not the same as shown on your social security card, you should ask for a new card at any Social Security office.

**Credit for Excess Taxes.**—If more than one employer paid you wages during 1994 and more than the maximum social security

employee tax, railroad retirement (RTTA) tax, or combined social security and RTTA tax was withheld, you may claim the excess as a credit against your Federal income tax. See your income tax return instructions.

**Box 1.**—Enter this amount on the wages line of your tax return.

**Box 2.**—Enter this amount on the Federal income tax withheld line of your tax return.

**Box 8.**—This amount is **not** included in boxes 1, 5, or 7. For information on how to report tips on your tax return, see the instructions for Form 1040, 1040A, or 1040EZ.

**Box 9.**—Enter this amount on the advance earned income credit payment line of your tax return.

**Box 10.**—This amount is the total dependent care benefits your employer paid to you (or incurred on your behalf). Any amount over \$5,000 has been included in box 1. Part or all of this amount may be taxable unless you complete Schedule 2 of Form 1040A or Form 2441. See the instructions for Forms 1040 and 1040A.

**Box 11.**—Any amount in box 11 is a distribution made to you from a nonqualified deferred compensation or section 457 plan. This amount is included in box 1 and/or boxes 3 and 5.

**Box 12.**—This amount is included in box 1. If there is an amount in box 12, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your tax return.

**Box 13.**—Any amount in box 13 should be coded (letter). The following list explains the codes. You may need this information to complete your tax return.

**A**—Uncollected social security tax on tips (see "Total tax" in Form 1040 instructions)

**B**—Uncollected Medicare tax on tips (see "Total tax" in Form 1040 instructions)

**C**—Cost of group-term life insurance coverage over \$50,000

**D**—**Elective deferrals** to a section 401(k) cash or deferred arrangement

**E**—**Elective deferrals** to a section 403(b) salary reduction agreement

**F**—**Elective deferrals** to a section 408(k)(6) salary reduction SEP

**G**—**Elective and nonelective** deferrals to a section 457(b) deferred compensation plan

**H**—**Elective deferrals** to a section 501(c)(18)(D) tax-exempt organization plan (see Form 1040 instructions for how to deduct)

**J**—Sick pay not includible as income

**K**—Tax on excess golden parachute payments

**L**—Nontaxable part of employee business expense reimbursements

**M**—Uncollected social security tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see Form 1040 instructions)

**N**—Uncollected Medicare tax on cost of group-term life insurance coverage over \$50,000 (former employees only) (see Form 1040 instructions)

**Box 15.**—If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct. If the "Deferred compensation" box is marked, the elective deferrals in box 13 (for all employers, and for all such plans to which you belong) are generally limited to **\$8,994**. Elective deferrals for section 403(b) contracts are limited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). The limit for section 457(b) plans is \$7,500. Amounts over that must be included in income. See instructions for Form 1040.

**Caution:** The elective deferral dollar limitation of **\$8,994** is subject to change for 1994.



a Control number		OMB No. 1545-0008				
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Employee's social security number			9 Advance EIC payment	10 Dependent care benefits		
e Employee's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1		
			13	14 Other		
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**

Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

a Control number		OMB No. 1545-0008							
b Employer's identification number			1 Wages, tips, other compensation	2 Federal income tax withheld					
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld					
			5 Medicare wages and tips	6 Medicare tax withheld					
			7 Social security tips	8 Allocated tips					
d Employee's social security number			9 Advance EIC payment	10 Dependent care benefits					
e Employer's name, address, and ZIP code			11 Nonqualified plans	12 Benefits included in box 1					
			13 See Instrs. for Form W-2	14 Other					
			15 Statutory employee <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>	Legal rep. <input type="checkbox"/>	942 emp. <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Deferred compensation <input type="checkbox"/>
16 State	Employer's state I.D. No.	17 State wages, tips, etc.	18 State income tax	19 Locality name	20 Local wages, tips, etc.	21 Local income tax			

Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement **1994**  
 Copy D For Employer

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61437D

<b>a</b> Year/Form corrected 19 ..... /	Void <input type="checkbox"/>	OMB No. 1545-0008	<b>For Official Use Only</b> ▶
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		<b>c</b> Employer's name, address, and ZIP code <input type="checkbox"/> Corrected	
<b>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number 69-	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
<b>h</b> Previously reported ▶	Stat. emp. <input type="checkbox"/>	Deceased <input type="checkbox"/>	Pension plan <input type="checkbox"/>
	Legal rep. <input type="checkbox"/>	Def'd. comp. <input type="checkbox"/>	IRA/SEP <input type="checkbox"/>
	<b>i</b> Corrected ▶		Stat. emp. <input type="checkbox"/>
			Deceased <input type="checkbox"/>
			Pension plan <input type="checkbox"/>
			Legal rep. <input type="checkbox"/>
			Def'd. comp. <input type="checkbox"/>
			IRA/SEP <input type="checkbox"/>
			<b>j</b> Employer's use
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN	
		<b>l</b> Employee's name (as incorrectly shown on previous form)	
<b>CHANGES</b>	<b>Form W-2 box</b>		
		<b>(a) As previously reported</b>	<b>(b) Correct information</b>
		<b>(c) Increase (decrease)</b>	
	<b>1</b> Wages, tips, other comp.		
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
<b>8</b> Allocated tips			
<b>17</b> State wages, tips, etc.			
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			

Please do not staple.

See back of Copy D for instructions and the Paperwork Reduction Act Notice. Copy A For Social Security Administration  
 Form **W-2c** (Rev. 11-93) **Statement of Corrected Income and Tax Amounts** Department of the Treasury  
Internal Revenue Service

**Do NOT Cut or Separate Forms on This Page**

<b>a</b> Year/Form corrected 19 ..... /		Void <input type="checkbox"/> OMB No. 1545-0008						
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected				<b>c</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected				
<b>d</b> Employee's correct SSN		<b>e</b> Employer's SSA number 69-		<b>f</b> Employer's Federal EIN		<b>g</b> Employer's state I.D. number		
<b>h</b> Previously reported <input type="checkbox"/>		<input type="checkbox"/> Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>		<b>i</b> Corrected <input type="checkbox"/>		<input type="checkbox"/> Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>		
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN		<b>l</b> Employee's name (as incorrectly shown on previous form)				
<b>CHANGES</b>	<b>Form W-2 box</b>		<b>(a) As previously reported</b>		<b>(b) Correct information</b>		<b>(c) Increase (decrease)</b>	
	<b>1</b>	Wages, tips, other comp.						
	<b>2</b>	Federal income tax withheld						
	<b>3</b>	Social security wages						
	<b>4</b>	Social security tax withheld						
	<b>5</b>	Medicare wages and tips						
	<b>6</b>	Medicare tax withheld						
	<b>7</b>	Social security tips						
	<b>8</b>	Allocated tips						
<b>17</b>	State wages, tips, etc.							
<b>18</b>	State income tax							
<b>20</b>	Local wages, tips, etc.							
<b>21</b>	Local income tax							

<b>a</b> Year/Form corrected 19 ..... /	Void <input type="checkbox"/> OMB No. 1545-0008		
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		<b>c</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected	
<b>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number 69-	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
<b>h</b> Previously reported <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>	<b>i</b> Corrected <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/> <b>j</b> Employer's use <input type="checkbox"/>
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN	
		<b>l</b> Employee's name (as incorrectly shown on previous form)	
<b>CHANGES</b>	<b>Form W-2 box</b>	<b>(a) As previously reported</b>	<b>(b) Correct information</b>
	<b>1</b> Wages, tips, other comp.		
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
	<b>8</b> Allocated tips		
	<b>17</b> State wages, tips, etc.		
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			

<b>a</b> Year/Form corrected 19 ..... /	Void <input type="checkbox"/> OMB No. 1545-0008		
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		<b>c</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected	
<b>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number 69-	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
<b>h</b> Previously reported <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>	<b>i</b> Corrected <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> Deceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/> <b>j</b> Employer's use <input type="checkbox"/>
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN	
		<b>l</b> Employee's name (as incorrectly shown on previous form)	
<b>CHANGES</b>	<b>Form W-2 box</b>	<b>(a) As previously reported</b>	<b>(b) Correct information</b>
	<b>1</b> Wages, tips, other comp.		<b>(c) Increase (decrease)</b>
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
	<b>8</b> Allocated tips		
	<b>17</b> State wages, tips, etc.		
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			

<b>a</b> Year/Form corrected 19 ..... /	Void <input type="checkbox"/> OMB No. 1545-0008		
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		<b>c</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected	
<b>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number 69-	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
<b>h</b> Previously reported <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>	<b>i</b> Corrected <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/> <b>j</b> Employer's use <input type="checkbox"/>
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN	
		<b>l</b> Employee's name (as incorrectly shown on previous form)	
<b>CHANGES</b>	<b>Form W-2 box</b>	<b>(a) As previously reported</b>	<b>(b) Correct information</b>
	<b>1</b> Wages, tips, other comp.		
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
	<b>8</b> Allocated tips		
	<b>17</b> State wages, tips, etc.		
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			
<b>Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return</b> Department of the Treasury Internal Revenue Service			
Form <b>W-2c</b> (Rev. 11-93) <b>Statement of Corrected Income and Tax Amounts</b>			

<b>a</b> Year/Form corrected 19 ..... /	Void <input type="checkbox"/> OMB No. 1545-0008		
<b>b</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected		<b>c</b> Employee's name, address, and ZIP code <input type="checkbox"/> Corrected	
<b>d</b> Employee's correct SSN	<b>e</b> Employer's SSA number 69-	<b>f</b> Employer's Federal EIN	<b>g</b> Employer's state I.D. number
<b>h</b> Previously reported <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/>	<b>i</b> Corrected <input type="checkbox"/>	Stat. emp. <input type="checkbox"/> De-ceased <input type="checkbox"/> Pension plan <input type="checkbox"/> Legal rep. <input type="checkbox"/> Def'd. comp. <input type="checkbox"/> IRA/SEP <input type="checkbox"/> <b>j</b> Employer's use <input type="checkbox"/>
Complete k and/or l only if incorrect on the last form you filed. Show incorrect item here.		<b>k</b> Employee's incorrect SSN	
		<b>l</b> Employee's name (as incorrectly shown on previous form)	
<b>CHANGES</b>	<b>Form W-2 box</b>	<b>(a) As previously reported</b>	<b>(b) Correct information</b>
	<b>1</b> Wages, tips, other comp.		
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
	<b>8</b> Allocated tips		
	<b>17</b> State wages, tips, etc.		
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			



DO NOT STAPLE

<b>a</b> Control number		33333		For Official Use Only ▶ OMB No. 1545-0008	
<b>b</b> Kind of Payer ▶	941	Military	943	<b>1</b> Wages, tips, other compensation	<b>2</b> Federal income tax withheld
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>3</b> Social security wages	<b>4</b> Social security tax withheld
	CT-1	942	Medicare gov't emp.		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>c</b> Total number of statements	<b>d</b> Establishment number			<b>5</b> Medicare wages and tips	<b>6</b> Medicare tax withheld
	<b>e</b> Employer's identification number			<b>7</b> Social security tips	<b>8</b> Allocated tips
<b>f</b> Employer's name				<b>9</b> Advance EIC payments	<b>10</b> Dependent care benefits
				<b>11</b> Nonqualified plans	<b>12</b> Deferred compensation
				<b>13</b> Adjusted total social security wages and tips	
				<b>14</b> Adjusted total Medicare wages and tips	
<b>g</b> Employer's address and ZIP code				<b>15</b> Income tax withheld by third-party payer	
<b>h</b> Other EIN used this year					
<b>i</b> Employer's state I.D. No.					

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Telephone number ( ) \_\_\_\_\_

## Form W-3 Transmittal of Wage and Tax Statements 1994

Department of the Treasury  
Internal Revenue Service

### General Instructions

Please return this entire page with Copy A of Forms W-2 to the Social Security Administration address for your state as listed below. **Household employers filing Forms W-2 for household employees should send the forms to the Albuquerque Data Operations Center.** You may order forms by calling 1-800-TAX-FORM (1-800-829-3676).

### Where To File

If your legal residence, principal place of business, office, or agency is located in

Use this address

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming

Social Security Administration  
Data Operations Center  
Salinas, CA 93911

Alabama, Arkansas, Florida, Georgia, Illinois, Kansas, Louisiana, Mississippi, New Mexico, Oklahoma, South Carolina, Tennessee, Texas

Social Security Administration  
Data Operations Center  
Albuquerque, NM 87180

Connecticut, Delaware, District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia

Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769

If you have no legal residence or principal place of business in any state

Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769

**Note:** Extra postage may be necessary if the report you send contains more than a few pages or if the envelope is larger than letter size.

### Paperwork Reduction Act Notice

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 27 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Reports Clearance Officer, T:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0008), Washington, DC 20503. Do NOT send the form to either of these offices. Instead, see **Where To File**.

### Items To Note

**Change to Kind of Payer Box.**—The 941/941E label was changed to 941 because **Form 941E**, Quarterly Return of Withheld Federal Income Tax and Medicare Tax, is obsolete for payments made after December 31, 1993. New **Form 945**, Annual Return of Withheld Federal Income Tax, is used to report income tax withholding on pensions, annuities, IRAs, gambling winnings, and backup withholding shown on Forms 1099 and W-2G. State and local government employers must file Form 941. See **Circular E**, Employer's Tax Guide, for details.

