



1994

Publication 1407

Federal Tax Forms Advance Proof Copies

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

Attached are advance proof copies of the following 1994 Federal tax forms and schedules for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040

Note: *The self-employed health insurance deduction (Form 1040, line 26) does not apply to tax years beginning after 1993. Because pending legislation would extend the deduction, 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**, and from the Form 1040A instructions: Questions to see if you can take the earned income credit; the Earned income credit worksheet—Line 28c; and the 1994 Earned Income Credit Table. (Similar questions, worksheet, and table will be in the Form 1040 and Form 1040EZ instructions.)
- 1994 Tax Table
- 1994 Tax Rate Schedules
- **NEW Form 2106-EZ**, Unreimbursed Employee Business Expenses
- **Form 3903**, Moving Expenses
- **Form 4782**, Employee Moving Expense Information

The new Form 2106-EZ is for use by employees who are deducting expenses attributable to their job but are not reimbursed for any of the expenses by their employer. Employees who claim vehicle expenses must own the vehicle and use the standard mileage rate for 1994 and for the year the vehicle was first placed in service.

We have circled major changes on each item in this package. Because of extensive revisions to Schedule EIC and page 1 of Form 3903, specific changes on these items are not circled. Schedules 1, 2, and 3 of Form 1040A, Schedule D, and Schedule R have no major changes.

If you have comments about these items, please let us know by August 19, 1994. 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, we will carefully consider each suggestion.

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.



Department of the Treasury—Internal Revenue Service
Form 1040EZ Income Tax Return for Single and Joint Filers With No Dependents 1994

OMB No. 1545-0675

Use the IRS label (See page 11.) Otherwise, please print.

LABEL HERE	Print your name (first, initial, last)	
	If a joint return, print spouse's name (first, initial, last)	
	Home address (number and street). If you have a P.O. box, see page 12.	Apt. no.
	City, town or post office, state and ZIP code. If you have a foreign address, see page 12.	

Your social security number

--	--	--	--	--	--	--	--

Spouse's social security number

--	--	--	--	--	--	--	--

See instructions on back and in Form 1040EZ booklet.

Presidential Election Campaign (See page 12.)

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

Do you want \$3 to go to this fund? ▶

If a joint return, does your spouse want \$3 to go to this fund? ▶

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>



Income

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

Enclose, but do not attach, any payment with your return.

Note: You must check Yes or No.

- Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). 1
- Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ. 2
- Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 15 to find out if you can claim the earned income credit on line 7. 3
- Can your parents (or someone else) claim you on their return? **Yes.** Do worksheet on back; enter amount from line G here. **No.** If **single**, enter 6,250.00. If **married**, enter 11,250.00. For an explanation of these amounts, see back of form. 4
- Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**. ▶ 5

		Dollars	Cents
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

Payments and tax

- Enter your Federal income tax withheld from box 2 of your W-2 form(s). 6
- Earned income credit** (see page 15). Enter type and amount of nontaxable earned income below. 7

Type	\$
------	----
- Add lines 6 and 7. These are your **total payments**. 8
- Tax.** Use the amount on line 5 to find your tax in the tax table on pages 28–32 of the booklet. Then, enter the tax from the table on this line. 9

<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/>	,	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

Refund or amount you owe

- If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**. 10
- If line 9 is larger than line 8, subtract line 8 from line 9. This is the **amount you owe**. See page 20 for details on how to pay and what to write on your payment. 11

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Sign your return

Keep a copy of this form for your records.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Your signature		Spouse's signature if joint return	
Date	Your occupation	Date	Spouse's occupation

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 13.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1995, and not blind at the end of 1994.
- Your taxable income (line 5) is less than \$50,000.

Caution: If married and either you or your spouse had total wages of over \$60,600, you may not be able to use this form. See page 7.

If you are not sure about your filing status, see page 7. If you have questions about dependents, call Tele-Tax (see page 26) and listen to topic 354. If you **can't use this form**, call Tele-Tax (see page 26) and listen to topic 352.

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 21.

Worksheet for dependents who checked "Yes" on line 4

Use this worksheet to figure the amount to enter on line 4 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 26) and listen to topic 354.

- | | |
|--|------------------------|
| A. Enter the amount from line 1 on the front. | A. _____ |
| B. Minimum standard deduction. | B. _____ 600.00 |
| C. Enter the LARGER of line A or line B here. | C. _____ |
| D. Maximum standard deduction. If single, enter 3,800.00; if married, enter 6,350.00. | D. _____ |
| E. Enter the SMALLER of line C or line D here. This is your standard deduction. | E. _____ |
| F. Exemption amount. | |
| • 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 2,450.00. | F. _____ |
| G. Add lines E and F. Enter the total here and on line 4 on the front. | G. _____ |

If you checked "No" on line 4 because no one can claim you (or your spouse if married) as a dependent, enter on line 4 the amount shown below that applies to you.

- Single, enter 6,250.00. This is the total of your standard deduction (3,800.00) and personal exemption (2,450.00).
- Married, enter 11,250.00. This is the total of your standard deduction (6,350.00), exemption for yourself (2,450.00), and exemption for your spouse (2,450.00).

Avoid mistakes

See page 21 of the Form 1040EZ booklet for a list of common mistakes to avoid. Errors will delay your refund.

Mailing your return

Mail your return by **April 17, 1995**. Use the envelope that came with your booklet. If you don't have that envelope, see page 33 for the address to use.

Label
(See page 16.)

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 17.			Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.				

OMB No. 1545-0085

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 17.)

Do you want \$3 to go to this fund?	Yes	No
If a joint return, does your spouse want \$3 to go to this fund?		

Check the box for your filing status
(See page 17.)
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 18.) 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 20.)

Figure your exemptions
(See page 20.)

If more than seven dependents, see page 23.

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

b Spouse

c Dependents:		(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1994
(1) Name (first, initial, and last name)					

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. 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 23)
 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 25.

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 26). If over \$400, attach Schedule 1.	8a
b	Tax-exempt interest. DO NOT include on line 8a.	8b
9	Dividends. If over \$400, attach Schedule 1.	9
10a	Total IRA distributions.	10a
10b	Taxable amount (see page 27).	10b
11a	Total pensions and annuities.	11a
11b	Taxable amount (see page 27).	11b
12	Unemployment compensation (see page 30).	12
13a	Social security benefits.	13a
13b	Taxable amount (see page 31).	13b
14	Add lines 7 through 13b (far right column). This is your total income.	14

Enclose, but do not attach, any payment with your return.

Figure your adjusted gross income

15a	Your IRA deduction (see page 34).	15a
b	Spouse's IRA deduction (see page 34).	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.	16

If less than \$25,296 and a child lived with you (less than \$9,000 if a child didn't live with you), see "Earned income credit" on page 43. ▶

Name(s) shown on page 1	Your social security number
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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 ▶ <input style="width:40px;" type="text"/> if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind }	18a	
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 38 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 38 to find your standard deduction. If you checked box 18c , enter -0-.		
	• Single—\$3,800 • Married filing jointly or Qualifying widow(er)—\$6,350		
	• Head of household—\$5,600 • Married filing separately—\$3,175	19	
20	Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-.	20	
21	Multiply \$2,450 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 39.

23	Find the tax on the amount on line 22. Check if from: <input type="checkbox"/> Tax Table (pages 61–66) or <input type="checkbox"/> Form 8615 (see page 40).	23	
24a	Credit for child and dependent care expenses. Attach Schedule 2.	24a	
b	Credit for the elderly or the disabled. 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	1994 estimated tax payments and amount applied from 1993 return.	28b	
c	Earned income credit. If required, attach Schedule EIC (see page 43). Nontaxable earned income: amount ▶ _____ and type ▶ _____	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 1995 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 50.	32	
33	Estimated tax penalty (see page 51).	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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Keep a copy of this return for your records.	Your signature	Date	Your occupation
	Spouse's signature. If joint return, BOTH must sign.	Date	Spouse's occupation
Paid preparer's use only	Preparer's signature	Date	Preparer's social security no.
	Firm's name (or yours if self-employed) and address		Check if self-employed <input type="checkbox"/>
			E.I. No.

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1994

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You need to understand the following terms to complete this schedule: **Qualifying person(s)**, **Dependent care benefits**, **Qualified expenses**, and **Earned income**. See **Important terms** on page 69.

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 71)
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 1994 . . . ▶			<input type="text"/>

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 1994. 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 the 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 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: center;">Decimal amount is</th> <th style="text-align: left;">If line 8 is—</th> <th style="text-align: center;">Decimal amount is</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: center;">But not over</th> <th style="text-align: left;">Over</th> <th style="text-align: center;">But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td style="text-align: center;">.30</td> <td>\$20,000—22,000</td> <td style="text-align: center;">.24</td> </tr> <tr> <td>10,000—12,000</td> <td style="text-align: center;">.29</td> <td>22,000—24,000</td> <td style="text-align: center;">.23</td> </tr> <tr> <td>12,000—14,000</td> <td style="text-align: center;">.28</td> <td>24,000—26,000</td> <td style="text-align: center;">.22</td> </tr> <tr> <td>14,000—16,000</td> <td style="text-align: center;">.27</td> <td>26,000—28,000</td> <td style="text-align: center;">.21</td> </tr> <tr> <td>16,000—18,000</td> <td style="text-align: center;">.26</td> <td>28,000—No limit</td> <td style="text-align: center;">.20</td> </tr> <tr> <td>18,000—20,000</td> <td style="text-align: center;">.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 72 for the amount of credit to enter on Form 1040A, line 24a.	10 =	9 × .																																

Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must 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 1994. 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 73.	12	
13	Subtract line 12 from line 11.	13	
14	Enter the total amount of qualified expenses incurred in 1994 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 schedule.

21	Enter the amount of qualified expenses you incurred and paid in 1994. 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 1993 expenses in 1994, 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 schedule.	25	

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Credit for the Elderly or the Disabled
for Form 1040A Filers**

1994

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994:

- 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 3.

Note: In most cases, the IRS can figure the credit for you. See page 39 of the Form 1040A instructions.

Part I	If your filing status is:	And by the end of 1994:	Check only one box:
Check the box for your filing status and age	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"/>
	Married filing a joint return	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 separate return	8 You were 65 or older and you lived apart from your spouse for all of 1994	8 <input type="checkbox"/>
		9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994	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

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 1994, check this box

- If you checked this box, you do not have to file another statement for 1994.
- If you **did not** check this box, have your physician complete the statement below.

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

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

Did you check box 2, 4, 5, 6, or 9 in Part I?

- Yes → You **must** complete line 11.
- No → Enter the amount from line 10 on line 12 and go to line 13.

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. <p>TIP: For more details on what to include on line 11, see the instructions.</p>	11
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12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.	12
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1994:	
a	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	13a
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.	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
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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 zero or less, enter -0-.	16
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17	Divide line 16 above by 2.	17
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18	Add lines 13c and 17.	18
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19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 21.	19
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20	Decimal amount used to figure the credit.	20	× .15
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21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.	21
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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, 1994, or other tax year beginning , 1994, 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, and City/ZIP code.

Fields for Social Security numbers and Privacy Act notice.

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.

Exemptions section with sub-sections 6a (Yourself), 6b (Spouse), 6c (Dependents), and 6e (Total number of exemptions claimed).

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 15.

Enclose, but do not attach, any payment with your return.

Income section with lines 7 through 22 for various types of income and total income calculation.

Adjustments to Income

(See page 19.)

Adjustments to Income section with lines 23a through 29 and total adjustments line 30.

Adjusted Gross Income

Line 31: Subtract line 30 from line 22. This is your adjusted gross income.

Tax Computation

(See page 23.)

If you want the IRS to figure your tax, see page 24.

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
b If your parent (or someone else) can claim you as a dependent, check here
c If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here.
34 Enter the larger of your: Itemized deductions from Schedule A, line 29, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$83,850 or less, multiply \$2,450 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 Capital Gain Tax Worksheet, or d Form 8615
39 Additional taxes. Check if from a Form 4970 b Form 4972
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 25). 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
48 Alternative minimum tax. Attach Form 6251
49 Recapture taxes. 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 1994 estimated tax payments and amount applied from 1993 return
56 Earned income credit. If required, attach Schedule EIC (see page 27). Nontaxable earned income: amount and type
57 Amount paid with Form 4868 (extension request)
58 Excess social security and RRTA tax withheld (see page 32)
59 Other payments. 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 1995 ESTIMATED TAX
64 If line 53 is more than line 60, subtract line 60 from line 53. This is the AMOUNT YOU OWE. For details on how to pay, including what to write on your payment, see page 32
65 Estimated tax penalty (see page 33). 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

Section 6.

1994 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	4,106	3,784	4,593	3,784
25,250	25,300	4,120	3,791	4,607	3,791
25,300	25,350	4,134	<u>3,799</u>	4,621	3,799
25,350	25,400	4,148	3,806	4,635	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).

1994 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

1994 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—			
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	3,137	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	3,151	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	3,165	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	3,179	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	3,193	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	3,207	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	3,221	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	3,235	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	3,249	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	3,263	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	3,277	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	3,291	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	3,305	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	3,319	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	3,333	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	3,347	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	3,361	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	3,375	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	3,389	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	3,403	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	3,417	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	3,431	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	3,445	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	3,459	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	3,473	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	3,487	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	3,501	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	3,515	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	3,529	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	3,543	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	3,557	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,571	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,585	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,599	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,613	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,627	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,641	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,655	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,669	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,683	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	2,857	2,854	22,000	22,050	3,304	3,304	3,697	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,871	2,861	22,050	22,100	3,311	3,311	3,711	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,885	2,869	22,100	22,150	3,319	3,319	3,725	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,899	2,876	22,150	22,200	3,326	3,326	3,739	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,913	2,884	22,200	22,250	3,334	3,334	3,753	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,927	2,891	22,250	22,300	3,341	3,341	3,767	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,941	2,899	22,300	22,350	3,349	3,349	3,781	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,955	2,906	22,350	22,400	3,356	3,356	3,795	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,969	2,914	22,400	22,450	3,364	3,364	3,809	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,983	2,921	22,450	22,500	3,371	3,371	3,823	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,997	2,929	22,500	22,550	3,379	3,379	3,837	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	3,011	2,936	22,550	22,600	3,386	3,386	3,851	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	3,025	2,944	22,600	22,650	3,394	3,394	3,865	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	3,039	2,951	22,650	22,700	3,401	3,401	3,879	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	3,053	2,959	22,700	22,750	3,409	3,409	3,893	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	3,067	2,966	22,750	22,800	3,420	3,416	3,907	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	3,081	2,974	22,800	22,850	3,434	3,424	3,921	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	3,095	2,981	22,850	22,900	3,448	3,431	3,935	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	3,109	2,989	22,900	22,950	3,462	3,439	3,949	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	3,123							

