



1993 Federal Tax Forms Advance Proof Copies

(Revised July 1993)

IMPORTANT NOTICE

Attached are advance proof copies of the following 1993 Federal tax forms and schedules for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040, including a new chart to appear in the Form 1040 instructions on reporting information return items (Similar charts will appear in the Form 1040A and Form 1040EZ instructions.)

Note: *The self-employed health insurance deduction (Form 1040, line 25) does not apply to tax years beginning after June 30, 1992. Because pending legislation would extend the deduction through December 31, 1993, we have retained the line item for now.*

- Schedules A, B, C, C-EZ, D, E, F, R, and SE of Form 1040 (Schedule EIC will be released at a later date.)
- The 1993 Tax Table (Pending legislation would affect the tax for married individuals filing separate returns with taxable incomes over \$70,000. We have omitted these tax amounts from the table.)
- Form 2119, Sale of Your Home
- Form 2441, Child and Dependent Care Expenses
- Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
- Form 8606, Nondeductible IRAs (Contributions, Distributions, and Basis)

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

Because pending legislation would affect the 1993 Tax Rate Schedules, they are not included in this package.

We have circled major changes to the items in this package. However, because of extensive revisions to Schedule D, Form 2441, Schedule 2 of Form 1040A, and Form 5329, specific changes on these items are not circled.

If you have comments concerning any of these materials, please let us know by August 16, 1993. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington, DC 20224. Although we may be unable to give detailed responses to your comments, each suggestion will be carefully considered.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866. There will be a release of advance proofs of other major tax forms in August.

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1994, and not blind at the end of 1993.
- Your taxable income (line 6) is less than \$50,000.

Caution: *If married and either you or your spouse had total wages of over \$57,600, you may not be able to use this form. See page 6.*

If you are not sure about your filing status, see page 12. If you have questions about dependents, call Tele-Tax (see page 22) and listen to topic 155. If you **can't use this form**, call Tele-Tax (see page 22) and listen to topic 152.

Filling in your return

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

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

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

Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds. Also, use the booklet if you received a Form 1099-INT showing income tax withheld (backup withholding).

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

If you paid someone to prepare your return, see page 17.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, call Tele-Tax (see page 22) and listen to topic 155.

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>A. Enter the amount from line 2 on the front.</p> <p>B. Minimum standard deduction.</p> <p>C. Enter the LARGER of line A or line B here.</p> <p>D. Maximum standard deduction. If single, enter 3,700.00; if married, enter 6,200.00.</p> <p>E. Enter the SMALLER of line C or line D here. This is your standard deduction.</p> <p>F. Exemption amount.</p> <ul style="list-style-type: none"> • If single, enter 0. • If married and both you and your spouse can be claimed as dependents, enter 0. • If married and only one of you can be claimed as a dependent, enter 2,350.00. <p>G. Add lines E and F. Enter the total here and on line 5 on the front.</p> | <p>A. _____</p> <p>B. _____ 600.00</p> <p>C. _____</p> <p>D. _____</p> <p>E. _____</p> <p>F. _____</p> <p>G. _____</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,050.00. This is the total of your standard deduction (3,700.00) and personal exemption (2,350.00).
- Married, enter 10,900.00. This is the total of your standard deduction (6,200.00), exemption for yourself (2,350.00), and exemption for your spouse (2,350.00).

Avoid mistakes

Please see page 17 of the Form 1040EZ booklet for a list of common mistakes to avoid that will help you make sure your form is filled in correctly.

Mailing your return

Mail your return by **April 15, 1994**. Use the envelope that came with your booklet. If you don't have that envelope, see page 29 for the address to use.

Label

(See page 15.)

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

L A B E L H E R E	Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street). If you have a P.O. box, see page 16.			Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.				

Your social security number

Spouse's social security number

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

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

Presidential Election Campaign Fund (See page 16.)

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

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

Yes	No

Check the box for your filing status

(See page 16.)
Check only one box.

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____
- 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
- 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19 ____). (See page 18.)

Figure your exemptions

(See page 19.)

If more than seven dependents, see page 22.

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

b **Spouse**

c Dependents: (1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1993	No. of boxes checked on 6a and 6b	No. of your children on 6c who: • lived with you • didn't live with you due to divorce or separation (see page 22)

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

e Total number of exemptions claimed. Dependents on 6c not entered above

Add numbers entered on lines above

Figure your total income

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

If you didn't get a W-2, see page 23.

If you are attaching a check or money order, put it on top of any Forms W-2 or 1099-R.

7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7
8a Taxable interest income (see page 25). If over \$400, also complete and attach Schedule 1, Part I.	8a
b Tax-exempt interest. DO NOT include on line 8a.	8b
9 Dividends. If over \$400, also complete and attach Schedule 1, Part II.	9
10a Total IRA distributions.	10a
10b Taxable amount (see page 26).	10b
11a Total pensions and annuities.	11a
11b Taxable amount (see page 26).	11b
12 Unemployment compensation (see page 30).	12
13a Social security benefits.	13a
13b Taxable amount (see page 30).	13b
14 Add lines 7 through 13b (far right column). This is your total income .	▶ 14
15a Your IRA deduction (see page 32).	15a
b Spouse's IRA deduction (see page 32).	15b
c Add lines 15a and 15b. These are your total adjustments .	15c
16 Subtract line 15c from line 14. This is your adjusted gross income . If less than \$23,050 and a child lived with you, see page 63 to find out if you can claim the "Earned income credit" on line 28c.	▶ 16

Figure your adjusted gross income

Name(s) shown on page 1

Your social security number

Figure your standard deduction, exemption amount, and taxable income

17	Enter the amount from line 16.	17	
18a	Check <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked 18a <input type="checkbox"/> if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind }		
b	If your parent (or someone else) can claim you as a dependent, check here	18b	<input type="checkbox"/>
c	If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 36 and check here	18c	<input type="checkbox"/>
19	Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 36 to find your standard deduction. If you checked box 18c, enter -0-. <ul style="list-style-type: none"> • Single—\$3,700 • Head of household—\$5,450 • Married filing jointly or Qualifying widow(er)—\$6,200 • Married filing separately—\$3,100 	19	
20	Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-.	20	
21	Multiply \$2,350 by the total number of exemptions claimed on line 6e.	21	
22	Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your taxable income .	22	

Figure your tax, credits, and payments

If you want the IRS to figure your tax, see the instructions for line 22 on page 37.

23	Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 50–55) or <input type="checkbox"/> Form 8615 (see page 38).	23	
24a	Credit for child and dependent care expenses. Complete and attach Schedule 2.	24a	
b	Credit for the elderly or the disabled. Complete and attach Schedule 3.	24b	
c	Add lines 24a and 24b. These are your total credits .	24c	
25	Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-.	25	
26	Advance earned income credit payments from Form W-2.	26	
27	Add lines 25 and 26. This is your total tax .	27	
28a	Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. <input type="checkbox"/>	28a	
b	1993 estimated tax payments and amount applied from 1992 return.	28b	
c	Earned income credit. Complete and attach Schedule EIC.	28c	
d	Add lines 28a, 28b, and 28c. These are your total payments .	28d	

Figure your refund or amount you owe

29	If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid .	29	
30	Amount of line 29 you want refunded to you .	30	
31	Amount of line 29 you want applied to your 1994 estimated tax .	31	
32	If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe . For details on how to pay, including what to write on your payment, see page 42.	32	
33	Estimated tax penalty (see page 42). Also, include on line 32.	33	

Sign your return

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

Keep a copy of this return for your records.

Your signature	Date	Your occupation	
	Spouse's signature. If joint return, BOTH must sign.		
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours if self-employed) and address		E.I. No. ZIP code

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1993

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You need to understand the following terms to complete this form:
Dependent care benefits, Earned income, Qualified expenses,
and **Qualifying person(s)**. See **Important terms** on page 58.
Also, if you had a child born in 1993 and line 17 of Form 1040A is
less than \$23,050, see **A change to note** on page 60.

Part I

Persons or organizations who provided the care

You **MUST** complete this part.

	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 61)
1				
2	(If you need more space, use the bottom of page 2.) Add the amounts in column (d) of line 1.			2
3	Enter the number of qualifying persons cared for in 1993 . . . ▶			<input type="text" value=""/>

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

Part II

Credit for child and dependent care expenses

4	Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.	4																																	
5	Enter YOUR earned income .	5																																	
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 61); all others , enter the amount from line 5.	6																																	
7	Enter the smallest of line 4, 5, or 6.		7																																
8	Enter the amount from Form 1040A, line 17.	8																																	
9	Enter on line 9 the decimal amount shown below that applies to the amount on line 8.																																		
	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If line 8 is—</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">If line 8 is—</th> <th style="text-align: left;">Decimal amount is</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table>	If line 8 is—	Decimal amount is	If line 8 is—	Decimal amount is	Over	But not over	Over	But not over	\$0—10,000	.30	\$20,000—22,000	.24	10,000—12,000	.29	22,000—24,000	.23	12,000—14,000	.28	24,000—26,000	.22	14,000—16,000	.27	26,000—28,000	.21	16,000—18,000	.26	28,000—No limit	.20	18,000—20,000	.25				9
If line 8 is—	Decimal amount is	If line 8 is—	Decimal amount is																																
Over	But not over	Over	But not over																																
\$0—10,000	.30	\$20,000—22,000	.24																																
10,000—12,000	.29	22,000—24,000	.23																																
12,000—14,000	.28	24,000—26,000	.22																																
14,000—16,000	.27	26,000—28,000	.21																																
16,000—18,000	.26	28,000—No limit	.20																																
18,000—20,000	.25																																		
10	Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see page 62 for the amount of credit to enter on Form 1040A, line 24a.		10 =																																

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

Name(s) shown on page 1	Your social security number : : :
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Part III
Dependent care benefits

Complete this part **only** if you received these benefits.

	11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11	
	12 Enter the amount forfeited, if any. See page 62.	12	
	13 Subtract line 12 from line 11.	13	
	14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s). 14		
	15 Enter the smaller of line 13 or 14. 15		
	16 Enter YOUR earned income . 16		
	17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16. 17		
	18 Enter the smallest of line 15, 16, or 17. 18		
	19 Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17). 19		
	20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB." 20		
To claim the child and dependent care credit, complete lines 21-25 below, and lines 4-10 on the front of this form.			
	21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19. 21		
	22 Enter \$2,400 (\$4,800 if two or more qualifying persons). 22		
	23 Enter the amount from line 19. 23		
	24 Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions. 24		
	25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form. 25		

Name(s) shown on page 1

Your social security number

Part III
Figure your credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10
<p>Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.</p>			
11	<ul style="list-style-type: none"> ● If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. ● If you checked box 2, 4, or 9 in Part I, enter your taxable disability income. ● If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		11
<p>TIP: For more details on what to include on line 11, see the instructions.</p>			
12	<ul style="list-style-type: none"> ● If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts. ● All others, enter the amount from line 10. 		12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):		
	a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	13a	
	b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.	13b	
	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	
14	Enter the amount from Form 1040A, line 17.	14	
15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.	16	
17	Divide line 16 above by 2.	17	
18	Add lines 13c and 17.		18
19	Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.		19
20	Decimal amount used to figure the credit.	20	× .15
21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.	21	

Instructions for physician's statement

Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Physician.—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

For the year Jan. 1–Dec. 31, 1993, or other tax year beginning , 1993, ending , 19 OMB No. 1545-0074

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign (See page 12.)

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

Your social security number, Spouse's social security number, For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Yes No Note: Checking "Yes" will not change your tax or reduce your refund.

Filing Status

(See page 12.)

Check only one box.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions

(See page 13.)

If more than six dependents, see page 14.

6a Yourself, 6b Spouse, 6c Dependents table with columns for Name, Check if under age 1, Social security number, Relationship, Months lived in home, 6d 6e Exemption summary.

Income

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

If you did not get a W-2, see page 10.

If you are attaching a check or money order, put it on top of any Forms W-2, W-2G, or 1099-R.

Income table with rows 7-23 including Wages, interest, dividends, business income, capital gains, IRA distributions, pensions, rental, farm, unemployment, social security, and other income.

Adjustments to Income

(See page 20.)

Adjustments to Income table with rows 24a-29 and total adjustments row 30.

Adjusted Gross Income

31 Subtract line 30 from line 23. This is your adjusted gross income.

Tax Computation

(See page 24.)

If you want the IRS to figure your tax, see page 25.

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
34 Enter the larger of your: Itemized deductions from Schedule A, line 26, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$81,350 or less, multiply \$2,350 by the total number of exemptions claimed on line 6e.
37 Taxable income. Subtract line 36 from line 35.
38 Tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule D Tax Worksheet, or d Form 8615.
39 Additional taxes (see page 25).
40 Add lines 38 and 39.

Credits

(See page 25.)

41 Credit for child and dependent care expenses. Attach Form 2441
42 Credit for the elderly or the disabled. Attach Schedule R
43 Foreign tax credit. Attach Form 1116
44 Other credits (see page 26). Check if from a Form 3800, b Form 8396, c Form 8801, d Form (specify)
45 Add lines 41 through 44
46 Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-

Other Taxes

47 Self-employment tax. Attach Schedule SE. Also, see line 25.
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes (see page 27). Check if from a Form 4255, b Form 8611, c Form 8828
50 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
51 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329
52 Advance earned income credit payments from Form W-2
53 Add lines 46 through 52. This is your total tax.

Payments

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

54 Federal income tax withheld. If any is from Form(s) 1099, check
55 1993 estimated tax payments and amount applied from 1992 return
56 Earned income credit. Attach Schedule EIC
57 Amount paid with Form 4868 (extension request)
58 Excess social security, Medicare, and RRTA tax withheld (see page 28)
59 Other payments (see page 28). Check if from a Form 2439, b Form 4136
60 Add lines 54 through 59. These are your total payments

Refund or Amount You Owe

61 If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you OVERPAID.
62 Amount of line 61 you want REFUNDED TO YOU.
63 Amount of line 61 you want APPLIED TO YOUR 1994 ESTIMATED TAX
64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE.
65 Estimated tax penalty (see page 29). Also include on line 64

Sign Here

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature, Date, Your occupation
Spouse's signature. If a joint return, BOTH must sign. Date, Spouse's occupation

Paid Preparer's Use Only

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

Where To Report Certain Items From 1993 Forms W-2, 1098, and 1099

Report any Federal income tax withheld from these forms on Form 1040, line 54. If you itemize your deductions, report any state or local income tax withheld from these forms on Schedule A, line 5.

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
W-2	Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payments (box 9) Dependent care benefits (box 10)	Form 1040, line 7 See the instructions for Form 1040, line 7, on page 16 Form 1040, line 52 Form 2441, line 11
W-2G	Gambling winnings (box 1)	Form 1040, line 22 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3)	Schedule A, line 9a* Schedule A, line 9a* See the instructions for Form 1040, line 22, on page 20*
1099-A	Acquisition or abandonment of secured property	See Pub. 544
1099-B	Stocks, bonds, etc. (box 2) Bartering (box 3) Futures contracts (box 9)	Schedule D See Pub. 525 Form 6781
1099-DIV	Ordinary dividends (box 1b) Capital gain distributions (box 1c) Nontaxable distributions (box 1d) Investment expenses (box 1e) Foreign tax paid (box 3)	Form 1040, line 9 Form 1040, line 14 (or Schedule D) See the instructions for Form 1040, line 9, on page 17 Form 1040, line 9, and Schedule A, line 20 Schedule A, line 7 (or Form 1116)
1099-G	Unemployment compensation (box 1) State or local income tax refund (box 2) Discharge of indebtedness (box 5) Taxable grants (box 6) Agriculture payments (box 7)	Form 1040, line 20. But if you repaid any unemployment compensation in 1993, see the instructions for line 20 on page 19 See the instructions for Form 1040, line 10, on page 17* Form 1040, line 22, but first see Pub. 908* Form 1040, line 22* See the Schedule F instructions or Pub. 225
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Foreign tax paid (box 5)	Form 1040, line 8a Form 1040, line 28 See the instructions for Form 1040, line 8a, on page 16 Schedule A, line 7 (or Form 1116)
1099-MISC	Rents (box 1) Royalties (box 2) Prizes, awards, etc. (box 3) Nonemployee compensation (box 7) Other income (boxes 5, 6, 8, 9, and 10)	See the instructions for Schedule E Schedule E, line 4 (timber, coal, iron ore royalties, see Pub. 544) Form 1040, line 22 Schedule C, C-EZ, or F (Form 1040, line 7, if you were not self-employed) See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)	See the instructions for Form 1040, line 8a, on page 16 See the instructions on Form 1099-OID Form 1040, line 28
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Credits (boxes 6, 7, and 8)	Schedule C, Schedule F, or Form 4835 Form 3468 or Form 5884
1099-R	Distributions from IRAs Distributions from pensions, annuities, etc. Capital gain (box 3)	See the instructions for Form 1040, lines 16a and 16b, on page 18 See the instructions for Form 1040, lines 17a and 17b, on page 18 See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5)	Form 2119 (or Form 4797 or Schedule D if the property was not your home) See the instructions for Schedule A, line 6, on page A-2*

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F, or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

1993

Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040		Your social security number	
Medical and Dental Expenses	1	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	1
	2	Enter amount from Form 1040, line 32. 2	2
	3	Multiply line 2 above by 7.5% (.075)	3
	4	Subtract line 3 from line 1. If zero or less, enter -0-	4
Taxes You Paid (See page A-1.)	5	State and local income taxes	5
	6	Real estate taxes (see page A-2)	6
	7	Other taxes. List—include personal property taxes ▶	7
	8	Add lines 5 through 7	8
Interest You Paid (See page A-2.)	9a	Home mortgage interest and points reported to you on Form 1098	9a
	b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	
	9b		9b
	10	Points not reported to you on Form 1098. See page A-3 for special rules	10
Note: Personal interest is not deductible.	11	Investment interest. If required, attach Form 4952. (See page A-3.)	11
	12	Add lines 9a through 11	12
Gifts to Charity (See page A-3.)	13	Caution: If you made a charitable contribution and received a benefit in return, see page A-3. Contributions by cash or check	13
	14	Other than by cash or check. If over \$500, you MUST attach Form 8283	14
	15	Carryover from prior year	15
	16	Add lines 13 through 15	16
Casualty and Theft Losses	17	Casualty or theft loss(es). Attach Form 4684. (See page A-4.) ▶	17
Moving Expenses	18	Moving expenses. Attach Form 3903 or 3903-F. (See page A-4.) ▶	18
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	19	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4.) ▶	19
	20	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	20
	21	Add lines 19 and 20	21
	22	Enter amount from Form 1040, line 32. 22	22
	23	Multiply line 22 above by 2% (.02)	23
	24	Subtract line 23 from line 21. If zero or less, enter -0-	24
Other Miscellaneous Deductions	25	Other—from list on page A-5. List type and amount ▶	25
Total Itemized Deductions	26	Is the amount on Form 1040, line 32, more than \$108,450 (more than \$54,225 if married filing separately)?	26
		<ul style="list-style-type: none"> • NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25 and enter the total here. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction. • YES. Your deduction may be limited. See page A-5 for the amount to enter. 	