**Information Reporting Call Site.**—The IRS operates a centralized call site to answer questions about reporting on Forms W-3, W-2, 1099 and other information returns. If you have questions related to reporting on information returns, you may call (304) 263-8700 (not a toll-free number).

**Purpose of Form.**—This form (Copy A) is a transmittal for Copy A of Forms W-2. **Page 2 (Your Copy) should be kept for your records along with Copy D of Form W-2.**

a Control number		OMB No. 1545-0008	
b Kind of Payer	941	Military	943
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	CT-1	942	Medicare gov't. emp.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c Total number of statements	d Establishment number		1 Wages, tips, other compensation
	e Employer's identification number		2 Federal income tax withheld
			3 Social security wages
			4 Social security tax withheld
			5 Medicare wages and tips
			6 Medicare tax withheld
f Employer's name			7 Social security tips
			8 Allocated tips
			9 Advance EIC payments
			10 Dependent care benefits
			11 Nonqualified plans
			12 Deferred compensation
			13 Adjusted total social security wages and tips
			14 Adjusted total Medicare wages and tips
g Employer's address and ZIP code			15 Income tax withheld by third-party payer
h Other EIN used this year			
i Employer's state I.D. No.			

Form **W-3 Transmittal of Wage and Tax Statements 1994**

Department of the Treasury  
Internal Revenue Service

**Note:** Amounts reported on related employment tax forms (W-2, 941, 942, or 943) should agree with the amounts reported on Form W-3. If there are differences, you may be contacted by the IRS. You should retain your reconciliation for future reference. See **Reconciling Forms W-2, W-3, and 941** on page 3.

**Substitute Forms.**—Employers filing privately printed Forms W-2 must file Forms W-3 that are the same width as Form W-2. The forms must meet the requirements in **Pub. 1141**.

**Who Must File.**—Employers and other payers must file Form W-3 to send Copy A of Forms W-2. Use Form W-3 for the current year.

A transmitter or sender (including a service bureau, paying agent, or disbursing agent) may sign Form W-3 for the employer or payer only if the sender:

1. Is authorized to sign by an agency agreement (either oral, written, or implied) that is valid under state law; and
2. Writes "For (name of payer)" next to the signature.

If an authorized sender signs for the payer, the payer is still responsible for filing, when due, a correct and complete Form W-3 and related Forms W-2, and is subject to any penalties that result from not complying with these requirements. Be sure the payer's name and employer identification number (EIN) on Forms W-2 and W-3 are the same as those used on the Form 941, 942, or 943 filed by or for the payer.

A household employer is not required to file a Form W-3 if filing a single Form W-2.

If you buy or sell a business during the year, see Rev. Proc. 84-77, 1984-2 C.B. 753, for details on who should file the employment tax returns.

**When To File.**—File Form W-3, with Copy A of Forms W-2, by February 28, 1995. You may be penalized if you do not include the correct information on the return or if you file the return late.

**Extension To File.**—You may request an extension of time to file by sending **Form 8809**, Request for Extension of Time To File Information Returns, to the address shown on that form. You must request the extension before the due date of the returns for your request to be considered. See Form 8809 for more details.

**Magnetic Media Reporting.**—If you file 250 or more Forms W-2, you must report on magnetic media. You may be charged a penalty if you fail to file on magnetic media when required.

If you are filing Forms W-2 using magnetic media, you will need **Form 6559**, Transmitter Report and Summary of Magnetic Media, and you may also need **Form 6559-A**, Continuation Sheet for Form 6559....

If you file on magnetic media, do not file the same returns on paper.

You can get magnetic media reporting specifications by contacting any of the Social Security Magnetic Media Coordinators. Call 1-800-SSA-1213 for a phone number of the coordinator in your area, or you may also write to the Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West, P.O. Box 2317, Baltimore, MD 21235.

Using a personal computer and a modem, you can get information on magnetic media filing from electronic Bulletin Board System (BBS) through either the SSA-BBS or the IRP-BBS(IRS). You can access the SSA-BBS by dialing (410) 965-1133 or the IRP-BBS(IRS) by dialing (304) 263-2749.

A waiver can be requested on **Form 8508**, Request for Waiver From Filing

Information Returns on Magnetic Media. This form must be submitted to the IRS 45 days before the due date of the return. Get Form 8508 for filing information.

**Shipping and Mailing.**—If you file more than one type of employment tax form, please group Forms W-2 of the same type and send them in separate groups. See the specific instructions for box b.

**Please do not staple or tape Form W-3 to the related Forms W-2.** These forms are machine read, and staple holes or tears cause the machine to jam.

If you have a large number of Forms W-2 to send with one Form W-3, you may send them in separate packages. Show your name and EIN on each package. Number them in order (1 of 4, 2 of 4, etc.) and place Form W-3 in package 1. Show the number of packages at the bottom of Form W-3 below the title. If you mail them, you must send them First-Class.

**Making Corrections.**—Use **Form W-3c**, Transmittal of Corrected Income and Tax Statements, to make corrections to a previously filed Form W-3.

### Specific Instructions

This form is imaged and character recognized by machines, so please type entries if possible. Send the whole first page of Form W-3 with Copy A of Forms W-2. Make all dollar entries without the dollar sign and comma but with the decimal point (0000.00).

The following instructions are for boxes on the form. If any entry does not apply to you, leave it blank. Household employers, see the instructions for Form 942. Third-party payers of sick pay, see **Pub. 952**, Sick Pay Reporting.

**Box a—Control number.**—This is an optional box which you may use for numbering the whole transmittal.

**Box b—Kind of Payer.**—Mark the checkbox that applies to you. **Mark only one box.** If you have more than one type, send each with a separate Form W-3.

**941.**—Mark this box if you file **Form 941**, Employer's Quarterly Federal Tax Return, and no other category applies.

**Military.**—Mark this box if you are a military employer sending Forms W-2 for members of the uniformed services.

**943.**—Mark this box if you file **Form 943**, Employer's Annual Tax Return for Agricultural Employees, and you are sending forms for agricultural employees. For nonagricultural employees, send their Forms W-2 with a separate Form W-3.

**CT-1.**—Mark this box if you are a railroad employer sending Forms W-2 for employees covered under the Railroad Retirement Tax Act (RRTA). Do NOT show employee RRTA tax in boxes 3 through 7. These boxes are ONLY for social security and Medicare information. If you also have employees who are subject to social security and Medicare taxes, send each group's Forms W-2 with a separate Form W-3. Mark the 941 box of the Form W-3 used to send the Forms W-2 for employees subject to social security and Medicare taxes.

**942.**—Mark this box if you are a household employer sending Forms W-2 for household employees. If you also have employees who are not household employees, send each group's Forms W-2 with a separate Form W-3.

**Medicare government employee.**—Mark this box if you are a U.S., state, or local agency filing Forms W-2 for employees subject only to the 1.45% Medicare tax. See **Government Employers** in the **Instructions for Form W-2** for additional information.

**Box c—Total number of statements.**—Show the number of completed individual Forms W-2 you are transmitting. Do not count void or subtotal statements.

**Box d—Establishment number.**—You may use this box to identify separate establishments in your business. You may use any four-digit number to identify them. You may file a separate Form W-3, with Forms W-2, for each establishment even if they all have the same EIN; or you may use a single Form W-3 for all Forms W-2.

**Box e—Employer's identification number.**—Enter the nine-digit number assigned to you by the IRS. The number should be the same as shown on your Form 941, 942, or 943 and in the following format: 00-0000000. **Do not use an earlier owner's EIN. See Box h below.** If available, use the label sent to you with **Pub. 393** that shows your name, address, and EIN. Place the label at the top of box f in the space provided. Use of the label speeds processing. Make any necessary corrections on the label.

If you do not have an EIN when filing your Form W-3, enter "Applied For" in box e, not your social security number.

**Box f—Employer's name.**—This entry should be the same as that shown on your Form 941, 942, or 943. If available, use the label sent to you with Pub. 393.

**Box g—Employer's address and ZIP code.**—If available, use the label sent to you with Pub. 393. Make any necessary corrections on the label. See **Box e**.

**Box h—Other EIN used this year.**—If you have used an EIN (including a prior owner's EIN) on Form 941, 942, or 943 submitted for 1994 that is different from the EIN reported on Form W-3 in box e, enter the other EIN used.

**Box i—Employer's state I.D. number.**—This number is assigned by individual states where your business is located. You may want to complete this box if you use copies of this form for your state returns. If reporting for two states, keep each I.D. number separated by the broken line.

**Boxes 1 through 10**—Enter the totals reported in boxes 1 through 10 on Forms W-2 being transmitted.

**Box 11—Nonqualified plans.**—Enter the total amount of nonqualified plan and section 457 plan distributions reported in box 11 on Forms W-2. Do not show a code.

**Box 12—Deferred compensation.**—Enter the total of the amounts with codes D-H reported in box 13 on Forms W-2. The amounts you should report are for 401(k), 403(b), 408(k)(6), 457(b), and 501(c)(18)(D) plans. Do not include section 457(f) plans. Do not list each plan separately. Report these amounts as one lump sum on Form W-3 without a code.

**Box 13—Adjusted total social security wages and tips.**—The amount reported in this box in most cases should be the total social security wages and social security tips reported to the IRS on your Forms 941, 942, or 943 for 1994. To get to the adjusted total of social security wages and social security tips, you must take into account any current year adjustments in social security wages and tips shown on Form 941 (or 941c), 942, or 943. Do not include prior year adjustments in the adjusted total for the current year. If this amount does not match the total of the amounts shown in boxes 3 and 7, you should determine why there is a discrepancy and keep record of it. See **Reconciling Forms W-2, W-3, and 941**.

**Box 14—Adjusted total Medicare wages and tips.**—Generally, the amounts reported in this box should agree with the total Medicare wages and tips reported to the IRS on Forms 941, 942, or 943 for 1994. See **Box 13** above for more information. If this amount does not match the amount shown in box 5, Medicare wages and tips, you should determine why and keep record of it.

**Box 15—Income tax withheld by third-party payer.**—Complete this box if you have employees who had income tax withheld on third-party payments of sick pay. Show the total income tax withheld by third-party payers on payments to all your employees. Although this tax is included in the box 2 total, it must be separately shown here.

**Sick Pay.**—Sick pay paid to an employee by a third-party, such as an insurance company or trust, requires special

treatment at year-end because the IRS reconciles an entity's Forms 941 with the Forms W-2 and W-3 filed. If the third-party payer does not notify the employer about sick pay payments, the third-party payer should prepare Forms W-2 and W-3 with respect to the employee. See Pub. 952.

### Reconciling Forms W-2, W-3, and 941

When there are discrepancies between amounts reported on Forms 941 filed with the IRS and Forms W-2 and W-3 filed with the SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the Government and for you the employer.

To eliminate errors that can cause discrepancies—

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 941.
2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 941.
3. Report social security taxes on Form W-2 in the box for social security tax withheld, not as social security wages.
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.
5. Make sure social security and Medicare wage amounts for each employee do not exceed the annual social security and Medicare wage bases.
6. Do not report noncash wages not subject to social security or Medicare taxes as social security or Medicare wages.

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and Form 941—

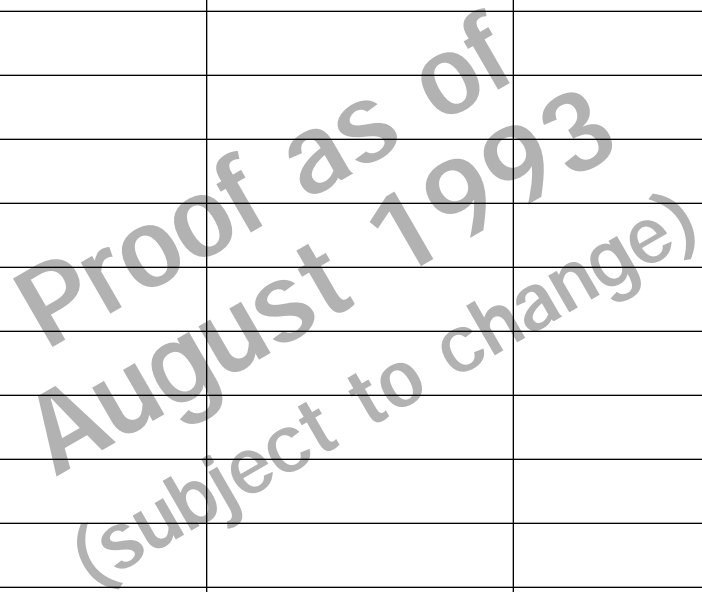
1. Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
2. Reconcile Form W-3 with your four quarterly Forms 941 by comparing amounts reported for—
  - Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for the current year on Form 941c. In this case, the amounts reported in boxes 13 and 14 of Form W-3 should include Form 941c adjustments only for the current year (i.e., if the Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current year Forms W-2 and W-3).
  - Social security taxes and Medicare taxes. The amounts shown on the four quarterly Forms 941 including current year adjustments should be approximately twice the amounts shown on Form W-3.
  - Advance earned income credit.

Amounts reported on Forms W-2, W-3, and 941 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation in case there are inquiries from the IRS or the SSA.

Please do not staple.