1994 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	3,490	3,454	3,977	3,454	26,000	26,050	4,330	3,904	4,817	3,904	29,000	29,050	5,170	4,354	5,657	4,354
23,050	23,100	3,504	3,461	3,991	3,461	26,050	26,100	4,344	3,911	4,831	3,911	29,050	29,100	5,184	4,361	5,671	4,361
23,100	23,150	3,518	3,469	4,005	3,469	26,100	26,150	4,358	3,919	4,845	3,919	29,100	29,150	5,198	4,369	5,685	4,369
23,150	23,200	3,532	3,476	4,019	3,476	26,150	26,200	4,372	3,926	4,859	3,926	29,150	29,200	5,212	4,376	5,699	4,376
23,200	23,250	3,546	3,484	4,033	3,484	26,200	26,250	4,386	3,934	4,873	3,934	29,200	29,250	5,226	4,384	5,713	4,384
23,250	23,300	3,560	3,491	4,047	3,491	26,250	26,300	4,400	3,941	4,887	3,941	29,250	29,300	5,240	4,391	5,727	4,391
23,300	23,350	3,574	3,499	4,061	3,499	26,300	26,350	4,414	3,949	4,901	3,949	29,300	29,350	5,254	4,399	5,741	4,399
23,350	23,400	3,588	3,506	4,075	3,506	26,350	26,400	4,428	3,956	4,915	3,956	29,350	29,400	5,268	4,406	5,755	4,406
23,400	23,450	3,602	3,514	4,089	3,514	26,400	26,450	4,442	3,964	4,929	3,964	29,400	29,450	5,282	4,414	5,769	4,414
23,450	23,500	3,616	3,521	4,103	3,521	26,450	26,500	4,456	3,971	4,943	3,971	29,450	29,500	5,296	4,421	5,783	4,421
23,500	23,550	3,630	3,529	4,117	3,529	26,500	26,550	4,470	3,979	4,957	3,979	29,500	29,550	5,310	4,429	5,797	4,429
23,550	23,600	3,644	3,536	4,131	3,536	26,550	26,600	4,484	3,986	4,971	3,986	29,550	29,600	5,324	4,436	5,811	4,436
23,600	23,650	3,658	3,544	4,145	3,544	26,600	26,650	4,498	3,994	4,985	3,994	29,600	29,650	5,338	4,444	5,825	4,444
23,650	23,700	3,672	3,551	4,159	3,551	26,650	26,700	4,512	4,001	4,999	4,001	29,650	29,700	5,352	4,451	5,839	4,451
23,700	23,750	3,686	3,559	4,173	3,559	26,700	26,750	4,526	4,009	5,013	4,009	29,700	29,750	5,366	4,459	5,853	4,459
23,750	23,800	3,700	3,566	4,187	3,566	26,750	26,800	4,540	4,016	5,027	4,016	29,750	29,800	5,380	4,466	5,867	4,466
23,800	23,850	3,714	3,574	4,201	3,574	26,800	26,850	4,554	4,024	5,041	4,024	29,800	29,850	5,394	4,474	5,881	4,474
23,850	23,900	3,728	3,581	4,215	3,581	26,850	26,900	4,568	4,031	5,055	4,031	29,850	29,900	5,408	4,481	5,895	4,481
23,900	23,950	3,742	3,589	4,229	3,589	26,900	26,950	4,582	4,039	5,069	4,039	29,900	29,950	5,422	4,489	5,909	4,489
23,950	24,000	3,756	3,596	4,243	3,596	26,950	27,000	4,596	4,046	5,083	4,046	29,950	30,000	5,436	4,496	5,923	4,496
24,000						27,000						30,000					
24,000	24,050	3,770	3,604	4,257	3,604	27,000	27,050	4,610	4,054	5,097	4,054	30,000	30,050	5,450	4,504	5,937	4,504
24,050	24,100	3,784	3,611	4,271	3,611	27,050	27,100	4,624	4,061	5,111	4,061	30,050	30,100	5,464	4,511	5,951	4,511
24,100	24,150	3,798	3,619	4,285	3,619	27,100	27,150	4,638	4,069	5,125	4,069	30,100	30,150	5,478	4,519	5,965	4,519
24,150	24,200	3,812	3,626	4,299	3,626	27,150	27,200	4,652	4,076	5,139	4,076	30,150	30,200	5,492	4,526	5,979	4,526
24,200	24,250	3,826	3,634	4,313	3,634	27,200	27,250	4,666	4,084	5,153	4,084	30,200	30,250	5,506	4,534	5,993	4,534
24,250	24,300	3,840	3,641	4,327	3,641	27,250	27,300	4,680	4,091	5,167	4,091	30,250	30,300	5,520	4,541	6,007	4,541
24,300	24,350	3,854	3,649	4,341	3,649	27,300	27,350	4,694	4,099	5,181	4,099	30,300	30,350	5,534	4,549	6,021	4,549
24,350	24,400	3,868	3,656	4,355	3,656	27,350	27,400	4,708	4,106	5,195	4,106	30,350	30,400	5,548	4,556	6,035	4,556
24,400	24,450	3,882	3,664	4,369	3,664	27,400	27,450	4,722	4,114	5,209	4,114	30,400	30,450	5,562	4,564	6,049	4,564
24,450	24,500	3,896	3,671	4,383	3,671	27,450	27,500	4,736	4,121	5,223	4,121	30,450	30,500	5,576	4,571	6,063	4,571
24,500	24,550	3,910	3,679	4,397	3,679	27,500	27,550	4,750	4,129	5,237	4,129	30,500	30,550	5,590	4,579	6,077	4,582
24,550	24,600	3,924	3,686	4,411	3,686	27,550	27,600	4,764	4,136	5,251	4,136	30,550	30,600	5,604	4,586	6,091	4,596
24,600	24,650	3,938	3,694	4,425	3,694	27,600	27,650	4,778	4,144	5,265	4,144	30,600	30,650	5,618	4,594	6,105	4,610
24,650	24,700	3,952	3,701	4,439	3,701	27,650	27,700	4,792	4,151	5,279	4,151	30,650	30,700	5,632	4,601	6,119	4,624
24,700	24,750	3,966	3,709	4,453	3,709	27,700	27,750	4,806	4,159	5,293	4,159	30,700	30,750	5,646	4,609	6,133	4,638
24,750	24,800	3,980	3,716	4,467	3,716	27,750	27,800	4,820	4,166	5,307	4,166	30,750	30,800	5,660	4,616	6,147	4,652
24,800	24,850	3,994	3,724	4,481	3,724	27,800	27,850	4,834	4,174	5,321	4,174	30,800	30,850	5,674	4,624	6,161	4,666
24,850	24,900	4,008	3,731	4,495	3,731	27,850	27,900	4,848	4,181	5,335	4,181	30,850	30,900	5,688	4,631	6,175	4,680
24,900	24,950	4,022	3,739	4,509	3,739	27,900	27,950	4,862	4,189	5,349	4,189	30,900	30,950	5,702	4,639	6,189	4,694
24,950	25,000	4,036	3,746	4,523	3,746	27,950	28,000	4,876	4,196	5,363	4,196	30,950	31,000	5,716	4,646	6,203	4,708
25,000						28,000						31,000					
25,000	25,050	4,050	3,754	4,537	3,754	28,000	28,050	4,890	4,204	5,377	4,204	31,000	31,050	5,730	4,654	6,217	4,722
25,050	25,100	4,064	3,761	4,551	3,761	28,050	28,100	4,904	4,211	5,391	4,211	31,050	31,100	5,744	4,661	6,231	4,736
25,100	25,150	4,078	3,769	4,565	3,769	28,100	28,150	4,918	4,219	5,405	4,219	31,100	31,150	5,758	4,669	6,245	4,750
25,150	25,200	4,092	3,776	4,579	3,776	28,150	28,200	4,932	4,226	5,419	4,226	31,150	31,200	5,772	4,676	6,259	4,764
25,200	25,250	4,106	3,784	4,593	3,784	28,200	28,250	4,946	4,234	5,433	4,234	31,200	31,250	5,786	4,684	6,273	4,778
25,250	25,300	4,120	3,791	4,607	3,791	28,250	28,300	4,960	4,241	5,447	4,241	31,250	31,300	5,800	4,691	6,287	4,792
25,300	25,350	4,134	3,799	4,621	3,799	28,300	28,350	4,974	4,249	5,461	4,249	31,300	31,350	5,814	4,699	6,301	4,806
25,350	25,400	4,148	3,806	4,635	3,806	28,350	28,400	4,988	4,256	5,475	4,256	31,350	31,400	5,828	4,706	6,315	4,820
25,400	25,450	4,162	3,814	4,649	3,814	28,400	28,450	5,002	4,264	5,489	4,264	31,400	31,450	5,842	4,714	6,329	4,834
25,450	25,500	4,176	3,821	4,663	3,821	28,450	28,500	5,016	4,271	5,503	4,271	31,450	31,500	5,856	4,721	6,343	4,848
25,500	25,550	4,190	3,829	4,677	3,829	28,500	28,550	5,030	4,279	5,517	4,279	31,500	31,550	5,870	4,729	6,357	4,862
25,550	25,600	4,204	3,836	4,691	3,836	28,550	28,600	5,044	4,286	5,531	4,286	31,550	31,600	5,884	4,736	6,371	4,876
25,600	25,650	4,218	3,844	4,705	3,844	28,600	28,650	5,058	4,294	5,545	4,294	31,600	31,650	5,898	4,744	6,385	4,890
25,650	25,700	4,232	3,851	4,719	3,851	28,650	28,700	5,072	4,301	5,559	4,301	31,650	31,700	5,912	4,751	6,399	4,904
25,700	25,750	4,246	3,859	4,733	3,859	28,700	28,750	5,086	4,309	5,573	4,309	31,700	31,750	5,926	4,759	6,413	4,918
25,750	25,800	4,260	3,866	4,747	3,866	28,750	28,800	5,100	4,316	5,587	4,316	31,750	31,800	5,940	4,766	6,427	4,932
25,800	25,850	4,274	3,874	4,761	3,874	28,800	28,850	5,114	4,324	5,601	4,324	31,800	31,850	5,954	4,774	6,441	4,946
25,850	25,900	4,288	3,881	4,775	3,881	28,850	28,900	5,128	4,331	5,615	4,331	31,850	31,900	5,968	4,781	6,455	4,960
25,900	25,950	4,302	3,889	4,789	3,889	28,900	28,950	5,142	4,339	5,629	4,339	31,900	31,950	5,982	4,789	6,469	4,974
25,950	26,000	4,316	3,896	4,803	3,896	28,950	29,000	5,156	4,346	5,643							

1994 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	6,010	4,804	6,497	5,002	35,000	35,050	6,850	5,254	7,337	5,842	38,000	38,050	7,690	5,707	8,177	6,682
32,050	32,100	6,024	4,811	6,511	5,016	35,050	35,100	6,864	5,261	7,351	5,856	38,050	38,100	7,704	5,721	8,191	6,696
32,100	32,150	6,038	4,819	6,525	5,030	35,100	35,150	6,878	5,269	7,365	5,870	38,100	38,150	7,718	5,735	8,205	6,710
32,150	32,200	6,052	4,826	6,539	5,044	35,150	35,200	6,892	5,276	7,379	5,884	38,150	38,200	7,732	5,749	8,219	6,724
32,200	32,250	6,066	4,834	6,553	5,058	35,200	35,250	6,906	5,284	7,393	5,898	38,200	38,250	7,746	5,763	8,233	6,738
32,250	32,300	6,080	4,841	6,567	5,072	35,250	35,300	6,920	5,291	7,407	5,912	38,250	38,300	7,760	5,777	8,247	6,752
32,300	32,350	6,094	4,849	6,581	5,086	35,300	35,350	6,934	5,299	7,421	5,926	38,300	38,350	7,774	5,791	8,261	6,766
32,350	32,400	6,108	4,856	6,595	5,100	35,350	35,400	6,948	5,306	7,435	5,940	38,350	38,400	7,788	5,805	8,275	6,780
32,400	32,450	6,122	4,864	6,609	5,114	35,400	35,450	6,962	5,314	7,449	5,954	38,400	38,450	7,802	5,819	8,289	6,794
32,450	32,500	6,136	4,871	6,623	5,128	35,450	35,500	6,976	5,321	7,463	5,968	38,450	38,500	7,816	5,833	8,303	6,808
32,500	32,550	6,150	4,879	6,637	5,142	35,500	35,550	6,990	5,329	7,477	5,982	38,500	38,550	7,830	5,847	8,317	6,822
32,550	32,600	6,164	4,886	6,651	5,156	35,550	35,600	7,004	5,336	7,491	5,996	38,550	38,600	7,844	5,861	8,331	6,836
32,600	32,650	6,178	4,894	6,665	5,170	35,600	35,650	7,018	5,344	7,505	6,010	38,600	38,650	7,858	5,875	8,345	6,850
32,650	32,700	6,192	4,901	6,679	5,184	35,650	35,700	7,032	5,351	7,519	6,024	38,650	38,700	7,872	5,889	8,359	6,864
32,700	32,750	6,206	4,909	6,693	5,198	35,700	35,750	7,046	5,359	7,533	6,038	38,700	38,750	7,886	5,903	8,373	6,878
32,750	32,800	6,220	4,916	6,707	5,212	35,750	35,800	7,060	5,366	7,547	6,052	38,750	38,800	7,900	5,917	8,387	6,892
32,800	32,850	6,234	4,924	6,721	5,226	35,800	35,850	7,074	5,374	7,561	6,066	38,800	38,850	7,914	5,931	8,401	6,906
32,850	32,900	6,248	4,931	6,735	5,240	35,850	35,900	7,088	5,381	7,575	6,080	38,850	38,900	7,928	5,945	8,415	6,920
32,900	32,950	6,262	4,939	6,749	5,254	35,900	35,950	7,102	5,389	7,589	6,094	38,900	38,950	7,942	5,959	8,429	6,934
32,950	33,000	6,276	4,946	6,763	5,268	35,950	36,000	7,116	5,396	7,603	6,108	38,950	39,000	7,956	5,973	8,443	6,948
33,000						36,000						39,000					
33,000	33,050	6,290	4,954	6,777	5,282	36,000	36,050	7,130	5,404	7,617	6,122	39,000	39,050	7,970	5,987	8,457	6,962
33,050	33,100	6,304	4,961	6,791	5,296	36,050	36,100	7,144	5,411	7,631	6,136	39,050	39,100	7,984	6,001	8,471	6,976
33,100	33,150	6,318	4,969	6,805	5,310	36,100	36,150	7,158	5,419	7,645	6,150	39,100	39,150	7,998	6,015	8,485	6,990
33,150	33,200	6,332	4,976	6,819	5,324	36,150	36,200	7,172	5,426	7,659	6,164	39,150	39,200	8,012	6,029	8,499	7,004
33,200	33,250	6,346	4,984	6,833	5,338	36,200	36,250	7,186	5,434	7,673	6,178	39,200	39,250	8,026	6,043	8,513	7,018
33,250	33,300	6,360	4,991	6,847	5,352	36,250	36,300	7,200	5,441	7,687	6,192	39,250	39,300	8,040	6,057	8,527	7,032
33,300	33,350	6,374	4,999	6,861	5,366	36,300	36,350	7,214	5,449	7,701	6,206	39,300	39,350	8,054	6,071	8,541	7,046
33,350	33,400	6,388	5,006	6,875	5,380	36,350	36,400	7,228	5,456	7,715	6,220	39,350	39,400	8,068	6,085	8,555	7,060
33,400	33,450	6,402	5,014	6,889	5,394	36,400	36,450	7,242	5,464	7,729	6,234	39,400	39,450	8,082	6,099	8,569	7,074
33,450	33,500	6,416	5,021	6,903	5,408	36,450	36,500	7,256	5,471	7,743	6,248	39,450	39,500	8,096	6,113	8,583	7,088
33,500	33,550	6,430	5,029	6,917	5,422	36,500	36,550	7,270	5,479	7,757	6,262	39,500	39,550	8,110	6,127	8,597	7,102
33,550	33,600	6,444	5,036	6,931	5,436	36,550	36,600	7,284	5,486	7,771	6,276	39,550	39,600	8,124	6,141	8,611	7,116
33,600	33,650	6,458	5,044	6,945	5,450	36,600	36,650	7,298	5,494	7,785	6,290	39,600	39,650	8,138	6,155	8,625	7,130
33,650	33,700	6,472	5,051	6,959	5,464	36,650	36,700	7,312	5,501	7,799	6,304	39,650	39,700	8,152	6,169	8,639	7,144
33,700	33,750	6,486	5,059	6,973	5,478	36,700	36,750	7,326	5,509	7,813	6,318	39,700	39,750	8,166	6,183	8,653	7,158
33,750	33,800	6,500	5,066	6,987	5,492	36,750	36,800	7,340	5,516	7,827	6,332	39,750	39,800	8,180	6,197	8,667	7,172
33,800	33,850	6,514	5,074	7,001	5,506	36,800	36,850	7,354	5,524	7,841	6,346	39,800	39,850	8,194	6,211	8,681	7,186
33,850	33,900	6,528	5,081	7,015	5,520	36,850	36,900	7,368	5,531	7,855	6,360	39,850	39,900	8,208	6,225	8,695	7,200
33,900	33,950	6,542	5,089	7,029	5,534	36,900	36,950	7,382	5,539	7,869	6,374	39,900	39,950	8,222	6,239	8,709	7,214
33,950	34,000	6,556	5,096	7,043	5,548	36,950	37,000	7,396	5,546	7,883	6,388	39,950	40,000	8,236	6,253	8,723	7,228
34,000						37,000						40,000					
34,000	34,050	6,570	5,104	7,057	5,562	37,000	37,050	7,410	5,554	7,897	6,402	40,000	40,050	8,250	6,267	8,737	7,242
34,050	34,100	6,584	5,111	7,071	5,576	37,050	37,100	7,424	5,561	7,911	6,416	40,050	40,100	8,264	6,281	8,751	7,256
34,100	34,150	6,598	5,119	7,085	5,590	37,100	37,150	7,438	5,569	7,925	6,430	40,100	40,150	8,278	6,295	8,765	7,270
34,150	34,200	6,612	5,126	7,099	5,604	37,150	37,200	7,452	5,576	7,939	6,444	40,150	40,200	8,292	6,309	8,779	7,284
34,200	34,250	6,626	5,134	7,113	5,618	37,200	37,250	7,466	5,584	7,953	6,458	40,200	40,250	8,306	6,323	8,793	7,298
34,250	34,300	6,640	5,141	7,127	5,632	37,250	37,300	7,480	5,591	7,967	6,472	40,250	40,300	8,320	6,337	8,807	7,312
34,300	34,350	6,654	5,149	7,141	5,646	37,300	37,350	7,494	5,599	7,981	6,486	40,300	40,350	8,334	6,351	8,821	7,326
34,350	34,400	6,668	5,156	7,155	5,660	37,350	37,400	7,508	5,606	7,995	6,500	40,350	40,400	8,348	6,365	8,835	7,340
34,400	34,450	6,682	5,164	7,169	5,674	37,400	37,450	7,522	5,614	8,009	6,514	40,400	40,450	8,362	6,379	8,849	7,354
34,450	34,500	6,696	5,171	7,183	5,688	37,450	37,500	7,536	5,621	8,023	6,528	40,450	40,500	8,376	6,393	8,863	7,368
34,500	34,550	6,710	5,179	7,197	5,702	37,500	37,550	7,550	5,629	8,037	6,542	40,500	40,550	8,390	6,407	8,877	7,382
34,550	34,600	6,724	5,186	7,211	5,716	37,550	37,600	7,564	5,636	8,051	6,556	40,550	40,600	8,404	6,421	8,891	7,396
34,600	34,650	6,738	5,194	7,225	5,730	37,600	37,650	7,578	5,644	8,065	6,570	40,600	40,650	8,418	6,435	8,905	7,410
34,650	34,700	6,752	5,201	7,239	5,744	37,650	37,700	7,592	5,651	8,079	6,584	40,650	40,700	8,432	6,449	8,919	7,424
34,700	34,750	6,766	5,209	7,253	5,758	37,700	37,750	7,606	5,659	8,093	6,598	40,700	40,750	8,446	6,463	8,933	7,438
34,750	34,800	6,780	5,216	7,267	5,772	37,750	37,800	7,620	5,666	8,107	6,612	40,750	40,800	8,460	6,477	8,947	7,452
34,800	34,850	6,794	5,224	7,281	5,786	37,800	37,850	7,634	5,674	8,121	6,626	40,800	40,850	8,474	6,491	8,961	7,466
34,850	34,900	6,808	5,231	7,295	5,800	37,850	37,900	7,648	5,681	8,135	6,640	40,850	40,900	8,488	6,505	8,975	7,480
34,900	34,950	6,822	5,239	7,309	5,814	37,900	37,950	7,662	5,689	8,149	6,654	40,900	40,950	8,502	6,519	8,989	7,494
34,950	35,000	6,836	5,246	7,323	5,828	37,950	38,000	7,676	5,696	8,163							