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

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I Interest Income

(See pages 16 and B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

Table for Part I Interest Income with columns for Interest Income and Amount. Includes instructions for listing interest income and calculating totals.

Part II Dividend Income

(See pages 17 and B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

Table for Part II Dividend Income with columns for Dividend Income and Amount. Includes instructions for listing dividend income and calculating totals.

Part III Foreign Accounts and Trusts

(See page B-2.)

Table for Part III Foreign Accounts and Trusts with columns for Yes and No. Includes questions about foreign accounts and trusts.

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

1993

Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service

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

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

Name of proprietor, Social security number (SSN), Principal business or profession, Business name, Business address, Accounting method, Method(s) used to value closing inventory, Was there any change in determining quantities, costs, or valuations, Did you "materially participate", If this is the first Schedule C filed for this business.

Part I Income

Table with 7 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Other income, 7 Gross income.

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

Table with 28 rows for expense items: 8 Advertising, 9 Bad debts from sales, 10 Car and truck expenses, 11 Commissions and fees, 12 Depletion, 13 Depreciation and section 179 expense deduction, 14 Employee benefit programs, 15 Insurance, 16 Interest, 17 Legal and professional services, 18 Office expense, 19 Pension and profit-sharing plans, 20 Rent or lease, 21 Repairs and maintenance, 22 Supplies, 23 Taxes and licenses, 24 Travel, meals, and entertainment, 25 Utilities, 26 Wages, 27 Other expenses.

31 Net profit or (loss). 32 If you have a loss, check the box that describes your investment in this activity. 32a All investment is at risk. 32b Some investment is not at risk.

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.
► Attach to Form 1040 or Form 1041. ► See instructions on back.

OMB No. 1545-0074

1993

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

You May Use This Form If You:

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

And You:

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

A Principal business or profession, including product or service

B Enter principal business code (see page C-6) ►

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.
City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. If more than \$25,000, you must use Schedule C. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here ► <input type="checkbox"/>	1		
2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions	2		
3 Net profit. Subtract line 2 from line 1. Enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 . (Statutory employees do not report this amount on Schedule SE, line 2. Fiduciaries , enter on Form 1041, line 3.) If less than zero, you must use Schedule C	3		

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

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

5 Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:

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

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

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

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

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

Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

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

Line B.—Enter on this line the four-digit code that identifies your principal business or professional activity. **See page C-6** for the list of codes.

Line D.—You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4, Application for Employer Identification Number**. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

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

Line 1—Gross Receipts.—Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses.—Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Part II, on pages C-3 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

Proof as of
July 1993
(subject to change)

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

1993

Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-2)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21		2			
3	Total Short-Term Sales Price Amounts. Add column (d) of lines 1 and 2		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1				5	
6	Short-term capital loss carryover from 1992 Schedule D, line 38				6	
7	Add lines 1, 2, and 4 through 6, in columns (f) and (g)				7 ()	
8	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7				8	

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

9						
10	Enter your long-term totals, if any, from line 23		10			
11	Total Long-Term Sales Price Amounts. Add column (d) of lines 9 and 10		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				12	
13	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedule(s) K-1				13	
14	Capital gain distributions				14	
15	Long-term capital loss carryover from 1992 Schedule D, line 45				15	
16	Add lines 9, 10, and 12 through 15, in columns (f) and (g)				16 ()	
17	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16				17	

Part III Summary of Parts I and II

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. Note: If both lines 17 and 18 are gains, see the Schedule D Tax Worksheet on page D-3				18	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a the (loss) on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) Note: See the Capital Loss Carryover Worksheet on page D-4 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.				19 ()	

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0074

1993

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

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

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

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

Your social security number

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

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-3. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A-E, 28a Totals, b Totals, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

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

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, C, 33a Totals, b Totals, 34, 35, 36.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 37, 38.

Part V Summary

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 39, 40, 41.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Farming

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

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1993

Attachment
Sequence No. **14**

Name of proprietor	Social security number (SSN)
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter principal agricultural activity code (from page 2) ▶
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 1993? If "No," see page F-2 for limitations on losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1				
2 Cost or other basis of livestock and other items reported on line 1	2				
3 Subtract line 2 from line 1				3	
4 Sales of livestock, produce, grains, and other products you raised				4	
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b	
6a Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b	
7 Commodity Credit Corporation (CCC) loans (see page F-2):					
a CCC loans reported under election			7a		
b CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	7c	
8 Crop insurance proceeds and certain disaster payments (see page F-2):					
a Amount received in 1993	8a		8b Taxable amount	8b	
c If election to defer to 1994 is attached, check here <input type="checkbox"/>		8d Amount deferred from 1992	8d		
9 Custom hire (machine work) income			9		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)			10		
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51.			11		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-3—also attach Form 4562)	12				
13 Chemicals	13				
14 Conservation expenses. Attach Form 8645.	14				
15 Custom hire (machine work).	15				
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16				
17 Employee benefit programs other than on line 25	17				
18 Feed purchased	18				
19 Fertilizers and lime	19				
20 Freight and trucking	20				
21 Gasoline, fuel, and oil	21				
22 Insurance (other than health)	22				
23 Interest:					
a Mortgage (paid to banks, etc.)	23a				
b Other	23b				
24 Labor hired (less jobs credit)	24				
25 Pension and profit-sharing plans			25		
26 Rent or lease (see page F-4):					
a Vehicles, machinery, and equipment			26a		
b Other (land, animals, etc.)			26b		
27 Repairs and maintenance			27		
28 Seeds and plants purchased			28		
29 Storage and warehousing			29		
30 Supplies purchased			30		
31 Taxes			31		
32 Utilities			32		
33 Veterinary, breeding, and medicine			33		
34 Other expenses (specify):					
a			34a		
b			34b		
c			34c		
d			34d		
e			34e		
f			34f		
35 Total expenses. Add lines 12 through 34f			35		
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F-5)			36		
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.					
			37a	<input type="checkbox"/> All investment is at risk.	
			37b	<input type="checkbox"/> Some investment is not at risk.	

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year				38		
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a			39b	Taxable amount	39b	
40a	Agricultural program payments 40a			40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election			41a		41a	
b	CCC loans forfeited or repaid with certificates 41b			41c	Taxable amount	41c	
42	Crop insurance proceeds			42		42	
43	Custom hire (machine work) income			43		43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		44	
45	Add amounts in the right column for lines 38 through 44			45		45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
47	Cost of livestock, produce, grains, and other products purchased during the year	47					
48	Add lines 46 and 47	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*					50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶					51	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 **Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 **Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 **Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 **Ornamental floriculture and nursery products**

- 185 **Food crops grown under cover**, including hydroponic crops
- 211 **Beefcattle feedlots**
- 212 **Beefcattle**, except feedlots
- 215 **Hogs, sheep, and goats**
- 240 **Dairy**
- 250 **Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 **General livestock**, not specializing in any one livestock category
- 270 **Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 **Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 **Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 **Agricultural production**, not specified

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

OMB No. 1545-0074

1993

Attachment
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1993:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R.

Note: *In most cases, the IRS can figure the credit for you. See page 25 of the Form 1040 instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 1993:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a joint return	8 You were 65 or older and you did not live with your spouse at any time in 1993	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1993	9 <input type="checkbox"/>

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

- IF:** 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box
- If you checked this box, you do not have to file another statement for 1993.
 - If you **did not** check this box, have your physician complete the following statement.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired. ▶ _____

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year _____
Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve _____
Physician's signature Date

Physician's name _____ Physician's address _____

Part III Figure Your Credit

<p>10 If you checked (in Part I): Enter:</p> <table style="width:100%; border:none;"> <tr> <td style="border:none;">Box 1, 2, 4, or 7</td> <td style="border:none; text-align:right;">\$5,000</td> <td rowspan="3" style="border:none; vertical-align:middle;">}</td> </tr> <tr> <td style="border:none;">Box 3, 5, or 6</td> <td style="border:none; text-align:right;">\$7,500</td> </tr> <tr> <td style="border:none;">Box 8 or 9</td> <td style="border:none; text-align:right;">\$3,750</td> </tr> </table> <p>Caution: If you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.</p>	Box 1, 2, 4, or 7	\$5,000	}	Box 3, 5, or 6	\$7,500	Box 8 or 9	\$3,750	10				
Box 1, 2, 4, or 7	\$5,000	}										
Box 3, 5, or 6	\$7,500											
Box 8 or 9	\$3,750											
<p>11 If you checked:</p> <ul style="list-style-type: none"> • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. <p>TIP: For more details on what to include on line 11, see the instructions.</p>	11											
<p>12 • If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts.</p> <p>• All others, enter the amount from line 10.</p>	12											
<p>13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993 (see instructions):</p> <table style="width:100%; border:none;"> <tr> <td style="border:none; width:50%;"> <p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.</p> </td> <td style="border:none; text-align:right;">}</td> <td style="border:none; text-align:center;">13a</td> </tr> <tr> <td style="border:none; width:50%;"> <p>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.</p> </td> <td style="border:none; text-align:right;">}</td> <td style="border:none; text-align:center;">13b</td> </tr> <tr> <td style="border:none; width:50%;"> <p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p> </td> <td style="border:none;"></td> <td style="border:none; text-align:center;">13c</td> </tr> </table>	<p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.</p>	}	13a	<p>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.</p>	}	13b	<p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p>		13c			
<p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.</p>	}	13a										
<p>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.</p>	}	13b										
<p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c</p>		13c										
<p>14 Enter the amount from Form 1040, line 32</p>	14											
<p>15 If you checked (in Part I): Enter:</p> <table style="width:100%; border:none;"> <tr> <td style="border:none;">Box 1 or 2</td> <td style="border:none; text-align:right;">\$7,500</td> <td rowspan="3" style="border:none; vertical-align:middle;">}</td> </tr> <tr> <td style="border:none;">Box 3, 4, 5, 6, or 7</td> <td style="border:none; text-align:right;">\$10,000</td> </tr> <tr> <td style="border:none;">Box 8 or 9</td> <td style="border:none; text-align:right;">\$5,000</td> </tr> </table>	Box 1 or 2	\$7,500	}	Box 3, 4, 5, 6, or 7	\$10,000	Box 8 or 9	\$5,000	15				
Box 1 or 2	\$7,500	}										
Box 3, 4, 5, 6, or 7	\$10,000											
Box 8 or 9	\$5,000											
<p>16 Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-</p>	16											
<p>17 Divide line 16 above by 2</p>	17											
<p>18 Add lines 13c and 17</p>	18											
<p>19 Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21</p>	19											
<p>20 Decimal amount used to figure the credit</p>	20	× .15										
<p>21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim</p>	21											

Instructions for Physician's Statement

Taxpayer

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

Physician

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
---------------------------------------------------------------------------	-----------------------------------------------------------------------

Who Must File Schedule SE

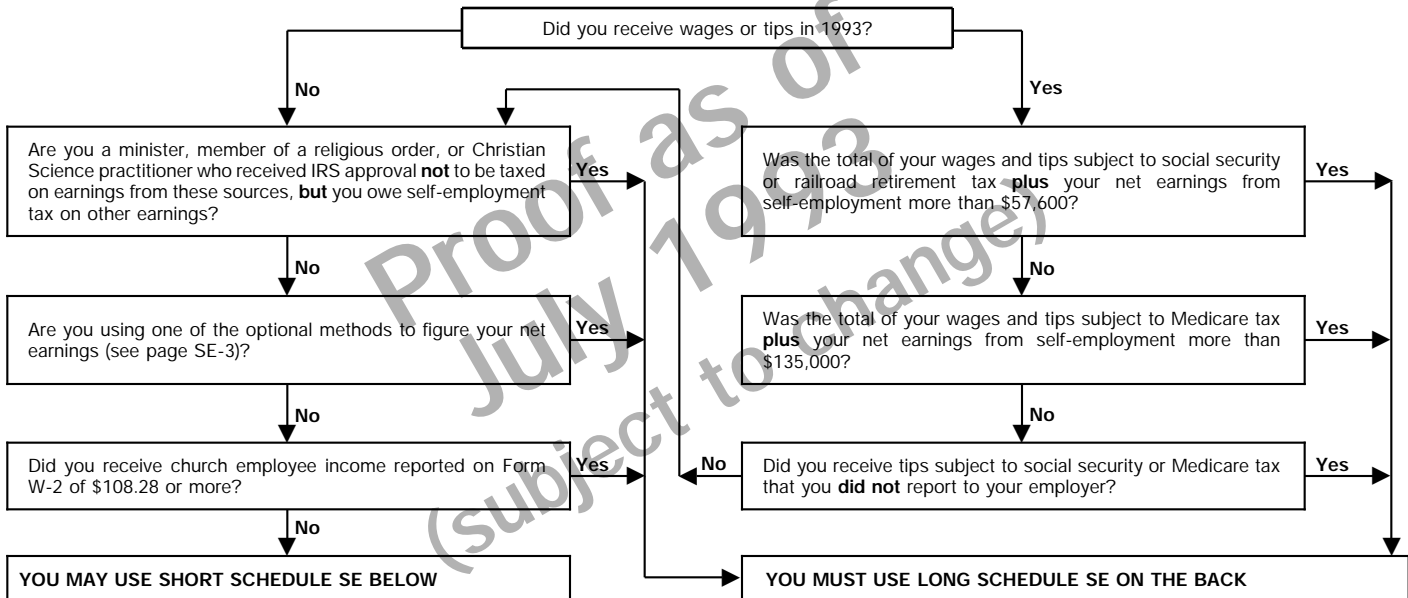
You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$135,000; **AND**
- Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more; **OR**
- You had church employee income of \$108.28 or more. **Income from services you performed as a minister or a member of a religious order is not church employee income.** See page SE-1.

Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

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

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



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result. • More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9% (.029). Then, add \$8,812.80 to the result and enter the total. • \$135,000 or more, enter \$11,057.40. Also enter on Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 5 by 50% (.5) and enter the result on Form 1040, line 25.)	5		

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. (Income from services you performed as a minister or a member of a religious order is not church employee income.) See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner AND you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

Table with 15 rows for self-employment tax calculations. Includes lines 1-15 with descriptions and numerical values. Line 7 shows 57,600.00 and line 11 shows 135,000.00.

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733.

Table for Farm Optional Method with lines 16 and 17. Line 16 value is 1,600.00.

Nonfarm Optional Method. You may use this method only if (a) Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and (b) You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

Table for Nonfarm Optional Method with lines 18 and 19.

Footnotes 1-4 providing definitions for gross farm income, net farm profits, gross nonfarm income, and net earnings from self-employment.

Section 7.