<b>a</b> Year/Form corrected 19 ..... /	OMB No. 1545-0008	<b>For Official Use Only</b> ▶	
<b>b</b> Employer's name, address, and ZIP code	<input type="checkbox"/> Corrected	<b>c</b> Number of Forms W-2c	▶
		<b>d</b> Establishment number	
		<b>e</b> Employer's Federal EIN	
		<b>g</b> Employer's state I.D. number	
<b>f</b> Kind of payer	941/941E <input type="checkbox"/> 942 <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> Medicare gov't. emp. <input type="checkbox"/> Sec. 218 <input type="checkbox"/>	<b>h</b> Employer's SSA no. (see instructions) 69-	
Complete <b>i</b> only if incorrect on the last form you filed. Show the incorrect item here.	<b>i</b> Employer's incorrect Federal EIN	<b>j</b> incorrect establishment number	<b>k</b> Employer's incorrect SSA number
<b>Form W-2c box</b>	<b>(a) Total of amounts entered in column (a) on attached Forms W-2c</b>	<b>(b) Total of correct information reported on attached Forms W-2c</b>	<b>(c) Increase (decrease)</b>
<b>1</b> Wages, tips, and other compensation			
<b>2</b> Federal income tax withheld			
<b>3</b> Social security wages			
<b>4</b> Social security tax withheld			
<b>5</b> Medicare wages and tips			
<b>6</b> Medicare tax withheld			
<b>7</b> Social security tips			
<b>8</b> Allocated tips			
<b>17</b> State wages, tips, etc.			
<b>18</b> State income tax			
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			
<b>22</b> Explain decreases here			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," give date the return was filed ▶			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.			
Signature ▶	Title ▶	Date ▶	

( )  
Telephone number



<b>a</b> Year/Form corrected 19 ..... /	OMB No. 1545-0008		
<b>b</b> Employer's name, address, and ZIP code  <div style="text-align: center; font-size: 2em; font-weight: bold;">YOUR COPY</div>	<input type="checkbox"/> Corrected	<b>c</b> Number of Forms W-2c ▶	
		<b>d</b> Establishment number	
		<b>e</b> Employer's Federal EIN	
		<b>g</b> Employer's state I.D. number	
<b>f</b> Kind of payer	941/941E <input type="checkbox"/>	942 <input type="checkbox"/>	943 <input type="checkbox"/>
	CT-1 <input type="checkbox"/>	Military <input type="checkbox"/>	Medicare gov't. emp. <input type="checkbox"/>
	Sec. 218 <input type="checkbox"/>	<b>h</b> Employer's SSA no. (see instructions) 69-	
Complete <b>only</b> if <b>incorrect</b> on the last form you filed. Show the <b>incorrect</b> item here.	<b>i</b> Employer's <b>incorrect</b> Federal EIN	<b>j</b> <b>incorrect</b> establishment number	<b>k</b> Employer's <b>incorrect</b> SSA number
	(a) Total of amounts entered in column (a) on attached Forms W-2c	(b) Total of correct information reported on attached Forms W-2c	(c) Increase (decrease)
CHANGES	<b>1</b> Wages, tips, and other compensation		
	<b>2</b> Federal income tax withheld		
	<b>3</b> Social security wages		
	<b>4</b> Social security tax withheld		
	<b>5</b> Medicare wages and tips		
	<b>6</b> Medicare tax withheld		
	<b>7</b> Social security tips		
	<b>8</b> Allocated tips		
	<b>17</b> State wages, tips, etc.		
	<b>18</b> State income tax		
<b>20</b> Local wages, tips, etc.			
<b>21</b> Local income tax			
<b>22</b> Explain decreases here			
Has an adjustment been made on an employment tax return filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," give date the return was filed ▶			

Proof as of  
 August 1993  
 (subject to change)

# Employer's Quarterly Federal Tax Return

4141

▶ See separate instructions for information on completing this return.

Please type or print.

Enter state code for state in which deposits made ▶    (see page 2 of instructions).

Name (as distinguished from trade name)	Date quarter ended
Trade name, if any	Employer identification number
Address (number and street)	City, state, and ZIP code

OMB No. 1545-0029

T
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I
T

If address is different from prior return, check here ▶

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	4	4	4			
5	5	5	6	7	8	8	8	8	8	8	9	9	9	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ▶  (and enter) date final wages paid ▶   
 If you are a seasonal employer, see **Seasonal employers** on page 2 and check here (see instructions) ▶

<b>1</b> Number of employees (except household) employed in the pay period that includes March 12th ▶		
<b>2</b> Total wages and tips subject to withholding, plus other compensation . . . . .	<b>2</b>	
<b>3</b> Total income tax withheld from wages, tips, and sick pay . . . . .	<b>3</b>	
<b>4</b> Adjustment of withheld income tax for preceding quarters of calendar year . . . . .	<b>4</b>	
<b>5</b> Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions) . . . . .	<b>5</b>	
<b>6a</b> Taxable social security wages . . . . . \$ <input type="text"/> × 12.4% (.124) =	<b>6a</b>	
<b>b</b> Taxable social security tips . . . . . \$ <input type="text"/> × 12.4% (.124) =	<b>6b</b>	
<b>7</b> Taxable Medicare wages and tips . . . . . \$ <input type="text"/> × 2.9% (.029) =	<b>7</b>	
<b>8</b> Total social security and Medicare taxes (add lines 6a, 6b, and 7). Check here if wages are not subject to social security and/or Medicare tax. ▶ <input type="checkbox"/>	<b>8</b>	
<b>9</b> Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ <input type="text"/> ± Fractions of Cents \$ <input type="text"/> ± Other \$ <input type="text"/> =	<b>9</b>	
<b>10</b> Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions) . . . . .	<b>10</b>	
<b>11</b> Total taxes (add lines 5 and 10) . . . . .	<b>11</b>	
<b>12</b> Advance earned income credit (EIC) payments made to employees, if any . . . . .	<b>12</b>	
<b>13</b> Net taxes (subtract line 12 from line 11). <b>This should equal line 17, column (d) below</b> (or line D of Schedule B (Form 941)) . . . . .	<b>13</b>	
<b>14</b> Total deposits for quarter, including overpayment applied from a prior quarter . . . . .	<b>14</b>	
<b>15</b> Balance due (subtract line 14 from line 13). Pay to Internal Revenue Service . . . . .	<b>15</b>	
<b>16</b> Overpayment, if line 14 is more than line 13, enter excess here ▶ \$ <input type="text"/> and check if to be: <input type="checkbox"/> Applied to next return <b>OR</b> <input type="checkbox"/> Refunded.		

- **Monthly depositors:** Complete line 17, columns (a) through (d) and check here ▶
- **Semiweekly depositors:** Complete Schedule B and check here ▶
- **All filers:** If line 13 is less than \$500, you need not complete line 17 or Schedule B.

<b>17 Monthly Summary of Federal Tax Liability.</b>			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶  Print Your Name and Title ▶  Date ▶

**Annual Return of Withheld Federal Income Tax**

Department of the Treasury  
Internal Revenue Service

▶ See Circular E for more information concerning income tax withholding.  
Please type or print.

**1994**

Enter state code for state in which deposits made. (See page 2 of instructions).

Name (as distinguished from trade name)		Taxpayer identification number	
Trade name, if any			
Address (number and street)		City, state, and ZIP code	

IRS USE ONLY	
T	
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FD	
FP	
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T	

If address is different from prior return, check here ▶

1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	4	4	4			
5	5	5	6	7	8	8	8	8	8	8	9	9	10	10	10	10	10	10	10	10	10	10

If you do not have to file returns in the future, check here ▶  Date final payments paid ▶ \_\_\_\_\_

1	Federal income tax withheld from pensions, annuities, gambling, etc. . . . .	1		
2	Backup withholding (see instructions) . . . . .	2		
3	Total taxes (add lines 1 and 2) . . . . .	3		
4	Total deposits for 1994 from your records . . . . .	4		
5	<b>Balance due</b> (subtract line 4 from line 3). Pay to the Internal Revenue Service . . . . .	5		

6 If line 3 is less than line 4, enter overpayment here ▶ \$ \_\_\_\_\_ and check if to be:  
 Applied to next return **OR**  Refunded

7 **Monthly Summary of Federal Tax Liability.**—If line 3 is less than \$500, you need not complete this section (line 7). If you are a monthly depositor, summarize your monthly tax liability below. If you are a semiweekly depositor or have accumulated \$100,000 or more on any day, **do not** complete the lines A-M below. Instead, attach Form 945-A and check here (see instructions) . . .   
**The total tax liability for the year (line M) should equal total taxes (line 3) above.**

	Tax liability for month			Tax liability for month			Tax liability for month	
A	January		F	June		K	November	
B	February		G	July		L	December	
C	March		H	August		M	Total liability for year (add lines A through L).	
D	April		I	September				
E	May		J	October				

**Sign Here**  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.  
 Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Form **945-A**

(January 1994)

Department of the Treasury  
Internal Revenue Service

Name as shown on Form 945

**Annual Record of Federal Tax Liability**

OMB No. XXXX-XXXX  
Expires X-XX-XX

Taxpayer identification number

January tax liability		February tax liability		March tax liability	
	17	17	17	17	17
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
(a) Total for month		(b) Total for month		(c) Total for month	
<b>April tax liability</b>		<b>May tax liability</b>		<b>June tax liability</b>	
	17	17	17	17	17
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
(d) Total for month		(e) Total for month		(f) Total for month	



July tax liability																	August tax liability																	September tax liability																																																										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
(g) Total for month																(h) Total for month																(i) Total for month																																																												
October tax liability																	November tax liability																	December tax liability																																																										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
(j) Total for month																(k) Total for month																(l) Total for month																																																												

(m) Total liability for year (add lines (a) through (l)). This should equal line 3 on Form 945

01093  
 subject to change  
 (subject to change)

For the calendar year 1993 or fiscal year beginning , 1993, and ending , 19 OMB No. 1545-0092

A Type of Entity
Decedent's estate
Simple trust
Complex trust
Grantor type trust
Bankruptcy estate—Chpt. 7
Bankruptcy estate—Chpt. 11
Pooled income fund
B Number of Schedules K-1 attached
Name of estate or trust
Name and title of fiduciary
Number, street, and room or suite no.
City, state, and ZIP code
C Employer identification number
D Date entity created
E Nonexempt charitable and split-interest trusts

F Check applicable boxes: Initial return, Final return, Amended return, Change in Fiduciary's Name, Address
G Pooled mortgage account (see instructions) Bought, Sold, Date:

Table with 29 rows and 3 columns. Rows include Income (1-9), Deductions (10-21), Tax and Payments (22-29). Columns include description, line number, and value.

Please Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of fiduciary or officer representing fiduciary, Date, EIN of fiduciary, Preparer's signature, Date, Check if self-employed, Preparer's social security no., Firm's name, E.I. No., ZIP code

**Schedule A Charitable Deduction—Do not complete for a simple trust or a pooled income fund.**

Table with 7 rows for Schedule A. Columns include line numbers and descriptions: 1 Amounts paid for charitable purposes from current year's gross income, 2 Amounts permanently set aside for charitable purposes from current year's gross income, 3 Add lines 1 and 2, 4 Tax-exempt income allocable to charitable contribution (see instructions), 5 Subtract line 4 from line 3, 6 Amounts paid or set aside for charitable purposes other than from the current year's income, 7 Total (add lines 5 and 6). Enter here and on page 1, line 13.

**Schedule B Income Distribution Deduction (see instructions)**

Table with 17 rows for Schedule B. Columns include line numbers and descriptions: 1 Adjusted total income (from page 1, line 17) (see instructions), 2 Adjusted tax-exempt interest, 3 Net gain shown on Schedule D (Form 1041), line 17, column (a). (see instructions), 4 Enter amount from Schedule A, line 6, 5 Long-term capital gain included on Schedule A, line 3, 6 Short-term capital gain included on Schedule A, line 3, 7 If the amount on page 1, line 4, is a capital loss, enter here as a positive figure, 8 If the amount on page 1, line 4, is a capital gain, enter here as a negative figure, 9 Distributable net income (combine lines 1 through 8), 10 Accounting income for the tax year as determined under the governing instrument, 11 Income required to be distributed currently, 12 Other amounts paid, credited, or otherwise required to be distributed, 13 Total distributions (add lines 11 and 12). (If greater than line 10, see instructions.), 14 Enter the amount of tax-exempt income included on line 13, 15 Tentative income distribution deduction (subtract line 14 from line 13), 16 Tentative income distribution deduction (subtract line 2 from line 9), 17 Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 18.

**Schedule G Tax Computation (see instructions)**

Table with 7 main rows for Schedule G. Columns include line numbers and descriptions: 1 Tax: a Tax rate schedule or Schedule D (Form 1041), b Other taxes, c Total (add lines 1a and 1b), 2a Credits: Form 1116, b Nonconventional source fuel credit Form 8834, c General business credit. Check if from: Form 3800 or Form (specify), d Credit for prior year minimum tax (attach Form 8801), 3 Total credits (add lines 2a through 2d), 4 Subtract line 3 from line 1c, 5 Recapture taxes. Check if from: Form 4255 Form 8611, 6 Alternative minimum tax (from Schedule H, line 39), 7 Total tax (add lines 4 through 6). Enter here and on page 1, line 23.