1994 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	8,530	6,547	9,017	7,522	44,000	44,050	9,370	7,387	9,857	8,362	47,000	47,050	10,210	8,227	10,730	9,202
41,050	41,100	8,544	6,561	9,031	7,536	44,050	44,100	9,384	7,401	9,871	8,376	47,050	47,100	10,224	8,241	10,746	9,216
41,100	41,150	8,558	6,575	9,045	7,550	44,100	44,150	9,398	7,415	9,885	8,390	47,100	47,150	10,238	8,255	10,761	9,230
41,150	41,200	8,572	6,589	9,059	7,564	44,150	44,200	9,412	7,429	9,899	8,404	47,150	47,200	10,252	8,269	10,777	9,244
41,200	41,250	8,586	6,603	9,073	7,578	44,200	44,250	9,426	7,443	9,913	8,418	47,200	47,250	10,266	8,283	10,792	9,258
41,250	41,300	8,600	6,617	9,087	7,592	44,250	44,300	9,440	7,457	9,927	8,432	47,250	47,300	10,280	8,297	10,808	9,272
41,300	41,350	8,614	6,631	9,101	7,606	44,300	44,350	9,454	7,471	9,941	8,446	47,300	47,350	10,294	8,311	10,823	9,286
41,350	41,400	8,628	6,645	9,115	7,620	44,350	44,400	9,468	7,485	9,955	8,460	47,350	47,400	10,308	8,325	10,839	9,300
41,400	41,450	8,642	6,659	9,129	7,634	44,400	44,450	9,482	7,499	9,969	8,474	47,400	47,450	10,322	8,339	10,854	9,314
41,450	41,500	8,656	6,673	9,143	7,648	44,450	44,500	9,496	7,513	9,983	8,488	47,450	47,500	10,336	8,353	10,870	9,328
41,500	41,550	8,670	6,687	9,157	7,662	44,500	44,550	9,510	7,527	9,997	8,502	47,500	47,550	10,350	8,367	10,885	9,342
41,550	41,600	8,684	6,701	9,171	7,676	44,550	44,600	9,524	7,541	10,011	8,516	47,550	47,600	10,364	8,381	10,901	9,356
41,600	41,650	8,698	6,715	9,185	7,690	44,600	44,650	9,538	7,555	10,025	8,530	47,600	47,650	10,378	8,395	10,916	9,370
41,650	41,700	8,712	6,729	9,199	7,704	44,650	44,700	9,552	7,569	10,039	8,544	47,650	47,700	10,392	8,409	10,932	9,384
41,700	41,750	8,726	6,743	9,213	7,718	44,700	44,750	9,566	7,583	10,053	8,558	47,700	47,750	10,406	8,423	10,947	9,398
41,750	41,800	8,740	6,757	9,227	7,732	44,750	44,800	9,580	7,597	10,067	8,572	47,750	47,800	10,420	8,437	10,963	9,412
41,800	41,850	8,754	6,771	9,241	7,746	44,800	44,850	9,594	7,611	10,081	8,586	47,800	47,850	10,434	8,451	10,978	9,426
41,850	41,900	8,768	6,785	9,255	7,760	44,850	44,900	9,608	7,625	10,095	8,600	47,850	47,900	10,448	8,465	10,994	9,440
41,900	41,950	8,782	6,799	9,269	7,774	44,900	44,950	9,622	7,639	10,109	8,614	47,900	47,950	10,462	8,479	11,009	9,454
41,950	42,000	8,796	6,813	9,283	7,788	44,950	45,000	9,636	7,653	10,123	8,628	47,950	48,000	10,476	8,493	11,025	9,468
42,000						45,000						48,000					
42,000	42,050	8,810	6,827	9,297	7,802	45,000	45,050	9,650	7,667	10,137	8,642	48,000	48,050	10,490	8,507	11,040	9,482
42,050	42,100	8,824	6,841	9,311	7,816	45,050	45,100	9,664	7,681	10,151	8,656	48,050	48,100	10,504	8,521	11,056	9,496
42,100	42,150	8,838	6,855	9,325	7,830	45,100	45,150	9,678	7,695	10,165	8,670	48,100	48,150	10,518	8,535	11,071	9,510
42,150	42,200	8,852	6,869	9,339	7,844	45,150	45,200	9,692	7,709	10,179	8,684	48,150	48,200	10,532	8,549	11,087	9,524
42,200	42,250	8,866	6,883	9,353	7,858	45,200	45,250	9,706	7,723	10,193	8,698	48,200	48,250	10,546	8,563	11,102	9,538
42,250	42,300	8,880	6,897	9,367	7,872	45,250	45,300	9,720	7,737	10,207	8,712	48,250	48,300	10,560	8,577	11,118	9,552
42,300	42,350	8,894	6,911	9,381	7,886	45,300	45,350	9,734	7,751	10,221	8,726	48,300	48,350	10,574	8,591	11,133	9,566
42,350	42,400	8,908	6,925	9,395	7,900	45,350	45,400	9,748	7,765	10,235	8,740	48,350	48,400	10,588	8,605	11,149	9,580
42,400	42,450	8,922	6,939	9,409	7,914	45,400	45,450	9,762	7,779	10,249	8,754	48,400	48,450	10,602	8,619	11,164	9,594
42,450	42,500	8,936	6,953	9,423	7,928	45,450	45,500	9,776	7,793	10,263	8,768	48,450	48,500	10,616	8,633	11,180	9,608
42,500	42,550	8,950	6,967	9,437	7,942	45,500	45,550	9,790	7,807	10,277	8,782	48,500	48,550	10,630	8,647	11,195	9,622
42,550	42,600	8,964	6,981	9,451	7,956	45,550	45,600	9,804	7,821	10,291	8,796	48,550	48,600	10,644	8,661	11,211	9,636
42,600	42,650	8,978	6,995	9,465	7,970	45,600	45,650	9,818	7,835	10,305	8,810	48,600	48,650	10,658	8,675	11,226	9,650
42,650	42,700	8,992	7,009	9,479	7,984	45,650	45,700	9,832	7,849	10,319	8,824	48,650	48,700	10,672	8,689	11,242	9,664
42,700	42,750	9,006	7,023	9,493	7,998	45,700	45,750	9,846	7,863	10,333	8,838	48,700	48,750	10,686	8,703	11,257	9,678
42,750	42,800	9,020	7,037	9,507	8,012	45,750	45,800	9,860	7,877	10,347	8,852	48,750	48,800	10,700	8,717	11,273	9,692
42,800	42,850	9,034	7,051	9,521	8,026	45,800	45,850	9,874	7,891	10,361	8,866	48,800	48,850	10,714	8,731	11,288	9,706
42,850	42,900	9,048	7,065	9,535	8,040	45,850	45,900	9,888	7,905	10,375	8,880	48,850	48,900	10,728	8,745	11,304	9,720
42,900	42,950	9,062	7,079	9,549	8,054	45,900	45,950	9,902	7,919	10,389	8,894	48,900	48,950	10,742	8,759	11,319	9,734
42,950	43,000	9,076	7,093	9,563	8,068	45,950	46,000	9,916	7,933	10,403	8,908	48,950	49,000	10,756	8,773	11,335	9,748
43,000						46,000						49,000					
43,000	43,050	9,090	7,107	9,577	8,082	46,000	46,050	9,930	7,947	10,420	8,922	49,000	49,050	10,770	8,787	11,350	9,762
43,050	43,100	9,104	7,121	9,591	8,096	46,050	46,100	9,944	7,961	10,436	8,936	49,050	49,100	10,784	8,801	11,366	9,776
43,100	43,150	9,118	7,135	9,605	8,110	46,100	46,150	9,958	7,975	10,451	8,950	49,100	49,150	10,798	8,815	11,381	9,790
43,150	43,200	9,132	7,149	9,619	8,124	46,150	46,200	9,972	7,989	10,467	8,964	49,150	49,200	10,812	8,829	11,397	9,804
43,200	43,250	9,146	7,163	9,633	8,138	46,200	46,250	9,986	8,003	10,482	8,978	49,200	49,250	10,826	8,843	11,412	9,818
43,250	43,300	9,160	7,177	9,647	8,152	46,250	46,300	10,000	8,017	10,498	8,992	49,250	49,300	10,840	8,857	11,428	9,832
43,300	43,350	9,174	7,191	9,661	8,166	46,300	46,350	10,014	8,031	10,513	9,006	49,300	49,350	10,854	8,871	11,443	9,846
43,350	43,400	9,188	7,205	9,675	8,180	46,350	46,400	10,028	8,045	10,529	9,020	49,350	49,400	10,868	8,885	11,459	9,860
43,400	43,450	9,202	7,219	9,689	8,194	46,400	46,450	10,042	8,059	10,544	9,034	49,400	49,450	10,882	8,899	11,474	9,874
43,450	43,500	9,216	7,233	9,703	8,208	46,450	46,500	10,056	8,073	10,560	9,048	49,450	49,500	10,896	8,913	11,490	9,888
43,500	43,550	9,230	7,247	9,717	8,222	46,500	46,550	10,070	8,087	10,575	9,062	49,500	49,550	10,910	8,927	11,505	9,902
43,550	43,600	9,244	7,261	9,731	8,236	46,550	46,600	10,084	8,101	10,591	9,076	49,550	49,600	10,924	8,941	11,521	9,916
43,600	43,650	9,258	7,275	9,745	8,250	46,600	46,650	10,098	8,115	10,606	9,090	49,600	49,650	10,938	8,955	11,536	9,930
43,650	43,700	9,272	7,289	9,759	8,264	46,650	46,700	10,112	8,129	10,622	9,104	49,650	49,700	10,952	8,969	11,552	9,944
43,700	43,750	9,286	7,303	9,773	8,278	46,700	46,750	10,126	8,143	10,637	9,118	49,700	49,750	10,966	8,983	11,567	9,958
43,750	43,800	9,300	7,317	9,787	8,292	46,750	46,800	10,140	8,157	10,653	9,132	49,750	49,800	10,980	8,997	11,583	9,972
43,800	43,850	9,314	7,331	9,801	8,306	46,800	46,850	10,154	8,171	10,668	9,146	49,800	49,850	10,994	9,011	11,598	9,986
43,850	43,900	9,328	7,345	9,815	8,320	46,850	46,900	10,168	8,185	10,684	9,160	49,850	49,900	11,008	9,025	11,614	10,000
43,900	43,950	9,342	7,359	9,829	8,334	46,900	46,950	10,182	8,199	10,699	9,174	49,9					

1994 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	11,050	9,067	11,660	10,042	53,000	53,050	11,890	9,907	12,590	10,882	56,000	56,050	12,757	10,747	13,520	11,722
50,050	50,100	11,064	9,081	11,676	10,056	53,050	53,100	11,904	9,921	12,606	10,896	56,050	56,100	12,773	10,761	13,536	11,736
50,100	50,150	11,078	9,095	11,691	10,070	53,100	53,150	11,918	9,935	12,621	10,910	56,100	56,150	12,788	10,775	13,551	11,750
50,150	50,200	11,092	9,109	11,707	10,084	53,150	53,200	11,932	9,949	12,637	10,924	56,150	56,200	12,804	10,789	13,567	11,764
50,200	50,250	11,106	9,123	11,722	10,098	53,200	53,250	11,946	9,963	12,652	10,938	56,200	56,250	12,819	10,803	13,582	11,778
50,250	50,300	11,120	9,137	11,738	10,112	53,250	53,300	11,960	9,977	12,668	10,952	56,250	56,300	12,835	10,817	13,598	11,792
50,300	50,350	11,134	9,151	11,753	10,126	53,300	53,350	11,974	9,991	12,683	10,966	56,300	56,350	12,850	10,831	13,613	11,806
50,350	50,400	11,148	9,165	11,769	10,140	53,350	53,400	11,988	10,005	12,699	10,980	56,350	56,400	12,866	10,845	13,629	11,820
50,400	50,450	11,162	9,179	11,784	10,154	53,400	53,450	12,002	10,019	12,714	10,994	56,400	56,450	12,881	10,859	13,644	11,834
50,450	50,500	11,176	9,193	11,800	10,168	53,450	53,500	12,016	10,033	12,730	11,008	56,450	56,500	12,897	10,873	13,660	11,848
50,500	50,550	11,190	9,207	11,815	10,182	53,500	53,550	12,030	10,047	12,745	11,022	56,500	56,550	12,912	10,887	13,675	11,862
50,550	50,600	11,204	9,221	11,831	10,196	53,550	53,600	12,044	10,061	12,761	11,036	56,550	56,600	12,928	10,901	13,691	11,876
50,600	50,650	11,218	9,235	11,846	10,210	53,600	53,650	12,058	10,075	12,776	11,050	56,600	56,650	12,943	10,915	13,706	11,890
50,650	50,700	11,232	9,249	11,862	10,224	53,650	53,700	12,072	10,089	12,792	11,064	56,650	56,700	12,959	10,929	13,722	11,904
50,700	50,750	11,246	9,263	11,877	10,238	53,700	53,750	12,086	10,103	12,807	11,078	56,700	56,750	12,974	10,943	13,737	11,918
50,750	50,800	11,260	9,277	11,893	10,252	53,750	53,800	12,100	10,117	12,823	11,092	56,750	56,800	12,990	10,957	13,753	11,932
50,800	50,850	11,274	9,291	11,908	10,266	53,800	53,850	12,114	10,131	12,838	11,106	56,800	56,850	13,005	10,971	13,768	11,946
50,850	50,900	11,288	9,305	11,924	10,280	53,850	53,900	12,128	10,145	12,854	11,120	56,850	56,900	13,021	10,985	13,784	11,960
50,900	50,950	11,302	9,319	11,939	10,294	53,900	53,950	12,142	10,159	12,869	11,134	56,900	56,950	13,036	10,999	13,799	11,974
50,950	51,000	11,316	9,333	11,955	10,308	53,950	54,000	12,156	10,173	12,885	11,148	56,950	57,000	13,052	11,013	13,815	11,988
51,000						54,000						57,000					
51,000	51,050	11,330	9,347	11,970	10,322	54,000	54,050	12,170	10,187	12,900	11,162	57,000	57,050	13,067	11,027	13,830	12,002
51,050	51,100	11,344	9,361	11,986	10,336	54,050	54,100	12,184	10,201	12,916	11,176	57,050	57,100	13,083	11,041	13,846	12,016
51,100	51,150	11,358	9,375	12,001	10,350	54,100	54,150	12,198	10,215	12,931	11,190	57,100	57,150	13,098	11,055	13,861	12,030
51,150	51,200	11,372	9,389	12,017	10,364	54,150	54,200	12,212	10,229	12,947	11,204	57,150	57,200	13,114	11,069	13,877	12,044
51,200	51,250	11,386	9,403	12,032	10,378	54,200	54,250	12,226	10,243	12,962	11,218	57,200	57,250	13,129	11,083	13,892	12,058
51,250	51,300	11,400	9,417	12,048	10,392	54,250	54,300	12,240	10,257	12,978	11,232	57,250	57,300	13,145	11,097	13,908	12,072
51,300	51,350	11,414	9,431	12,063	10,406	54,300	54,350	12,254	10,271	12,993	11,246	57,300	57,350	13,160	11,111	13,923	12,086
51,350	51,400	11,428	9,445	12,079	10,420	54,350	54,400	12,268	10,285	13,009	11,260	57,350	57,400	13,176	11,125	13,939	12,100
51,400	51,450	11,442	9,459	12,094	10,434	54,400	54,450	12,282	10,299	13,024	11,274	57,400	57,450	13,191	11,139	13,954	12,114
51,450	51,500	11,456	9,473	12,110	10,448	54,450	54,500	12,296	10,313	13,040	11,288	57,450	57,500	13,207	11,153	13,970	12,128
51,500	51,550	11,470	9,487	12,125	10,462	54,500	54,550	12,310	10,327	13,055	11,302	57,500	57,550	13,222	11,167	13,985	12,142
51,550	51,600	11,484	9,501	12,141	10,476	54,550	54,600	12,324	10,341	13,071	11,316	57,550	57,600	13,238	11,181	14,001	12,156
51,600	51,650	11,498	9,515	12,156	10,490	54,600	54,650	12,338	10,355	13,086	11,330	57,600	57,650	13,253	11,195	14,016	12,170
51,650	51,700	11,512	9,529	12,172	10,504	54,650	54,700	12,352	10,369	13,102	11,344	57,650	57,700	13,269	11,209	14,032	12,184
51,700	51,750	11,526	9,543	12,187	10,518	54,700	54,750	12,366	10,383	13,117	11,358	57,700	57,750	13,284	11,223	14,047	12,198
51,750	51,800	11,540	9,557	12,203	10,532	54,750	54,800	12,380	10,397	13,133	11,372	57,750	57,800	13,300	11,237	14,063	12,212
51,800	51,850	11,554	9,571	12,218	10,546	54,800	54,850	12,394	10,411	13,148	11,386	57,800	57,850	13,315	11,251	14,078	12,226
51,850	51,900	11,568	9,585	12,234	10,560	54,850	54,900	12,408	10,425	13,164	11,400	57,850	57,900	13,331	11,265	14,094	12,240
51,900	51,950	11,582	9,599	12,249	10,574	54,900	54,950	12,422	10,439	13,179	11,414	57,900	57,950	13,346	11,279	14,109	12,254
51,950	52,000	11,596	9,613	12,265	10,588	54,950	55,000	12,436	10,453	13,195	11,428	57,950	58,000	13,362	11,293	14,125	12,268
52,000						55,000						58,000					
52,000	52,050	11,610	9,627	12,280	10,602	55,000	55,050	12,450	10,467	13,210	11,442	58,000	58,050	13,377	11,307	14,140	12,282
52,050	52,100	11,624	9,641	12,296	10,616	55,050	55,100	12,464	10,481	13,226	11,456	58,050	58,100	13,393	11,321	14,156	12,296
52,100	52,150	11,638	9,655	12,311	10,630	55,100	55,150	12,478	10,495	13,241	11,470	58,100	58,150	13,408	11,335	14,171	12,310
52,150	52,200	11,652	9,669	12,327	10,644	55,150	55,200	12,494	10,509	13,257	11,484	58,150	58,200	13,424	11,349	14,187	12,324
52,200	52,250	11,666	9,683	12,342	10,658	55,200	55,250	12,509	10,523	13,272	11,498	58,200	58,250	13,439	11,363	14,202	12,338
52,250	52,300	11,680	9,697	12,358	10,672	55,250	55,300	12,525	10,537	13,288	11,512	58,250	58,300	13,455	11,377	14,218	12,352
52,300	52,350	11,694	9,711	12,373	10,686	55,300	55,350	12,540	10,551	13,303	11,526	58,300	58,350	13,470	11,391	14,233	12,366
52,350	52,400	11,708	9,725	12,389	10,700	55,350	55,400	12,556	10,565	13,319	11,540	58,350	58,400	13,486	11,405	14,249	12,380
52,400	52,450	11,722	9,739	12,404	10,714	55,400	55,450	12,571	10,579	13,334	11,554	58,400	58,450	13,501	11,419	14,264	12,394
52,450	52,500	11,736	9,753	12,420	10,728	55,450	55,500	12,587	10,593	13,350	11,568	58,450	58,500	13,517	11,433	14,280	12,408
52,500	52,550	11,750	9,767	12,435	10,742	55,500	55,550	12,602	10,607	13,365	11,582	58,500	58,550	13,532	11,447	14,295	12,422
52,550	52,600	11,764	9,781	12,451	10,756	55,550	55,600	12,618	10,621	13,381	11,596	58,550	58,600	13,548	11,461	14,311	12,436
52,600	52,650	11,778	9,795	12,466	10,770	55,600	55,650	12,633	10,635	13,396	11,610	58,600	58,650	13,563	11,475	14,326	12,450
52,650	52,700	11,792	9,809	12,482	10,784	55,650	55,700	12,649	10,649	13,412	11,624	58,650	58,700	13,579	11,489	14,342	12,464
52,700	52,750	11,806	9,823	12,497	10,798	55,700	55,750	12,664	10,663	13,427	11,638	58,700	58,750	13,594	11,503	14,357	12,478
52,750	52,800	11,820	9,837	12,513	10,812	55,750	55,800	12,680	10,677	13,443	11,652	58,750	58,800	13,610	11,517	14,373	12,492
52,800	52,850	11,834	9,851	12,528	10,826	55,800	55,850	12,6									