1993 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must enter on line 38 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	4,190	3,784	4,665	3,784
25,250	25,300	4,204	3,791	4,679	3,791
25,300	25,350	4,218	(3,799)	4,693	3,799
25,350	25,400	4,232	3,806	4,707	3,806

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000				3,750	3,800	566	566	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

* This column must also be used by a qualifying widow(er).

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
5,000						8,000						11,000					
5,000	5,050	754	754	754	754	8,000	8,050	1,204	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654	1,654
5,050	5,100	761	761	761	761	8,050	8,100	1,211	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661	1,661
5,100	5,150	769	769	769	769	8,100	8,150	1,219	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669	1,669
5,150	5,200	776	776	776	776	8,150	8,200	1,226	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676	1,676
5,200	5,250	784	784	784	784	8,200	8,250	1,234	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684	1,684
5,250	5,300	791	791	791	791	8,250	8,300	1,241	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691	1,691
5,300	5,350	799	799	799	799	8,300	8,350	1,249	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699	1,699
5,350	5,400	806	806	806	806	8,350	8,400	1,256	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706	1,706
5,400	5,450	814	814	814	814	8,400	8,450	1,264	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714	1,714
5,450	5,500	821	821	821	821	8,450	8,500	1,271	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721	1,721
5,500	5,550	829	829	829	829	8,500	8,550	1,279	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729	1,729
5,550	5,600	836	836	836	836	8,550	8,600	1,286	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736	1,736
5,600	5,650	844	844	844	844	8,600	8,650	1,294	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744	1,744
5,650	5,700	851	851	851	851	8,650	8,700	1,301	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751	1,751
5,700	5,750	859	859	859	859	8,700	8,750	1,309	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759	1,759
5,750	5,800	866	866	866	866	8,750	8,800	1,316	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766	1,766
5,800	5,850	874	874	874	874	8,800	8,850	1,324	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774	1,774
5,850	5,900	881	881	881	881	8,850	8,900	1,331	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781	1,781
5,900	5,950	889	889	889	889	8,900	8,950	1,339	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789	1,789
5,950	6,000	896	896	896	896	8,950	9,000	1,346	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796	1,796
6,000						9,000						12,000					
6,000	6,050	904	904	904	904	9,000	9,050	1,354	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804	1,804
6,050	6,100	911	911	911	911	9,050	9,100	1,361	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811	1,811
6,100	6,150	919	919	919	919	9,100	9,150	1,369	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819	1,819
6,150	6,200	926	926	926	926	9,150	9,200	1,376	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826	1,826
6,200	6,250	934	934	934	934	9,200	9,250	1,384	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834	1,834
6,250	6,300	941	941	941	941	9,250	9,300	1,391	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841	1,841
6,300	6,350	949	949	949	949	9,300	9,350	1,399	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849	1,849
6,350	6,400	956	956	956	956	9,350	9,400	1,406	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856	1,856
6,400	6,450	964	964	964	964	9,400	9,450	1,414	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864	1,864
6,450	6,500	971	971	971	971	9,450	9,500	1,421	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871	1,871
6,500	6,550	979	979	979	979	9,500	9,550	1,429	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879	1,879
6,550	6,600	986	986	986	986	9,550	9,600	1,436	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886	1,886
6,600	6,650	994	994	994	994	9,600	9,650	1,444	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946	1,946
7,000						10,000						13,000					
7,000	7,050	1,054	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096	2,096

* This column must also be used by a qualifying widow(er).

Continued on next page

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household			Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,209	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,223	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,237	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,251	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,265	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,279	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,293	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,307	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,321	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,335	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,349	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,363	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,377	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,391	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,405	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,419	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,433	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,447	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,461	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,475	3,146
15,000						18,000						21,000					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,489	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,503	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,517	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,531	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,545	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,559	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,573	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,587	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,601	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,615	3,221
15,500	15,550	2,329	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,629	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,803	2,786	21,550	21,600	3,236	3,236	3,643	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,817	2,794	21,600	21,650	3,244	3,244	3,657	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,831	2,801	21,650	21,700	3,251	3,251	3,671	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,845	2,809	21,700	21,750	3,259	3,259	3,685	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,859	2,816	21,750	21,800	3,266	3,266	3,699	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,873	2,824	21,800	21,850	3,274	3,274	3,713	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,887	2,831	21,850	21,900	3,281	3,281	3,727	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,901	2,839	21,900	21,950	3,289	3,289	3,741	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,915	2,846	21,950	22,000	3,296	3,296	3,755	3,296
16,000						19,000						22,000					
16,000	16,050	2,404	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,929	2,854	22,000	22,050	3,304	3,304	3,769	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,943	2,861	22,050	22,100	3,311	3,311	3,783	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,957	2,869	22,100	22,150	3,322	3,319	3,797	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,971	2,876	22,150	22,200	3,336	3,326	3,811	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,985	2,884	22,200	22,250	3,350	3,334	3,825	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,999	2,891	22,250	22,300	3,364	3,341	3,839	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	3,013	2,899	22,300	22,350	3,378	3,349	3,853	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	3,027	2,906	22,350	22,400	3,392	3,356	3,867	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	3,041	2,914	22,400	22,450	3,406	3,364	3,881	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	3,055	2,921	22,450	22,500	3,420	3,371	3,895	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	3,069	2,929	22,500	22,550	3,434	3,379	3,909	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,083	2,936	22,550	22,600	3,448	3,386	3,923	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,097	2,944	22,600	22,650	3,462	3,394	3,937	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,111	2,951	22,650	22,700	3,476	3,401	3,951	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,125	2,959	22,700	22,750	3,490	3,409	3,965	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,139	2,966	22,750	22,800	3,504	3,416	3,979	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,153	2,974	22,800	22,850	3,518	3,424	3,993	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,167	2,981	22,850	22,900	3,532	3,431	4,007	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,181	2,989	22,900	22,950	3,546	3,439	4,021	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,195	2,996	22,950	23,000	3,56			

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	3,574	3,454	4,049	3,454	26,000	26,050	4,414	3,904	4,889	3,904	29,000	29,050	5,254	4,354	5,729	4,354
23,050	23,100	3,588	3,461	4,063	3,461	26,050	26,100	4,428	3,911	4,903	3,911	29,050	29,100	5,268	4,361	5,743	4,361
23,100	23,150	3,602	3,469	4,077	3,469	26,100	26,150	4,442	3,919	4,917	3,919	29,100	29,150	5,282	4,369	5,757	4,369
23,150	23,200	3,616	3,476	4,091	3,476	26,150	26,200	4,456	3,926	4,931	3,926	29,150	29,200	5,296	4,376	5,771	4,376
23,200	23,250	3,630	3,484	4,105	3,484	26,200	26,250	4,470	3,934	4,945	3,934	29,200	29,250	5,310	4,384	5,785	4,384
23,250	23,300	3,644	3,491	4,119	3,491	26,250	26,300	4,484	3,941	4,959	3,941	29,250	29,300	5,324	4,391	5,799	4,391
23,300	23,350	3,658	3,499	4,133	3,499	26,300	26,350	4,498	3,949	4,973	3,949	29,300	29,350	5,338	4,399	5,813	4,399
23,350	23,400	3,672	3,506	4,147	3,506	26,350	26,400	4,512	3,956	4,987	3,956	29,350	29,400	5,352	4,406	5,827	4,406
23,400	23,450	3,686	3,514	4,161	3,514	26,400	26,450	4,526	3,964	5,001	3,964	29,400	29,450	5,366	4,414	5,841	4,414
23,450	23,500	3,700	3,521	4,175	3,521	26,450	26,500	4,540	3,971	5,015	3,971	29,450	29,500	5,380	4,421	5,855	4,421
23,500	23,550	3,714	3,529	4,189	3,529	26,500	26,550	4,554	3,979	5,029	3,979	29,500	29,550	5,394	4,429	5,869	4,429
23,550	23,600	3,728	3,536	4,203	3,536	26,550	26,600	4,568	3,986	5,043	3,986	29,550	29,600	5,408	4,436	5,883	4,436
23,600	23,650	3,742	3,544	4,217	3,544	26,600	26,650	4,582	3,994	5,057	3,994	29,600	29,650	5,422	4,444	5,897	4,447
23,650	23,700	3,756	3,551	4,231	3,551	26,650	26,700	4,596	4,001	5,071	4,001	29,650	29,700	5,436	4,451	5,911	4,461
23,700	23,750	3,770	3,559	4,245	3,559	26,700	26,750	4,610	4,009	5,085	4,009	29,700	29,750	5,450	4,459	5,925	4,475
23,750	23,800	3,784	3,566	4,259	3,566	26,750	26,800	4,624	4,016	5,099	4,016	29,750	29,800	5,464	4,466	5,939	4,489
23,800	23,850	3,798	3,574	4,273	3,574	26,800	26,850	4,638	4,024	5,113	4,024	29,800	29,850	5,478	4,474	5,953	4,503
23,850	23,900	3,812	3,581	4,287	3,581	26,850	26,900	4,652	4,031	5,127	4,031	29,850	29,900	5,492	4,481	5,967	4,517
23,900	23,950	3,826	3,589	4,301	3,589	26,900	26,950	4,666	4,039	5,141	4,039	29,900	29,950	5,506	4,489	5,981	4,531
23,950	24,000	3,840	3,596	4,315	3,596	26,950	27,000	4,680	4,046	5,155	4,046	29,950	30,000	5,520	4,496	5,995	4,545
24,000						27,000						30,000					
24,000	24,050	3,854	3,604	4,329	3,604	27,000	27,050	4,694	4,054	5,169	4,054	30,000	30,050	5,534	4,504	6,009	4,559
24,050	24,100	3,868	3,611	4,343	3,611	27,050	27,100	4,708	4,061	5,183	4,061	30,050	30,100	5,548	4,511	6,023	4,573
24,100	24,150	3,882	3,619	4,357	3,619	27,100	27,150	4,722	4,069	5,197	4,069	30,100	30,150	5,562	4,519	6,037	4,587
24,150	24,200	3,896	3,626	4,371	3,626	27,150	27,200	4,736	4,076	5,211	4,076	30,150	30,200	5,576	4,526	6,051	4,601
24,200	24,250	3,910	3,634	4,385	3,634	27,200	27,250	4,750	4,084	5,225	4,084	30,200	30,250	5,590	4,534	6,065	4,615
24,250	24,300	3,924	3,641	4,399	3,641	27,250	27,300	4,764	4,091	5,239	4,091	30,250	30,300	5,604	4,541	6,079	4,629
24,300	24,350	3,938	3,649	4,413	3,649	27,300	27,350	4,778	4,099	5,253	4,099	30,300	30,350	5,618	4,549	6,093	4,643
24,350	24,400	3,952	3,656	4,427	3,656	27,350	27,400	4,792	4,106	5,267	4,106	30,350	30,400	5,632	4,556	6,107	4,657
24,400	24,450	3,966	3,664	4,441	3,664	27,400	27,450	4,806	4,114	5,281	4,114	30,400	30,450	5,646	4,564	6,121	4,671
24,450	24,500	3,980	3,671	4,455	3,671	27,450	27,500	4,820	4,121	5,295	4,121	30,450	30,500	5,660	4,571	6,135	4,685
24,500	24,550	3,994	3,679	4,469	3,679	27,500	27,550	4,834	4,129	5,309	4,129	30,500	30,550	5,674	4,579	6,149	4,699
24,550	24,600	4,008	3,686	4,483	3,686	27,550	27,600	4,848	4,136	5,323	4,136	30,550	30,600	5,688	4,586	6,163	4,713
24,600	24,650	4,022	3,694	4,497	3,694	27,600	27,650	4,862	4,144	5,337	4,144	30,600	30,650	5,702	4,594	6,177	4,727
24,650	24,700	4,036	3,701	4,511	3,701	27,650	27,700	4,876	4,151	5,351	4,151	30,650	30,700	5,716	4,601	6,191	4,741
24,700	24,750	4,050	3,709	4,525	3,709	27,700	27,750	4,890	4,159	5,365	4,159	30,700	30,750	5,730	4,609	6,205	4,755
24,750	24,800	4,064	3,716	4,539	3,716	27,750	27,800	4,904	4,166	5,379	4,166	30,750	30,800	5,744	4,616	6,219	4,769
24,800	24,850	4,078	3,724	4,553	3,724	27,800	27,850	4,918	4,174	5,393	4,174	30,800	30,850	5,758	4,624	6,233	4,783
24,850	24,900	4,092	3,731	4,567	3,731	27,850	27,900	4,932	4,181	5,407	4,181	30,850	30,900	5,772	4,631	6,247	4,797
24,900	24,950	4,106	3,739	4,581	3,739	27,900	27,950	4,946	4,189	5,421	4,189	30,900	30,950	5,786	4,639	6,261	4,811
24,950	25,000	4,120	3,746	4,595	3,746	27,950	28,000	4,960	4,196	5,435	4,196	30,950	31,000	5,800	4,646	6,275	4,825
25,000						28,000						31,000					
25,000	25,050	4,134	3,754	4,609	3,754	28,000	28,050	4,974	4,204	5,449	4,204	31,000	31,050	5,814	4,654	6,289	4,839
25,050	25,100	4,148	3,761	4,623	3,761	28,050	28,100	4,988	4,211	5,463	4,211	31,050	31,100	5,828	4,661	6,303	4,853
25,100	25,150	4,162	3,769	4,637	3,769	28,100	28,150	5,002	4,219	5,477	4,219	31,100	31,150	5,842	4,669	6,317	4,867
25,150	25,200	4,176	3,776	4,651	3,776	28,150	28,200	5,016	4,226	5,491	4,226	31,150	31,200	5,856	4,676	6,331	4,881
25,200	25,250	4,190	3,784	4,665	3,784	28,200	28,250	5,030	4,234	5,505	4,234	31,200	31,250	5,870	4,684	6,345	4,895
25,250	25,300	4,204	3,791	4,679	3,791	28,250	28,300	5,044	4,241	5,519	4,241	31,250	31,300	5,884	4,691	6,359	4,909
25,300	25,350	4,218	3,799	4,693	3,799	28,300	28,350	5,058	4,249	5,533	4,249	31,300	31,350	5,898	4,699	6,373	4,923
25,350	25,400	4,232	3,806	4,707	3,806	28,350	28,400	5,072	4,256	5,547	4,256	31,350	31,400	5,912	4,706	6,387	4,937
25,400	25,450	4,246	3,814	4,721	3,814	28,400	28,450	5,086	4,264	5,561	4,264	31,400	31,450	5,926	4,714	6,401	4,951
25,450	25,500	4,260	3,821	4,735	3,821	28,450	28,500	5,100	4,271	5,575	4,271	31,450	31,500	5,940	4,721	6,415	4,965
25,500	25,550	4,274	3,829	4,749	3,829	28,500	28,550	5,114	4,279	5,589	4,279	31,500	31,550	5,954	4,729	6,429	4,979
25,550	25,600	4,288	3,836	4,763	3,836	28,550	28,600	5,128	4,286	5,603	4,286	31,550	31,600	5,968	4,736	6,443	4,993
25,600	25,650	4,302	3,844	4,777	3,844	28,600	28,650	5,142	4,294	5,617	4,294	31,600	31,650	5,982	4,744	6,457	5,007
25,650	25,700	4,316	3,851	4,791	3,851	28,650	28,700	5,156	4,301	5,631	4,301	31,650	31,700	5,996	4,751	6,471	5,021
25,700	25,750	4,330	3,859	4,805	3,859	28,700	28,750	5,170	4,309	5,645	4,309	31,700	31,750	6,010	4,759	6,485	5,035
25,750	25,800	4,344	3,866	4,819	3,866	28,750	28,800	5,184	4,316	5,659	4,316	31,750	31,800	6,024	4,766	6,499	5,049
25,800	25,850	4,358	3,874	4,833	3,874	28,800	28,850	5,198	4,324	5,673	4,324	31,800	31,850	6,038	4,774	6,513	5,063
25,850	25,900	4,372	3,881	4,847	3,881	28,850	28,900	5,212	4,331	5,687	4,331	31,850	31,900	6,052	4,781	6,527	5,077
25,900	25,950	4,386	3,889	4,861	3,889	28,900	28,950	5,226	4,339	5,701	4,339	31,900	31,950	6,066	4,789	6,541	5,091
25,950	26,000	4,400	3,896	4,875	3,896	28,950	29,000	5,240	4,346	5,715							