**Other Information (see instructions)**

Table with 10 rows for Other Information. Columns include line numbers, questions, and Yes/No checkboxes: 1 Did the estate or trust receive tax-exempt income? (If "Yes," attach a computation of the allocation of expenses.) Enter the amount of tax-exempt interest income and exempt-interest dividends \$, 2 Did the estate or trust have any passive activity losses? (If "Yes," get Form 8582, Passive Activity Loss Limitations, to figure the allowable loss.), 3 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?, 4 At any time during the tax year, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? (See the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country, 5 Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the estate or trust has any beneficial interest in it? (If "Yes," you may have to file Form 3520, 3520-A, or 926.), 6 Did the estate or trust receive, or pay, any seller-financed mortgage interest?, 7 If this entity has filed or is required to file Form 8264, Application for Registration of a Tax Shelter, check here, 8 If this is a complex trust making the section 663(b) election, check here, 9 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here, 10 If the decedent's estate has been open for more than 2 years, check here.

**Schedule H** **Alternative Minimum Tax (see instructions)—To Be Completed by any Decedent's Estate, or Simple or Complex Trust**

**Part I—Fiduciary's Share of Alternative Minimum Taxable Income**

<b>1</b>	Adjusted total income or (loss) (from page 1, line 17)		<b>1</b>
<b>2</b>	Net operating loss deduction (Enter as a positive amount.)		<b>2</b>
<b>3</b>	Add lines 1 and 2		<b>3</b>
<b>4a</b>	Interest	<b>4a</b>	<b>4e</b>
<b>b</b>	Taxes	<b>4b</b>	
<b>c</b>	Miscellaneous itemized deductions (from page 1, line 15b)	<b>4c</b>	
<b>d</b>	Refund of taxes	<b>4d</b> ( )	
<b>e</b>	Combine lines 4a through 4d		<b>4e</b>
<b>5</b>	Adjustments:		<b>5l</b>
<b>a</b>	Depreciation of property placed in service after 1986	<b>5a</b>	
<b>b</b>	Circulation and research and experimental expenditures paid or incurred after 1986	<b>5b</b>	
<b>c</b>	Mining exploration and development costs paid or incurred after 1986	<b>5c</b>	
<b>d</b>	Long-term contracts entered into after February 28, 1986	<b>5d</b>	
<b>e</b>	Pollution control facilities placed in service after 1986	<b>5e</b>	
<b>f</b>	Installment sales of certain property	<b>5f</b>	
<b>g</b>	Adjusted gain or loss (including incentive stock options)	<b>5g</b>	
<b>h</b>	Certain loss limitations	<b>5h</b>	
<b>i</b>	Tax shelter farm activities	<b>5i</b>	
<b>j</b>	Passive activities	<b>5j</b>	
<b>k</b>	Beneficiaries of other estates or trusts	<b>5k</b>	
<b>l</b>	Combine lines 5a through 5k		<b>5l</b>
<b>6</b>	Tax preference items:		<b>6d</b>
<b>a</b>	Appreciated property charitable deduction	<b>6a</b>	
<b>b</b>	Tax-exempt interest from private activity bonds issued after August 7, 1986	<b>6b</b>	
<b>c</b>	Depletion	<b>6c</b>	
<b>d</b>	Combine lines 6a through 6c		<b>6d</b>
<b>7</b>	Other items of tax preference:		<b>7d</b>
<b>a</b>	Accelerated depreciation of real property placed in service before 1987	<b>7a</b>	
<b>b</b>	Accelerated depreciation of leased personal property placed in service before 1987	<b>7b</b>	
<b>c</b>	Intangible drilling costs	<b>7c</b>	
<b>d</b>	Combine lines 7a through 7c		<b>7d</b>
<b>8</b>	Add lines 3, 4e, 5l, 6d, and 7d		<b>8</b>
<b>9</b>	Alternative tax net operating loss deduction (see instructions for limitations)		<b>9</b>
<b>10</b>	Adjusted alternative minimum taxable income (subtract line 9 from line 8). Enter here and on line 13		<b>10</b>
	<b>Note:</b> Complete Part II before proceeding with line 11.		
<b>11a</b>	Income distribution deduction from line 27	<b>11a</b>	<b>11c</b>
<b>b</b>	Estate tax deduction (from page 1, line 19)	<b>11b</b>	
<b>c</b>	Add lines 11a and 11b		<b>11c</b>
<b>12</b>	Fiduciary's share of alternative minimum taxable income (subtract line 11c from line 10)		<b>12</b>

**Note:** If line 12 is more than \$20,000, proceed to Part III. If line 12 is \$20,000 or less, stop here, as you are not liable for the alternative minimum tax.

(continued on page 4)

**Part II—Income Distribution Deduction on a Minimum Tax Basis**

<b>13</b>	Adjusted alternative minimum taxable income (from line 10)	<b>13</b>	
<b>14</b>	Adjusted tax-exempt interest (other than amounts included in line 6b)	<b>14</b>	
<b>15</b>	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0-.)	<b>15</b>	
<b>16</b>	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, line 6)	<b>16</b>	
<b>17</b>	Capital gains paid or permanently set aside for charitable purposes from current year's income (see instructions)	<b>17</b>	
<b>18</b>	Capital gains computed on a minimum tax basis included in line 10	<b>18</b>	( )
<b>19</b>	Capital losses computed on a minimum tax basis included in line 10 (Enter as a positive amount.)	<b>19</b>	
<b>20</b>	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19).	<b>20</b>	
<b>21</b>	Income required to be distributed currently (from Schedule B, line 11)	<b>21</b>	
<b>22</b>	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12)	<b>22</b>	
<b>23</b>	Total distributions (add lines 21 and 22)	<b>23</b>	
<b>24</b>	Tax-exempt income included on line 23 (other than amounts included in line 6b)	<b>24</b>	
<b>25</b>	Tentative income distribution deduction on a minimum tax basis (subtract line 24 from line 23).	<b>25</b>	
<b>26</b>	Tentative income distribution deduction on a minimum tax basis (subtract line 14 from line 20).	<b>26</b>	
<b>27</b>	Income distribution deduction on a minimum tax basis. Enter the smaller of line 25 or line 26. Enter here and on line 11a	<b>27</b>	

**Part III—Alternative Minimum Tax Computation**

<b>28</b>	Enter amount from line 12	<b>28</b>	
<b>29</b>	Exemption amount	<b>29</b>	\$20,000
<b>30</b>	Phase-out of exemption amount	<b>30</b>	\$75,000
<b>31</b>	Subtract line 30 from line 28 (If zero or less, enter -0-.)	<b>31</b>	
<b>32</b>	Multiply line 31 by 25% (.25)	<b>32</b>	
<b>33</b>	Subtract line 32 from line 29 (If zero or less, enter -0-.)	<b>33</b>	
<b>34</b>	Subtract line 33 from line 28	<b>34</b>	
<b>35</b>	Multiply line 34 by 24% (.24)	<b>35</b>	
<b>36</b>	Alternative minimum foreign tax credit (see instructions)	<b>36</b>	
<b>37</b>	Tentative minimum tax (subtract line 36 from line 35)	<b>37</b>	
<b>38a</b>	Regular tax before credits (see instructions)	<b>38a</b>	
<b>b</b>	Section 644 tax (see instructions)	<b>38b</b>	
<b>c</b>	Add lines 38a and 38b	<b>38c</b>	
<b>39</b>	Alternative minimum tax (subtract line 38c from line 37). (If zero or less enter -0-.) Enter here and on Schedule G, line 6.	<b>39</b>	

**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1993, or fiscal year  
beginning \_\_\_\_\_, 1993, ending \_\_\_\_\_, 19 \_\_\_\_\_

**1993**

▶ **Complete a separate Schedule K-1 for each beneficiary.**

Name of trust or decedent's estate

Amended K-1  
 Final K-1

<b>Beneficiary's identifying number ▶</b>		<b>Estate's or trust's employer identification number ▶</b>
Beneficiary's name, address, and ZIP code		Fiduciary's name, address, and ZIP code
<b>(a) Allocable share item</b>	<b>(b) Amount</b>	<b>(c) Calendar year 1993 Form 1040 filers enter the amounts in column (b) on:</b>
<b>1</b> Interest . . . . .		Schedule B, Part I, line 1
<b>2</b> Dividends . . . . .		Schedule B, Part II, line 5
<b>3a</b> Net short-term capital gain . . . . .		Schedule D, line 5, column (g)
<b>b</b> Net long-term capital gain . . . . .		Schedule D, line 13, column (g)
<b>4a</b> Business income and other nonpassive income before directly apportioned deductions. (see instructions) . . . . .		Schedule E, Part III
<b>b</b> Depreciation . . . . .		
<b>c</b> Depletion . . . . .		
<b>d</b> Amortization . . . . .		
<b>5a</b> Rental, rental real estate, and other passive income before directly apportioned deductions. (see instructions) . . . . .		
<b>b</b> Depreciation . . . . .		
<b>c</b> Depletion . . . . .		
<b>d</b> Amortization . . . . .		
<b>6</b> Income for minimum tax purposes . . . . .		
<b>7</b> Income for regular tax purposes (add lines 1 through 3b, 4a, and 5a) . . . . .		
<b>8</b> Adjustment for minimum tax purposes (subtract line 7 from line 6) (see instructions) . . . . .		Form 6251, line 12
<b>9</b> Estate tax deduction (including certain generation-skipping transfer taxes) . . . . .		Schedule A, line 25
<b>10</b> Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7
<b>11</b> Tax preference items (itemize):		
<b>a</b> Accelerated depreciation . . . . .		
<b>b</b> Depletion . . . . .		(Include on the applicable line of Form 6251)
<b>c</b> Amortization . . . . .		
<b>d</b> Exclusion items . . . . .		1994 Form 8801
<b>12</b> Distributions in the final year of trust or estate:		
<b>a</b> Excess deductions on termination (see instructions) . . . . .		Schedule A, line 20
<b>b</b> Short-term capital loss carryover . . . . .		Schedule D, line 5, column (f)
<b>c</b> Long-term capital loss carryover . . . . .		Schedule D, line 13, column (f)
<b>d</b> Net operating loss (NOL) carryover for regular tax purposes . . . . .		Form 1040, line 22
<b>e</b> Net operating loss carryover for minimum tax purposes . . . . .		(Include on the applicable line of appropriate tax form)
<b>f</b> . . . . .		
<b>g</b> . . . . .		
<b>13</b> Other (itemize):		
<b>a</b> Payments of estimated taxes credited to you . . . . .		Form 1040, line 55
<b>b</b> Tax-exempt interest . . . . .		Form 1040, line 8b
<b>c</b> . . . . .		
<b>d</b> . . . . .		
<b>e</b> . . . . .		
<b>f</b> . . . . .		(Include on the applicable line of appropriate tax form)
<b>g</b> . . . . .		
<b>h</b> . . . . .		

# U.S. Partnership Return of Income

For calendar year 1993, or tax year beginning \_\_\_\_\_, 1993, and ending \_\_\_\_\_, 19 \_\_\_\_\_  
▶ See separate instructions.

**1993**

<b>A</b> Principal business activity	<b>Use the IRS label. Otherwise, please print or type.</b>	Name of partnership	<b>D</b> Employer identification number
<b>B</b> Principal product or service		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)	<b>E</b> Date business started
<b>C</b> Business code number		City or town, state, and ZIP code	<b>F</b> Total assets (see Specific Instructions)
			\$

**G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change in address (4)  Amended return

**H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶ \_\_\_\_\_

**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ \_\_\_\_\_

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	1a Gross receipts or sales	<b>1a</b>				
	b Less returns and allowances	<b>1b</b>				<b>1c</b>
	2 Cost of goods sold (Schedule A, line 8)					<b>2</b>
	3 Gross profit. Subtract line 2 from line 1c					<b>3</b>
	4 Ordinary income (loss) from other partnerships and fiduciaries (attach schedule)					<b>4</b>
	5 Net farm profit (loss) (attach Schedule F (Form 1040))					<b>5</b>
	6 Net gain (loss) from Form 4797, Part II, line 20					<b>6</b>
	7 Other income (loss) (see instructions) (attach schedule)					<b>7</b>
<b>8 Total income (loss).</b> Combine lines 3 through 7					<b>8</b>	
<b>Deductions</b> <small>(see instructions for limitations)</small>	9a Salaries and wages (other than to partners)	<b>9a</b>				<b>9c</b>
	b Less jobs credit	<b>9b</b>				<b>9c</b>
	10 Guaranteed payments to partners					<b>10</b>
	11 Repairs and maintenance					<b>11</b>
	12 Bad debts					<b>12</b>
	13 Rent					<b>13</b>
	14 Taxes and licenses					<b>14</b>
	15 Interest					<b>15</b>
	16a Depreciation (see instructions)	<b>16a</b>				<b>16c</b>
	b Less depreciation reported on Schedule A and elsewhere on return	<b>16b</b>				<b>16c</b>
	17 Depletion ( <b>Do not deduct oil and gas depletion.</b> )					<b>17</b>
	18 Retirement plans, etc.					<b>18</b>
	19 Employee benefit programs					<b>19</b>
	20 Other deductions (attach schedule)					<b>20</b>
<b>21 Total deductions.</b> Add the amounts shown in the far right column for lines 9c through 20					<b>21</b>	
<b>22 Ordinary income (loss)</b> from trade or business activities. Subtract line 21 from line 8					<b>22</b>	

**Please Sign Here**  
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.

<b>Please Sign Here</b>	Signature of general partner	Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) and address	E.I. No.	Preparer's social security no.
		ZIP code	

**Schedule A Cost of Goods Sold**

1 Inventory at beginning of year . . . . .	<b>1</b>		
2 Purchases less cost of items withdrawn for personal use . . . . .	<b>2</b>		
3 Cost of labor . . . . .	<b>3</b>		
4 Additional section 263A costs (see instructions) ( <i>attach schedule</i> ) . . . . .	<b>4</b>		
5 Other costs ( <i>attach schedule</i> ) . . . . .	<b>5</b>		
6 <b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>		
7 Inventory at end of year . . . . .	<b>7</b>		
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	<b>8</b>		

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market as described in Regulations section 1.471-4
- (iii)  Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
- (iv)  Other (specify method used and attach explanation) ▶ .....

b Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶

c Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . .  **Yes**  **No**

d Was there any change in determining quantities, cost, or valuations between opening and closing inventory?  **Yes**  **No**  
If "Yes," attach explanation.