1994 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																														
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—																																	
59,000		62,000				65,000		60,000		63,000				66,000		61,000				64,000				67,000																							
59,000	59,050	13,687	11,587	14,450	12,562	62,000	62,050	14,617	12,427	15,380	13,402	65,000	65,050	15,547	13,267	16,310	14,242	60,000	60,050	14,927	12,707	15,690	13,682	66,000	66,050	15,857	13,547	16,620	14,522	61,000	61,050	14,307	12,147	15,070	13,122	64,000	64,050	15,237	12,987	16,000	13,962	67,000	67,050	16,167	13,827	16,930	14,802
59,050	59,100	13,703	11,601	14,466	12,576	62,050	62,100	14,633	12,441	15,396	13,416	65,050	65,100	15,563	13,281	16,326	14,256	60,050	60,100	14,013	11,881	14,776	12,856	66,050	66,100	15,873	13,561	16,636	14,536	61,050	61,100	14,323	12,161	15,086	13,136	64,050	64,100	15,253	13,001	16,016	13,976	67,050	67,100	16,183	13,841	16,946	14,816
59,100	59,150	13,718	11,615	14,481	12,590	62,100	62,150	14,648	12,455	15,411	13,430	65,100	65,150	15,578	13,295	16,341	14,270	60,100	60,150	14,028	11,895	14,791	12,870	66,100	66,150	15,888	13,575	16,651	14,550	61,100	61,150	14,338	12,175	15,101	13,150	64,100	64,150	15,268	13,015	16,031	13,990	67,100	67,150	16,198	13,855	16,961	14,830
59,150	59,200	13,734	11,629	14,497	12,604	62,150	62,200	14,664	12,469	15,427	13,444	65,150	65,200	15,594	13,309	16,357	14,284	60,150	60,200	14,044	11,909	14,807	12,884	66,150	66,200	15,904	13,589	16,667	14,564	61,150	61,200	14,354	12,189	15,117	13,164	64,150	64,200	15,284	13,029	16,047	14,004	67,150	67,200	16,214	13,869	16,977	14,844
59,200	59,250	13,749	11,643	14,512	12,618	62,200	62,250	14,679	12,483	15,442	13,458	65,200	65,250	15,609	13,323	16,372	14,298	60,200	60,250	14,059	11,923	14,822	12,898	66,200	66,250	15,919	13,603	16,682	14,578	61,200	61,250	14,369	12,203	15,132	13,178	64,200	64,250	15,299	13,043	16,062	14,018	67,200	67,250	16,229	13,883	16,992	14,858
59,250	59,300	13,765	11,657	14,528	12,632	62,250	62,300	14,695	12,497	15,458	13,472	65,250	65,300	15,625	13,337	16,388	14,312	60,250	60,300	14,075	11,937	14,838	12,912	66,250	66,300	15,935	13,617	16,698	14,592	61,250	61,300	14,385	12,217	15,148	13,192	64,250	64,300	15,315	13,057	16,078	14,032	67,250	67,300	16,245	13,897	17,008	14,872
59,300	59,350	13,780	11,671	14,543	12,646	62,300	62,350	14,710	12,511	15,473	13,486	65,300	65,350	15,640	13,351	16,403	14,326	60,300	60,350	14,090	11,951	14,853	12,926	66,300	66,350	15,950	13,631	16,713	14,606	61,300	61,350	14,400	12,231	15,163	13,206	64,300	64,350	15,330	13,071	16,093	14,046	67,300	67,350	16,260	13,911	17,023	14,886
59,350	59,400	13,796	11,685	14,559	12,660	62,350	62,400	14,726	12,525	15,489	13,500	65,350	65,400	15,656	13,365	16,419	14,340	60,350	60,400	14,106	11,965	14,869	12,940	66,350	66,400	15,966	13,645	16,729	14,620	61,350	61,400	14,416	12,245	15,179	13,220	64,350	64,400	15,346	13,085	16,109	14,060	67,350	67,400	16,276	13,925	17,039	14,900
59,400	59,450	13,811	11,699	14,574	12,674	62,400	62,450	14,741	12,539	15,504	13,514	65,400	65,450	15,671	13,379	16,434	14,354	60,400	60,450	14,121	11,979	14,884	12,954	66,400	66,450	15,981	13,659	16,744	14,634	61,400	61,450	14,431	12,259	15,194	13,234	64,400	64,450	15,361	13,099	16,124	14,074	67,400	67,450	16,291	13,939	17,054	14,914
59,450	59,500	13,827	11,713	14,590	12,688	62,450	62,500	14,757	12,553	15,520	13,528	65,450	65,500	15,687	13,393	16,450	14,368	60,450	60,500	14,137	11,993	14,900	12,968	66,450	66,500	15,997	13,673	16,760	14,648	61,450	61,500	14,447	12,273	15,210	13,248	64,450	64,500	15,377	13,113	16,140	14,088	67,450	67,500	16,307	13,953	17,070	14,928
59,500	59,550	13,842	11,727	14,605	12,702	62,500	62,550	14,772	12,567	15,535	13,542	65,500	65,550	15,702	13,407	16,465	14,382	60,500	60,550	14,152	12,007	14,915	12,982	66,500	66,550	16,012	13,687	16,775	14,662	61,500	61,550	14,462	12,287	15,225	13,262	64,500	64,550	15,392	13,127	16,155	14,102	67,500	67,550	16,322	13,967	17,085	14,942
59,550	59,600	13,858	11,741	14,621	12,716	62,550	62,600	14,788	12,581	15,551	13,556	65,550	65,600	15,718	13,421	16,481	14,396	60,550	60,600	14,168	12,021	14,931	12,996	66,550	66,600	16,028	13,701	16,791	14,676	61,550	61,600	14,478	12,301	15,241	13,276	64,550	64,600	15,408	13,141	16,171	14,116	67,550	67,600	16,338	13,981	17,101	14,956
59,600	59,650	13,873	11,755	14,636	12,730	62,600	62,650	14,803	12,595	15,566	13,570	65,600	65,650	15,733	13,435	16,496	14,410	60,600	60,650	14,183	12,035	14,946	13,010	66,600	66,650	16,043	13,715	16,806	14,690	61,600	61,650	14,493	12,315	15,256	13,290	64,600	64,650	15,423	13,155	16,186	14,130	67,600	67,650	16,353	13,995	17,116	14,970
59,650	59,700	13,889	11,769	14,652	12,744	62,650	62,700	14,819	12,609	15,582	13,584	65,650	65,700	15,749	13,449	16,512	14,424	60,650	60,700	14,199	12,049	14,962	13,024	66,650	66,700	16,059	13,729	16,822	14,704	61,650	61,700	14,509	12,329	15,272	13,304	64,650	64,700	15,439	13,169	16,202	14,144	67,650	67,700	16,369	14,009	17,132	14,984
59,700	59,750	13,904	11,783	14,667	12,758	62,700	62,750	14,834	12,623	15,597	13,598	65,700	65,750	15,764	13,463	16,527	14,438	60,700	60,750	14,214	12,063	14,977	13,038	66,700	66,750	16,074	13,743	16,837	14,718	61,700	61,750	14,524	12,343	15,287	13,318	64,700	64,750	15,454	13,183	16,217	14,158	67,700	67,750	16,384	14,023	17,147	14,998
59,750	59,800	13,920	11,797	14,683	12,772	62,750	62,800	14,850	12,637	15,613	13,612	65,750	65,800	15,780	13,477	16,543	14,452	60,750	60,800	14,230	12,077	14,993	13,052	66,750	66,800	16,090	13,757	16,853	14,732	61,750	61,800	14,540	12,357	15,303	13,332	64,750	64,800	15,470	13,197	16,233	14,172	67,750	67,800	16,400	14,037	17,163	15,012
59,800	59,850	13,935	11,811	14,698	12,786	62,800	62,850	14,865	12,651	15,628	13,626	65,800	65,850	15,795	13,491	16,558	14,466	60,800	60,850	14,245	12,091	15,008	13,066	66,800	66,850	16,105	13,771	16,868	14,746	61,800	61,850	14,555	12,371	15,318	13,346	64,800	64,850	15,485	13,211	16,248	14,186	67,800	67,850	16,415	14,051	17,178	15,026
59,850	59,900	13,951	11,825	14,714	12,800	62,850	62,900	14,881	12,665	15,644	13,640	65,850	65,900	15,811	13,505	16,574	14,480	60,850	60,900	14,261	12,105	15,024	13,080	66,850	66,900	16,121	13,785	16,884	14,760	61,850	61,900	14,571	12,385	15,334	13,360	64,850	64,900	15,501	13,225	16,264	14,200	67,850	67,900	16,431	14,065	17,194	15,040
59,900	59,950	13,966	11,839	14,729	12,814	62,900	62,950	14,896	12,679	15,659	13,654	65,900	65,950	15,826	13,519	16,589	14,494	60,900	60,950	14,276	12,119	15,039	13,094	66,900	66,950	16,136	13,799	16,899	14,774	61,900	61,950	14,586	12,399	15,349	13,374	64,900	64,950	15,516	13,239	16,279	14,214	67,900	67,950	16,446	14,079	17,209	15,054
59,950	60,000	13,982	11,853	14,745	12,828	62,950	63,000	14,912	12,693	15,675	13,668	65,950	66,000	15,842	13,533	16,605	14,508	60,950	61,000	14,292	12,133	15,055	13,108	66,950	67,000	16,152	13,813	16,915	14,788	61,950	62,000	14,602	12,413	15,365	13,388	64,950	65,000	15,532	13,253	16,295	14,228	67,950	68,000	16,462	14,093	17,225	15,068

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

Continued on next page

1994 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	16,477	14,107	17,240	15,082	71,000	71,050	17,407	14,947	18,221	15,922	74,000	74,050	18,337	15,787	19,301	16,762
68,050	68,100	16,493	14,121	17,256	15,096	71,050	71,100	17,423	14,961	18,239	15,936	74,050	74,100	18,353	15,801	19,319	16,776
68,100	68,150	16,508	14,135	17,271	15,110	71,100	71,150	17,438	14,975	18,257	15,950	74,100	74,150	18,368	15,815	19,337	16,790
68,150	68,200	16,524	14,149	17,287	15,124	71,150	71,200	17,454	14,989	18,275	15,964	74,150	74,200	18,384	15,829	19,355	16,804
68,200	68,250	16,539	14,163	17,302	15,138	71,200	71,250	17,469	15,003	18,293	15,978	74,200	74,250	18,399	15,843	19,373	16,818
68,250	68,300	16,555	14,177	17,318	15,152	71,250	71,300	17,485	15,017	18,311	15,992	74,250	74,300	18,415	15,857	19,391	16,832
68,300	68,350	16,570	14,191	17,333	15,166	71,300	71,350	17,500	15,031	18,329	16,006	74,300	74,350	18,430	15,871	19,409	16,846
68,350	68,400	16,586	14,205	17,349	15,180	71,350	71,400	17,516	15,045	18,347	16,020	74,350	74,400	18,446	15,885	19,427	16,860
68,400	68,450	16,601	14,219	17,364	15,194	71,400	71,450	17,531	15,059	18,365	16,034	74,400	74,450	18,461	15,899	19,445	16,874
68,450	68,500	16,617	14,233	17,380	15,208	71,450	71,500	17,547	15,073	18,383	16,048	74,450	74,500	18,477	15,913	19,463	16,888
68,500	68,550	16,632	14,247	17,395	15,222	71,500	71,550	17,562	15,087	18,401	16,062	74,500	74,550	18,492	15,927	19,481	16,902
68,550	68,600	16,648	14,261	17,411	15,236	71,550	71,600	17,578	15,101	18,419	16,076	74,550	74,600	18,508	15,941	19,499	16,916
68,600	68,650	16,663	14,275	17,426	15,250	71,600	71,650	17,593	15,115	18,437	16,090	74,600	74,650	18,523	15,955	19,517	16,930
68,650	68,700	16,679	14,289	17,442	15,264	71,650	71,700	17,609	15,129	18,455	16,104	74,650	74,700	18,539	15,969	19,535	16,944
68,700	68,750	16,694	14,303	17,457	15,278	71,700	71,750	17,624	15,143	18,473	16,118	74,700	74,750	18,554	15,983	19,553	16,958
68,750	68,800	16,710	14,317	17,473	15,292	71,750	71,800	17,640	15,157	18,491	16,132	74,750	74,800	18,570	15,997	19,571	16,972
68,800	68,850	16,725	14,331	17,488	15,306	71,800	71,850	17,655	15,171	18,509	16,146	74,800	74,850	18,585	16,011	19,589	16,986
68,850	68,900	16,741	14,345	17,504	15,320	71,850	71,900	17,671	15,185	18,527	16,160	74,850	74,900	18,601	16,025	19,607	17,000
68,900	68,950	16,756	14,359	17,519	15,334	71,900	71,950	17,686	15,199	18,545	16,174	74,900	74,950	18,616	16,039	19,625	17,014
68,950	69,000	16,772	14,373	17,535	15,348	71,950	72,000	17,702	15,213	18,563	16,188	74,950	75,000	18,632	16,053	19,643	17,028
69,000						72,000						75,000					
69,000	69,050	16,787	14,387	17,550	15,362	72,000	72,050	17,717	15,227	18,581	16,202	75,000	75,050	18,647	16,067	19,661	17,042
69,050	69,100	16,803	14,401	17,566	15,376	72,050	72,100	17,733	15,241	18,599	16,216	75,050	75,100	18,663	16,081	19,679	17,056
69,100	69,150	16,818	14,415	17,581	15,390	72,100	72,150	17,748	15,255	18,617	16,230	75,100	75,150	18,678	16,095	19,697	17,070
69,150	69,200	16,834	14,429	17,597	15,404	72,150	72,200	17,764	15,269	18,635	16,244	75,150	75,200	18,694	16,109	19,715	17,084
69,200	69,250	16,849	14,443	17,612	15,418	72,200	72,250	17,779	15,283	18,653	16,258	75,200	75,250	18,709	16,123	19,733	17,098
69,250	69,300	16,865	14,457	17,628	15,432	72,250	72,300	17,795	15,297	18,671	16,272	75,250	75,300	18,725	16,137	19,751	17,112
69,300	69,350	16,880	14,471	17,643	15,446	72,300	72,350	17,810	15,311	18,689	16,286	75,300	75,350	18,740	16,151	19,769	17,126
69,350	69,400	16,896	14,485	17,659	15,460	72,350	72,400	17,826	15,325	18,707	16,300	75,350	75,400	18,756	16,165	19,787	17,140
69,400	69,450	16,911	14,499	17,674	15,474	72,400	72,450	17,841	15,339	18,725	16,314	75,400	75,450	18,771	16,179	19,805	17,154
69,450	69,500	16,927	14,513	17,690	15,488	72,450	72,500	17,857	15,353	18,743	16,328	75,450	75,500	18,787	16,193	19,823	17,168
69,500	69,550	16,942	14,527	17,705	15,502	72,500	72,550	17,872	15,367	18,761	16,342	75,500	75,550	18,802	16,207	19,841	17,182
69,550	69,600	16,958	14,541	17,721	15,516	72,550	72,600	17,888	15,381	18,779	16,356	75,550	75,600	18,818	16,221	19,859	17,196
69,600	69,650	16,973	14,555	17,736	15,530	72,600	72,650	17,903	15,395	18,797	16,370	75,600	75,650	18,833	16,235	19,877	17,210
69,650	69,700	16,989	14,569	17,752	15,544	72,650	72,700	17,919	15,409	18,815	16,384	75,650	75,700	18,849	16,249	19,895	17,224
69,700	69,750	17,004	14,583	17,767	15,558	72,700	72,750	17,934	15,423	18,833	16,398	75,700	75,750	18,864	16,263	19,913	17,238
69,750	69,800	17,020	14,597	17,783	15,572	72,750	72,800	17,950	15,437	18,851	16,412	75,750	75,800	18,880	16,277	19,931	17,252
69,800	69,850	17,035	14,611	17,798	15,586	72,800	72,850	17,965	15,451	18,869	16,426	75,800	75,850	18,895	16,291	19,949	17,266
69,850	69,900	17,051	14,625	17,814	15,600	72,850	72,900	17,981	15,465	18,887	16,440	75,850	75,900	18,911	16,305	19,967	17,280
69,900	69,950	17,066	14,639	17,829	15,614	72,900	72,950	17,996	15,479	18,905	16,454	75,900	75,950	18,926	16,319	19,985	17,294
69,950	70,000	17,082	14,653	17,845	15,628	72,950	73,000	18,012	15,493	18,923	16,468	75,950	76,000	18,942	16,333	20,003	17,308
70,000						73,000						76,000					
70,000	70,050	17,097	14,667	17,861	15,642	73,000	73,050	18,027	15,507	18,941	16,482	76,000	76,050	18,957	16,347	20,021	17,322
70,050	70,100	17,113	14,681	17,879	15,656	73,050	73,100	18,043	15,521	18,959	16,496	76,050	76,100	18,973	16,361	20,039	17,336
70,100	70,150	17,128	14,695	17,897	15,670	73,100	73,150	18,058	15,535	18,977	16,510	76,100	76,150	18,988	16,375	20,057	17,350
70,150	70,200	17,144	14,709	17,915	15,684	73,150	73,200	18,074	15,549	18,995	16,524	76,150	76,200	19,004	16,389	20,075	17,364
70,200	70,250	17,159	14,723	17,933	15,698	73,200	73,250	18,089	15,563	19,013	16,538	76,200	76,250	19,019	16,403	20,093	17,378
70,250	70,300	17,175	14,737	17,951	15,712	73,250	73,300	18,105	15,577	19,031	16,552	76,250	76,300	19,035	16,417	20,111	17,392
70,300	70,350	17,190	14,751	17,969	15,726	73,300	73,350	18,120	15,591	19,049	16,566	76,300	76,350	19,050	16,431	20,129	17,406
70,350	70,400	17,206	14,765	17,987	15,740	73,350	73,400	18,136	15,605	19,067	16,580	76,350	76,400	19,066	16,445	20,147	17,420
70,400	70,450	17,221	14,779	18,005	15,754	73,400	73,450	18,151	15,619	19,085	16,594	76,400	76,450	19,081	16,459	20,165	17,434
70,450	70,500	17,237	14,793	18,023	15,768	73,450	73,500	18,167	15,633	19,103	16,608	76,450	76,500	19,097	16,473	20,183	17,448
70,500	70,550	17,252	14,807	18,041	15,782												