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	6,094	4,804	6,569	5,119	35,000	35,050	6,934	5,254	7,409	5,959	38,000	38,050	7,774	5,850	8,249	6,799
32,050	32,100	6,108	4,811	6,583	5,133	35,050	35,100	6,948	5,261	7,423	5,973	38,050	38,100	7,788	5,864	8,263	6,813
32,100	32,150	6,122	4,819	6,597	5,147	35,100	35,150	6,962	5,269	7,437	5,987	38,100	38,150	7,802	5,878	8,277	6,827
32,150	32,200	6,136	4,826	6,611	5,161	35,150	35,200	6,976	5,276	7,451	6,001	38,150	38,200	7,816	5,892	8,291	6,841
32,200	32,250	6,150	4,834	6,625	5,175	35,200	35,250	6,990	5,284	7,465	6,015	38,200	38,250	7,830	5,906	8,305	6,855
32,250	32,300	6,164	4,841	6,639	5,189	35,250	35,300	7,004	5,291	7,479	6,029	38,250	38,300	7,844	5,920	8,319	6,869
32,300	32,350	6,178	4,849	6,653	5,203	35,300	35,350	7,018	5,299	7,493	6,043	38,300	38,350	7,858	5,934	8,333	6,883
32,350	32,400	6,192	4,856	6,667	5,217	35,350	35,400	7,032	5,306	7,507	6,057	38,350	38,400	7,872	5,948	8,347	6,897
32,400	32,450	6,206	4,864	6,681	5,231	35,400	35,450	7,046	5,314	7,521	6,071	38,400	38,450	7,886	5,962	8,361	6,911
32,450	32,500	6,220	4,871	6,695	5,245	35,450	35,500	7,060	5,321	7,535	6,085	38,450	38,500	7,900	5,976	8,375	6,925
32,500	32,550	6,234	4,879	6,709	5,259	35,500	35,550	7,074	5,329	7,549	6,099	38,500	38,550	7,914	5,990	8,389	6,939
32,550	32,600	6,248	4,886	6,723	5,273	35,550	35,600	7,088	5,336	7,563	6,113	38,550	38,600	7,928	6,004	8,403	6,953
32,600	32,650	6,262	4,894	6,737	5,287	35,600	35,650	7,102	5,344	7,577	6,127	38,600	38,650	7,942	6,018	8,417	6,967
32,650	32,700	6,276	4,901	6,751	5,301	35,650	35,700	7,116	5,351	7,591	6,141	38,650	38,700	7,956	6,032	8,431	6,981
32,700	32,750	6,290	4,909	6,765	5,315	35,700	35,750	7,130	5,359	7,605	6,155	38,700	38,750	7,970	6,046	8,445	6,995
32,750	32,800	6,304	4,916	6,779	5,329	35,750	35,800	7,144	5,366	7,619	6,169	38,750	38,800	7,984	6,060	8,459	7,009
32,800	32,850	6,318	4,924	6,793	5,343	35,800	35,850	7,158	5,374	7,633	6,183	38,800	38,850	7,998	6,074	8,473	7,023
32,850	32,900	6,332	4,931	6,807	5,357	35,850	35,900	7,172	5,381	7,647	6,197	38,850	38,900	8,012	6,088	8,487	7,037
32,900	32,950	6,346	4,939	6,821	5,371	35,900	35,950	7,186	5,389	7,661	6,211	38,900	38,950	8,026	6,102	8,501	7,051
32,950	33,000	6,360	4,946	6,835	5,385	35,950	36,000	7,200	5,396	7,675	6,225	38,950	39,000	8,040	6,116	8,515	7,065
33,000						36,000						39,000					
33,000	33,050	6,374	4,954	6,849	5,399	36,000	36,050	7,214	5,404	7,689	6,239	39,000	39,050	8,054	6,130	8,529	7,079
33,050	33,100	6,388	4,961	6,863	5,413	36,050	36,100	7,228	5,411	7,703	6,253	39,050	39,100	8,068	6,144	8,543	7,093
33,100	33,150	6,402	4,969	6,877	5,427	36,100	36,150	7,242	5,419	7,717	6,267	39,100	39,150	8,082	6,158	8,557	7,107
33,150	33,200	6,416	4,976	6,891	5,441	36,150	36,200	7,256	5,426	7,731	6,281	39,150	39,200	8,096	6,172	8,571	7,121
33,200	33,250	6,430	4,984	6,905	5,455	36,200	36,250	7,270	5,434	7,745	6,295	39,200	39,250	8,110	6,186	8,585	7,135
33,250	33,300	6,444	4,991	6,919	5,469	36,250	36,300	7,284	5,441	7,759	6,309	39,250	39,300	8,124	6,200	8,599	7,149
33,300	33,350	6,458	4,999	6,933	5,483	36,300	36,350	7,298	5,449	7,773	6,323	39,300	39,350	8,138	6,214	8,613	7,163
33,350	33,400	6,472	5,006	6,947	5,497	36,350	36,400	7,312	5,456	7,787	6,337	39,350	39,400	8,152	6,228	8,627	7,177
33,400	33,450	6,486	5,014	6,961	5,511	36,400	36,450	7,326	5,464	7,801	6,351	39,400	39,450	8,166	6,242	8,641	7,191
33,450	33,500	6,500	5,021	6,975	5,525	36,450	36,500	7,340	5,471	7,815	6,365	39,450	39,500	8,180	6,256	8,655	7,205
33,500	33,550	6,514	5,029	6,989	5,539	36,500	36,550	7,354	5,479	7,829	6,379	39,500	39,550	8,194	6,270	8,669	7,219
33,550	33,600	6,528	5,036	7,003	5,553	36,550	36,600	7,368	5,486	7,843	6,393	39,550	39,600	8,208	6,284	8,683	7,233
33,600	33,650	6,542	5,044	7,017	5,567	36,600	36,650	7,382	5,494	7,857	6,407	39,600	39,650	8,222	6,298	8,697	7,247
33,650	33,700	6,556	5,051	7,031	5,581	36,650	36,700	7,396	5,501	7,871	6,421	39,650	39,700	8,236	6,312	8,711	7,261
33,700	33,750	6,570	5,059	7,045	5,595	36,700	36,750	7,410	5,509	7,885	6,435	39,700	39,750	8,250	6,326	8,725	7,275
33,750	33,800	6,584	5,066	7,059	5,609	36,750	36,800	7,424	5,516	7,899	6,449	39,750	39,800	8,264	6,340	8,739	7,289
33,800	33,850	6,598	5,074	7,073	5,623	36,800	36,850	7,438	5,524	7,913	6,463	39,800	39,850	8,278	6,354	8,753	7,303
33,850	33,900	6,612	5,081	7,087	5,637	36,850	36,900	7,452	5,531	7,927	6,477	39,850	39,900	8,292	6,368	8,767	7,317
33,900	33,950	6,626	5,089	7,101	5,651	36,900	36,950	7,466	5,542	7,941	6,491	39,900	39,950	8,306	6,382	8,781	7,331
33,950	34,000	6,640	5,096	7,115	5,665	36,950	37,000	7,480	5,556	7,955	6,505	39,950	40,000	8,320	6,396	8,795	7,345
34,000						37,000						40,000					
34,000	34,050	6,654	5,104	7,129	5,679	37,000	37,050	7,494	5,570	7,969	6,519	40,000	40,050	8,334	6,410	8,809	7,359
34,050	34,100	6,668	5,111	7,143	5,693	37,050	37,100	7,508	5,584	7,983	6,533	40,050	40,100	8,348	6,424	8,823	7,373
34,100	34,150	6,682	5,119	7,157	5,707	37,100	37,150	7,522	5,598	7,997	6,547	40,100	40,150	8,362	6,438	8,837	7,387
34,150	34,200	6,696	5,126	7,171	5,721	37,150	37,200	7,536	5,612	8,011	6,561	40,150	40,200	8,376	6,452	8,851	7,401
34,200	34,250	6,710	5,134	7,185	5,735	37,200	37,250	7,550	5,626	8,025	6,575	40,200	40,250	8,390	6,466	8,865	7,415
34,250	34,300	6,724	5,141	7,199	5,749	37,250	37,300	7,564	5,640	8,039	6,589	40,250	40,300	8,404	6,480	8,879	7,429
34,300	34,350	6,738	5,149	7,213	5,763	37,300	37,350	7,578	5,654	8,053	6,603	40,300	40,350	8,418	6,494	8,893	7,443
34,350	34,400	6,752	5,156	7,227	5,777	37,350	37,400	7,592	5,668	8,067	6,617	40,350	40,400	8,432	6,508	8,907	7,457
34,400	34,450	6,766	5,164	7,241	5,791	37,400	37,450	7,606	5,682	8,081	6,631	40,400	40,450	8,446	6,522	8,921	7,471
34,450	34,500	6,780	5,171	7,255	5,805	37,450	37,500	7,620	5,696	8,095	6,645	40,450	40,500	8,460	6,536	8,935	7,485
34,500	34,550	6,794	5,179	7,269	5,819	37,500	37,550	7,634	5,710	8,109	6,659	40,500	40,550	8,474	6,550	8,949	7,499
34,550	34,600	6,808	5,186	7,283	5,833	37,550	37,600	7,648	5,724	8,123	6,673	40,550	40,600	8,488	6,564	8,963	7,513
34,600	34,650	6,822	5,194	7,297	5,847	37,600	37,650	7,662	5,738	8,137	6,687	40,600	40,650	8,502	6,578	8,977	7,527
34,650	34,700	6,836	5,201	7,311	5,861	37,650	37,700	7,676	5,752	8,151	6,701	40,650	40,700	8,516	6,592	8,991	7,541
34,700	34,750	6,850	5,209	7,325	5,875	37,700	37,750	7,690	5,766	8,165	6,715	40,700	40,750	8,530	6,606	9,005	7,555
34,750	34,800	6,864	5,216	7,339	5,889	37,750	37,800	7,704	5,780	8,179	6,729	40,750	40,800	8,544	6,620	9,019	7,569
34,800	34,850	6,878	5,224	7,353	5,903	37,800	37,850	7,718	5,794	8,193	6,743	40,800	40,850	8,558	6,634	9,033	7,583
34,850	34,900	6,892	5,231	7,367	5,917	37,850	37,900	7,732	5,808	8,207	6,757	40,850	40,900	8,572	6,648	9,047	7,597
34,900	34,950	6,906	5,239	7,381	5,931	37,900	37,950	7,746	5,822	8,221	6,771	40,900	40,950	8,586	6,662	9,061	7,611
34,950	35,000	6,920	5,246	7,395	5,945	37,950	38,000	7,760	5,836	8,235	6,785	40,950	41,000	8,600	6,676	9,075	7,625

* This column

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	8,614	6,690	9,089	7,639	44,000	44,050	9,454	7,530	9,929	8,479	47,000	47,050	10,294	8,370	10,842	9,319
41,050	41,100	8,628	6,704	9,103	7,653	44,050	44,100	9,468	7,544	9,943	8,493	47,050	47,100	10,308	8,384	10,858	9,333
41,100	41,150	8,642	6,718	9,117	7,667	44,100	44,150	9,482	7,558	9,957	8,507	47,100	47,150	10,322	8,398	10,873	9,347
41,150	41,200	8,656	6,732	9,131	7,681	44,150	44,200	9,496	7,572	9,971	8,521	47,150	47,200	10,336	8,412	10,889	9,361
41,200	41,250	8,670	6,746	9,145	7,695	44,200	44,250	9,510	7,586	9,985	8,535	47,200	47,250	10,350	8,426	10,904	9,375
41,250	41,300	8,684	6,760	9,159	7,709	44,250	44,300	9,524	7,600	9,999	8,549	47,250	47,300	10,364	8,440	10,920	9,389
41,300	41,350	8,698	6,774	9,173	7,723	44,300	44,350	9,538	7,614	10,013	8,563	47,300	47,350	10,378	8,454	10,935	9,403
41,350	41,400	8,712	6,788	9,187	7,737	44,350	44,400	9,552	7,628	10,027	8,577	47,350	47,400	10,392	8,468	10,951	9,417
41,400	41,450	8,726	6,802	9,201	7,751	44,400	44,450	9,566	7,642	10,041	8,591	47,400	47,450	10,406	8,482	10,966	9,431
41,450	41,500	8,740	6,816	9,215	7,765	44,450	44,500	9,580	7,656	10,055	8,605	47,450	47,500	10,420	8,496	10,982	9,445
41,500	41,550	8,754	6,830	9,229	7,779	44,500	44,550	9,594	7,670	10,069	8,619	47,500	47,550	10,434	8,510	10,997	9,459
41,550	41,600	8,768	6,844	9,243	7,793	44,550	44,600	9,608	7,684	10,083	8,633	47,550	47,600	10,448	8,524	11,013	9,473
41,600	41,650	8,782	6,858	9,257	7,807	44,600	44,650	9,622	7,698	10,097	8,647	47,600	47,650	10,462	8,538	11,028	9,487
41,650	41,700	8,796	6,872	9,271	7,821	44,650	44,700	9,636	7,712	10,111	8,661	47,650	47,700	10,476	8,552	11,044	9,501
41,700	41,750	8,810	6,886	9,285	7,835	44,700	44,750	9,650	7,726	10,125	8,675	47,700	47,750	10,490	8,566	11,059	9,515
41,750	41,800	8,824	6,900	9,299	7,849	44,750	44,800	9,664	7,740	10,139	8,689	47,750	47,800	10,504	8,580	11,075	9,529
41,800	41,850	8,838	6,914	9,313	7,863	44,800	44,850	9,678	7,754	10,153	8,703	47,800	47,850	10,518	8,594	11,090	9,543
41,850	41,900	8,852	6,928	9,327	7,877	44,850	44,900	9,692	7,768	10,167	8,717	47,850	47,900	10,532	8,608	11,106	9,557
41,900	41,950	8,866	6,942	9,341	7,891	44,900	44,950	9,706	7,782	10,181	8,731	47,900	47,950	10,546	8,622	11,121	9,571
41,950	42,000	8,880	6,956	9,355	7,905	44,950	45,000	9,720	7,796	10,195	8,745	47,950	48,000	10,560	8,636	11,137	9,585
42,000						45,000						48,000					
42,000	42,050	8,894	6,970	9,369	7,919	45,000	45,050	9,734	7,810	10,222	8,759	48,000	48,050	10,574	8,650	11,152	9,599
42,050	42,100	8,908	6,984	9,383	7,933	45,050	45,100	9,748	7,824	10,238	8,773	48,050	48,100	10,588	8,664	11,168	9,613
42,100	42,150	8,922	6,998	9,397	7,947	45,100	45,150	9,762	7,838	10,253	8,787	48,100	48,150	10,602	8,678	11,183	9,627
42,150	42,200	8,936	7,012	9,411	7,961	45,150	45,200	9,776	7,852	10,269	8,801	48,150	48,200	10,616	8,692	11,199	9,641
42,200	42,250	8,950	7,026	9,425	7,975	45,200	45,250	9,790	7,866	10,284	8,815	48,200	48,250	10,630	8,706	11,214	9,655
42,250	42,300	8,964	7,040	9,439	7,989	45,250	45,300	9,804	7,880	10,300	8,829	48,250	48,300	10,644	8,720	11,230	9,669
42,300	42,350	8,978	7,054	9,453	8,003	45,300	45,350	9,818	7,894	10,315	8,843	48,300	48,350	10,658	8,734	11,245	9,683
42,350	42,400	8,992	7,068	9,467	8,017	45,350	45,400	9,832	7,908	10,331	8,857	48,350	48,400	10,672	8,748	11,261	9,697
42,400	42,450	9,006	7,082	9,481	8,031	45,400	45,450	9,846	7,922	10,346	8,871	48,400	48,450	10,686	8,762	11,276	9,711
42,450	42,500	9,020	7,096	9,495	8,045	45,450	45,500	9,860	7,936	10,362	8,885	48,450	48,500	10,700	8,776	11,292	9,725
42,500	42,550	9,034	7,110	9,509	8,059	45,500	45,550	9,874	7,950	10,377	8,899	48,500	48,550	10,714	8,790	11,307	9,739
42,550	42,600	9,048	7,124	9,523	8,073	45,550	45,600	9,888	7,964	10,393	8,913	48,550	48,600	10,728	8,804	11,323	9,753
42,600	42,650	9,062	7,138	9,537	8,087	45,600	45,650	9,902	7,978	10,408	8,927	48,600	48,650	10,742	8,818	11,338	9,767
42,650	42,700	9,076	7,152	9,551	8,101	45,650	45,700	9,916	7,992	10,424	8,941	48,650	48,700	10,756	8,832	11,354	9,781
42,700	42,750	9,090	7,166	9,565	8,115	45,700	45,750	9,930	8,006	10,439	8,955	48,700	48,750	10,770	8,846	11,369	9,795
42,750	42,800	9,104	7,180	9,579	8,129	45,750	45,800	9,944	8,020	10,455	8,969	48,750	48,800	10,784	8,860	11,385	9,809
42,800	42,850	9,118	7,194	9,593	8,143	45,800	45,850	9,958	8,034	10,470	8,983	48,800	48,850	10,798	8,874	11,400	9,823
42,850	42,900	9,132	7,208	9,607	8,157	45,850	45,900	9,972	8,048	10,486	8,997	48,850	48,900	10,812	8,888	11,416	9,837
42,900	42,950	9,146	7,222	9,621	8,171	45,900	45,950	9,986	8,062	10,501	9,011	48,900	48,950	10,826	8,902	11,431	9,851
42,950	43,000	9,160	7,236	9,635	8,185	45,950	46,000	10,000	8,076	10,517	9,025	48,950	49,000	10,840	8,916	11,447	9,865
43,000						46,000						49,000					
43,000	43,050	9,174	7,250	9,649	8,199	46,000	46,050	10,014	8,090	10,532	9,039	49,000	49,050	10,854	8,930	11,462	9,879
43,050	43,100	9,188	7,264	9,663	8,213	46,050	46,100	10,028	8,104	10,548	9,053	49,050	49,100	10,868	8,944	11,478	9,893
43,100	43,150	9,202	7,278	9,677	8,227	46,100	46,150	10,042	8,118	10,563	9,067	49,100	49,150	10,882	8,958	11,493	9,907
43,150	43,200	9,216	7,292	9,691	8,241	46,150	46,200	10,056	8,132	10,579	9,081	49,150	49,200	10,896	8,972	11,509	9,921
43,200	43,250	9,230	7,306	9,705	8,255	46,200	46,250	10,070	8,146	10,594	9,095	49,200	49,250	10,910	8,986	11,524	9,935
43,250	43,300	9,244	7,320	9,719	8,269	46,250	46,300	10,084	8,160	10,610	9,109	49,250	49,300	10,924	9,000	11,540	9,949
43,300	43,350	9,258	7,334	9,733	8,283	46,300	46,350	10,098	8,174	10,625	9,123	49,300	49,350	10,938	9,014	11,555	9,963
43,350	43,400	9,272	7,348	9,747	8,297	46,350	46,400	10,112	8,188	10,641	9,137	49,350	49,400	10,952	9,028	11,571	9,977
43,400	43,450	9,286	7,362	9,761	8,311	46,400	46,450	10,126	8,202	10,656	9,151	49,400	49,450	10,966	9,042	11,586	9,991
43,450	43,500	9,300	7,376	9,775	8,325	46,450	46,500	10,140	8,216	10,672	9,165	49,450	49,500	10,980	9,056	11,602	10,005
43,500	43,550	9,314	7,390	9,789	8,339	46,500	46,550	10,154	8,230	10,687	9,179	49,500	49,550	10,994	9,070	11,617	10,019
43,550	43,600	9,328	7,404	9,803	8,353	46,550	46,600	10,168	8,244	10,703	9,193	49,550	49,600	11,008	9,084	11,633	10,033
43,600	43,650	9,342	7,418	9,817	8,367	46,600	46,650	10,182	8,258	10,718	9,207	49,600	49,650	11,022	9,098	11,648	10,047
43,650	43,700	9,356	7,432	9,831	8,381	46,650	46,700	10,196	8,272	10,734	9,221	49,650	49,700	11,036	9,112	11,664	10,061
43,700	43,750	9,370	7,446	9,845	8,395	46,700	46,750	10,210	8,286	10,749	9,235	49,700	49,750	11,050	9,126	11,679	10,075
43,750	43,800	9,384	7,460	9,859	8,409	46,750	46,800	10,224	8,300	10,765	9,249	49,750	49,800	11,064	9,140	11,695	10,089
43,800	43,850	9,398	7,474	9,873	8,423	46,800	46,850	10,238	8,314	10,780	9,263	49,800	49,850	11,078	9,154	11,710	10,103
43,850	43,900	9,412	7,488	9,887	8,437	46,850	46,900	10,252	8,328	10,796	9,277	49,850	49,900	11,092	9,168	11,726	10,117
43,900	43,950	9,426	7,502	9,901	8,451	46,900	46,950	10,266	8,342	10,811</							