**Schedule B Other Information**

	Yes	No
1 What type of entity is filing this return? Check the applicable box ▶ <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership <input type="checkbox"/> Limited liability company		
2 Are any partners in this partnership also partnerships? . . . . .		
3 Is this partnership a partner in another partnership? . . . . .		
4 Is this partnership subject to the consolidated audit procedures of sections 6221 through 6233? If "Yes," see <b>Designation of Tax Matters Partner</b> below . . . . .		
5 Does this partnership meet <b>ALL THREE</b> of the following requirements? a The partnership's total receipts for the tax year were less than \$250,000; b The partnership's total assets at the end of the tax year were less than <b>\$600,000</b> ; <b>AND</b> c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item J on Schedule K-1 . . . . .		
6 Does this partnership have any foreign partners? . . . . .		
7 Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .		
8 Has this partnership filed, or is it required to file, <b>Form 8264</b> , Application for Registration of a Tax Shelter? . . . . .		
9 At any time during calendar year 1993, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for exceptions and filing requirements for form TD F 90-22.1.) If "Yes," enter the name of the foreign country. ▶ .....		
10 Was the partnership the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the partnership or any partner has any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926 . . . . .		
11 Was there a distribution of property or a transfer (e.g., by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described on page 4 of the instructions under <b>Elections Made By the Partnership</b> . . . . .		

**Designation of Tax Matters Partner** (See instructions.)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
Address of designated TMP ▶	



**Schedule K Partners' Shares of Income, Credits, Deductions, Etc.**

		(a) Distributive share items		(b) Total amount				
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities (page 1, line 22) . . . . .			<b>1</b>				
	<b>2</b> Net income (loss) from rental real estate activities ( <i>attach Form 8825</i> ) . . . . .			<b>2</b>				
	<b>3a</b> Gross income from other rental activities . . . . .	<b>3a</b>						
	<b>b</b> Expenses from other rental activities ( <i>attach schedule</i> ) . . . . .	<b>3b</b>						
	<b>c</b> Net income (loss) from other rental activities. Subtract line 3b from line 3a . . . . .				<b>3c</b>			
	<b>4</b> Portfolio income (loss) (see instructions): <b>a</b> Interest income . . . . .				<b>4a</b>			
	<b>b</b> Dividend income . . . . .				<b>4b</b>			
<b>c</b> Royalty income . . . . .				<b>4c</b>				
<b>d</b> Net short-term capital gain (loss) ( <i>attach Schedule D (Form 1065)</i> ) . . . . .				<b>4d</b>				
<b>e</b> Net long-term capital gain (loss) ( <i>attach Schedule D (Form 1065)</i> ) . . . . .				<b>4e</b>				
<b>f</b> Other portfolio income (loss) ( <i>attach schedule</i> ) . . . . .				<b>4f</b>				
<b>5</b> Guaranteed payments to partners . . . . .				<b>5</b>				
<b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft) ( <i>attach Form 4797</i> ) . . . . .				<b>6</b>				
<b>7</b> Other income (loss) ( <i>attach schedule</i> ) . . . . .				<b>7</b>				
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) ( <i>attach schedule</i> ) . . . . .			<b>8</b>				
	<b>9</b> Section 179 expense deduction ( <i>attach Form 4562</i> ) . . . . .			<b>9</b>				
	<b>10</b> Deductions related to portfolio income (see instructions) (itemize) . . . . .			<b>10</b>				
<b>Investment Interest</b>	<b>11</b> Other deductions ( <i>attach schedule</i> ) . . . . .			<b>11</b>				
	<b>12a</b> Interest expense on investment debts . . . . .			<b>12a</b>				
	<b>b</b> (1) Investment income included on lines 4a through 4f above . . . . .			<b>12b(1)</b>				
	(2) Investment expenses included on line 10 above . . . . .			<b>12b(2)</b>				
<b>Credits</b>	<b>13a</b> Credit for income tax withheld . . . . .			<b>13a</b>				
	<b>b</b> Low-income housing credit (see instructions):							
	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990 . . . . .			<b>13b(1)</b>				
	(2) Other than on line 13b(1) for property placed in service before 1990 . . . . .			<b>13b(2)</b>				
	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989 . . . . .			<b>13b(3)</b>				
	(4) Other than on line 13b(3) for property placed in service after 1989 . . . . .			<b>13b(4)</b>				
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activities ( <i>attach Form 3468</i> ) . . . . .			<b>13c</b>				
<b>d</b> Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions) . . . . .			<b>13d</b>					
<b>e</b> Credits related to other rental activities (see instructions) . . . . .			<b>13e</b>					
<b>14</b> Other credits (see instructions) . . . . .			<b>14</b>					
<b>Self-Employment</b>	<b>15a</b> Net earnings (loss) from self-employment . . . . .			<b>15a</b>				
	<b>b</b> Gross farming or fishing income . . . . .			<b>15b</b>				
	<b>c</b> Gross nonfarm income . . . . .			<b>15c</b>				
<b>Adjustments and Tax Preference Items</b>	<b>16a</b> Depreciation adjustment on property placed in service after 1986 . . . . .			<b>16a</b>				
	<b>b</b> Adjusted gain or loss . . . . .			<b>16b</b>				
	<b>c</b> Depletion (other than oil and gas) . . . . .			<b>16c</b>				
	<b>d</b> (1) Gross income from oil, gas, and geothermal properties . . . . .			<b>16d(1)</b>				
	(2) Deductions allocable to oil, gas, and geothermal properties . . . . .			<b>16d(2)</b>				
<b>e</b> Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .			<b>16e</b>					
<b>Foreign Taxes</b>	<b>17a</b> Type of income ▶ . . . . . <b>b</b> Foreign country or U.S. possession ▶ . . . . .							
	<b>c</b> Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .			<b>17c</b>				
	<b>d</b> Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .			<b>17d</b>				
	<b>e</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .			<b>17e</b>				
	<b>f</b> Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .			<b>17f</b>				
	<b>g</b> Other foreign tax information ( <i>attach schedule</i> ) . . . . .			<b>17g</b>				
	<b>18a</b> Total expenditures to which a section 59(e) election may apply . . . . .			<b>18a</b>				
<b>b</b> Type of expenditures ▶ . . . . .								
<b>19</b> Tax-exempt interest income . . . . .			<b>19</b>					
<b>20</b> Other tax-exempt income . . . . .			<b>20</b>					
<b>21</b> Nondeductible expenses . . . . .			<b>21</b>					
<b>22</b> Other items and amounts required to be reported separately to partners (see instructions) ( <i>attach schedule</i> ) . . . . .								
<b>Analysis</b>	<b>23a</b> Income (loss). Combine lines 1 through 7 in column (b). From the result, subtract the sum of lines 8 through 12a, 17e, and 18a . . . . .			<b>23a</b>				
	<b>b</b> Analysis by type of partner:							
	(1) General partners	(a) Corporate	(b) Individual		(c) Partnership	(d) Exempt organization	(e) Nominee/Other	
	(2) Limited partners		i. Active	ii. Passive				

**Note:** If Question 5 of Schedule B is answered "Yes," the partnership is not required to complete Schedules L, M-1, and M-2.

**Schedule L Balance Sheets**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash . . . . .				
2a Trade notes and accounts receivable . . . . .				
b Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 U.S. government obligations . . . . .				
5 Tax-exempt securities . . . . .				
6 Other current assets ( <i>attach schedule</i> ) . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments ( <i>attach schedule</i> ) . . . . .				
9a Buildings and other depreciable assets . . . . .				
b Less accumulated depreciation . . . . .				
10a Depletable assets . . . . .				
b Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12a Intangible assets (amortizable only) . . . . .				
b Less accumulated amortization . . . . .				
13 Other assets ( <i>attach schedule</i> ) . . . . .				
14 <b>Total</b> assets . . . . .				
<b>Liabilities and Capital</b>				
15 Accounts payable . . . . .				
16 Mortgages, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities ( <i>attach schedule</i> ) . . . . .				
18 All nonrecourse loans . . . . .				
19 Mortgages, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities ( <i>attach schedule</i> ) . . . . .				
21 Partners' capital accounts . . . . .				
22 <b>Total</b> liabilities and capital . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (see instructions)

1 Net income (loss) per books . . . . .		6 Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2 Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): . . . . .		a Tax-exempt interest \$ . . . . .	
3 Guaranteed payments (other than health insurance) . . . . .		7 Deductions included on Schedule K, lines 1 through 12a, 17e, and 18a, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 12a, 17e, and 18a (itemize):		a Depreciation \$ . . . . .	
a Depreciation \$ . . . . .		8 Add lines 6 and 7 . . . . .	
b Travel and entertainment \$ . . . . .		9 Income (loss) (Schedule K, line 23a). Subtract line 8 from line 5 . . . . .	
5 Add lines 1 through 4 . . . . .			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year . . . . .		6 Distributions: a Cash . . . . .	
2 Capital contributed during year . . . . .		b Property . . . . .	
3 Net income (loss) per books . . . . .		7 Other decreases (itemize): . . . . .	
4 Other increases (itemize): . . . . .		8 Add lines 6 and 7 . . . . .	
5 Add lines 1 through 4 . . . . .		9 Balance at end of year. Subtract line 8 from line 5 . . . . .	

▶ See separate instructions.

**1993**

For calendar year 1993 or tax year beginning , 1993, and ending , 19

<p><b>Partner's identifying number ▶</b></p> <p>Partner's name, address, and ZIP code</p>	<p><b>Partnership's identifying number ▶</b></p> <p>Partnership's name, address, and ZIP code</p>
---	---

<p><b>A</b> This partner is a <input type="checkbox"/> general partner <input type="checkbox"/> limited partner <input type="checkbox"/> limited liability company member</p> <p><b>B</b> What type of entity is this partner? ▶</p> <p><b>C</b> Is this partner a <input type="checkbox"/> domestic or a <input type="checkbox"/> foreign partner?</p> <p><b>D</b> Enter partner's percentage of:</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">(i) Before change or termination</td> <td style="text-align: center;">(ii) End of year</td> </tr> <tr> <td>Profit sharing . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Loss sharing . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> <tr> <td>Ownership of capital . . . . .</td> <td style="text-align: center;">%</td> <td style="text-align: center;">%</td> </tr> </table> <p><b>E</b> IRS Center where partnership filed return: .....</p>		(i) Before change or termination	(ii) End of year	Profit sharing . . . . .	%	%	Loss sharing . . . . .	%	%	Ownership of capital . . . . .	%	%	<p><b>F</b> Partner's share of liabilities (see instructions):</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td>Nonrecourse . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> <tr> <td>Qualified nonrecourse financing . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> <tr> <td>Other . . . . .</td> <td style="text-align: right;">\$ .....</td> </tr> </table> <p><b>G</b> Tax shelter registration number . ▶</p> <p><b>H</b> Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) . . . . . <input type="checkbox"/></p> <p><b>I</b> Check applicable boxes: (1) <input type="checkbox"/> Final K-1 (2) <input type="checkbox"/> Amended K-1</p>	Nonrecourse . . . . .	\$ .....	Qualified nonrecourse financing . . . . .	\$ .....	Other . . . . .	\$ .....
	(i) Before change or termination	(ii) End of year																	
Profit sharing . . . . .	%	%																	
Loss sharing . . . . .	%	%																	
Ownership of capital . . . . .	%	%																	
Nonrecourse . . . . .	\$ .....																		
Qualified nonrecourse financing . . . . .	\$ .....																		
Other . . . . .	\$ .....																		