1994 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	19,267	16,627	20,381	17,602	80,000	80,050	20,197	17,467	21,461	18,482	83,000	83,050	21,127	18,307	22,541	19,412
77,050	77,100	19,283	16,641	20,399	17,616	80,050	80,100	20,213	17,481	21,479	18,497	83,050	83,100	21,143	18,321	22,559	19,427
77,100	77,150	19,298	16,655	20,417	17,630	80,100	80,150	20,228	17,495	21,497	18,513	83,100	83,150	21,158	18,335	22,577	19,443
77,150	77,200	19,314	16,669	20,435	17,644	80,150	80,200	20,244	17,509	21,515	18,528	83,150	83,200	21,174	18,349	22,595	19,458
77,200	77,250	19,329	16,683	20,453	17,658	80,200	80,250	20,259	17,523	21,533	18,544	83,200	83,250	21,189	18,363	22,613	19,474
77,250	77,300	19,345	16,697	20,471	17,672	80,250	80,300	20,275	17,537	21,551	18,559	83,250	83,300	21,205	18,377	22,631	19,489
77,300	77,350	19,360	16,711	20,489	17,686	80,300	80,350	20,290	17,551	21,569	18,575	83,300	83,350	21,220	18,391	22,649	19,505
77,350	77,400	19,376	16,725	20,507	17,700	80,350	80,400	20,306	17,565	21,587	18,590	83,350	83,400	21,236	18,405	22,667	19,520
77,400	77,450	19,391	16,739	20,525	17,714	80,400	80,450	20,321	17,579	21,605	18,606	83,400	83,450	21,251	18,419	22,685	19,536
77,450	77,500	19,407	16,753	20,543	17,728	80,450	80,500	20,337	17,593	21,623	18,621	83,450	83,500	21,267	18,433	22,703	19,551
77,500	77,550	19,422	16,767	20,561	17,742	80,500	80,550	20,352	17,607	21,641	18,637	83,500	83,550	21,282	18,447	22,721	19,567
77,550	77,600	19,438	16,781	20,579	17,756	80,550	80,600	20,368	17,621	21,659	18,652	83,550	83,600	21,298	18,461	22,739	19,582
77,600	77,650	19,453	16,795	20,597	17,770	80,600	80,650	20,383	17,635	21,677	18,668	83,600	83,650	21,313	18,475	22,757	19,598
77,650	77,700	19,469	16,809	20,615	17,784	80,650	80,700	20,399	17,649	21,695	18,683	83,650	83,700	21,329	18,489	22,775	19,613
77,700	77,750	19,484	16,823	20,633	17,798	80,700	80,750	20,414	17,663	21,713	18,699	83,700	83,750	21,344	18,503	22,793	19,629
77,750	77,800	19,500	16,837	20,651	17,812	80,750	80,800	20,430	17,677	21,731	18,714	83,750	83,800	21,360	18,517	22,811	19,644
77,800	77,850	19,515	16,851	20,669	17,826	80,800	80,850	20,445	17,691	21,749	18,730	83,800	83,850	21,375	18,531	22,829	19,660
77,850	77,900	19,531	16,865	20,687	17,840	80,850	80,900	20,461	17,705	21,767	18,745	83,850	83,900	21,391	18,545	22,847	19,675
77,900	77,950	19,546	16,879	20,705	17,854	80,900	80,950	20,476	17,719	21,785	18,761	83,900	83,950	21,406	18,559	22,865	19,691
77,950	78,000	19,562	16,893	20,723	17,868	80,950	81,000	20,492	17,733	21,803	18,776	83,950	84,000	21,422	18,573	22,883	19,706
78,000						81,000						84,000					
78,000	78,050	19,577	16,907	20,741	17,882	81,000	81,050	20,507	17,747	21,821	18,792	84,000	84,050	21,437	18,587	22,901	19,722
78,050	78,100	19,593	16,921	20,759	17,896	81,050	81,100	20,523	17,761	21,839	18,807	84,050	84,100	21,453	18,601	22,919	19,737
78,100	78,150	19,608	16,935	20,777	17,910	81,100	81,150	20,538	17,775	21,857	18,823	84,100	84,150	21,468	18,615	22,937	19,753
78,150	78,200	19,624	16,949	20,795	17,924	81,150	81,200	20,554	17,789	21,875	18,838	84,150	84,200	21,484	18,629	22,955	19,768
78,200	78,250	19,639	16,963	20,813	17,938	81,200	81,250	20,569	17,803	21,893	18,854	84,200	84,250	21,499	18,643	22,973	19,784
78,250	78,300	19,655	16,977	20,831	17,952	81,250	81,300	20,585	17,817	21,911	18,869	84,250	84,300	21,515	18,657	22,991	19,799
78,300	78,350	19,670	16,991	20,849	17,966	81,300	81,350	20,600	17,831	21,929	18,885	84,300	84,350	21,530	18,671	23,009	19,815
78,350	78,400	19,686	17,005	20,867	17,980	81,350	81,400	20,616	17,845	21,947	18,900	84,350	84,400	21,546	18,685	23,027	19,830
78,400	78,450	19,701	17,019	20,885	17,994	81,400	81,450	20,631	17,859	21,965	18,916	84,400	84,450	21,561	18,699	23,045	19,846
78,450	78,500	19,717	17,033	20,903	18,008	81,450	81,500	20,647	17,873	21,983	18,931	84,450	84,500	21,577	18,713	23,063	19,861
78,500	78,550	19,732	17,047	20,921	18,022	81,500	81,550	20,662	17,887	22,001	18,947	84,500	84,550	21,592	18,727	23,081	19,877
78,550	78,600	19,748	17,061	20,939	18,036	81,550	81,600	20,678	17,901	22,019	18,962	84,550	84,600	21,608	18,741	23,099	19,892
78,600	78,650	19,763	17,075	20,957	18,050	81,600	81,650	20,693	17,915	22,037	18,978	84,600	84,650	21,623	18,755	23,117	19,908
78,650	78,700	19,779	17,089	20,975	18,064	81,650	81,700	20,709	17,929	22,055	18,993	84,650	84,700	21,639	18,769	23,135	19,923
78,700	78,750	19,794	17,103	20,993	18,079	81,700	81,750	20,724	17,943	22,073	19,009	84,700	84,750	21,654	18,783	23,153	19,939
78,750	78,800	19,810	17,117	21,011	18,094	81,750	81,800	20,740	17,957	22,091	19,024	84,750	84,800	21,670	18,797	23,171	19,954
78,800	78,850	19,825	17,131	21,029	18,110	81,800	81,850	20,755	17,971	22,109	19,040	84,800	84,850	21,685	18,811	23,189	19,970
78,850	78,900	19,841	17,145	21,047	18,125	81,850	81,900	20,771	17,985	22,127	19,055	84,850	84,900	21,701	18,825	23,207	19,985
78,900	78,950	19,856	17,159	21,065	18,141	81,900	81,950	20,786	17,999	22,145	19,071	84,900	84,950	21,716	18,839	23,225	20,001
78,950	79,000	19,872	17,173	21,083	18,156	81,950	82,000	20,802	18,013	22,163	19,086	84,950	85,000	21,732	18,853	23,243	20,016
79,000						82,000						85,000					
79,000	79,050	19,887	17,187	21,101	18,172	82,000	82,050	20,817	18,027	22,181	19,102	85,000	85,050	21,747	18,867	23,261	20,032
79,050	79,100	19,903	17,201	21,119	18,187	82,050	82,100	20,833	18,041	22,199	19,117	85,050	85,100	21,763	18,881	23,279	20,047
79,100	79,150	19,918	17,215	21,137	18,203	82,100	82,150	20,848	18,055	22,217	19,133	85,100	85,150	21,778	18,895	23,297	20,063
79,150	79,200	19,934	17,229	21,155	18,218	82,150	82,200	20,864	18,069	22,235	19,148	85,150	85,200	21,794	18,909	23,315	20,078
79,200	79,250	19,949	17,243	21,173	18,234	82,200	82,250	20,879	18,083	22,253	19,164	85,200	85,250	21,809	18,923	23,333	20,094
79,250	79,300	19,965	17,257	21,191	18,249	82,250	82,300	20,895	18,097	22,271	19,179	85,250	85,300	21,825	18,937	23,351	20,109
79,300	79,350	19,980	17,271	21,209	18,265	82,300	82,350	20,910	18,111	22,289	19,195	85,300	85,350	21,840	18,951	23,369	20,125
79,350	79,400	19,996	17,285	21,227	18,280	82,350	82,400	20,926	18,125	22,307	19,210	85,350	85,400	21,856	18,965	23,387	20,140
79,400	79,450	20,011	17,299	21,245	18,296	82,400	82,450	20,941	18,139	22,325	19,226	85,400	85,450	21,871	18,979	23,405	20,156
79,450	79,500	20,027	17,313	21,263	18,311	82,450	82,500	20,957	18,153	22,343	19,241	85,450	85,500	21,887	18,993	23,423	20,171
79,500	79,550	20,042	17,327	21,281	18,327	82,500	82,550	20,972	18,167	22,361	19,257	85,500	85,550	21,902	19,007	23,441	20,187
79,550	79,600	20,058	17,341	21,299	18,342	82,550	82,600	20,988	18,181	22,379	19,272	85,550	85,600	21,918	19,021	23,459	20,202
79,600	79,650	20,073	17,355	21,317	18,358	82,600											