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
50,000						53,000						56,000					
50,000	50,050	11,134	9,210	11,772	10,159	53,000	53,050	11,974	10,050	12,702	10,999	56,000	56,050	12,890	10,890	13,632	11,839
50,050	50,100	11,148	9,224	11,788	10,173	53,050	53,100	11,988	10,064	12,718	11,013	56,050	56,100	12,905	10,904	13,648	11,853
50,100	50,150	11,162	9,238	11,803	10,187	53,100	53,150	12,002	10,078	12,733	11,027	56,100	56,150	12,921	10,918	13,663	11,867
50,150	50,200	11,176	9,252	11,819	10,201	53,150	53,200	12,016	10,092	12,749	11,041	56,150	56,200	12,936	10,932	13,679	11,881
50,200	50,250	11,190	9,266	11,834	10,215	53,200	53,250	12,030	10,106	12,764	11,055	56,200	56,250	12,952	10,946	13,694	11,895
50,250	50,300	11,204	9,280	11,850	10,229	53,250	53,300	12,044	10,120	12,780	11,069	56,250	56,300	12,967	10,960	13,710	11,909
50,300	50,350	11,218	9,294	11,865	10,243	53,300	53,350	12,058	10,134	12,795	11,083	56,300	56,350	12,983	10,974	13,725	11,923
50,350	50,400	11,232	9,308	11,881	10,257	53,350	53,400	12,072	10,148	12,811	11,097	56,350	56,400	12,998	10,988	13,741	11,937
50,400	50,450	11,246	9,322	11,896	10,271	53,400	53,450	12,086	10,162	12,826	11,111	56,400	56,450	13,014	11,002	13,756	11,951
50,450	50,500	11,260	9,336	11,912	10,285	53,450	53,500	12,100	10,176	12,842	11,125	56,450	56,500	13,029	11,016	13,772	11,965
50,500	50,550	11,274	9,350	11,927	10,299	53,500	53,550	12,115	10,190	12,857	11,139	56,500	56,550	13,045	11,030	13,787	11,979
50,550	50,600	11,288	9,364	11,943	10,313	53,550	53,600	12,130	10,204	12,873	11,153	56,550	56,600	13,060	11,044	13,803	11,993
50,600	50,650	11,302	9,378	11,958	10,327	53,600	53,650	12,146	10,218	12,888	11,167	56,600	56,650	13,076	11,058	13,818	12,007
50,650	50,700	11,316	9,392	11,974	10,341	53,650	53,700	12,161	10,232	12,904	11,181	56,650	56,700	13,091	11,072	13,834	12,021
50,700	50,750	11,330	9,406	11,989	10,355	53,700	53,750	12,177	10,246	12,919	11,195	56,700	56,750	13,107	11,086	13,849	12,035
50,750	50,800	11,344	9,420	12,005	10,369	53,750	53,800	12,192	10,260	12,935	11,209	56,750	56,800	13,122	11,100	13,865	12,049
50,800	50,850	11,358	9,434	12,020	10,383	53,800	53,850	12,208	10,274	12,950	11,223	56,800	56,850	13,138	11,114	13,880	12,063
50,850	50,900	11,372	9,448	12,036	10,397	53,850	53,900	12,223	10,288	12,966	11,237	56,850	56,900	13,153	11,128	13,896	12,077
50,900	50,950	11,386	9,462	12,051	10,411	53,900	53,950	12,239	10,302	12,981	11,251	56,900	56,950	13,169	11,142	13,911	12,091
50,950	51,000	11,400	9,476	12,067	10,425	53,950	54,000	12,254	10,316	12,997	11,265	56,950	57,000	13,184	11,156	13,927	12,105
51,000						54,000						57,000					
51,000	51,050	11,414	9,490	12,082	10,439	54,000	54,050	12,270	10,330	13,012	11,279	57,000	57,050	13,200	11,170	13,942	12,119
51,050	51,100	11,428	9,504	12,098	10,453	54,050	54,100	12,285	10,344	13,028	11,293	57,050	57,100	13,215	11,184	13,958	12,133
51,100	51,150	11,442	9,518	12,113	10,467	54,100	54,150	12,301	10,358	13,043	11,307	57,100	57,150	13,231	11,198	13,973	12,147
51,150	51,200	11,456	9,532	12,129	10,481	54,150	54,200	12,316	10,372	13,059	11,321	57,150	57,200	13,246	11,212	13,989	12,161
51,200	51,250	11,470	9,546	12,144	10,495	54,200	54,250	12,332	10,386	13,074	11,335	57,200	57,250	13,262	11,226	14,004	12,175
51,250	51,300	11,484	9,560	12,160	10,509	54,250	54,300	12,347	10,400	13,090	11,349	57,250	57,300	13,277	11,240	14,020	12,189
51,300	51,350	11,498	9,574	12,175	10,523	54,300	54,350	12,363	10,414	13,105	11,363	57,300	57,350	13,293	11,254	14,035	12,203
51,350	51,400	11,512	9,588	12,191	10,537	54,350	54,400	12,378	10,428	13,121	11,377	57,350	57,400	13,308	11,268	14,051	12,217
51,400	51,450	11,526	9,602	12,206	10,551	54,400	54,450	12,394	10,442	13,136	11,391	57,400	57,450	13,324	11,282	14,066	12,231
51,450	51,500	11,540	9,616	12,222	10,565	54,450	54,500	12,409	10,456	13,152	11,405	57,450	57,500	13,339	11,296	14,082	12,245
51,500	51,550	11,554	9,630	12,237	10,579	54,500	54,550	12,425	10,470	13,167	11,419	57,500	57,550	13,355	11,310	14,097	12,259
51,550	51,600	11,568	9,644	12,253	10,593	54,550	54,600	12,440	10,484	13,183	11,433	57,550	57,600	13,370	11,324	14,113	12,273
51,600	51,650	11,582	9,658	12,268	10,607	54,600	54,650	12,456	10,498	13,198	11,447	57,600	57,650	13,386	11,338	14,128	12,287
51,650	51,700	11,596	9,672	12,284	10,621	54,650	54,700	12,471	10,512	13,214	11,461	57,650	57,700	13,401	11,352	14,144	12,301
51,700	51,750	11,610	9,686	12,299	10,635	54,700	54,750	12,487	10,526	13,229	11,475	57,700	57,750	13,417	11,366	14,159	12,315
51,750	51,800	11,624	9,700	12,315	10,649	54,750	54,800	12,502	10,540	13,245	11,489	57,750	57,800	13,432	11,380	14,175	12,329
51,800	51,850	11,638	9,714	12,330	10,663	54,800	54,850	12,518	10,554	13,260	11,503	57,800	57,850	13,448	11,394	14,190	12,343
51,850	51,900	11,652	9,728	12,346	10,677	54,850	54,900	12,533	10,568	13,276	11,517	57,850	57,900	13,463	11,408	14,206	12,357
51,900	51,950	11,666	9,742	12,361	10,691	54,900	54,950	12,549	10,582	13,291	11,531	57,900	57,950	13,479	11,422	14,221	12,371
51,950	52,000	11,680	9,756	12,377	10,705	54,950	55,000	12,564	10,596	13,307	11,545	57,950	58,000	13,494	11,436	14,237	12,385
52,000						55,000						58,000					
52,000	52,050	11,694	9,770	12,392	10,719	55,000	55,050	12,580	10,610	13,322	11,559	58,000	58,050	13,510	11,450	14,252	12,399
52,050	52,100	11,708	9,784	12,408	10,733	55,050	55,100	12,595	10,624	13,338	11,573	58,050	58,100	13,525	11,464	14,268	12,413
52,100	52,150	11,722	9,798	12,423	10,747	55,100	55,150	12,611	10,638	13,353	11,587	58,100	58,150	13,541	11,478	14,283	12,427
52,150	52,200	11,736	9,812	12,439	10,761	55,150	55,200	12,626	10,652	13,369	11,601	58,150	58,200	13,556	11,492	14,299	12,441
52,200	52,250	11,750	9,826	12,454	10,775	55,200	55,250	12,642	10,666	13,384	11,615	58,200	58,250	13,572	11,506	14,314	12,455
52,250	52,300	11,764	9,840	12,470	10,789	55,250	55,300	12,657	10,680	13,400	11,629	58,250	58,300	13,587	11,520	14,330	12,469
52,300	52,350	11,778	9,854	12,485	10,803	55,300	55,350	12,673	10,694	13,415	11,643	58,300	58,350	13,603	11,534	14,345	12,483
52,350	52,400	11,792	9,868	12,501	10,817	55,350	55,400	12,688	10,708	13,431	11,657	58,350	58,400	13,618	11,548	14,361	12,497
52,400	52,450	11,806	9,882	12,516	10,831	55,400	55,450	12,704	10,722	13,446	11,671	58,400	58,450	13,634	11,562	14,376	12,511
52,450	52,500	11,820	9,896	12,532	10,845	55,450	55,500	12,719	10,736	13,462	11,685	58,450	58,500	13,649	11,576	14,392	12,525
52,500	52,550	11,834	9,910	12,547	10,859	55,500	55,550	12,735	10,750	13,477	11,699	58,500	58,550	13,665	11,590	14,407	12,539
52,550	52,600	11,848	9,924	12,563	10,873	55,550	55,600	12,750	10,764	13,493	11,713	58,550	58,600	13,680	11,604	14,423	12,553
52,600	52,650	11,862	9,938	12,578	10,887	55,600	55,650	12,766	10,778	13,508	11,727	58,600	58,650	13,696	11,618	14,438	12,567
52,650	52,700	11,876	9,952	12,594	10,901	55,650	55,700	12,781	10,792	13,524	11,741	58,650	58,700	13,711	11,632	14,454	12,581
52,700	52,750	11,890	9,966	12,609	10,915	55,700	55,750	12,797	10,806	13,539	11,755	58,700	58,750	13,727	11,646	14,469	12,595
52,750	52,800	11,904	9,980	12,625	10,929	55,750	55,800	12,812	10,820	13,555	11,769	58,750	58,800	13,742	11,660	14,485	12,609
52,800	52,850	11,918	9,994	12,640	10,943	55,800	55,850										