**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
			( )	

	(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>	} See Partner's Instructions for Schedule K-1 (Form 1065).  Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) Enter on applicable line of your return.
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>	
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>	
	<b>4</b> Portfolio income (loss):		
	<b>a</b> Interest . . . . .	<b>4a</b>	
	<b>b</b> Dividends . . . . .	<b>4b</b>	
	<b>c</b> Royalties . . . . .	<b>4c</b>	
<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		
<b>e</b> Net long-term capital gain (loss) . . . . .	<b>4e</b>		
<b>f</b> Other portfolio income (loss) (attach schedule) . . . . .	<b>4f</b>		
<b>5</b> Guaranteed payments to partner . . . . .	<b>5</b>	} See Partner's Instructions for Schedule K-1 (Form 1065). Enter on applicable line of your return.	
<b>6</b> Net gain (loss) under section 1231 (other than due to casualty or theft)	<b>6</b>		
<b>7</b> Other income (loss) (attach schedule) . . . . .	<b>7</b>		
<b>Deductions</b>	<b>8</b> Charitable contributions (see instructions) (attach schedule)	<b>8</b>	Sch. A, line 13 or 14  } See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>9</b> Section 179 expense deduction . . . . .	<b>9</b>	
	<b>10</b> Deductions related to portfolio income (attach schedule) . . . . .	<b>10</b>	
<b>11</b> Other deductions (attach schedule) . . . . .	<b>11</b>		
<b>Investment Interest</b>	<b>12a</b> Interest expense on investment debts . . . . .	<b>12a</b>	Form 4952, line 1 } See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>(1)</b> Investment income included on lines 4a through 4f above . . . . .	<b>b(1)</b>	
	<b>(2)</b> Investment expenses included on line 10 above . . . . .	<b>b(2)</b>	
<b>Credits</b>	<b>13a</b> Credit for income tax withheld . . . . .	<b>13a</b>	See Partner's Instructions for Schedule K-1 (Form 1065).  } Form 8586, line 5  } See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b> Low-income housing credit:		
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 . . . . .	<b>b(1)</b>	
	<b>(2)</b> Other than on line 13b(1) for property placed in service before 1990 . . . . .	<b>b(2)</b>	
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 . . . . .	<b>b(3)</b>	
	<b>(4)</b> Other than on line 13b(3) for property placed in service after 1989 . . . . .	<b>b(4)</b>	
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activities (see instructions) . . . . .	<b>13c</b>	
<b>d</b> Credits (other than credits shown on lines 13b and 13c) related to rental real estate activities (see instructions) . . . . .	<b>13d</b>		
<b>e</b> Credits related to other rental activities (see instructions) . . . . .	<b>13e</b>		
<b>14</b> Other credits (see instructions) . . . . .	<b>14</b>		

		(a) Distributive share item	(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Self-employment	<b>15a</b>	Net earnings (loss) from self-employment . . . . .	<b>15a</b>	} Sch. SE, Section A or B See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b>	Gross farming or fishing income . . . . .	<b>15b</b>	
	<b>c</b>	Gross nonfarm income . . . . .	<b>15c</b>	
Adjustments and Tax Preference Items	<b>16a</b>	Depreciation adjustment on property placed in service after 1986	<b>16a</b>	} See Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	<b>b</b>	Adjusted gain or loss . . . . .	<b>16b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>16c</b>	
	<b>d (1)</b>	Gross income from oil, gas, and geothermal properties . . . . .	<b>d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, and geothermal properties . . . . .	<b>d(2)</b>	
<b>e</b>	Other adjustments and tax preference items <i>(attach schedule)</i>	<b>16e</b>		
Foreign Taxes	<b>17a</b>	Type of income ▶ . . . . .		} Form 1116, check boxes
	<b>b</b>	Name of foreign country or U.S. possession ▶ . . . . .		
	<b>c</b>	Total gross income from sources outside the United States <i>(attach schedule)</i> . . . . .	<b>17c</b>	} Form 1116, Part I
	<b>d</b>	Total applicable deductions and losses <i>(attach schedule)</i> . . . . .	<b>17d</b>	
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>17e</b>	Form 1116, Part II
	<b>f</b>	Reduction in taxes available for credit <i>(attach schedule)</i> . . . . .	<b>17f</b>	Form 1116, Part III
	<b>g</b>	Other foreign tax information <i>(attach schedule)</i> . . . . .	<b>17g</b>	See Instructions for Form 1116.
Other	<b>18a</b>	Total expenditures to which a section 59(e) election may apply	<b>18a</b>	} See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>b</b>	Type of expenditures ▶ . . . . .		
	<b>19</b>	Tax-exempt interest income . . . . .	<b>19</b>	Form 1040, line 8b
	<b>20</b>	Other tax-exempt income . . . . .	<b>20</b>	} See Partner's Instructions for Schedule K-1 (Form 1065).
	<b>21</b>	Nondeductible expenses . . . . .	<b>21</b>	
	<b>22</b>	Recapture of low-income housing credit:		} Form 8611, line 8
<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>22a</b>		
<b>b</b>	Other than on line 22a . . . . .	<b>22b</b>		
Supplemental Information	<b>23</b>	Supplemental information required to be reported separately to each partner <i>(attach additional schedules if more space is needed)</i> : ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... ..... .....		

Draft 1993  
 (subject to change)

# U.S. Corporation Income Tax Return

**1993**

For calendar year 1993 or tax year beginning \_\_\_\_\_, 1993, ending \_\_\_\_\_, 19\_\_\_\_  
▶ **Instructions are separate. See page 1 for Paperwork Reduction Act Notice.**

<b>A</b> Check if a: <b>1</b> Consolidated return (attach Form 851) <input type="checkbox"/> <b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/> <b>3</b> Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions) <input type="checkbox"/>	<b>Use IRS label. Otherwise, please print or type.</b>	Name _____ Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.) _____ City or town, state, and ZIP code _____	<b>B</b> Employer identification number _____  <b>C</b> Date incorporated _____  <b>D</b> Total assets (see Specific Instructions) _____
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**E** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change of address \$ \_\_\_\_\_

<b>Income</b>	<b>1a</b>	Gross receipts or sales		<b>b</b>	Less returns and allowances		<b>c</b>	<b>Bal</b>		<b>1c</b>	
	<b>2</b>	Cost of goods sold (Schedule A, line 8)								<b>2</b>	
	<b>3</b>	Gross profit. Subtract line 2 from line 1c								<b>3</b>	
	<b>4</b>	Dividends (Schedule C, line 19)								<b>4</b>	
	<b>5</b>	Interest								<b>5</b>	
	<b>6</b>	Gross rents								<b>6</b>	
	<b>7</b>	Gross royalties								<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))								<b>8</b>	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)								<b>9</b>	
	<b>10</b>	Other income (see instructions—attach schedule)								<b>10</b>	
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10								<b>11</b>	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (Schedule E, line 4)								<b>12</b>	
	<b>13a</b>	Salaries and wages		<b>b</b>	Less jobs credit		<b>c</b>	Balance		<b>13c</b>	
	<b>14</b>	Repairs and maintenance								<b>14</b>	
	<b>15</b>	Bad debts								<b>15</b>	
	<b>16</b>	Rents								<b>16</b>	
	<b>17</b>	Taxes and licenses								<b>17</b>	
	<b>18</b>	Interest								<b>18</b>	
	<b>19</b>	Charitable contributions (see instructions for 10% limitation)								<b>19</b>	
	<b>20</b>	Depreciation (attach Form 4562)		<b>20</b>							
	<b>21</b>	Less depreciation claimed on Schedule A and elsewhere on return		<b>21a</b>						<b>21b</b>	
	<b>22</b>	Depletion								<b>22</b>	
	<b>23</b>	Advertising								<b>23</b>	
	<b>24</b>	Pension, profit-sharing, etc., plans								<b>24</b>	
	<b>25</b>	Employee benefit programs								<b>25</b>	
	<b>26</b>	Other deductions (attach schedule)								<b>26</b>	
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26								<b>27</b>	
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11								<b>28</b>	
<b>29</b>	<b>Less:</b> a Net operating loss deduction (see instructions)		<b>29a</b>								
	b Special deductions (Schedule C, line 20)		<b>29b</b>						<b>29c</b>		
<b>Tax and Payments</b>	<b>30</b>	<b>Taxable income.</b> Subtract line 29c from line 28								<b>30</b>	
	<b>31</b>	<b>Total tax</b> (Schedule J, line 10)								<b>31</b>	
	<b>32</b>	<b>Payments:</b> a 1992 overpayment credited to 1993	<b>32a</b>								
			<b>32b</b>								
	<b>32</b>	b 1993 estimated tax payments	<b>32c</b>	(		)	<b>d</b>	<b>Bal</b>		<b>32d</b>	
										<b>32e</b>	
		c Less 1993 refund applied for on Form 4466								<b>32f</b>	
		e Tax deposited with Form 7004								<b>32g</b>	
		f Credit from regulated investment companies (attach Form 2439)									
		g Credit for Federal tax on fuels (attach Form 4136). See instructions									<b>32h</b>
<b>33</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached								<b>33</b>		
<b>34</b>	<b>Tax due.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed								<b>34</b>		
<b>35</b>	<b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid								<b>35</b>		
<b>36</b>	Enter amount of line 35 you want: <b>Credited to 1994 estimated tax</b> ▶ <b>Refunded</b> ▶								<b>36</b>		

**Please Sign Here**

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

<b>Signature of officer</b> _____	<b>Date</b> _____	<b>Title</b> _____
<b>Preparer's signature</b> _____	<b>Date</b> _____	Check if self-employed <input type="checkbox"/> <b>Preparer's social security number</b> _____
<b>Firm's name (or yours if self-employed) and address</b> _____	<b>E.I. No.</b> _____	<b>ZIP code</b> _____

**Schedule A Cost of Goods Sold** (See instructions.)

1	Inventory at beginning of year . . . . .	1		
2	Purchases . . . . .	2		
3	Cost of labor . . . . .	3		
4	Additional section 263A costs (attach schedule) . . . . .	4		
5	Other costs (attach schedule) . . . . .	5		
6	<b>Total.</b> Add lines 1 through 5 . . . . .	6		
7	Inventory at end of year . . . . .	7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	8		

9a Check all methods used for valuing closing inventory:  
 Cost       Lower of cost or market as described in Regulations section 1.471-4  
 Writedown of subnormal goods as described in Regulations section 1.471-2(c)  
 Other (Specify method used and attach explanation.) ▶ \_\_\_\_\_

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **9c** \_\_\_\_\_

d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? . . . . .  Yes     No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes     No

**Schedule C Dividends and Special Deductions** (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) . . . . .	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) . . . . .	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	41.176	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	47.059	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction . . . . .	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction . . . . .	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation . . . . .		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 . . . . .	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 . . . . .		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .		
15	Foreign dividend gross-up (section 78) . . . . .		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) . . . . .		
17	Other dividends . . . . .		
18	Deduction for dividends paid on certain preferred stock of public utilities (see instructions)		
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on line 4, page 1 . . . . .		
20	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 . . . . .		

**Schedule E Compensation of Officers** (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers . . . . .				
3	Compensation of officers claimed on Schedule A and elsewhere on return . . . . .				
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1 . . . . .				

**Schedule J Tax Computation** (See instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) . . . . .	<input type="checkbox"/>		
2	If the box on line 1 is checked:			
a	Enter the corporation's share of the \$50,000 and \$25,000 taxable income bracket amounts (in that order):			
(1)	\$		(2)	\$
b	Enter the corporation's share of the additional 5% tax (not to exceed \$11,750) ▶	2b		
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15) . . . . .	<input type="checkbox"/>	3	
4a	Foreign tax credit (attach Form 1118) . . . . .	4a		
b	Possessions tax credit (attach Form 5735) . . . . .	4b		
c	Orphan drug credit (attach Form 6765) . . . . .	4c		
d	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> <b>QEV credit (attach Form 8834)</b> . . . . .	4d		
e	General business credit. Enter here and check which forms are attached:			
	<input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765	4e		
	<input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input checked="" type="checkbox"/> <b>Form 8835</b> . . . . .	4e		
f	Credit for prior year minimum tax (attach Form 8827) . . . . .	4f		
5	<b>Total credits.</b> Add lines 4a through 4f . . . . .	5		
6	Subtract line 5 from line 3 . . . . .	6		
7	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	7		
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 . . . . .	8		
9a	Alternative minimum tax (attach Form 4626) . . . . .	9a		
b	Environmental tax (attach Form 4626) . . . . .	9b		
10	<b>Total tax.</b> Add lines 6 through 9b. Enter here and on line 31, page 1 . . . . .	10		

**Schedule K Other Information** (See pages 17 and 18 of instructions.)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash				
b	<input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶				
2	Refer to page 19 of the instructions and state the principal:				
a	Business activity code no. ▶				
b	Business activity ▶				
c	Product or service ▶				
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c.) . . . . .				
	If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . .				
	If "Yes," enter employer identification number and name of the parent corporation ▶				
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year, own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c.) If "Yes," complete a and b below . . . . .				
a	Attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)				
b	Enter percentage owned ▶				
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.) . . . . .				
	If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on <b>Form 851</b> , Affiliations Schedule, for each subsidiary.				
7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . .				
	If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶				
8	At any time during the 1993 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .				
	If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶				
9	Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A . . . . .				
10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes,"				
a	Enter percentage owned ▶				
b	Enter owner's country ▶				
c	The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶				
11	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/>				
	If so, the corporation may have to file Form 8281.				
12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$				
13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶				
14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>				
15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$				

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach schedule) . . . . .				
7	Loans to stockholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach schedule) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach schedule) . . . . .				
15	<b>Total assets</b> . . . . .				
<b>Liabilities and Stockholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach schedule) . . . . .				
19	Loans from stockholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach schedule) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Paid-in or capital surplus . . . . .				
24	Retained earnings—Appropriated (attach schedule) . . . . .				
25	Retained earnings—Unappropriated . . . . .				
26	Less cost of treasury stock . . . . .		( )		( )
27	<b>Total liabilities and stockholders' equity</b> . . . . .				