1994 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																		
At least	But less than	Your tax is—				At least	But less than	Your tax is—				At least	But less than	Your tax is—																					
86,000		89,000				92,000		86,000		89,000				92,000		86,000		89,000																	
86,000	86,050	22,057	19,147	23,621	20,342	89,000	89,050	22,987	19,987	24,701	21,272	92,000	92,050	23,917	20,832	25,781	22,202	86,050	86,100	22,073	19,161	23,639	20,357	89,050	89,100	23,003	20,001	24,719	21,287	92,050	92,100	23,933	20,848	25,799	22,217
86,100	86,150	22,088	19,175	23,657	20,373	89,100	89,150	23,018	20,015	24,737	21,303	92,100	92,150	23,948	20,863	25,817	22,233	86,150	86,200	22,104	19,189	23,675	20,388	89,150	89,200	23,034	20,029	24,755	21,318	92,150	92,200	23,964	20,879	25,835	22,248
86,200	86,250	22,119	19,203	23,693	20,404	89,200	89,250	23,049	20,043	24,773	21,334	92,200	92,250	23,979	20,894	25,853	22,264	86,250	86,300	22,135	19,217	23,711	20,419	89,250	89,300	23,065	20,057	24,791	21,349	92,250	92,300	23,995	20,910	25,871	22,279
86,300	86,350	22,150	19,231	23,729	20,435	89,300	89,350	23,080	20,071	24,809	21,365	92,300	92,350	24,010	20,925	25,889	22,295	86,350	86,400	22,166	19,245	23,747	20,450	89,350	89,400	23,096	20,085	24,827	21,380	92,350	92,400	24,026	20,941	25,907	22,310
86,400	86,450	22,181	19,259	23,765	20,466	89,400	89,450	23,111	20,099	24,845	21,396	92,400	92,450	24,041	20,956	25,925	22,326	86,450	86,500	22,197	19,273	23,783	20,481	89,450	89,500	23,127	20,113	24,863	21,411	92,450	92,500	24,057	20,972	25,943	22,341
86,500	86,550	22,212	19,287	23,801	20,497	89,500	89,550	23,142	20,127	24,881	21,427	92,500	92,550	24,072	20,987	25,961	22,357	86,550	86,600	22,228	19,301	23,819	20,512	89,550	89,600	23,158	20,141	24,899	21,442	92,550	92,600	24,088	21,003	25,979	22,372
86,600	86,650	22,243	19,315	23,837	20,528	89,600	89,650	23,173	20,155	24,917	21,458	92,600	92,650	24,103	21,018	25,997	22,388	86,650	86,700	22,259	19,329	23,855	20,543	89,650	89,700	23,189	20,169	24,935	21,473	92,650	92,700	24,119	21,034	26,015	22,403
86,700	86,750	22,274	19,343	23,873	20,559	89,700	89,750	23,204	20,183	24,953	21,489	92,700	92,750	24,134	21,049	26,033	22,419	86,750	86,800	22,290	19,357	23,891	20,574	89,750	89,800	23,220	20,197	24,971	21,504	92,750	92,800	24,150	21,065	26,051	22,434
86,800	86,850	22,305	19,371	23,909	20,590	89,800	89,850	23,235	20,211	24,989	21,520	92,800	92,850	24,165	21,080	26,069	22,450	86,850	86,900	22,321	19,385	23,927	20,605	89,850	89,900	23,251	20,225	25,007	21,535	92,850	92,900	24,181	21,096	26,087	22,465
86,900	86,950	22,336	19,399	23,945	20,621	89,900	89,950	23,266	20,239	25,025	21,551	92,900	92,950	24,196	21,111	26,105	22,481	86,950	87,000	22,352	19,413	23,963	20,636	89,950	90,000	23,282	20,253	25,043	21,566	92,950	93,000	24,212	21,127	26,123	22,496
87,000		90,000				93,000		87,000		90,000				93,000		87,000		90,000																	
87,000	87,050	22,367	19,427	23,981	20,652	90,000	90,050	23,297	20,267	25,061	21,582	93,000	93,050	24,227	21,142	26,141	22,512	87,050	87,100	22,383	19,441	23,999	20,667	90,050	90,100	23,313	20,281	25,079	21,597	93,050	93,100	24,243	21,158	26,159	22,527
87,100	87,150	22,398	19,455	24,017	20,683	90,100	90,150	23,328	20,295	25,097	21,613	93,100	93,150	24,258	21,173	26,177	22,543	87,150	87,200	22,414	19,469	24,035	20,698	90,150	90,200	23,344	20,309	25,115	21,628	93,150	93,200	24,274	21,189	26,195	22,558
87,200	87,250	22,429	19,483	24,053	20,714	90,200	90,250	23,359	20,323	25,133	21,644	93,200	93,250	24,289	21,204	26,213	22,574	87,250	87,300	22,445	19,497	24,071	20,729	90,250	90,300	23,375	20,337	25,151	21,659	93,250	93,300	24,305	21,220	26,231	22,589
87,300	87,350	22,460	19,511	24,089	20,745	90,300	90,350	23,390	20,351	25,169	21,675	93,300	93,350	24,320	21,235	26,249	22,605	87,350	87,400	22,476	19,525	24,107	20,760	90,350	90,400	23,406	20,365	25,187	21,690	93,350	93,400	24,336	21,251	26,267	22,620
87,400	87,450	22,491	19,539	24,125	20,776	90,400	90,450	23,421	20,379	25,205	21,706	93,400	93,450	24,351	21,266	26,285	22,636	87,450	87,500	22,507	19,553	24,143	20,791	90,450	90,500	23,437	20,393	25,223	21,721	93,450	93,500	24,367	21,282	26,303	22,651
87,500	87,550	22,522	19,567	24,161	20,807	90,500	90,550	23,452	20,407	25,241	21,737	93,500	93,550	24,382	21,297	26,321	22,667	87,550	87,600	22,538	19,581	24,179	20,822	90,550	90,600	23,468	20,421	25,259	21,752	93,550	93,600	24,398	21,313	26,339	22,682
87,600	87,650	22,553	19,595	24,197	20,838	90,600	90,650	23,483	20,435	25,277	21,768	93,600	93,650	24,413	21,328	26,357	22,698	87,650	87,700	22,569	19,609	24,215	20,853	90,650	90,700	23,499	20,449	25,295	21,783	93,650	93,700	24,429	21,344	26,375	22,713
87,700	87,750	22,584	19,623	24,233	20,869	90,700	90,750	23,514	20,463	25,313	21,799	93,700	93,750	24,444	21,359	26,393	22,729	87,750	87,800	22,600	19,637	24,251	20,884	90,750	90,800	23,530	20,477	25,331	21,814	93,750	93,800	24,460	21,375	26,411	22,744
87,800	87,850	22,615	19,651	24,269	20,900	90,800	90,850	23,545	20,491	25,349	21,830	93,800	93,850	24,475	21,390	26,429	22,760	87,850	87,900	22,631	19,665	24,287	20,915	90,850	90,900	23,561	20,505	25,367	21,845	93,850	93,900	24,491	21,406	26,447	22,775
87,900	87,950	22,646	19,679	24,305	20,931	90,900	90,950	23,576	20,519	25,385	21,861	93,900	93,950	24,506	21,421	26,465	22,791	87,950	88,000	22,662	19,693	24,323	20,946	90,950	91,000	23,592	20,533	25,403	21,876	93,950	94,000	24,522	21,437	26,483	22,806
88,000		91,000				94,000		88,000		91,000				94,000		88,000		91,000																	
88,000	88,050	22,677	19,707	24,341	20,962	91,000	91,050	23,607	20,547	25,421	21,892	94,000	94,050	24,537	21,452	26,501	22,822	88,050	88,100	22,693	19,721	24,359	20,977	91,050	91,100	23,623	20,561	25,439	21,907	94,050	94,100	24,553	21,468	26,519	22,837
88,100	88,150	22,708	19,735	24,377	20,993	91,100	91,150	23,638	20,575	25,457	21,923	94,100	94,150	24,568	21,483	26,537	22,853	88,150	88,200	22,724	19,749	24,395	21,008	91,150	91,200	23,654	20,589	25,475	21,938	94,150	94,200	24,584	21,499	26,555	22,868
88,200	88,250	22,739	19,763	24,413	21,024	91,200	91,250	23,669	20,603	25,493	21,954	94,200	94,250	24,599	21,514	26,573	22,884	88,250	88,300	22,755	19,777	24,431	21,039	91,250	91,300	23,685	20,617	25,511	21,969	94,250	94,300	24,615	21,530	26,591	22,899
88,300	88,350	22,770	19,791	24,449	21,055	91,300	91,350	23,700	20,631	25,529	21,985	94,300	94,350	24,630	21,545	26,609	22,915	88,350	88,400	22,786	19,805	24,467	21,070	91,350	91,400	23,716	20,645	25,547	22,000	94,350	94,400	24,646	21,561	26,627	22,930
88,400	88,450	22,801	19,819	24,485	21,086	91,400	91,450	23,731	20,659	25,565	22,016	94,400	94,450	24,661	21,576	26,645	22,946	88,450	88,500	22,817	19,833	24,503	21,101	91,450	91,500	23,747	20,673	25,583	22,031	94,450	94,500	24,677	21,592	26,663	22,961
88,500	88,550	22,832	19,847	24,521	21,117	91,500	91,550	23,762	20,687	25,601	22,047	94,500	94,550	24,692	21,607	26,681	22,977	88,550	88,600	22,848	19,861	24,539	21,132	91,550	91,600	23,778	20,701	25,619	22,062	94,550	94,600	24,708	21,623	26,699	22,992
88,600	88,650	22,863	19,875	24,557	21																														

1994 Tax Table—Continued

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
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	24,847	21,762	26,861	23,132	98,000	98,050	25,777	22,692	27,941	24,062
95,050	95,100	24,863	21,778	26,879	23,147	98,050	98,100	25,793	22,708	27,959	24,077
95,100	95,150	24,878	21,793	26,897	23,163	98,100	98,150	25,808	22,723	27,977	24,093
95,150	95,200	24,894	21,809	26,915	23,178	98,150	98,200	25,824	22,739	27,995	24,108
95,200	95,250	24,909	21,824	26,933	23,194	98,200	98,250	25,839	22,754	28,013	24,124
95,250	95,300	24,925	21,840	26,951	23,209	98,250	98,300	25,855	22,770	28,031	24,139
95,300	95,350	24,940	21,855	26,969	23,225	98,300	98,350	25,870	22,785	28,049	24,155
95,350	95,400	24,956	21,871	26,987	23,240	98,350	98,400	25,886	22,801	28,067	24,170
95,400	95,450	24,971	21,886	27,005	23,256	98,400	98,450	25,901	22,816	28,085	24,186
95,450	95,500	24,987	21,902	27,023	23,271	98,450	98,500	25,917	22,832	28,103	24,201
95,500	95,550	25,002	21,917	27,041	23,287	98,500	98,550	25,932	22,847	28,121	24,217
95,550	95,600	25,018	21,933	27,059	23,302	98,550	98,600	25,948	22,863	28,139	24,232
95,600	95,650	25,033	21,948	27,077	23,318	98,600	98,650	25,963	22,878	28,157	24,248
95,650	95,700	25,049	21,964	27,095	23,333	98,650	98,700	25,979	22,894	28,175	24,263
95,700	95,750	25,064	21,979	27,113	23,349	98,700	98,750	25,994	22,909	28,193	24,279
95,750	95,800	25,080	21,995	27,131	23,364	98,750	98,800	26,010	22,925	28,211	24,294
95,800	95,850	25,095	22,010	27,149	23,380	98,800	98,850	26,025	22,940	28,229	24,310
95,850	95,900	25,111	22,026	27,167	23,395	98,850	98,900	26,041	22,956	28,247	24,325
95,900	95,950	25,126	22,041	27,185	23,411	98,900	98,950	26,056	22,971	28,265	24,341
95,950	96,000	25,142	22,057	27,203	23,426	98,950	99,000	26,072	22,987	28,283	24,356
96,000						99,000					
96,000	96,050	25,157	22,072	27,221	23,442	99,000	99,050	26,087	23,002	28,301	24,372
96,050	96,100	25,173	22,088	27,239	23,457	99,050	99,100	26,103	23,018	28,319	24,387
96,100	96,150	25,188	22,103	27,257	23,473	99,100	99,150	26,118	23,033	28,337	24,403
96,150	96,200	25,204	22,119	27,275	23,488	99,150	99,200	26,134	23,049	28,355	24,418
96,200	96,250	25,219	22,134	27,293	23,504	99,200	99,250	26,149	23,064	28,373	24,434
96,250	96,300	25,235	22,150	27,311	23,519	99,250	99,300	26,165	23,080	28,391	24,449
96,300	96,350	25,250	22,165	27,329	23,535	99,300	99,350	26,180	23,095	28,409	24,465
96,350	96,400	25,266	22,181	27,347	23,550	99,350	99,400	26,196	23,111	28,427	24,480
96,400	96,450	25,281	22,196	27,365	23,566	99,400	99,450	26,211	23,126	28,445	24,496
96,450	96,500	25,297	22,212	27,383	23,581	99,450	99,500	26,227	23,142	28,463	24,511
96,500	96,550	25,312	22,227	27,401	23,597	99,500	99,550	26,242	23,157	28,481	24,527
96,550	96,600	25,328	22,243	27,419	23,612	99,550	99,600	26,258	23,173	28,499	24,542
96,600	96,650	25,343	22,258	27,437	23,628	99,600	99,650	26,273	23,188	28,517	24,558
96,650	96,700	25,359	22,274	27,455	23,643	99,650	99,700	26,289	23,204	28,535	24,573
96,700	96,750	25,374	22,289	27,473	23,659	99,700	99,750	26,304	23,219	28,553	24,589
96,750	96,800	25,390	22,305	27,491	23,674	99,750	99,800	26,320	23,235	28,571	24,604
96,800	96,850	25,405	22,320	27,509	23,690	99,800	99,850	26,335	23,250	28,589	24,620
96,850	96,900	25,421	22,336	27,527	23,705	99,850	99,900	26,351	23,266	28,607	24,635
96,900	96,950	25,436	22,351	27,545	23,721	99,900	99,950	26,366	23,281	28,625	24,651
96,950	97,000	25,452	22,367	27,563	23,736	99,950	100,000	26,382	23,297	28,643	24,666
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 53</p> </div>					
97,000	97,050	25,467	22,382	27,581	23,752						
97,050	97,100	25,483	22,398	27,599	23,767						
97,100	97,150	25,498	22,413	27,617	23,783						
97,150	97,200	25,514	22,429	27,635	23,798						
97,200	97,250	25,529	22,444	27,653	23,814						
97,250	97,300	25,545	22,460	27,671	23,829						
97,300	97,350	25,560	22,475	27,689	23,845						
97,350	97,400	25,576	22,491	27,707	23,860						
97,400	97,450	25,591	22,506	27,725	23,876						
97,450	97,500	25,607	22,522	27,743	23,891						
97,500	97,550	25,622	22,537	27,761	23,907						
97,550	97,600	25,638	22,553	27,779	23,922						
97,600	97,650	25,653	22,568	27,797	23,938						
97,650	97,700	25,669	22,584	27,815	23,953						
97,700	97,750	25,684	22,599	27,833	23,969						
97,750	97,800	25,700	22,615	27,851	23,984						
97,800	97,850	25,715	22,630	27,869	24,000						
97,850	97,900	25,731	22,646	27,887	24,015						
97,900	97,950	25,746	22,661	27,905	24,031						
97,950	98,000	25,762	22,677	27,923	24,046						

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

1994 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the tax rate schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$22,750	----- 15%	\$0
22,750	55,100	\$3,412.50 + 28%	22,750
55,100	115,000	12,470.50 + 31%	55,100
115,000	250,000	31,039.50 + 36%	115,000
250,000	-----	79,639.50 + 39.6%	250,000

Schedule Y-1—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$38,000	----- 15%	\$0
38,000	91,850	\$5,700.00 + 28%	38,000
91,850	140,000	20,778.00 + 31%	91,850
140,000	250,000	35,704.50 + 36%	140,000
250,000	-----	75,304.50 + 39.6%	250,000

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$19,000	----- 15%	\$0
19,000	45,925	\$2,850.00 + 28%	19,000
45,925	70,000	10,389.00 + 31%	45,925
70,000	125,000	17,852.25 + 36%	70,000
125,000	-----	37,652.25 + 39.6%	125,000

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
\$0	\$30,500	----- 15%	\$0
30,500	78,700	\$4,575.00 + 28%	30,500
78,700	127,500	18,071.00 + 31%	78,700
127,500	250,000	33,199.00 + 36%	127,500
250,000	-----	77,299.00 + 39.6%	250,000

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ **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	Caution: Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see page A-1)	1				
	2 Enter amount from Form 1040, line 32. 2					
	3 Multiply line 2 above by 7.5% (.075)	3				
4 Subtract line 3 from line 1. If line 3 is more than line 1, 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 Personal property taxes	7				
	8 Other taxes—List type and amount ▶	8				
	9 Add lines 5 through 8					9
Interest You Paid (See page A-2.)	10 Home mortgage interest and points reported to you on Form 1098	10				
	11 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 ▶	11				
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12				
	13 Investment interest. If required, attach Form 4952. (See page A-3.)	13				
Note: Personal interest is not deductible.						
14 Add lines 10 through 13					14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-3.	15 Gifts by cash or check. (If any gift of \$250 or more, see page A-3)	15				
	16 Other than by cash or check. (If any gift of \$250 or more, see page A-3) If over \$500, you MUST attach Form 8283	16				
	17 Carryover from prior year	17				
	18 Add lines 15 through 17					18
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-4.)					19
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or (2106-EZ) (See page A-4.) ▶	20				
	21 Tax preparation fees	21				
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22				
	23 Add lines 20 through 22	23				
	24 Enter amount from Form 1040, line 32. 24					
	25 Multiply line 24 above by 2% (.02)	25				
26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-					26	
Other Miscellaneous Deductions	27 Moving expenses incurred before 1994. Attach Form 3903 or 3903-F. (See page A-5.)	27				
	28 Other—from list on page A-5. List type and amount ▶	28				
Total Itemized Deductions	29 Is Form 1040, line 32, over \$111,800 (over \$55,900 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. 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.					29

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 15 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.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also show that buyer's social security number and address

Dotted lines for listing payer information for interest income.

Table with columns for line numbers (1, 2, 3, 4) and Amount.

2 Add the amounts on line 1
3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

Part II Dividend Income

(See pages 16 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.

5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8

Dotted lines for listing payer information for dividend income.

Table with columns for line numbers (5, 6, 7, 8, 9, 10) and Amount.

6 Add the amounts on line 5
7 Capital gain distributions. Enter here and on Schedule D*
8 Nontaxable distributions. (See the inst. for Form 1040, line 9.)
9 Add lines 7 and 8
10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9

If you do not need Schedule D to report any other gains or losses, enter your capital gain distributions on Form 1040, line 13. Write "CGD" on the dotted line next to line 13.

Part III Foreign Accounts and Trusts

(See page B-2.)

If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

11a At any time during 1994, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1
b If "Yes," enter the name of the foreign country
12 Were you the grantor of, or transferor to, a foreign trust that existed during 1994, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926.

Table with columns for Yes and No for questions 11a, 11b, and 12.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

1994

Attachment
Sequence No. **09**

Name of proprietor _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see page C-1) _____ **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.) ► _____
City, town or post office, state, and ZIP code _____

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► _____

G Method(s) used to value closing inventory: (1) Cost (2) Lower of cost or market (3) Other (attach explanation) (4) Does not apply (if checked, skip line H)

Yes	No

H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

I Did you "materially participate" in the operation of this business during 1994? If "No," see page C-2 for limit on losses.

J If you started or acquired this business during 1994, check here

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 40 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6		
7 Gross income. Add lines 5 and 6	7		

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			19 Pension and profit-sharing plans	19		
9 Bad debts from sales or services (see page C-3)	9			20 Rent or lease (see page C-4):	20a		
10 Car and truck expenses (see page C-3)	10			a Vehicles, machinery, and equipment	20b		
11 Commissions and fees.	11			b Other business property	21		
12 Depletion.	12			21 Repairs and maintenance	22		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13			22 Supplies (not included in Part III)	23		
14 Employee benefit programs (other than on line 19)	14			23 Taxes and licenses	24		
15 Insurance (other than health)	15			24 Travel, meals, and entertainment:	24a		
16 Interest:				a Travel			
a Mortgage (paid to banks, etc.)	16a			b Meals and entertainment			
b Other	16b			c Enter <u>50%</u> of line 24b subject to limitations (see page C-4)			
17 Legal and professional services	17			d Subtract line 24c from line 24b	24d		
18 Office expense	18			25 Utilities	25		
19 Pension and profit-sharing plans				26 Wages (less employment credits)	26		
20 Rent or lease (see page C-4):				27 Other expenses (from line 46 on page 2)	27		
a Vehicles, machinery, and equipment				28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.	28		
b Other business property				29 Tentative profit (loss). Subtract line 28 from line 7	29		
21 Repairs and maintenance				30 Expenses for business use of your home. Attach Form 8829	30		
22 Supplies (not included in Part III)				31 Net profit or (loss). Subtract line 30 from line 29.	31		
23 Taxes and licenses				• If a profit, enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.			
24 Travel, meals, and entertainment:				• If a loss, you MUST go on to line 32.			
a Travel				32 If you have a loss, check the box that describes your investment in this activity (see page C-5).			
b Meals and entertainment				• If you checked 32a, enter the loss on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.	32a	<input type="checkbox"/>	All investment is at risk.
c Enter <u>50%</u> of line 24b subject to limitations (see page C-4)				• If you checked 32b, you MUST attach Form 6198 .	32b	<input type="checkbox"/>	Some investment is not at risk.
d Subtract line 24c from line 24b							
25 Utilities							
26 Wages (less employment credits)							
27 Other expenses (from line 46 on page 2)							
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.	28						
29 Tentative profit (loss). Subtract line 28 from line 7	29						
30 Expenses for business use of your home. Attach Form 8829	30						
31 Net profit or (loss). Subtract line 30 from line 29.	31						
• If a profit, enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you MUST go on to line 32.							
32 If you have a loss, check the box that describes your investment in this activity (see page C-5).							
• If you checked 32a, enter the loss on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you MUST attach Form 6198 .							