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	13,820	11,730	14,562	12,679	62,000	62,050	14,750	12,570	15,492	13,519	65,000	65,050	15,680	13,410	16,422	14,359
59,050	59,100	13,835	11,744	14,578	12,693	62,050	62,100	14,765	12,584	15,508	13,533	65,050	65,100	15,695	13,424	16,438	14,373
59,100	59,150	13,851	11,758	14,593	12,707	62,100	62,150	14,781	12,598	15,523	13,547	65,100	65,150	15,711	13,438	16,453	14,387
59,150	59,200	13,866	11,772	14,609	12,721	62,150	62,200	14,796	12,612	15,539	13,561	65,150	65,200	15,726	13,452	16,469	14,401
59,200	59,250	13,882	11,786	14,624	12,735	62,200	62,250	14,812	12,626	15,554	13,575	65,200	65,250	15,742	13,466	16,484	14,415
59,250	59,300	13,897	11,800	14,640	12,749	62,250	62,300	14,827	12,640	15,570	13,589	65,250	65,300	15,757	13,480	16,500	14,429
59,300	59,350	13,913	11,814	14,655	12,763	62,300	62,350	14,843	12,654	15,585	13,603	65,300	65,350	15,773	13,494	16,515	14,443
59,350	59,400	13,928	11,828	14,671	12,777	62,350	62,400	14,858	12,668	15,601	13,617	65,350	65,400	15,788	13,508	16,531	14,457
59,400	59,450	13,944	11,842	14,686	12,791	62,400	62,450	14,874	12,682	15,616	13,631	65,400	65,450	15,804	13,522	16,546	14,471
59,450	59,500	13,959	11,856	14,702	12,805	62,450	62,500	14,889	12,696	15,632	13,645	65,450	65,500	15,819	13,536	16,562	14,485
59,500	59,550	13,975	11,870	14,717	12,819	62,500	62,550	14,905	12,710	15,647	13,659	65,500	65,550	15,835	13,550	16,577	14,499
59,550	59,600	13,990	11,884	14,733	12,833	62,550	62,600	14,920	12,724	15,663	13,673	65,550	65,600	15,850	13,564	16,593	14,513
59,600	59,650	14,006	11,898	14,748	12,847	62,600	62,650	14,936	12,738	15,678	13,687	65,600	65,650	15,866	13,578	16,608	14,527
59,650	59,700	14,021	11,912	14,764	12,861	62,650	62,700	14,951	12,752	15,694	13,701	65,650	65,700	15,881	13,592	16,624	14,541
59,700	59,750	14,037	11,926	14,779	12,875	62,700	62,750	14,967	12,766	15,709	13,715	65,700	65,750	15,897	13,606	16,639	14,555
59,750	59,800	14,052	11,940	14,795	12,889	62,750	62,800	14,982	12,780	15,725	13,729	65,750	65,800	15,912	13,620	16,655	14,569
59,800	59,850	14,068	11,954	14,810	12,903	62,800	62,850	14,998	12,794	15,740	13,743	65,800	65,850	15,928	13,634	16,670	14,583
59,850	59,900	14,083	11,968	14,826	12,917	62,850	62,900	15,013	12,808	15,756	13,757	65,850	65,900	15,943	13,648	16,686	14,597
59,900	59,950	14,099	11,982	14,841	12,931	62,900	62,950	15,029	12,822	15,771	13,771	65,900	65,950	15,959	13,662	16,701	14,611
59,950	60,000	14,114	11,996	14,857	12,945	62,950	63,000	15,044	12,836	15,787	13,785	65,950	66,000	15,974	13,676	16,717	14,625
60,000						63,000						66,000					
60,000	60,050	14,130	12,010	14,872	12,959	63,000	63,050	15,060	12,850	15,802	13,799	66,000	66,050	15,990	13,690	16,732	14,639
60,050	60,100	14,145	12,024	14,888	12,973	63,050	63,100	15,075	12,864	15,818	13,813	66,050	66,100	16,005	13,704	16,748	14,653
60,100	60,150	14,161	12,038	14,903	12,987	63,100	63,150	15,091	12,878	15,833	13,827	66,100	66,150	16,021	13,718	16,763	14,667
60,150	60,200	14,176	12,052	14,919	13,001	63,150	63,200	15,106	12,892	15,849	13,841	66,150	66,200	16,036	13,732	16,779	14,681
60,200	60,250	14,192	12,066	14,934	13,015	63,200	63,250	15,122	12,906	15,864	13,855	66,200	66,250	16,052	13,746	16,794	14,695
60,250	60,300	14,207	12,080	14,950	13,029	63,250	63,300	15,137	12,920	15,880	13,869	66,250	66,300	16,067	13,760	16,810	14,709
60,300	60,350	14,223	12,094	14,965	13,043	63,300	63,350	15,153	12,934	15,895	13,883	66,300	66,350	16,083	13,774	16,825	14,723
60,350	60,400	14,238	12,108	14,981	13,057	63,350	63,400	15,168	12,948	15,911	13,897	66,350	66,400	16,098	13,788	16,841	14,737
60,400	60,450	14,254	12,122	14,996	13,071	63,400	63,450	15,184	12,962	15,926	13,911	66,400	66,450	16,114	13,802	16,856	14,751
60,450	60,500	14,269	12,136	15,012	13,085	63,450	63,500	15,199	12,976	15,942	13,925	66,450	66,500	16,129	13,816	16,872	14,765
60,500	60,550	14,285	12,150	15,027	13,099	63,500	63,550	15,215	12,990	15,957	13,939	66,500	66,550	16,145	13,830	16,887	14,779
60,550	60,600	14,300	12,164	15,043	13,113	63,550	63,600	15,230	13,004	15,973	13,953	66,550	66,600	16,160	13,844	16,903	14,793
60,600	60,650	14,316	12,178	15,058	13,127	63,600	63,650	15,246	13,018	15,988	13,967	66,600	66,650	16,176	13,858	16,918	14,807
60,650	60,700	14,331	12,192	15,074	13,141	63,650	63,700	15,261	13,032	16,004	13,981	66,650	66,700	16,191	13,872	16,934	14,821
60,700	60,750	14,347	12,206	15,089	13,155	63,700	63,750	15,277	13,046	16,019	13,995	66,700	66,750	16,207	13,886	16,949	14,835
60,750	60,800	14,362	12,220	15,105	13,169	63,750	63,800	15,292	13,060	16,035	14,009	66,750	66,800	16,222	13,900	16,965	14,849
60,800	60,850	14,378	12,234	15,120	13,183	63,800	63,850	15,308	13,074	16,050	14,023	66,800	66,850	16,238	13,914	16,980	14,863
60,850	60,900	14,393	12,248	15,136	13,197	63,850	63,900	15,323	13,088	16,066	14,037	66,850	66,900	16,253	13,928	16,996	14,877
60,900	60,950	14,409	12,262	15,151	13,211	63,900	63,950	15,339	13,102	16,081	14,051	66,900	66,950	16,269	13,942	17,011	14,891
60,950	61,000	14,424	12,276	15,167	13,225	63,950	64,000	15,354	13,116	16,097	14,065	66,950	67,000	16,284	13,956	17,027	14,905
61,000						64,000						67,000					
61,000	61,050	14,440	12,290	15,182	13,239	64,000	64,050	15,370	13,130	16,112	14,079	67,000	67,050	16,300	13,970	17,042	14,919
61,050	61,100	14,455	12,304	15,198	13,253	64,050	64,100	15,385	13,144	16,128	14,093	67,050	67,100	16,315	13,984	17,058	14,933
61,100	61,150	14,471	12,318	15,213	13,267	64,100	64,150	15,401	13,158	16,143	14,107	67,100	67,150	16,331	13,998	17,073	14,947
61,150	61,200	14,486	12,332	15,229	13,281	64,150	64,200	15,416	13,172	16,159	14,121	67,150	67,200	16,346	14,012	17,089	14,961
61,200	61,250	14,502	12,346	15,244	13,295	64,200	64,250	15,432	13,186	16,174	14,135	67,200	67,250	16,362	14,026	17,104	14,975
61,250	61,300	14,517	12,360	15,260	13,309	64,250	64,300	15,447	13,200	16,190	14,149	67,250	67,300	16,377	14,040	17,120	14,989
61,300	61,350	14,533	12,374	15,275	13,323	64,300	64,350	15,463	13,214	16,205	14,163	67,300	67,350	16,393	14,054	17,135	15,003
61,350	61,400	14,548	12,388	15,291	13,337	64,350	64,400	15,478	13,228	16,221	14,177	67,350	67,400	16,408	14,068	17,151	15,017
61,400	61,450	14,564	12,402	15,306	13,351	64,400	64,450	15,494	13,242	16,236	14,191	67,400	67,450	16,424	14,082	17,166	15,031
61,450	61,500	14,579	12,416	15,322	13,365	64,450	64,500	15,509	13,256	16,252	14,205	67,450	67,500	16,439	14,096	17,182	15,045
61,500	61,550	14,595	12,430	15,337	13,379	64,500	64,550	15,525	13,270	16,267	14,219	67,500	67,550	16,455	14,110	17,197	15,059
61,550	61,600	14,610	12,444	15,353	13,393	64,550	64,600	15,540	13,284	16,283	14,233	67,550	67,600	16,470	14,124	17,213	15,073
61,600	61,650	14,626	12,458	15,368	13,407	64,600	64,650	15,556	13,298	16,298	14,247	67,600	67,650	16,486	14,138	17,228	15,087
61,650	61,700	14,641	12,472	15,384	13,421	64,650	64,700	15,571	13,312	16,314	14,261	67,650	67,700	16,501	14,152	17,244	15,101
61,700	61,750	14,657	12,486	15,399	13,435	64,700	64,750	15,587	13,326	16,329	14,275	67,700	67,750	16,517	14,166	17,259	15,115
61,750	61,800	14,672	12,500	15,415	13,449	64,750	64,800	15,602	13,340	16,345	14,289	67,750	67,800	16,532	14,180	17,275	15,129
61,800	61,850	14,688</															

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	16,610	14,250	17,352	15,199	71,000	71,050	17,540	15,090		16,039	74,000	74,050	18,470	15,930		16,879
68,050	68,100	16,625	14,264	17,368	15,213	71,050	71,100	17,555	15,104		16,053	74,050	74,100	18,485	15,944		16,893
68,100	68,150	16,641	14,278	17,383	15,227	71,100	71,150	17,571	15,118		16,067	74,100	74,150	18,501	15,958		16,907
68,150	68,200	16,656	14,292	17,399	15,241	71,150	71,200	17,586	15,132		16,081	74,150	74,200	18,516	15,972		16,921
68,200	68,250	16,672	14,306	17,414	15,255	71,200	71,250	17,602	15,146		16,095	74,200	74,250	18,532	15,986		16,935
68,250	68,300	16,687	14,320	17,430	15,269	71,250	71,300	17,617	15,160		16,109	74,250	74,300	18,547	16,000		16,949
68,300	68,350	16,703	14,334	17,445	15,283	71,300	71,350	17,633	15,174		16,123	74,300	74,350	18,563	16,014		16,963
68,350	68,400	16,718	14,348	17,461	15,297	71,350	71,400	17,648	15,188		16,137	74,350	74,400	18,578	16,028		16,977
68,400	68,450	16,734	14,362	17,476	15,311	71,400	71,450	17,664	15,202		16,151	74,400	74,450	18,594	16,042		16,991
68,450	68,500	16,749	14,376	17,492	15,325	71,450	71,500	17,679	15,216		16,165	74,450	74,500	18,609	16,056		17,005
68,500	68,550	16,765	14,390	17,507	15,339	71,500	71,550	17,695	15,230		16,179	74,500	74,550	18,625	16,070		17,019
68,550	68,600	16,780	14,404	17,523	15,353	71,550	71,600	17,710	15,244		16,193	74,550	74,600	18,640	16,084		17,033
68,600	68,650	16,796	14,418	17,538	15,367	71,600	71,650	17,726	15,258		16,207	74,600	74,650	18,656	16,098		17,047
68,650	68,700	16,811	14,432	17,554	15,381	71,650	71,700	17,741	15,272		16,221	74,650	74,700	18,671	16,112		17,061
68,700	68,750	16,827	14,446	17,569	15,395	71,700	71,750	17,757	15,286		16,235	74,700	74,750	18,687	16,126		17,075
68,750	68,800	16,842	14,460	17,585	15,409	71,750	71,800	17,772	15,300		16,249	74,750	74,800	18,702	16,140		17,089
68,800	68,850	16,858	14,474	17,600	15,423	71,800	71,850	17,788	15,314		16,263	74,800	74,850	18,718	16,154		17,103
68,850	68,900	16,873	14,488	17,616	15,437	71,850	71,900	17,803	15,328		16,277	74,850	74,900	18,733	16,168		17,117
68,900	68,950	16,889	14,502	17,631	15,451	71,900	71,950	17,819	15,342		16,291	74,900	74,950	18,749	16,182		17,131
68,950	69,000	16,904	14,516	17,647	15,465	71,950	72,000	17,834	15,356		16,305	74,950	75,000	18,764	16,196		17,145
69,000						72,000						75,000					
69,000	69,050	16,920	14,530	17,662	15,479	72,000	72,050	17,850	15,370		16,319	75,000	75,050	18,780	16,210		17,159
69,050	69,100	16,935	14,544	17,678	15,493	72,050	72,100	17,865	15,384		16,333	75,050	75,100	18,795	16,224		17,173
69,100	69,150	16,951	14,558	17,693	15,507	72,100	72,150	17,881	15,398		16,347	75,100	75,150	18,811	16,238		17,187
69,150	69,200	16,966	14,572	17,709	15,521	72,150	72,200	17,896	15,412		16,361	75,150	75,200	18,826	16,252		17,201
69,200	69,250	16,982	14,586	17,724	15,535	72,200	72,250	17,912	15,426		16,375	75,200	75,250	18,842	16,266		17,215
69,250	69,300	16,997	14,600	17,740	15,549	72,250	72,300	17,927	15,440		16,389	75,250	75,300	18,857	16,280		17,229
69,300	69,350	17,013	14,614	17,755	15,563	72,300	72,350	17,943	15,454		16,403	75,300	75,350	18,873	16,294		17,243
69,350	69,400	17,028	14,628	17,771	15,577	72,350	72,400	17,958	15,468		16,417	75,350	75,400	18,888	16,308		17,257
69,400	69,450	17,044	14,642	17,786	15,591	72,400	72,450	17,974	15,482		16,431	75,400	75,450	18,904	16,322		17,271
69,450	69,500	17,059	14,656	17,802	15,605	72,450	72,500	17,989	15,496		16,445	75,450	75,500	18,919	16,336		17,285
69,500	69,550	17,075	14,670	17,817	15,619	72,500	72,550	18,005	15,510		16,459	75,500	75,550	18,935	16,350		17,299
69,550	69,600	17,090	14,684	17,833	15,633	72,550	72,600	18,020	15,524		16,473	75,550	75,600	18,950	16,364		17,313
69,600	69,650	17,106	14,698	17,848	15,647	72,600	72,650	18,036	15,538		16,487	75,600	75,650	18,966	16,378		17,327
69,650	69,700	17,121	14,712	17,864	15,661	72,650	72,700	18,051	15,552		16,501	75,650	75,700	18,981	16,392		17,341
69,700	69,750	17,137	14,726	17,879	15,675	72,700	72,750	18,067	15,566		16,515	75,700	75,750	18,997	16,406		17,355
69,750	69,800	17,152	14,740	17,895	15,689	72,750	72,800	18,082	15,580		16,529	75,750	75,800	19,012	16,420		17,369
69,800	69,850	17,168	14,754	17,910	15,703	72,800	72,850	18,098	15,594		16,543	75,800	75,850	19,028	16,434		17,383
69,850	69,900	17,183	14,768	17,926	15,717	72,850	72,900	18,113	15,608		16,557	75,850	75,900	19,043	16,448		17,397
69,900	69,950	17,199	14,782	17,941	15,731	72,900	72,950	18,129	15,622		16,571	75,900	75,950	19,059	16,462		17,411
69,950	70,000	17,214	14,796	17,957	15,745	72,950	73,000	18,144	15,636		16,585	75,950	76,000	19,074	16,476		17,425
70,000						73,000						76,000					
70,000	70,050	17,230	14,810		15,759	73,000	73,050	18,160	15,650		16,599	76,000	76,050	19,090	16,490		17,439
70,050	70,100	17,245	14,824		15,773	73,050	73,100	18,175	15,664		16,613	76,050	76,100	19,105	16,504		17,453
70,100	70,150	17,261	14,838		15,787	73,100	73,150	18,191	15,678		16,627	76,100	76,150	19,121	16,518		17,467
70,150	70,200	17,276	14,852		15,801	73,150	73,200	18,206	15,692		16,641	76,150	76,200	19,136	16,532		17,481
70,200	70,250	17,292	14,866		15,815	73,200	73,250	18,222	15,706		16,655	76,200	76,250	19,152	16,546		17,495
70,250	70,300	17,307	14,880		15,829	73,250	73,300	18,237	15,720		16,669	76,250	76,300	19,167	16,560		17,509
70,300	70,350	17,323	14,894		15,843	73,300	73,350	18,253	15,734		16,683	76,300	76,350	19,183	16,574		17,523
70,350	70,400	17,338	14,908		15,857	73,350	73,400	18,268	15,748		16,697	76,350	76,400	19,198	16,588		17,537
70,400	70,450	17,354	14,922		15,871	73,400	73,450	18,284	15,762		16,711	76,400	76,450	19,214	16,602		17,552
70,450	70,500	17,369	14,936		15,885	73,450	73,500	18,299	15,776		16,725	76,450	76,500	19,229	16,616		17,567
70,500	70,550	17,385	14,950		15,899	73,500	73,550	18,315	15,790		16,739	76,500	76,550	19,245	16,630		17,583
70,550	70,600	17,400	14,964		15,913	73,550	73,600	18,330	15,804		16,753	76,550	76,600	19,260	16,644		17,598
70,600	70,650	17,416	14,978		15,927	73,600	73,650	18,346	15,818		16,767	76,600	76,650	19,276	16,658		17,614
70,650	70,700	17,431	14,992		15,941	73,650	73,700	18,361	15,832		16,781	76,650	76,700	19,291	16,672		17,629
70,700	70,750	17,447	15,006		15,955	73,700	73,750	18,377	15,846		16,795	76,700	76,750	19,307	16,686		17,645
70,750	70,800	17,462	15,020		15,969	73,750	73,800	18,392	15,860		16,809	76,750	76,800	19,322	16,700		17,660
70,800	70,850	17,478	15,034		15,983	73,800	73,850	18,408	15,874		16,823	76,800	76,850	19,338	16,714		17,676
70,850	70,900	17,493	15,048		15,997	73,850	73,900	18,423	15,888		16,837	76,850	76,900	19,353	16,728		17,691
70,900	70,950	17,509	15,062		16,011	73,900	73,950	18,439	15,902		16,851	76,900	76,950	19,369	16,742		17,707
70,950	71,000	17,524	15,076		16,025	73,950	74,000	18,454	15,916		16,865	76,950	77,000	19,384	16,756		17,722

* This column must also be used by a qualifying widow(er).