Note: You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)					
1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax . . . . .			Tax-exempt interest \$ . . . . .	
3	Excess of capital losses over capital gains . . . . .			.....	
4	Income subject to tax not recorded on books this year (itemize): . . . . .			.....	
	.....			8	Deductions on this return not charged against book income this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):			a	Depreciation . . . . . \$ . . . . .
a	Depreciation . . . . . \$ . . . . .			b	Contributions carryover \$ . . . . .
b	Contributions carryover \$ . . . . .				.....
c	Travel and entertainment \$ . . . . .				.....
	.....			9	Add lines 7 and 8 . . . . .
6	Add lines 1 through 5 . . . . .			10	Income (line 28, page 1)—line 6 less line 9

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize): . . . . .			c Property . . . . .	
	.....			6	Other decreases (itemize): . . . . .
	.....				.....
	.....			7	Add lines 5 and 6 . . . . .
4	Add lines 1, 2, and 3 . . . . .			8	Balance at end of year (line 4 less line 7)



<p><b>A</b> Check this box if the corp. is a personal service corp. (as defined in Temporary Regs. section 1.441-4T—see instructions) <input type="checkbox"/></p>	<p><b>Use IRS label. Otherwise, please print or type.</b></p>	<p>Name _____</p> <p>Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.) _____</p> <p>City or town, state, and ZIP code _____</p>	<p><b>B</b> Employer identification number _____</p> <p><b>C</b> Date incorporated _____</p> <p><b>D</b> Total assets (see Specific Instructions) _____</p>
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**E** Check applicable boxes: (1)  Initial return (2)  Change of address \$ \_\_\_\_\_

**F** Check method of accounting: (1)  Cash (2)  Accrual (3)  Other (specify) . . . ▶ \_\_\_\_\_

<b>Income</b>	<b>1a</b>	Gross receipts or sales		<b>b</b>	Less returns and allowances		<b>c</b>	<b>Balance</b> ▶		<b>1c</b>		
	<b>2</b>	Cost of goods sold (see instructions)								<b>2</b>		
	<b>3</b>	Gross profit. Subtract line 2 from line 1c								<b>3</b>		
	<b>4</b>	Domestic corporation dividends subject to the 70% deduction								<b>4</b>		
	<b>5</b>	Interest								<b>5</b>		
	<b>6</b>	Gross rents								<b>6</b>		
	<b>7</b>	Gross royalties								<b>7</b>		
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))								<b>8</b>		
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)								<b>9</b>		
	<b>10</b>	Other income (see instructions)								<b>10</b>		
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10								<b>11</b>		
<b>Deductions</b> <small>(See instructions for limitations on deductions.)</small>	<b>12</b>	Compensation of officers (see instructions)								<b>12</b>		
	<b>13a</b>	Salaries and wages		<b>b</b>	Less jobs credit		<b>c</b>	<b>Balance</b> ▶		<b>13c</b>		
	<b>14</b>	Repairs and maintenance								<b>14</b>		
	<b>15</b>	Bad debts								<b>15</b>		
	<b>16</b>	Rents								<b>16</b>		
	<b>17</b>	Taxes and licenses								<b>17</b>		
	<b>18</b>	Interest								<b>18</b>		
	<b>19</b>	Charitable contributions (see instructions for 10% limitation)								<b>19</b>		
	<b>20</b>	Depreciation (attach Form 4562)		<b>20</b>								
	<b>21</b>	Less depreciation claimed elsewhere on return		<b>21a</b>						<b>21b</b>		
	<b>22</b>	Other deductions (attach schedule)								<b>22</b>		
	<b>23</b>	<b>Total deductions.</b> Add lines 12 through 22								<b>23</b>		
	<b>24</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 23 from line 11								<b>24</b>		
	<b>25</b>	<b>Less: a</b> Net operating loss deduction (see instructions)		<b>25a</b>								
		<b>b</b> Special deductions (see instructions)		<b>25b</b>						<b>25c</b>		
<b>Tax and Payments</b>	<b>26</b>	<b>Taxable income.</b> Subtract line 25c from line 24								<b>26</b>		
	<b>27</b>	<b>Total tax</b> (from page 2, Part I, line 7)								<b>27</b>		
	<b>28</b>	<b>Payments:</b>										
		<b>a</b> 1992 overpayment credited to 1993	<b>28a</b>									
		<b>b</b> 1993 estimated tax payments	<b>28b</b>									
		<b>c</b> Less 1993 refund applied for on Form 4466	<b>28c</b>	(		)	<b>Bal</b> ▶	<b>28d</b>				
		<b>e</b> Tax deposited with Form 7004	<b>28e</b>									
		<b>f</b> Credit from regulated investment companies (attach Form 2439)	<b>28f</b>									
		<b>g</b> Credit for Federal tax on fuels (attach Form 4136). See instructions	<b>28g</b>									
		<b>h</b> <b>Total payments.</b> Add lines 28d through 28g								<b>28h</b>		
<b>29</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>								<b>29</b>			
<b>30</b>	<b>Tax due.</b> If line 28h is smaller than the total of lines 27 and 29, enter amount owed								<b>30</b>			
<b>31</b>	<b>Overpayment.</b> If line 28h is larger than the total of lines 27 and 29, enter amount overpaid								<b>31</b>			
<b>32</b>	Enter amount of line 31 you want: <b>Credited to 1994 estimated tax</b> ▶								<b>32</b>			
	<b>Refunded</b> ▶											

**Please Sign Here**

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

<b>Signature of officer</b> _____	<b>Date</b> _____	<b>Title</b> _____
<b>Preparer's signature</b> _____	<b>Date</b> _____	<b>Preparer's social security number</b> _____
<b>Firm's name (or yours if self-employed) and address</b> _____	<b>E.I. No.</b> _____	<b>Check if self-employed</b> <input type="checkbox"/>
	<b>ZIP code</b> _____	

**Part I Tax Computation** (See instructions.)

1	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15) . . . . .	<input type="checkbox"/>	1		
2a	General business credit. Check if from: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input checked="" type="checkbox"/> Form 8835		2a		
b	Credit for prior year minimum tax (attach Form 8827)		2b		
3	<b>Total credits.</b> Add lines 2a and 2b . . . . .		3		
4	Subtract line 3 from line 1 . . . . .		4		
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611		5		
6	Alternative minimum tax (attach Form 4626)		6		
7	<b>Total tax.</b> Add lines 4 through 6. Enter here and on line 27, page 1 . . . . .		7		

**Part II Other Information** (See instructions.)

1	Refer to page 19 of the instructions and state the principal: a Business activity code no. ▶ . . . . . b Business activity ▶ . . . . . c Product or service ▶ . . . . .		5a	If an amount is entered on line 2, page 1, see the worksheet on page 13 for amounts to enter below: (1) Purchases . . . . . (2) Additional sec. 263A costs (see instructions—attach schedule) . . . . . (3) Other costs (attach schedule) . . . . .	
2	Did any individual, partnership, estate, or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach a schedule showing name and identifying number.		b	Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶  \$		6	At any time during the 1993 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the corporation may have to file Form TD F 90-22.1 . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country ▶ . . . . .	
4	Enter amount of cash distributions and the book value of property (other than cash) distributions made in this tax year . . . . . ▶  \$				

**Part III Balance Sheets**

		(a) Beginning of tax year	(b) End of tax year
<b>Assets</b>	1 Cash . . . . .		
	2a Trade notes and accounts receivable . . . . .		
	b Less allowance for bad debts . . . . .	( )	( )
	3 Inventories . . . . .		
	4 U.S. government obligations . . . . .		
	5 Tax-exempt securities (see instructions)		
	6 Other current assets (attach schedule) . . . . .		
	7 Loans to stockholders . . . . .		
	8 Mortgage and real estate loans . . . . .		
	9a Depreciable, depletable, and intangible assets . . . . .		
	b Less accumulated depreciation, depletion, and amortization . . . . .	( )	( )
	10 Land (net of any amortization) . . . . .		
11 Other assets (attach schedule) . . . . .			
12 <b>Total assets</b> . . . . .			
<b>Liabilities and Stockholders' Equity</b>	13 Accounts payable . . . . .		
	14 Other current liabilities (attach schedule) . . . . .		
	15 Loans from stockholders . . . . .		
	16 Mortgages, notes, bonds payable . . . . .		
	17 Other liabilities (attach schedule) . . . . .		
	18 Capital stock (preferred and common stock) . . . . .		
	19 Paid-in or capital surplus . . . . .		
	20 Retained earnings . . . . .		
	21 Less cost of treasury stock . . . . .	( )	( )
	22 <b>Total liabilities and stockholders' equity</b> . . . . .		

**Part IV Reconciliation of Income (Loss) per Books With Income per Return** (You are not required to complete Part IV if the total assets on line 12, column (b), Part III are less than \$25,000.)

1	Net income (loss) per books . . . . .		6	Income recorded on books this year not included on this return (itemize) . . . . .	
2	Federal income tax . . . . .		7	Deductions on this return not charged against book income this year (itemize) . . . . .	
3	Excess of capital losses over capital gains . . . . .		8	Income (line 24, page 1). Enter the sum of lines 1 through 5 less the sum of lines 6 and 7 . . . . .	
4	Income subject to tax not recorded on books this year (itemize) . . . . .				
5	Expenses recorded on books this year not deducted on this return (itemize) . . . . .				

**U.S. Income Tax Return for an S Corporation**

For calendar year 1993, or tax year beginning \_\_\_\_\_, 1993, and ending \_\_\_\_\_, 19 \_\_\_\_\_  
 ▶ See separate instructions.

**1993**

A Date of election as an S corporation	Use IRS label. Otherwise, please print or type.	Name	C Employer identification number
		Number, street, and room or suite no. (If a P.O. box, see page 8 of the instructions.)	D Date incorporated
		City or town, state, and ZIP code	E Total assets (see Specific Instructions) \$

F Check applicable boxes: (1)  Initial return (2)  Final return (3)  Change in address (4)  Amended return  
 G Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) . ▶   
 H Enter number of shareholders in the corporation at end of the tax year . . . . . ▶

**Caution:** Include *only* trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c		
	2 Cost of goods sold (Schedule A, line 8)			2		
	3 Gross profit. Subtract line 2 from line 1c			3		
	4 Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)			4		
	5 Other income (loss) (see instructions) (attach schedule)			5		
	6 Total income (loss). Combine lines 3 through 5			▶	6	
Deductions (See instructions for limitations.)	7 Compensation of officers			7		
	8a Salaries and wages	b Less jobs credit	c Bal ▶	8c		
	9 Repairs and maintenance			9		
	10 Bad debts			10		
	11 Rents			11		
	12 Taxes and licenses			12		
	13 Interest			13		
	14a Depreciation (see instructions)	14a				
	b Depreciation claimed on Schedule A and elsewhere on return	14b				
	c Subtract line 14b from line 14a			14c		
	15 Depletion (Do not deduct oil and gas depletion.)			15		
	16 Advertising			16		
	17 Pension, profit-sharing, etc., plans			17		
	18 Employee benefit programs			18		
	19 Other deductions (see instructions) (attach schedule)			19		
20 Total deductions. Add lines 7 through 19			▶	20		
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6				21		
Tax and Payments	22 Tax:					
	a Excess net passive income tax (attach schedule)	22a				
	b Tax from Schedule D (Form 1120S)	22b				
	c Add lines 22a and 22b (see instructions for additional taxes)			22c		
	23 Payments:					
	a 1993 estimated tax payments	23a				
	b Tax deposited with Form 7004	23b				
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c				
	d Add lines 23a through 23c			23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached. ▶ <input type="checkbox"/>				24	
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment . ▶				25	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ▶				26		
27 Enter amount of line 26 you want: Credited to 1994 estimated tax ▶ Refunded ▶				27		

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

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address ▶		E.I. No. ▶	
			ZIP code ▶	

**Schedule A Cost of Goods Sold** (See instructions.)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (see instructions) (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	<b>Total.</b> Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

- 9a Check all methods used for valuing closing inventory:
- (i)  Cost
  - (ii)  Lower of cost or market as described in Regulations section 1.471-4
  - (iii)  Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
  - (iv)  Other (specify method used and attach explanation) ▶ .....
- b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970). . . . .
- c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **9c** | |
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? . . . . .  Yes  No
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . . .  Yes  No  
If "Yes," attach explanation.