**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

1994

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
This Schedule
Only 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
- 2 Total expenses.** If more than \$2,000, you **must** use Schedule C. See instructions
- 3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. 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. Estates and trusts, enter on Form 1041, line 3.)

1			
2			
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 1994, 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, 50% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-2 through C-5.

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



**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

1994

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-3)	(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, estates, and trusts from Schedule(s) K-1		5			
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1993 Capital Loss Carryover Worksheet		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, estates, and trusts from Schedule(s) K-1		13			
14	Capital gain distributions		14			
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1993 Capital Loss Carryover Worksheet		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 Capital Gain Tax Worksheet on page 25		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-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.		19	()	

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

Your social security number

Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part I)

(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-3)	(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)
20						
21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2			21			

Proof as of July 1994 (subject to change)

Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part II)

22						
23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10			23			

**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

1994

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 . Real estate professionals must complete line 42 on page 2	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 17. 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. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: 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-4. 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 for Passive Income and Loss and Nonpassive Income and Loss. Columns include (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, and (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.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns include (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Rows A, B, 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, and (e) Income from Schedules Q, line 3b. Rows 37, 38.

Part V Summary

Table with 2 columns: Description and Amount. Rows 39, 40, 41, 42.

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service

Earned Income Credit
(Qualifying Child Information)

▶ **Attach to Form 1040A or 1040.**
▶ **See instructions on back.**

OMB No. 1545-0074

1994

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

Before You Begin . . .

- Answer the questions on page 43 (1040A) or page 28 (1040) to see if you can take this credit.
- If you can take the credit, fill in the worksheet on page 44 (1040A) or page 28 (1040) to figure your credit. But if you want the IRS to figure it for you, see page 39 (1040A) or page 24 (1040).

Then, complete and attach Schedule EIC only if you have a qualifying child.

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.

	(a) Child 1	(b) Child 2
1 Child's name (first, initial, and last name)		
2 Child's year of birth	19__	19__
3 If child was born before 1976 and—		
a was a student under age 24 at the end of 1994, check the "Yes" box, OR	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
b was permanently and totally disabled (see back), check the "Yes" box	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
4 If child was born before 1994 , enter the child's social security number	⋮ ⋮	⋮ ⋮
5 Child's relationship to you (for example, son, grandchild, etc.)		
6 Number of months child lived with you in the U.S. in 1994	months	months

TIP: Do you want the earned income credit added to your take-home pay in 1995? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).

Instructions

Purpose of Schedule

If you can take the earned income credit and have a qualifying child, use Schedule EIC to give information about that child. To figure the amount of your credit, use the worksheet on page 44 of the Form 1040A instructions or page 28 of the Form 1040 instructions.

Line 1

Enter each qualifying child's name.

Line 3a

If your child was born **before 1976** but was under age 24 at the end of 1994 and a student, put a checkmark in the "Yes" box.

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1994, or
- Took a full-time, on-farm training course during any 5 months of 1994. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Line 3b

If your child was born **before 1976** and was permanently and totally disabled during any part of 1994, put a checkmark in the "Yes" box.

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

Line 4

If your child was born **before 1994**, you must enter his or her social security number on line 4. If your child doesn't have a number, apply for one by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number.

Line 6

Enter the number of months your child lived with you in your home in the United States during 1994. Do not enter more than 12. Count temporary absences, such as for school, vacation, or medical care, as time lived in your home.

If your child, including a foster child, was born or died in 1994 and your home was the child's home for the entire time he or she was alive, enter "12" on line 6. If the child lived with you for more than half of 1994 but less than 7 months, enter "7" on this line.



Line 28c Earned income credit (EIC). To see if you can take this credit, answer the questions below. If you can take the credit, use the worksheet on page 44 to figure the amount to enter on line 28c. The credit can be as much as \$306 if you don't have a qualifying child; \$2,038 if you have one qualifying child; \$2,528 if you have more than one qualifying child. For the definition of qualifying child, see page 45.

Questions to see if you can take the earned income credit

1. Is your filing status Married filing a separate return?
 - Yes. Stop.** You **cannot** take the credit.
 - No.** Go to question 2.

 2. Do you have at least one qualifying child (see page 45)?
 - No.** Skip to question 6.
 - Yes.** Go to question 3.

 3. Were you a qualifying child of another person in 1994?
 - Yes. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - No.** Go to question 4.

 4. Is the total of your **taxable and nontaxable** earned income (see page 46) less than \$23,755 (less than \$25,296 if you have more than one qualifying child)?
 - No. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - Yes.** Go to question 5.

 5. Is the amount on Form 1040A, line 16, less than \$23,755 (less than \$25,296 if you have more than one qualifying child)?
 - No. Stop.** You **cannot** take the credit.
 - Yes.** You can take the credit. If you want the IRS to figure it for you, see the line 22 instructions on page 39. If you want to figure the credit yourself, complete the worksheet on page 44.

 6. Were you a qualifying child of another person in 1994?
 - Yes. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - No.** Go to question 7.

 7. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 1994?
 - No. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - Yes.** Go to question 8.

 8. Can your parents (or someone else) claim you as a dependent on their 1994 tax return?
 - Yes. Stop.** You **cannot** take the credit.
 - No.** Go to question 9.

 9. Was your home in the United States for more than half of 1994?
 - No. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - Yes.** Go to question 10.

 10. Is the total of your **taxable and nontaxable** earned income (see page 46) less than \$9,000?
 - No. Stop.** You **cannot** take the credit. Enter "No" next to line 28c.
 - Yes.** Go to question 11.

 11. Is the amount on Form 1040A, line 16, less than \$9,000?
 - No. Stop.** You **cannot** take the credit.
 - Yes.** You can take the credit. If you want the IRS to figure it for you, see the line 22 instructions on page 39. If you want to figure the credit yourself, complete the worksheet on page 44.
-

Earned income
credit worksheet

Earned income credit worksheet—Line 28c (keep for your records)

1.	Enter the amount from Form 1040A, line 7.	1.	<input type="text"/>
2.	If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here.	2.	<input type="text"/>
3.	Subtract line 2 from line 1.	3.	<input type="text"/>
4.	Enter any nontaxable earned income (see page 46) such as military housing and subsistence, or contributions to a 401(k) plan.	4.	<input type="text"/>
5.	Add lines 3 and 4.	5.	<input type="text"/>
	<p>Is line 5 less than—</p> <ul style="list-style-type: none"> ● \$9,000 if you don't have a qualifying child? ● \$23,755 if you have only one qualifying child? ● \$25,296 if you have more than one qualifying child? <p>NO. Stop, you cannot take the credit. Enter "No" next to line 28c of Form 1040A.</p> <p>YES. Go to line 6.</p>		
6.	Look up the amount on line 5 above in the EIC Table on pages 48–49 to find your credit. Enter the credit here.	6.	<input type="text"/>
7.	Enter the amount from Form 1040A, line 16.	7.	<input type="text"/>
8.	<p>Is line 7 less than—</p> <ul style="list-style-type: none"> ● \$5,000 if you don't have a qualifying child? ● \$11,000 if you have at least one qualifying child? <p>YES. Go to line 9 now.</p> <p>NO. Look up the amount on line 7 above in the EIC Table on pages 48–49 to find your credit. Enter the credit here.</p>		
9.	<p>Earned income credit.</p> <ul style="list-style-type: none"> ● If you answered "YES" to line 8, enter the amount from line 6. ● If you answered "NO" to line 8, enter the smaller of line 6 or line 8. <p>Next:</p> <ul style="list-style-type: none"> ● Enter the amount from line 9 on Form 1040A, line 28c. ● If you entered an amount on line 4 above, list the type and amount of your nontaxable earned income in the spaces provided on Form 1040A, line 28c. <p>Then:</p> <p>If you have a qualifying child, complete Schedule EIC and attach it to your return. Don't use Schedule EIC if you don't have a qualifying child.</p>		
		9.	<input type="text"/>

If you owe the alternative minimum tax, subtract it from the amount on line 9 of the worksheet. Enter the result (if more than zero) on Form 1040A, line 28c. Also, replace the amount on line 9 of the worksheet with the amount entered on Form 1040A, line 28c.

1994 Earned Income Credit (EIC) Table

Caution: This is not a tax table.

To find your credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 5 or line 7 of the **Earned income credit worksheet** on page 44. Next, read across to the column that includes the number of qualifying children you have. Then, enter the credit from that column on line 6 or line 8 of the worksheet, whichever applies.

If the amount on line 5 or line 7 of the worksheet is—		And you have—			If the amount on line 5 or line 7 of the worksheet is—		And you have—			If the amount on line 5 or line 7 of the worksheet is—		And you have—							
At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children					
Your credit is—		Your credit is—			Your credit is—		Your credit is—			Your credit is—		Your credit is—							
\$1	\$50	\$2	\$7	\$8	3,000	3,050	231	796	908	6,000	6,050	228	1,585	1,808	9,000	11,000	0	2,038	2,528
50	100	6	20	23	3,050	3,100	235	809	923	6,050	6,100	224	1,598	1,823	11,000	11,050	0	2,034	2,523
100	150	10	33	38	3,100	3,150	239	822	938	6,100	6,150	220	1,611	1,838	11,050	11,100	0	2,026	2,514
150	200	13	46	53	3,150	3,200	243	835	953	6,150	6,200	216	1,624	1,853	11,100	11,150	0	2,018	2,505
200	250	17	59	68	3,200	3,250	247	848	968	6,200	6,250	212	1,637	1,868	11,150	11,200	0	2,010	2,497
250	300	21	72	83	3,250	3,300	251	861	983	6,250	6,300	208	1,650	1,883	11,200	11,250	0	2,002	2,488
300	350	25	85	98	3,300	3,350	254	874	998	6,300	6,350	205	1,663	1,898	11,250	11,300	0	1,994	2,479
350	400	29	99	113	3,350	3,400	258	888	1,013	6,350	6,400	201	1,677	1,913	11,300	11,350	0	1,986	2,470
400	450	33	112	128	3,400	3,450	262	901	1,028	6,400	6,450	197	1,690	1,928	11,350	11,400	0	1,978	2,461
450	500	36	125	143	3,450	3,500	266	914	1,043	6,450	6,500	193	1,703	1,943	11,400	11,450	0	1,970	2,452
500	550	40	138	158	3,500	3,550	270	927	1,058	6,500	6,550	189	1,716	1,958	11,450	11,500	0	1,962	2,444
550	600	44	151	173	3,550	3,600	273	940	1,073	6,550	6,600	186	1,729	1,973	11,500	11,550	0	1,954	2,435
600	650	48	164	188	3,600	3,650	277	953	1,088	6,600	6,650	182	1,742	1,988	11,550	11,600	0	1,946	2,426
650	700	52	178	203	3,650	3,700	281	967	1,103	6,650	6,700	178	1,755	2,003	11,600	11,650	0	1,938	2,417
700	750	55	191	218	3,700	3,750	285	980	1,118	6,700	6,750	174	1,769	2,018	11,650	11,700	0	1,930	2,408
750	800	59	204	233	3,750	3,800	289	993	1,133	6,750	6,800	170	1,782	2,033	11,700	11,750	0	1,922	2,399
800	850	63	217	248	3,800	3,850	293	1,006	1,148	6,800	6,850	166	1,795	2,048	11,750	11,800	0	1,914	2,390
850	900	67	230	263	3,850	3,900	296	1,019	1,163	6,850	6,900	163	1,808	2,063	11,800	11,850	0	1,906	2,382
900	950	71	243	278	3,900	3,950	300	1,032	1,178	6,900	6,950	159	1,821	2,078	11,850	11,900	0	1,898	2,373
950	1,000	75	256	293	3,950	4,000	304	1,045	1,193	6,950	7,000	155	1,834	2,093	11,900	11,950	0	1,890	2,364
1,000	1,050	78	270	308	4,000	4,050	306	1,059	1,208	7,000	7,050	151	1,848	2,108	11,950	12,000	0	1,882	2,355
1,050	1,100	82	283	323	4,050	4,100	306	1,072	1,223	7,050	7,100	147	1,861	2,123	12,000	12,050	0	1,874	2,346
1,100	1,150	86	296	338	4,100	4,150	306	1,085	1,238	7,100	7,150	143	1,874	2,138	12,050	12,100	0	1,866	2,337
1,150	1,200	90	309	353	4,150	4,200	306	1,098	1,253	7,150	7,200	140	1,887	2,153	12,100	12,150	0	1,858	2,329
1,200	1,250	94	322	368	4,200	4,250	306	1,111	1,268	7,200	7,250	136	1,900	2,168	12,150	12,200	0	1,850	2,320
1,250	1,300	98	335	383	4,250	4,300	306	1,124	1,283	7,250	7,300	132	1,913	2,183	12,200	12,250	0	1,842	2,311
1,300	1,350	101	348	398	4,300	4,350	306	1,137	1,298	7,300	7,350	128	1,926	2,198	12,250	12,300	0	1,835	2,302
1,350	1,400	105	362	413	4,350	4,400	306	1,151	1,313	7,350	7,400	124	1,940	2,213	12,300	12,350	0	1,827	2,293
1,400	1,450	109	375	428	4,400	4,450	306	1,164	1,328	7,400	7,450	120	1,953	2,228	12,350	12,400	0	1,819	2,284
1,450	1,500	113	388	443	4,450	4,500	306	1,177	1,343	7,450	7,500	117	1,966	2,243	12,400	12,450	0	1,811	2,276
1,500	1,550	117	401	458	4,500	4,550	306	1,190	1,358	7,500	7,550	113	1,979	2,258	12,450	12,500	0	1,803	2,267
1,550	1,600	120	414	473	4,550	4,600	306	1,203	1,373	7,550	7,600	109	1,992	2,273	12,500	12,550	0	1,795	2,258
1,600	1,650	124	427	488	4,600	4,650	306	1,216	1,388	7,600	7,650	105	2,005	2,288	12,550	12,600	0	1,787	2,249
1,650	1,700	128	441	503	4,650	4,700	306	1,230	1,403	7,650	7,700	101	2,019	2,303	12,600	12,650	0	1,779	2,240
1,700	1,750	132	454	518	4,700	4,750	306	1,243	1,418	7,700	7,750	98	2,032	2,318	12,650	12,700	0	1,771	2,231
1,750	1,800	136	467	533	4,750	4,800	306	1,256	1,433	7,750	7,800	94	2,038	2,333	12,700	12,750	0	1,763	2,223
1,800	1,850	140	480	548	4,800	4,850	306	1,269	1,448	7,800	7,850	90	2,038	2,348	12,750	12,800	0	1,755	2,214
1,850	1,900	143	493	563	4,850	4,900	306	1,282	1,463	7,850	7,900	86	2,038	2,363	12,800	12,850	0	1,747	2,205
1,900	1,950	147	506	578	4,900	4,950	306	1,295	1,478	7,900	7,950	82	2,038	2,378	12,850	12,900	0	1,739	2,196
1,950	2,000	151	519	593	4,950	5,000	306	1,308	1,493	7,950	8,000	78	2,038	2,393	12,900	12,950	0	1,731	2,187
2,000	2,050	155	533	608	5,000	5,050	304	1,322	1,508	8,000	8,050	75	2,038	2,408	12,950	13,000	0	1,723	2,178
2,050	2,100	159	546	623	5,050	5,100	300	1,335	1,523	8,050	8,100	71	2,038	2,423	13,000	13,050	0	1,715	2,169
2,100	2,150	163	559	638	5,100	5,150	296	1,348	1,538	8,100	8,150	67	2,038	2,438	13,050	13,100	0	1,707	2,161
2,150	2,200	166	572	653	5,150	5,200	293	1,361	1,553	8,150	8,200	63	2,038	2,453	13,100	13,150	0	1,699	2,152
2,200	2,250	170	585	668	5,200	5,250	289	1,374	1,568	8,200	8,250	59	2,038	2,468	13,150	13,200	0	1,691	2,143
2,250	2,300	174	598	683	5,250	5,300	285	1,387	1,583	8,250	8,300	55	2,038	2,483	13,200	13,250	0	1,683	2,134
2,300	2,350	178	611	698	5,300	5,350	281	1,400	1,598	8,300	8,350	52	2,038	2,498	13,250	13,300	0	1,675	2,125
2,350	2,400	182	625	713	5,350	5,400	277	1,414	1,613	8,350	8,400	48	2,038	2,513	13,300	13,350	0	1,667	2,116
2,400	2,450	186	638	728	5,400	5,450	273	1,427	1,628	8,400	8,450	44	2,038	2,528	13,350	13,400	0	1,659	2,108
2,450	2,500	189	651	743	5,450	5,500	270	1,440	1,643	8,450	8,500	40	2,038	2,528	13,400	13,450	0	1,651	2,099
2,500	2,550	193	664	758	5,500	5,550	266	1,453	1,658	8,500	8,550	36	2,038	2,528	13,450	13,500	0	1,643	2,090
2,550	2,600	197	677	773	5,550	5,600	262	1,466	1,673	8,550	8,600	33	2,038	2,528	13,500	13,550	0	1,635	2,081
2,600	2,650	201	690	788	5,600	5,650	258	1,479	1,688	8,600	8,650	29	2,038	2,528	13,550	13,600	0	1,627	2,072
2,650	2,700	205	704	803	5,650	5,700	254	1,493	1,703	8,650	8,700	25	2,038	2,528	13,600	13,650	0	1,619	2,063
2,700	2,750	208	717	818	5,700	5,750	251	1,506	1,718	8,700	8,750	21	2,038	2,528	13,650	13,700	0	1,611	2,055
2,750	2,800	212	730	833	5,750	5,800	247	1,519	1,733	8,750	8,800	17	2,038	2,528	13,700	13,750	0	1,603	2,046
2,800	2,850	216	743	848	5,800	5,850	243	1,532	1,748	8,800	8,850	13	2,038	2,528	13,750	13,800	0	1,595	2,037
2,850	2,900	220	756	863	5,850	5,900	239	1,545	1,763	8,850	8,900	10	2,038	2,528	13,800	13,850	0	1,587	2,028
2,900	2,950	224	769	878	5,900	5,950	235	1,558	1,778	8,900	8,950	6	2,038	2,528	13,850	13,900	0	1,579	2,019
2,950	3,000	228	782	893	5,950	6,000	231	1,571	1,793	8,950	9,000	2	2,038	2,528	13,900	13,950	0	1,571	2,010</