Continued on next page

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	19,400	16,770		17,738	80,000	80,050	20,330	17,610		18,668	83,000	83,050	21,260	18,450		19,598
77,050	77,100	19,415	16,784		17,753	80,050	80,100	20,345	17,624		18,683	83,050	83,100	21,275	18,464		19,613
77,100	77,150	19,431	16,798		17,769	80,100	80,150	20,361	17,638		18,699	83,100	83,150	21,291	18,478		19,629
77,150	77,200	19,446	16,812		17,784	80,150	80,200	20,376	17,652		18,714	83,150	83,200	21,306	18,492		19,644
77,200	77,250	19,462	16,826		17,800	80,200	80,250	20,392	17,666		18,730	83,200	83,250	21,322	18,506		19,660
77,250	77,300	19,477	16,840		17,815	80,250	80,300	20,407	17,680		18,745	83,250	83,300	21,337	18,520		19,675
77,300	77,350	19,493	16,854		17,831	80,300	80,350	20,423	17,694		18,761	83,300	83,350	21,353	18,534		19,691
77,350	77,400	19,508	16,868		17,846	80,350	80,400	20,438	17,708		18,776	83,350	83,400	21,368	18,548		19,706
77,400	77,450	19,524	16,882		17,862	80,400	80,450	20,454	17,722		18,792	83,400	83,450	21,384	18,562		19,722
77,450	77,500	19,539	16,896		17,877	80,450	80,500	20,469	17,736		18,807	83,450	83,500	21,399	18,576		19,737
77,500	77,550	19,555	16,910		17,893	80,500	80,550	20,485	17,750		18,823	83,500	83,550	21,415	18,590		19,753
77,550	77,600	19,570	16,924		17,908	80,550	80,600	20,500	17,764		18,838	83,550	83,600	21,430	18,604		19,768
77,600	77,650	19,586	16,938		17,924	80,600	80,650	20,516	17,778		18,854	83,600	83,650	21,446	18,618		19,784
77,650	77,700	19,601	16,952		17,939	80,650	80,700	20,531	17,792		18,869	83,650	83,700	21,461	18,632		19,799
77,700	77,750	19,617	16,966		17,955	80,700	80,750	20,547	17,806		18,885	83,700	83,750	21,477	18,646		19,815
77,750	77,800	19,632	16,980		17,970	80,750	80,800	20,562	17,820		18,900	83,750	83,800	21,492	18,660		19,830
77,800	77,850	19,648	16,994		17,986	80,800	80,850	20,578	17,834		18,916	83,800	83,850	21,508	18,674		19,846
77,850	77,900	19,663	17,008		18,001	80,850	80,900	20,593	17,848		18,931	83,850	83,900	21,523	18,688		19,861
77,900	77,950	19,679	17,022		18,017	80,900	80,950	20,609	17,862		18,947	83,900	83,950	21,539	18,702		19,877
77,950	78,000	19,694	17,036		18,032	80,950	81,000	20,624	17,876		18,962	83,950	84,000	21,554	18,716		19,892
78,000						81,000						84,000					
78,000	78,050	19,710	17,050		18,048	81,000	81,050	20,640	17,890		18,978	84,000	84,050	21,570	18,730		19,908
78,050	78,100	19,725	17,064		18,063	81,050	81,100	20,655	17,904		18,993	84,050	84,100	21,585	18,744		19,923
78,100	78,150	19,741	17,078		18,079	81,100	81,150	20,671	17,918		19,009	84,100	84,150	21,601	18,758		19,939
78,150	78,200	19,756	17,092		18,094	81,150	81,200	20,686	17,932		19,024	84,150	84,200	21,616	18,772		19,954
78,200	78,250	19,772	17,106		18,110	81,200	81,250	20,702	17,946		19,040	84,200	84,250	21,632	18,786		19,970
78,250	78,300	19,787	17,120		18,125	81,250	81,300	20,717	17,960		19,055	84,250	84,300	21,647	18,800		19,985
78,300	78,350	19,803	17,134		18,141	81,300	81,350	20,733	17,974		19,071	84,300	84,350	21,663	18,814		20,001
78,350	78,400	19,818	17,148		18,156	81,350	81,400	20,748	17,988		19,086	84,350	84,400	21,678	18,828		20,016
78,400	78,450	19,834	17,162		18,172	81,400	81,450	20,764	18,002		19,102	84,400	84,450	21,694	18,842		20,032
78,450	78,500	19,849	17,176		18,187	81,450	81,500	20,779	18,016		19,117	84,450	84,500	21,709	18,856		20,047
78,500	78,550	19,865	17,190		18,203	81,500	81,550	20,795	18,030		19,133	84,500	84,550	21,725	18,870		20,063
78,550	78,600	19,880	17,204		18,218	81,550	81,600	20,810	18,044		19,148	84,550	84,600	21,740	18,884		20,078
78,600	78,650	19,896	17,218		18,234	81,600	81,650	20,826	18,058		19,164	84,600	84,650	21,756	18,898		20,094
78,650	78,700	19,911	17,232		18,249	81,650	81,700	20,841	18,072		19,179	84,650	84,700	21,771	18,912		20,109
78,700	78,750	19,927	17,246		18,265	81,700	81,750	20,857	18,086		19,195	84,700	84,750	21,787	18,926		20,125
78,750	78,800	19,942	17,260		18,280	81,750	81,800	20,872	18,100		19,210	84,750	84,800	21,802	18,940		20,140
78,800	78,850	19,958	17,274		18,296	81,800	81,850	20,888	18,114		19,226	84,800	84,850	21,818	18,954		20,156
78,850	78,900	19,973	17,288		18,311	81,850	81,900	20,903	18,128		19,241	84,850	84,900	21,833	18,968		20,171
78,900	78,950	19,989	17,302		18,327	81,900	81,950	20,919	18,142		19,257	84,900	84,950	21,849	18,982		20,187
78,950	79,000	20,004	17,316		18,342	81,950	82,000	20,934	18,156		19,272	84,950	85,000	21,864	18,996		20,202
79,000						82,000						85,000					
79,000	79,050	20,020	17,330		18,358	82,000	82,050	20,950	18,170		19,288	85,000	85,050	21,880	19,010		20,218
79,050	79,100	20,035	17,344		18,373	82,050	82,100	20,965	18,184		19,303	85,050	85,100	21,895	19,024		20,233
79,100	79,150	20,051	17,358		18,389	82,100	82,150	20,981	18,198		19,319	85,100	85,150	21,911	19,038		20,249
79,150	79,200	20,066	17,372		18,404	82,150	82,200	20,996	18,212		19,334	85,150	85,200	21,926	19,052		20,264
79,200	79,250	20,082	17,386		18,420	82,200	82,250	21,012	18,226		19,350	85,200	85,250	21,942	19,066		20,280
79,250	79,300	20,097	17,400		18,435	82,250	82,300	21,027	18,240		19,365	85,250	85,300	21,957	19,080		20,295
79,300	79,350	20,113	17,414		18,451	82,300	82,350	21,043	18,254		19,381	85,300	85,350	21,973	19,094		20,311
79,350	79,400	20,128	17,428		18,466	82,350	82,400	21,058	18,268		19,396	85,350	85,400	21,988	19,108		20,326
79,400	79,450	20,144	17,442		18,482	82,400	82,450	21,074	18,282		19,412	85,400	85,450	22,004	19,122		20,342
79,450	79,500	20,159	17,456		18,497	82,450	82,500	21,089	18,296		19,427	85,450	85,500	22,019	19,136		20,357
79,500	79,550	20,175	17,470		18,513	82,500	82,550	21,105	18,310		19,443	85,500	85,550	22,035	19,150		20,373
79,550	79,600	20,190	17,484		18,528	82,550	82,600	21,120	18,324		19,458	85,550	85,600	22,050	19,164		20,388
79,600	79,650	20,206	17,498		18,544	82,600	82,650	21,136	18,338		19,474	85,600	85,650	22,066	19,178		20,404
79,650	79,700	20,221	17,512		18,559	82,650	82,700	21,151	18,352		19,489	85,650	85,700	22,081	19,192		20,419
79,700	79,750	20,237	17,526		18,575	82,700	82,750	21,167	18,366		19,505	85,700	85,750	22,097	19,206		20,435
79,750	79,800	20,252	17,540		18,590	82,750	82,800	21,182	18,380		19,520	85,750	85,800	22,112	19,220		20,450
79,800	79,850	20,268	17,554		18,606	82,800	82,850	21,198	18,394		19,536	85,800	85,850	22,128	19,234		20,466
79,850	79,900	20,283	17,568		18,621	82,850	82,900	21,213	18,408		19,551	85,850	85,900	22,143			

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
86,000						89,000						92,000					
86,000	86,050	22,190	19,290		20,528	89,000	89,050	23,120	20,130		21,458	92,000	92,050	24,050	21,056		22,388
86,050	86,100	22,205	19,304		20,543	89,050	89,100	23,135	20,144		21,473	92,050	92,100	24,065	21,072		22,403
86,100	86,150	22,221	19,318		20,559	89,100	89,150	23,151	20,158		21,489	92,100	92,150	24,081	21,087		22,419
86,150	86,200	22,236	19,332		20,574	89,150	89,200	23,166	20,173		21,504	92,150	92,200	24,096	21,103		22,434
86,200	86,250	22,252	19,346		20,590	89,200	89,250	23,182	20,188		21,520	92,200	92,250	24,112	21,118		22,450
86,250	86,300	22,267	19,360		20,605	89,250	89,300	23,197	20,204		21,535	92,250	92,300	24,127	21,134		22,465
86,300	86,350	22,283	19,374		20,621	89,300	89,350	23,213	20,219		21,551	92,300	92,350	24,143	21,149		22,481
86,350	86,400	22,298	19,388		20,636	89,350	89,400	23,228	20,235		21,566	92,350	92,400	24,158	21,165		22,496
86,400	86,450	22,314	19,402		20,652	89,400	89,450	23,244	20,250		21,582	92,400	92,450	24,174	21,180		22,512
86,450	86,500	22,329	19,416		20,667	89,450	89,500	23,259	20,266		21,597	92,450	92,500	24,189	21,196		22,527
86,500	86,550	22,345	19,430		20,683	89,500	89,550	23,275	20,281		21,613	92,500	92,550	24,205	21,211		22,543
86,550	86,600	22,360	19,444		20,698	89,550	89,600	23,290	20,297		21,628	92,550	92,600	24,220	21,227		22,558
86,600	86,650	22,376	19,458		20,714	89,600	89,650	23,306	20,312		21,644	92,600	92,650	24,236	21,242		22,574
86,650	86,700	22,391	19,472		20,729	89,650	89,700	23,321	20,328		21,659	92,650	92,700	24,251	21,258		22,589
86,700	86,750	22,407	19,486		20,745	89,700	89,750	23,337	20,343		21,675	92,700	92,750	24,267	21,273		22,605
86,750	86,800	22,422	19,500		20,760	89,750	89,800	23,352	20,359		21,690	92,750	92,800	24,282	21,289		22,620
86,800	86,850	22,438	19,514		20,776	89,800	89,850	23,368	20,374		21,706	92,800	92,850	24,298	21,304		22,636
86,850	86,900	22,453	19,528		20,791	89,850	89,900	23,383	20,390		21,721	92,850	92,900	24,313	21,320		22,651
86,900	86,950	22,469	19,542		20,807	89,900	89,950	23,399	20,405		21,737	92,900	92,950	24,329	21,335		22,667
86,950	87,000	22,484	19,556		20,822	89,950	90,000	23,414	20,421		21,752	92,950	93,000	24,344	21,351		22,682
87,000						90,000						93,000					
87,000	87,050	22,500	19,570		20,838	90,000	90,050	23,430	20,436		21,768	93,000	93,050	24,360	21,366		22,698
87,050	87,100	22,515	19,584		20,853	90,050	90,100	23,445	20,452		21,783	93,050	93,100	24,375	21,382		22,713
87,100	87,150	22,531	19,598		20,869	90,100	90,150	23,461	20,467		21,799	93,100	93,150	24,391	21,397		22,729
87,150	87,200	22,546	19,612		20,884	90,150	90,200	23,476	20,483		21,814	93,150	93,200	24,406	21,413		22,744
87,200	87,250	22,562	19,626		20,900	90,200	90,250	23,492	20,498		21,830	93,200	93,250	24,422	21,428		22,760
87,250	87,300	22,577	19,640		20,915	90,250	90,300	23,507	20,514		21,845	93,250	93,300	24,437	21,444		22,775
87,300	87,350	22,593	19,654		20,931	90,300	90,350	23,523	20,529		21,861	93,300	93,350	24,453	21,459		22,791
87,350	87,400	22,608	19,668		20,946	90,350	90,400	23,538	20,545		21,876	93,350	93,400	24,468	21,475		22,806
87,400	87,450	22,624	19,682		20,962	90,400	90,450	23,554	20,560		21,892	93,400	93,450	24,484	21,490		22,822
87,450	87,500	22,639	19,696		20,977	90,450	90,500	23,569	20,576		21,907	93,450	93,500	24,499	21,506		22,837
87,500	87,550	22,655	19,710		20,993	90,500	90,550	23,585	20,591		21,923	93,500	93,550	24,515	21,521		22,853
87,550	87,600	22,670	19,724		21,008	90,550	90,600	23,600	20,607		21,938	93,550	93,600	24,530	21,537		22,868
87,600	87,650	22,686	19,738		21,024	90,600	90,650	23,616	20,622		21,954	93,600	93,650	24,546	21,552		22,884
87,650	87,700	22,701	19,752		21,039	90,650	90,700	23,631	20,638		21,969	93,650	93,700	24,561	21,568		22,899
87,700	87,750	22,717	19,766		21,055	90,700	90,750	23,647	20,653		21,985	93,700	93,750	24,577	21,583		22,915
87,750	87,800	22,732	19,780		21,070	90,750	90,800	23,662	20,669		22,000	93,750	93,800	24,592	21,599		22,930
87,800	87,850	22,748	19,794		21,086	90,800	90,850	23,678	20,684		22,016	93,800	93,850	24,608	21,614		22,946
87,850	87,900	22,763	19,808		21,101	90,850	90,900	23,693	20,700		22,031	93,850	93,900	24,623	21,630		22,961
87,900	87,950	22,779	19,822		21,117	90,900	90,950	23,709	20,715		22,047	93,900	93,950	24,639	21,645		22,977
87,950	88,000	22,794	19,836		21,132	90,950	91,000	23,724	20,731		22,062	93,950	94,000	24,654	21,661		22,992
88,000						91,000						94,000					
88,000	88,050	22,810	19,850		21,148	91,000	91,050	23,740	20,746		22,078	94,000	94,050	24,670	21,676		23,008
88,050	88,100	22,825	19,864		21,163	91,050	91,100	23,755	20,762		22,093	94,050	94,100	24,685	21,692		23,023
88,100	88,150	22,841	19,878		21,179	91,100	91,150	23,771	20,777		22,109	94,100	94,150	24,701	21,707		23,039
88,150	88,200	22,856	19,892		21,194	91,150	91,200	23,786	20,793		22,124	94,150	94,200	24,716	21,723		23,054
88,200	88,250	22,872	19,906		21,210	91,200	91,250	23,802	20,808		22,140	94,200	94,250	24,732	21,738		23,070
88,250	88,300	22,887	19,920		21,225	91,250	91,300	23,817	20,824		22,155	94,250	94,300	24,747	21,754		23,085
88,300	88,350	22,903	19,934		21,241	91,300	91,350	23,833	20,839		22,171	94,300	94,350	24,763	21,769		23,101
88,350	88,400	22,918	19,948		21,256	91,350	91,400	23,848	20,855		22,186	94,350	94,400	24,778	21,785		23,116
88,400	88,450	22,934	19,962		21,272	91,400	91,450	23,864	20,870		22,202	94,400	94,450	24,794	21,800		23,132
88,450	88,500	22,949	19,976		21,287	91,450	91,500	23,879	20,886		22,217	94,450	94,500	24,809	21,816		23,147
88,500	88,550	22,965	19,990		21,303	91,500	91,550	23,895	20,901		22,233	94,500	94,550	24,825	21,831		23,163
88,550	88,600	22,980	20,004		21,318	91,550	91,600	23,910	20,917		22,248	94,550	94,600	24,840	21,847		23,178
88,600	88,650	22,996	20,018		21,334	91,600	91,650	23,926	20,932		22,264	94,600	94,650	24,856	21,862		23,194
88,650	88,700	23,011	20,032		21,349	91,650	91,700	23,941	20,948		22,279	94,650	94,700	24,871	21,878		23,209
88,700	88,750	23,027	20,046		21,365	91,700	91,750	23,957	20,963		22,295	94,700	94,750	24,887	21,893		23,225
88,750	88,800	23,042	20,060		21,380	91,750	91,800	23,972	20,979		22,310	94,750	94,800	24,902	21,909		23,240
88,800	88,850	23,058	20,074		21,396	91,800	91,850	23,988	20,994		22,326	94,800	94,850	24,918	21,924		23,256
88,850	88,900	23,073	20,088		21,411	91,850	91,900	24,003	21,010		22,341	94,850	94,900	24,933			