**Schedule B Other Information**

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶ .....		
2 Refer to the list in the instructions and state the corporation's principal: (a) Business activity ▶ ..... (b) Product or service ▶ .....		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned. . . . .		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561? . . . . .		
5 At any time during calendar year 1993, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for form TD F 90-22.1.) . . . . . If "Yes," enter the name of the foreign country ▶ .....		
6 Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926 . . . . .		
7 Check this box if the corporation has filed or is required to file <b>Form 8264</b> , Application for Registration of a Tax Shelter . . . . . <input type="checkbox"/>		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . . . <input type="checkbox"/> If so, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) . . . . . ▶ \$ .....		
10 Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions) . . . . . <input type="checkbox"/>		

**Designation of Tax Matters Person** (See instructions.)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Name of designated TMP ▶ Identifying number of TMP ▶

Address of designated TMP ▶

**Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.**

		(a) Pro rata share items	(b) Total amount	
<b>Income (Loss)</b>	<b>1</b>	Ordinary income (loss) from trade or business activities (page 1, line 21) . . . . .	<b>1</b>	
	<b>2</b>	Net income (loss) from rental real estate activities ( <i>attach Form 8825</i> ) . . . . .	<b>2</b>	
	<b>3a</b>	Gross income from other rental activities . . . . .	<b>3a</b>	
	<b>b</b>	Expenses from other rental activities ( <i>attach schedule</i> ). . . . .	<b>3b</b>	
	<b>c</b>	Net income (loss) from other rental activities. Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b>	Portfolio income (loss):		
	<b>a</b>	Interest income . . . . .	<b>4a</b>	
	<b>b</b>	Dividend income. . . . .	<b>4b</b>	
	<b>c</b>	Royalty income . . . . .	<b>4c</b>	
	<b>d</b>	Net short-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ) . . . . .	<b>4d</b>	
	<b>e</b>	Net long-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ). . . . .	<b>4e</b>	
	<b>f</b>	Other portfolio income (loss) ( <i>attach schedule</i> ) . . . . .	<b>4f</b>	
<b>5</b>	Net gain (loss) under section 1231 (other than due to casualty or theft) ( <i>attach Form 4797</i> ) . . . . .	<b>5</b>		
<b>6</b>	Other income (loss) ( <i>attach schedule</i> ) . . . . .	<b>6</b>		
<b>Deductions</b>	<b>7</b>	Charitable contributions (see instructions) ( <i>attach schedule</i> ) . . . . .	<b>7</b>	
	<b>8</b>	Section 179 expense deduction ( <i>attach Form 4562</i> ). . . . .	<b>8</b>	
	<b>9</b>	Deductions related to portfolio income (loss) (see instructions) (itemize) . . . . .	<b>9</b>	
	<b>10</b>	Other deductions ( <i>attach schedule</i> ) . . . . .	<b>10</b>	
<b>Investment Interest</b>	<b>11a</b>	Interest expense on investment debts . . . . .	<b>11a</b>	
	<b>b (1)</b>	Investment income included on lines 4a through 4f above . . . . .	<b>11b(1)</b>	
	<b>(2)</b>	Investment expenses included on line 9 above . . . . .	<b>11b(2)</b>	
<b>Credits</b>	<b>12a</b>	Credit for alcohol used as a fuel ( <i>attach Form 6478</i> ) . . . . .	<b>12a</b>	
	<b>b</b>	Low-income housing credit (see instructions):		
	<b>(1)</b>	From partnerships to which section 42(j)(5) applies for property placed in service before 1990 . . . . .	<b>12b(1)</b>	
	<b>(2)</b>	Other than on line 12b(1) for property placed in service before 1990. . . . .	<b>12b(2)</b>	
	<b>(3)</b>	From partnerships to which section 42(j)(5) applies for property placed in service after 1989 . . . . .	<b>12b(3)</b>	
	<b>(4)</b>	Other than on line 12b(3) for property placed in service after 1989 . . . . .	<b>12b(4)</b>	
	<b>c</b>	Qualified rehabilitation expenditures related to rental real estate activities ( <i>attach Form 3468</i> ) . . . . .	<b>12c</b>	
	<b>d</b>	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions). . . . .	<b>12d</b>	
<b>e</b>	Credits related to other rental activities (see instructions) . . . . .	<b>12e</b>		
<b>13</b>	Other credits (see instructions) . . . . .	<b>13</b>		
<b>Adjustments and Tax Preference Items</b>	<b>14a</b>	Depreciation adjustment on property placed in service after 1986 . . . . .	<b>14a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>14b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>14c</b>	
	<b>d (1)</b>	Gross income from oil, gas, or geothermal properties . . . . .	<b>14d(1)</b>	
	<b>(2)</b>	Deductions allocable to oil, gas, or geothermal properties . . . . .	<b>14d(2)</b>	
	<b>e</b>	Other adjustments and tax preference items ( <i>attach schedule</i> ) . . . . .	<b>14e</b>	
<b>Foreign Taxes</b>	<b>15a</b>	Type of income ▶ . . . . .		
	<b>b</b>	Name of foreign country or U.S. possession ▶ . . . . .		
	<b>c</b>	Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .	<b>15c</b>	
	<b>d</b>	Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .	<b>15d</b>	
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>15e</b>	
	<b>f</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>15f</b>	
	<b>g</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>15g</b>	
<b>Other</b>	<b>16a</b>	Total expenditures to which a section 59(e) election may apply . . . . .	<b>16a</b>	
	<b>b</b>	Type of expenditures ▶ . . . . .		
	<b>17</b>	Tax-exempt interest income . . . . .	<b>17</b>	
	<b>18</b>	Other tax-exempt income . . . . .	<b>18</b>	
	<b>19</b>	Nondeductible expenses . . . . .	<b>19</b>	
	<b>20</b>	Total property distributions (including cash) other than dividends reported on line 22 below . . . . .	<b>20</b>	
	<b>21</b>	Other items and amounts required to be reported separately to shareholders (see instructions) ( <i>attach schedule</i> ) . . . . .		
	<b>22</b>	Total dividend distributions paid from accumulated earnings and profits . . . . .	<b>22</b>	
	<b>23</b>	<b>Income (loss).</b> (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16a . . . . .	<b>23</b>	

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .				
3	Inventories . . . . .				
4	U.S. Government obligations . . . . .				
5	Tax-exempt securities . . . . .				
6	Other current assets ( <i>attach schedule</i> ) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments ( <i>attach schedule</i> ) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .				
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .				
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .				
14	Other assets ( <i>attach schedule</i> ) . . . . .				
15	Total assets . . . . .				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities ( <i>attach schedule</i> ) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities ( <i>attach schedule</i> ) . . . . .				
22	Capital stock . . . . .				
23	Paid-in or capital surplus . . . . .				
24	Retained earnings . . . . .				
25	Less cost of treasury stock . . . . .		( )		( )
26	Total liabilities and shareholders' equity . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books . . . . .		5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize): . . . . .		a	Tax-exempt interest \$ . . . . .	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16a (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize):	
a	Depreciation \$ . . . . .		a	Depreciation \$ . . . . .	
b	Travel and entertainment \$ . . . . .		7	Add lines 5 and 6 . . . . .	
4	Add lines 1 through 3 . . . . .		8	Income (loss) (Schedule K, line 23). Line 4 less line 7	

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (See instructions.)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year . . . . .		
2	Ordinary income from page 1, line 21 . . . . .		
3	Other additions . . . . .		
4	Loss from page 1, line 21 . . . . .	( )	
5	Other reductions . . . . .	( )	
6	Combine lines 1 through 5 . . . . .		
7	Distributions other than dividend distributions . . . . .		
8	Balance at end of tax year. Subtract line 7 from line 6		

**SCHEDULE K-1  
(Form 1120S)**

**Shareholder's Share of Income, Credits, Deductions, etc.**

OMB No. 1545-0130

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
For calendar year 1993 or tax year  
, 1993, and ending , 19

**1993**

<b>Shareholder's identifying number ▶</b>	<b>Corporation's identifying number ▶</b>
Shareholder's name, address, and ZIP code	Corporation's name, address, and ZIP code

- A** Shareholder's percentage of stock ownership for tax year (see Instructions for Schedule K-1) . . . . . ▶ %
- B** Internal Revenue Service Center where corporation filed its return ▶ .....
- C** Tax shelter registration number (see Instructions for Schedule K-1) . . . . . ▶ .....
- D** Check applicable boxes: (1)  Final K-1 (2)  Amended K-1

(a) Pro rata share items		(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:	
<b>Income (Loss)</b>	<b>1</b> Ordinary income (loss) from trade or business activities . . . . .	<b>1</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S). Sch. B, Part I, line 1 Sch. B, Part II, line 5 Sch. E, Part I, line 4 Sch. D, line 5, col. (f) or (g) Sch. D, line 13, col. (f) or (g) (Enter on applicable line of your return.) See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)	
	<b>2</b> Net income (loss) from rental real estate activities . . . . .	<b>2</b>		
	<b>3</b> Net income (loss) from other rental activities . . . . .	<b>3</b>		
	<b>4</b> Portfolio income (loss):			
	<b>a</b> Interest . . . . .	<b>4a</b>		
	<b>b</b> Dividends . . . . .	<b>4b</b>		
	<b>c</b> Royalties . . . . .	<b>4c</b>		
	<b>d</b> Net short-term capital gain (loss) . . . . .	<b>4d</b>		
	<b>e</b> Net long-term capital gain (loss) . . . . .	<b>4e</b>		
	<b>f</b> Other portfolio income (loss) (attach schedule) . . . . .	<b>4f</b>		
<b>5</b> Net gain (loss) under section 1231 (other than due to casualty or theft) . . . . .	<b>5</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S). (Enter on applicable line of your return.)		
<b>6</b> Other income (loss) (attach schedule) . . . . .	<b>6</b>			
<b>Deductions</b>	<b>7</b> Charitable contributions (see instructions) (attach schedule) . . . . .		<b>7</b>	Sch. A, line 13 or 14 See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>8</b> Section 179 expense deduction . . . . .		<b>8</b>	
	<b>9</b> Deductions related to portfolio income (loss) (attach schedule) . . . . .		<b>9</b>	
	<b>10</b> Other deductions (attach schedule) . . . . .		<b>10</b>	
<b>Investment Interest</b>	<b>11a</b> Interest expense on investment debts . . . . .		<b>11a</b>	Form 4952, line 1 See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>(1)</b> Investment income included on lines 4a through 4f above . . . . .		<b>b(1)</b>	
	<b>(2)</b> Investment expenses included on line 9 above . . . . .		<b>b(2)</b>	
<b>Credits</b>	<b>12a</b> Credit for alcohol used as fuel . . . . .		<b>12a</b>	Form 6478, line 10 Form 8586, line 5 See Shareholder's Instructions for Schedule K-1 (Form 1120S).
	<b>b</b> Low-income housing credit:			
	<b>(1)</b> From section 42(j)(5) partnerships for property placed in service before 1990 . . . . .	<b>b(1)</b>		
	<b>(2)</b> Other than on line 12b(1) for property placed in service before 1990 . . . . .	<b>b(2)</b>		
	<b>(3)</b> From section 42(j)(5) partnerships for property placed in service after 1989 . . . . .	<b>b(3)</b>		
	<b>(4)</b> Other than on line 12b(3) for property placed in service after 1989 . . . . .	<b>b(4)</b>		
	<b>c</b> Qualified rehabilitation expenditures related to rental real estate activities (see instructions) . . . . .	<b>12c</b>		
	<b>d</b> Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions) . . . . .	<b>12d</b>		
<b>e</b> Credits related to other rental activities (see instructions) . . . . .	<b>12e</b>			
<b>Adjustments and Tax Preference Items</b>	<b>13</b> Other credits (see instructions) . . . . .	<b>13</b>	See Shareholder's Instructions for Schedule K-1 (Form 1120S) and Instructions for Form 6251	
	<b>14a</b> Depreciation adjustment on property placed in service after 1986 . . . . .	<b>14a</b>		
	<b>b</b> Adjusted gain or loss . . . . .	<b>14b</b>		
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>14c</b>		
	<b>(1)</b> Gross income from oil, gas, or geothermal properties . . . . .	<b>d(1)</b>		
	<b>(2)</b> Deductions allocable to oil, gas, or geothermal properties . . . . .	<b>d(2)</b>		
<b>e</b> Other adjustments and tax preference items (attach schedule) . . . . .	<b>14e</b>			

		(a) Pro rata share items	(b) Amount	(c) Form 1040 filers enter the amount in column (b) on:	
<b>Foreign Taxes</b>	<b>15a</b>	Type of income ▶ .....		Form 1116, Check boxes	
	<b>b</b>	Name of foreign country or U.S. possession ▶ .....			
	<b>c</b>	Total gross income from sources outside the United States ( <i>attach schedule</i> ) . . . . .	<b>15c</b>	} Form 1116, Part I	
	<b>d</b>	Total applicable deductions and losses ( <i>attach schedule</i> ) . . . . .	<b>15d</b>		
	<b>e</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>15e</b>		
		<b>f</b>	Reduction in taxes available for credit ( <i>attach schedule</i> ) . . . . .	<b>15f</b>	Form 1116, Part II
		<b>g</b>	Other foreign tax information ( <i>attach schedule</i> ) . . . . .	<b>15g</b>	Form 1116, Part III See Instructions for Form 1116
<b>Other</b>	<b>16a</b>	Total expenditures to which a section 59(e) election may apply	<b>16a</b>	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).	
	<b>b</b>	Type of expenditures ▶ .....			
	<b>17</b>	Tax-exempt interest income . . . . .	<b>17</b>	} Form 1040, line 8b	
	<b>18</b>	Other tax-exempt income . . . . .	<b>18</b>		
	<b>19</b>	Nondeductible expenses . . . . .	<b>19</b>		
		<b>20</b>	Property distributions (including cash) other than dividend distributions reported to you on Form 1099-DIV . . . . .	<b>20</b>	} See Shareholder's Instructions for Schedule K-1 (Form 1120S).
		<b>21</b>	Amount of loan repayments for "Loans From Shareholders" . . . . .	<b>21</b>	
		<b>22</b>	Recapture of low-income housing credit:		} Form 8611, line 8
	<b>a</b>	From section 42(j)(5) partnerships . . . . .	<b>22a</b>		
	<b>b</b>	Other than on line 22a . . . . .	<b>22b</b>		
<b>Supplemental Information</b>	<b>23</b>	Supplemental information required to be reported separately to each shareholder ( <i>attach additional schedules if more space is needed</i> ):			
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 August 1993  
 (subject to change)