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
		Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
At least	But less than	Your tax is—				At least	But less than	Your tax is—			
95,000						98,000					
95,000	95,050	24,980	21,986		23,318	98,000	98,050	25,910	22,916		24,248
95,050	95,100	24,995	22,002		23,333	98,050	98,100	25,925	22,932		24,263
95,100	95,150	25,011	22,017		23,349	98,100	98,150	25,941	22,947		24,279
95,150	95,200	25,026	22,033		23,364	98,150	98,200	25,956	22,963		24,294
95,200	95,250	25,042	22,048		23,380	98,200	98,250	25,972	22,978		24,310
95,250	95,300	25,057	22,064		23,395	98,250	98,300	25,987	22,994		24,325
95,300	95,350	25,073	22,079		23,411	98,300	98,350	26,003	23,009		24,341
95,350	95,400	25,088	22,095		23,426	98,350	98,400	26,018	23,025		24,356
95,400	95,450	25,104	22,110		23,442	98,400	98,450	26,034	23,040		24,372
95,450	95,500	25,119	22,126		23,457	98,450	98,500	26,049	23,056		24,387
95,500	95,550	25,135	22,141		23,473	98,500	98,550	26,065	23,071		24,403
95,550	95,600	25,150	22,157		23,488	98,550	98,600	26,080	23,087		24,418
95,600	95,650	25,166	22,172		23,504	98,600	98,650	26,096	23,102		24,434
95,650	95,700	25,181	22,188		23,519	98,650	98,700	26,111	23,118		24,449
95,700	95,750	25,197	22,203		23,535	98,700	98,750	26,127	23,133		24,465
95,750	95,800	25,212	22,219		23,550	98,750	98,800	26,142	23,149		24,480
95,800	95,850	25,228	22,234		23,566	98,800	98,850	26,158	23,164		24,496
95,850	95,900	25,243	22,250		23,581	98,850	98,900	26,173	23,180		24,511
95,900	95,950	25,259	22,265		23,597	98,900	98,950	26,189	23,195		24,527
95,950	96,000	25,274	22,281		23,612	98,950	99,000	26,204	23,211		24,542
96,000						99,000					
96,000	96,050	25,290	22,296		23,628	99,000	99,050	26,220	23,226		24,558
96,050	96,100	25,305	22,312		23,643	99,050	99,100	26,235	23,242		24,573
96,100	96,150	25,321	22,327		23,659	99,100	99,150	26,251	23,257		24,589
96,150	96,200	25,336	22,343		23,674	99,150	99,200	26,266	23,273		24,604
96,200	96,250	25,352	22,358		23,690	99,200	99,250	26,282	23,288		24,620
96,250	96,300	25,367	22,374		23,705	99,250	99,300	26,297	23,304		24,635
96,300	96,350	25,383	22,389		23,721	99,300	99,350	26,313	23,319		24,651
96,350	96,400	25,398	22,405		23,736	99,350	99,400	26,328	23,335		24,666
96,400	96,450	25,414	22,420		23,752	99,400	99,450	26,344	23,350		24,682
96,450	96,500	25,429	22,436		23,767	99,450	99,500	26,359	23,366		24,697
96,500	96,550	25,445	22,451		23,783	99,500	99,550	26,375	23,381		24,713
96,550	96,600	25,460	22,467		23,798	99,550	99,600	26,390	23,397		24,728
96,600	96,650	25,476	22,482		23,814	99,600	99,650	26,406	23,412		24,744
96,650	96,700	25,491	22,498		23,829	99,650	99,700	26,421	23,428		24,759
96,700	96,750	25,507	22,513		23,845	99,700	99,750	26,437	23,443		24,775
96,750	96,800	25,522	22,529		23,860	99,750	99,800	26,452	23,459		24,790
96,800	96,850	25,538	22,544		23,876	99,800	99,850	26,468	23,474		24,806
96,850	96,900	25,553	22,560		23,891	99,850	99,900	26,483	23,490		24,821
96,900	96,950	25,569	22,575		23,907	99,900	99,950	26,499	23,505		24,837
96,950	97,000	25,584	22,591		23,922	99,950	100,000	26,514	23,521		24,852
97,000											
97,000	97,050	25,600	22,606		23,938	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; display: inline-block;"> <p>\$100,000 or over — use Tax Rate Schedules</p> </div>					
97,050	97,100	25,615	22,622		23,953						
97,100	97,150	25,631	22,637		23,969						
97,150	97,200	25,646	22,653		23,984						
97,200	97,250	25,662	22,668		24,000						
97,250	97,300	25,677	22,684		24,015						
97,300	97,350	25,693	22,699		24,031						
97,350	97,400	25,708	22,715		24,046						
97,400	97,450	25,724	22,730		24,062						
97,450	97,500	25,739	22,746		24,077						
97,500	97,550	25,755	22,761		24,093						
97,550	97,600	25,770	22,777		24,108						
97,600	97,650	25,786	22,792		24,124						
97,650	97,700	25,801	22,808		24,139						
97,700	97,750	25,817	22,823		24,155						
97,750	97,800	25,832	22,839		24,170						
97,800	97,850	25,848	22,854		24,186						
97,850	97,900	25,863	22,870		24,201						
97,900	97,950	25,879	22,885		24,217						
97,950	98,000	25,894	22,901		24,232						

* This column must also be used by a qualifying widow(er).

Sale of Your Home

Department of the Treasury Internal Revenue Service

Attach to Form 1040 for year of sale.

See separate instructions. Please print or type.

1993 Attachment Sequence No. 20

Your first name and initial. If a joint return, also give spouse's name and initial. Last name. Your social security number. Present address (no., street, and apt. no., rural route, or P.O. box no. if mail is not delivered to street address). Spouse's social security number. City, town or post office, state, and ZIP code.

Part I General Information

1 Date your former main home was sold (month, day, year). 2 Have you bought or built a new main home? 3 Is or was any part of either main home rented out or used for business? If "Yes," see instructions.

Part II Gain on Sale—Do not include amounts you deduct as moving expenses.

4 Selling price of home. Do not include personal property items you sold with your home. 5 Expense of sale (see instructions). 6 Amount realized. Subtract line 5 from line 4. 7 Adjusted basis of home sold (see instructions). 8 Gain on sale. Subtract line 7 from line 6.

Is line 8 more than zero? Yes —> If line 2 is "Yes," you must go to Part III or Part IV, whichever applies. All others, go to line 9. No —> Stop and attach this form to your return.

9 If you haven't replaced your home, do you plan to do so within the replacement period (see instructions)? If line 9 is "Yes," stop here, attach this form to your return, and see Additional Filing Requirements in the instructions. If line 9 is "No," you must go to Part III or Part IV, whichever applies.

Part III One-Time Exclusion of Gain for People Age 55 or Older—By completing this part, you are electing to take the one-time exclusion (see instructions). If you are not electing to take the exclusion, go to Part IV now.

10 Who was age 55 or older on the date of sale? 11 Did the person who was age 55 or older own and use the property as his or her main home for a total of at least 3 years (except for short absences) of the 5-year period before the sale? 12 At the time of sale, who owned the home? 13 Social security number of spouse at the time of sale if you had a different spouse from the one above. 14 Exclusion. Enter the smaller of line 8 or \$125,000 (\$62,500 if married filing separate return). Then, go to line 15.

Part IV Adjusted Sales Price, Taxable Gain, and Adjusted Basis of New Home

15 If line 14 is blank, enter the amount from line 8. Otherwise, subtract line 14 from line 8. 16 Fixing-up expenses (see instructions for time limits). 17 If line 14 is blank, enter amount from line 16. Otherwise, add lines 14 and 16. 18 Adjusted sales price. Subtract line 17 from line 6. 19a Date you moved into new home (month, day, year). 19b Cost of new home. 20 Subtract line 19b from line 18. If zero or less, enter -0-. 21 Taxable gain. Enter the smaller of line 15 or line 20. 22 Postponed gain. Subtract line 21 from line 15. 23 Adjusted basis of new home. Subtract line 22 from line 19b.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return. Under penalties of perjury, I declare that I have examined this form, including attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Your signature, Date, Spouse's signature, Date. If a joint return, both must sign.

▶ Attach to Form 1040.
▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

You need to understand the following terms to complete this form: **Dependent Care Benefits, Earned Income, Qualified Expenses, and Qualifying Person(s)**. See **Important Terms** on page 1 of the Form 2441 instructions. Also, if you had a child born in 1993 and line 32 of Form 1040 is less than \$23,050, see **A Change To Note** on page 2 of the instructions.

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

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

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

3 Enter the number of **qualifying persons** cared for in 1993 ▶

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

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

4	Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25	4																																																
5	Enter YOUR earned income	5																																																
6	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see instructions); all others , enter the amount from line 5	6																																																
7	Enter the smallest of line 4, 5, or 6	7																																																
8	Enter the amount from Form 1040, line 32	8																																																
9	Enter on line 9 the decimal amount shown below that applies to the amount on line 8																																																	
	<table border="0"> <thead> <tr> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> <th colspan="2">If line 8 is—</th> <th rowspan="2">Decimal amount is</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	If line 8 is—		Decimal amount is	If line 8 is—		Decimal amount is	Over	But not over	Over	But not over	\$0—10,000		.30	\$20,000—22,000		.24	10,000—12,000		.29	22,000—24,000		.23	12,000—14,000		.28	24,000—26,000		.22	14,000—16,000		.27	26,000—28,000		.21	16,000—18,000		.26	28,000—No limit		.20	18,000—20,000		.25				9		×
If line 8 is—		Decimal amount is	If line 8 is—		Decimal amount is																																													
Over	But not over		Over	But not over																																														
\$0—10,000		.30	\$20,000—22,000		.24																																													
10,000—12,000		.29	22,000—24,000		.23																																													
12,000—14,000		.28	24,000—26,000		.22																																													
14,000—16,000		.27	26,000—28,000		.21																																													
16,000—18,000		.26	28,000—No limit		.20																																													
18,000—20,000		.25																																																
10	Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41	10																																																

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

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

11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2	11		
12 Enter the amount forfeited, if any. See the instructions	12		
13 Subtract line 12 from line 11	13		
14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s)	14		
15 Enter the smaller of line 13 or 14	15		
16 Enter YOUR earned income	16		
17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16	17		
18 Enter the smallest of line 15, 16, or 17	18		
19 Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return } <li style="padding-left: 20px;">and you were required to enter your spouse's } earned income on line 17). 	19		
20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB"	20		

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

21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19	21		
22 Enter \$2,400 (\$4,800 if two or more qualifying persons)	22		
23 Enter the amount from line 19	23		
24 Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1992 expenses in 1993, see the line 10 instructions	24		
25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form	25		

Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts
(Under Sections 72, 4973, 4974 and 4980A of the Internal Revenue Code)
▶ Attach to Form 1040. See separate instructions.

Name of individual subject to additional tax. (If married, see instructions.)		Your social security number : : :
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. No.
	City, town or post office, state, and ZIP code	If this is an Amended Return, check here <input type="checkbox"/>

If you are subject to the 10% tax on early distributions **only**, see **Who Must File** in the instructions before continuing. You may be able to report this amount directly on Form 1040 without filing Form 5329.

Part I Tax on Early Distributions

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA), annuity contract, or modified endowment contract before you reached age 59½. **Note:** You must enter the amount of the distribution on line 16b or 17b of Form 1040 or on the appropriate line of Form 4972.

1 Early distributions included in gross income. See instructions	1		
2 Exceptions to distributions subject to additional taxes. See instructions. (Enter appropriate No. for exception from instructions ▶ _____)	2		
3 Amount subject to additional tax (subtract line 2 from 1)	3		
4 Tax due (multiply line 3 by 10% (.10)). Enter here and on Form 1040, line 51.	4		

Part II Tax on Excess Contributions to Individual Retirement Arrangements

Complete this part if, either in this year or in earlier years, you contributed more to your IRA than is or was allowable and you have an excess contribution subject to tax.

5 Excess contributions for 1993 (see instructions). Do not include this amount on Form 1040, line 24a or 24b				5
6 Earlier year excess contributions not previously eliminated (see instructions)	6			
7 Contribution credit. (If your actual contribution for 1993 is less than your maximum allowable contribution, see instructions; otherwise, enter -0-.)	7			
8 1993 distributions from your IRA account that are includible in taxable income	8			
9 1992 tax year excess contributions (if any) withdrawn after the due date (including extensions) of your 1992 income tax return, and 1991 and earlier tax year excess contributions withdrawn in 1993	9			
10 Add lines 7, 8, and 9	10			
11 Adjusted earlier year excess contributions. (Subtract line 10 from line 6. Enter the result, but not less than zero.)				11
12 Total excess contributions (add lines 5 and 11)				12
13 Tax due. (Enter the smaller of 6% of line 12 or 6% of the value of your IRA on the last day of 1993.) Also enter this amount on Form 1040, line 51				13

Part III Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

14	Minimum required distribution (see instructions)	14		
15	Amount actually distributed to you	15		
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-	16		
17	Tax due (multiply line 16 by 50% (.50)). Enter here and on Form 1040, line 51	17		

Part IV Tax on Excess Distributions From Qualified Retirement Plans (Including IRAs)

<i>Complete Column A for regular distributions. Complete Column B for lump-sum distributions.</i>		Column A Regular Distributions		Column B Lump-Sum Distributions	
18	Total amount of regular retirement or lump-sum distributions	18			
19	Amount excluded from additional tax. (Enter appropriate No. for exception from instructions ▶ _____)	19			
20	Subtract line 19 from line 18.	20			
21	Enter the greater of the threshold amount or the 1993 recovery of the grandfather amount (from Worksheet 1 or 2). See instructions	21			
22	Excess distributions. (Subtract line 21 from line 20. If less than zero enter -0-)	22			
23	Tentative tax. (Multiply line 22 by 15% (.15))	23			
24	Section 72(t) offset. See instructions	24			
25	Subtract line 24 from line 23.	25			
26	Tax due. (Combine columns (a) and (b) of line 25.) Enter here and on Form 1040, line 51	26			

Acceleration Elections (see the instructions for Part IV)

- 1 If you elected the discretionary method in 1987 or 1988 and wish to make an acceleration election beginning in 1993 under Temp. Regs. section 54.4981A-1T b-12, check here ▶ .
- 2 If you previously made an acceleration election and wish to revoke that election, check here ▶ .

Complete Only if You Are Filing This Form by Itself and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this form, 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.			
	▶ _____ Your signature		▶ _____ Date	
	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Preparer's social security no. : : :
	Firm's name (or yours, if self-employed) and address ▶		E.I. No. ▶	: : :
		ZIP code ▶		

**Nondeductible IRAs
(Contributions, Distributions, and Basis)**

Department of the Treasury
Internal Revenue Service

▶ Please see **What Records Must I Keep?** below.
▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate Form 8606 for each spouse. See instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

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

Contributions, Nontaxable Distributions, and Basis

- 1 Enter your IRA contributions for 1993 that you choose to be nondeductible. Include those made during 1/1/94-4/15/94 that were for 1993. See instructions
- 2 Enter your total IRA basis for 1992 and earlier years. See instructions
- 3 Add lines 1 and 2
- 4 Enter only those contributions included on line 1 that were made during 1/1/94-4/15/94. This amount will be the same as line 1 if all of your nondeductible contributions for 1993 were made in 1994 by 4/15/94. See instructions
- 5 Subtract line 4 from line 3
- 6 Enter the total value of **ALL** your IRAs as of 12/31/93 plus any outstanding rollovers. See instructions
- 7 Enter the total IRA distributions received during 1993. Do not include amounts rolled over before 1/1/94. See instructions
- 8 Add lines 6 and 7
- 9 Divide line 5 by line 8 and enter the result as a decimal (to at least two places). Do not enter more than "1.00"
- 10 Multiply line 7 by line 9. This is the amount of your **nontaxable distributions for 1993**
- 11 Subtract line 10 from line 5. This is the **basis in your IRA(s) as of 12/31/93**
- 12 Add lines 4 and 11. This is your **total IRA basis for 1993 and earlier years**

Did you receive any IRA distributions (withdrawals) in 1993?

No

Enter the amount from line 3 on line 12. Then, **stop** and read **When and Where To File** on page 2.

Yes

Go to line 4.

1		
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Taxable Distributions for 1993

- 13 Subtract line 10 from line 7. Enter the result here and on Form 1040, line 16b, Form 1040A, line 10b, or Form 1040NR, line 17b, whichever applies

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Your signature

▶ Date

General Instructions

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 26 minutes; **Learning about the law or the form**, 7 minutes; **Preparing the form**, 22 minutes; and **Copying, assembling, and sending the form to the IRS**, 20 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more

simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the Instructions for Form 1040, Form 1040A, or Form 1040NR.

Purpose of Form

Use Form 8606 to report your IRA contributions that you choose to be nondeductible. You may wish to make nondeductible contributions, for example, if you cannot deduct all of your contributions because of the income limits for IRAs.

Also use Form 8606 to figure the basis in your IRA(s) and the taxable part of any IRA distributions you receive if you have ever made nondeductible contributions.

Your **basis** is the total of all your nondeductible IRA contributions minus the total of all nontaxable IRA distributions received. It is to your advantage to keep

track of your basis because it is used to figure the nontaxable part of future distributions.

Note: To figure your deductible IRA contributions, use the instructions for Form 1040 or Form 1040A, whichever applies.

Who Must File

You must file Form 8606 for 1993 if:

- You made nondeductible contributions to your IRA for 1993, **or**
- You received IRA distributions in 1993 **and** you have ever made nondeductible contributions to any of your IRAs.

What Records Must I Keep?

To verify the nontaxable part of distributions from your IRA, keep a copy of this form together with copies of the following forms and records until all