1994 Earned Income Credit (EIC) Table *Continued*

If the amount on line 5 or line 7 of the worksheet is—		And you have—			If the amount on line 5 or line 7 of the worksheet is—		And you have—			If the amount on line 5 or line 7 of the worksheet is—		And you have—							
At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children					
		Your credit is—					Your credit is—					Your credit is—							
13,950	14,000	0	1,563	2,002	17,150	17,200	0	1,051	1,436	20,350	20,400	0	540	870	23,550	23,600	0	29	304
14,000	14,050	0	1,555	1,993	17,200	17,250	0	1,043	1,427	20,400	20,450	0	532	861	23,600	23,650	0	21	295
14,050	14,100	0	1,547	1,984	17,250	17,300	0	1,036	1,418	20,450	20,500	0	524	852	23,650	23,700	0	13	287
14,100	14,150	0	1,539	1,975	17,300	17,350	0	1,028	1,409	20,500	20,550	0	516	843	23,700	23,750	0	5	278
14,150	14,200	0	1,531	1,966	17,350	17,400	0	1,020	1,400	20,550	20,600	0	508	835	23,750	23,800	0	*	269
14,200	14,250	0	1,523	1,957	17,400	17,450	0	1,012	1,392	20,600	20,650	0	500	826	23,800	23,850	0	0	260
14,250	14,300	0	1,515	1,948	17,450	17,500	0	1,004	1,383	20,650	20,700	0	492	817	23,850	23,900	0	0	251
14,300	14,350	0	1,507	1,940	17,500	17,550	0	996	1,374	20,700	20,750	0	484	808	23,900	23,950	0	0	242
14,350	14,400	0	1,499	1,931	17,550	17,600	0	988	1,365	20,750	20,800	0	476	799	23,950	24,000	0	0	234
14,400	14,450	0	1,491	1,922	17,600	17,650	0	980	1,356	20,800	20,850	0	468	790	24,000	24,050	0	0	225
14,450	14,500	0	1,483	1,913	17,650	17,700	0	972	1,347	20,850	20,900	0	460	782	24,050	24,100	0	0	216
14,500	14,550	0	1,475	1,904	17,700	17,750	0	964	1,339	20,900	20,950	0	452	773	24,100	24,150	0	0	207
14,550	14,600	0	1,467	1,895	17,750	17,800	0	956	1,330	20,950	21,000	0	444	764	24,150	24,200	0	0	198
14,600	14,650	0	1,459	1,887	17,800	17,850	0	948	1,321	21,000	21,050	0	436	755	24,200	24,250	0	0	189
14,650	14,700	0	1,451	1,878	17,850	17,900	0	940	1,312	21,050	21,100	0	428	746	24,250	24,300	0	0	180
14,700	14,750	0	1,443	1,869	17,900	17,950	0	932	1,303	21,100	21,150	0	420	737	24,300	24,350	0	0	172
14,750	14,800	0	1,435	1,860	17,950	18,000	0	924	1,294	21,150	21,200	0	412	729	24,350	24,400	0	0	163
14,800	14,850	0	1,427	1,851	18,000	18,050	0	916	1,285	21,200	21,250	0	404	720	24,400	24,450	0	0	154
14,850	14,900	0	1,419	1,842	18,050	18,100	0	908	1,277	21,250	21,300	0	396	711	24,450	24,500	0	0	145
14,900	14,950	0	1,411	1,834	18,100	18,150	0	900	1,268	21,300	21,350	0	388	702	24,500	24,550	0	0	136
14,950	15,000	0	1,403	1,825	18,150	18,200	0	892	1,259	21,350	21,400	0	380	693	24,550	24,600	0	0	127
15,000	15,050	0	1,395	1,816	18,200	18,250	0	884	1,250	21,400	21,450	0	372	684	24,600	24,650	0	0	119
15,050	15,100	0	1,387	1,807	18,250	18,300	0	876	1,241	21,450	21,500	0	364	676	24,650	24,700	0	0	110
15,100	15,150	0	1,379	1,798	18,300	18,350	0	868	1,232	21,500	21,550	0	356	667	24,700	24,750	0	0	101
15,150	15,200	0	1,371	1,789	18,350	18,400	0	860	1,224	21,550	21,600	0	348	658	24,750	24,800	0	0	92
15,200	15,250	0	1,363	1,781	18,400	18,450	0	852	1,215	21,600	21,650	0	340	649	24,800	24,850	0	0	83
15,250	15,300	0	1,355	1,772	18,450	18,500	0	844	1,206	21,650	21,700	0	332	640	24,850	24,900	0	0	74
15,300	15,350	0	1,347	1,763	18,500	18,550	0	836	1,197	21,700	21,750	0	324	631	24,900	24,950	0	0	66
15,350	15,400	0	1,339	1,754	18,550	18,600	0	828	1,188	21,750	21,800	0	316	622	24,950	25,000	0	0	57
15,400	15,450	0	1,331	1,745	18,600	18,650	0	820	1,179	21,800	21,850	0	308	614	25,000	25,050	0	0	48
15,450	15,500	0	1,323	1,736	18,650	18,700	0	812	1,171	21,850	21,900	0	300	605	25,050	25,100	0	0	39
15,500	15,550	0	1,315	1,727	18,700	18,750	0	804	1,162	21,900	21,950	0	292	596	25,100	25,150	0	0	30
15,550	15,600	0	1,307	1,719	18,750	18,800	0	796	1,153	21,950	22,000	0	284	587	25,150	25,200	0	0	21
15,600	15,650	0	1,299	1,710	18,800	18,850	0	788	1,144	22,000	22,050	0	276	578	25,200	25,250	0	0	13
15,650	15,700	0	1,291	1,701	18,850	18,900	0	780	1,135	22,050	22,100	0	268	569	25,250	25,296	0	0	4
15,700	15,750	0	1,283	1,692	18,900	18,950	0	772	1,126	22,100	22,150	0	260	561	25,296	or more	0	0	0
15,750	15,800	0	1,275	1,683	18,950	19,000	0	764	1,118	22,150	22,200	0	252	552					
15,800	15,850	0	1,267	1,674	19,000	19,050	0	756	1,109	22,200	22,250	0	244	543					
15,850	15,900	0	1,259	1,666	19,050	19,100	0	748	1,100	22,250	22,300	0	237	534					
15,900	15,950	0	1,251	1,657	19,100	19,150	0	740	1,091	22,300	22,350	0	229	525					
15,950	16,000	0	1,243	1,648	19,150	19,200	0	732	1,082	22,350	22,400	0	221	516					
16,000	16,050	0	1,235	1,639	19,200	19,250	0	724	1,073	22,400	22,450	0	213	508					
16,050	16,100	0	1,227	1,630	19,250	19,300	0	716	1,064	22,450	22,500	0	205	499					
16,100	16,150	0	1,219	1,621	19,300	19,350	0	708	1,056	22,500	22,550	0	197	490					
16,150	16,200	0	1,211	1,613	19,350	19,400	0	700	1,047	22,550	22,600	0	189	481					
16,200	16,250	0	1,203	1,604	19,400	19,450	0	692	1,038	22,600	22,650	0	181	472					
16,250	16,300	0	1,195	1,595	19,450	19,500	0	684	1,029	22,650	22,700	0	173	463					
16,300	16,350	0	1,187	1,586	19,500	19,550	0	676	1,020	22,700	22,750	0	165	455					
16,350	16,400	0	1,179	1,577	19,550	19,600	0	668	1,011	22,750	22,800	0	157	446					
16,400	16,450	0	1,171	1,568	19,600	19,650	0	660	1,003	22,800	22,850	0	149	437					
16,450	16,500	0	1,163	1,560	19,650	19,700	0	652	994	22,850	22,900	0	141	428					
16,500	16,550	0	1,155	1,551	19,700	19,750	0	644	985	22,900	22,950	0	133	419					
16,550	16,600	0	1,147	1,542	19,750	19,800	0	636	976	22,950	23,000	0	125	410					
16,600	16,650	0	1,139	1,533	19,800	19,850	0	628	967	23,000	23,050	0	117	401					
16,650	16,700	0	1,131	1,524	19,850	19,900	0	620	958	23,050	23,100	0	109	393					
16,700	16,750	0	1,123	1,515	19,900	19,950	0	612	950	23,100	23,150	0	101	384					
16,750	16,800	0	1,115	1,506	19,950	20,000	0	604	941	23,150	23,200	0	93	375					
16,800	16,850	0	1,107	1,498	20,000	20,050	0	596	932	23,200	23,250	0	85	366					
16,850	16,900	0	1,099	1,489	20,050	20,100	0	588	923	23,250	23,300	0	77	357					
16,900	16,950	0	1,091	1,480	20,100	20,150	0	580	914	23,300	23,350	0	69	348					
16,950	17,000	0	1,083	1,471	20,150	20,200	0	572	905	23,350	23,400	0	61	340					
17,000	17,050	0	1,075	1,462	20,200	20,250	0	564	897	23,400	23,450	0	53	331					
17,050	17,100	0	1,067	1,453	20,250	20,300	0	556	888	23,450	23,500	0	45	322					
17,100	17,150	0	1,059	1,445	20,300	20,350	0	548	879	23,500	23,550	0	37	313					

*If the amount on line 5 or line 7 of the worksheet is less than \$23,755, your credit is \$1. Otherwise, you cannot take the credit.

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	
b	CCC loans forfeited or repaid with certificates 41b			41c	Taxable amount	41c	
42	Crop insurance proceeds					42	
43	Custom hire (machine work) income					43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund					44	
45	Add amounts in the right column for lines 38 through 44					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

1994

Attachment
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994:

- 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 24 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 1994:	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"/>
Married filing a joint return	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 separate return	8 You were 65 or older and you lived apart from your spouse for all of 1994	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994	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 1994, check this box

- If you checked this box, you do not have to file another statement for 1994.
- If you **did not** check this box, have your physician complete the statement below.

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> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin-top: 5px;"> <p>Did you check box 2, 4, 5, 6, or 9 in Part I?</p> </div> <p style="margin-left: 20px;"> <input type="checkbox"/> Yes —————▶ You must complete line 11. <input type="checkbox"/> No —————▶ Enter the amount from line 10 on line 12 and go to line 13. </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, enter the smaller of line 10 or line 11; 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 1994:</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. See instructions. }</p> </td> <td style="border: none; text-align: center; width: 5%;">13a</td> <td style="border: none; width: 10%;"></td> <td style="border: none; width: 10%;"></td> <td style="border: none; width: 15%;"></td> </tr> <tr> <td style="border: none;"> <p>b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. }</p> </td> <td style="border: none; text-align: center;">13b</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="border: none;"> <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; text-align: center;">13c</td> <td></td> <td></td> <td></td> </tr> </table>	<p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. }</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. See instructions. }</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. See instructions. }</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. See instructions. }</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 zero or less, 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 zero or less, stop; 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

<p>Taxpayer If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.</p>	<p>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</p>	<p>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.</p>
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SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1994

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
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Who Must File Schedule SE

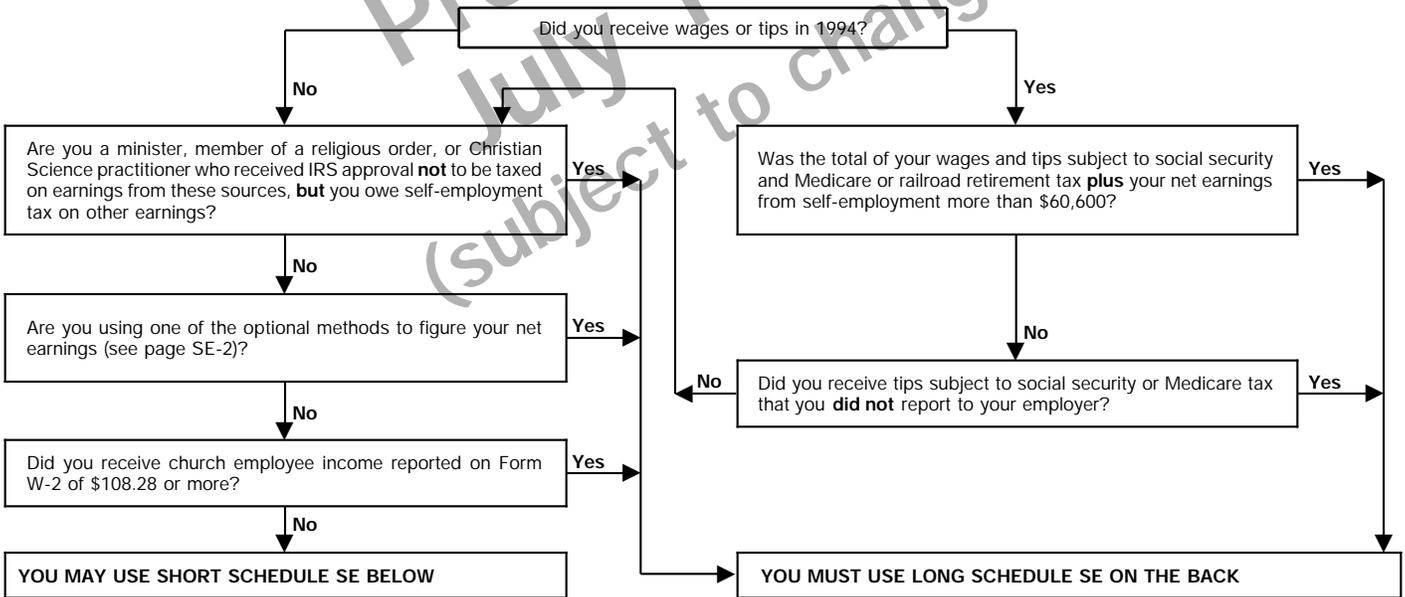
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$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-2.

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: • \$60,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 47. • More than \$60,600, multiply line 4 by 2.9% (.029). Then, add \$7,514.40 to the result. Enter the total here and on Form 1040, line 47.	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25	6		

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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3			
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. Note: Skip this line if you use the nonfarm optional method. See page SE-3.			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elected one or both of the optional methods, enter the total of lines 15 and 17 here			
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue. ▶			
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income.	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1994	7	60,600	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b	8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 47	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 25	13		

Part II Optional Methods To Figure Net Earnings (See page SE-2.)

Farm Optional Method. You may use this method only if:				
• Your gross farm income ¹ was not more than \$2,400, or				
• Your gross farm income ¹ was more than \$2,400 and your net farm profits ² were less than \$1,733.				
14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also, include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if:				
• Your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income, ⁴ and				
• 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.				
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17		

¹From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. ²From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. ³From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. ⁴From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.

▶ Attach to Form 1040.

Your name	Social security number : : :	Occupation in which expenses were incurred
-----------	---------------------------------------	--

Part I General Information

You May Use This Form ONLY if All of the Following Apply:

- You are an employee deducting expenses attributable to your job.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense,
 - a You own your vehicle, and
 - b You are using the standard mileage rate for 1994 **AND** also used it for the year you first placed the vehicle in service.

Part II Figure Your Expenses

1 Vehicle expense using the standard mileage rate. Complete Part III and multiply line 8a by 29¢ (.29)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5 Meals and entertainment expenses: \$ _____ x 50% (.50)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040) . (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter this amount.)	6		

Part III Information on Your Vehicle. Complete this part **ONLY** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for:
 a Business b Commuting c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
 b If "Yes," is the evidence written? Yes No

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	40 min.
Learning about the law or the form	4 min.
Preparing the form	28 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions for Form 1040.

General Instructions

Purpose of Form

You may use Form 2106-EZ instead of Form 2106 if you meet all the requirements listed in Part I of this form.

Additional Information

If you need more information about employee business expenses, you will find the following publications helpful:

Pub. 463, Travel, Entertainment, and Gift Expenses

Pub. 529, Miscellaneous Deductions

Pub. 534, Depreciation

Pub. 587, Business Use of Your Home

Pub. 907, Information for Persons With Disabilities

Pub. 917, Business Use of a Car

Pub. 946, How To Begin Depreciating Your Property

Specific Instructions

Part II—Figure Your Expenses

Line 2—Enter parking fees, etc., that did not involve overnight travel. Do not include transportation expenses for commuting to and from work. See the line 8b instructions on this page for the definition of commuting.

Line 3—Enter expenses for lodging and transportation connected with overnight travel away from your tax home. You cannot deduct expenses paid or incurred in connection with employment away from your tax home if that period of employment exceeds 1 year. Do not include expenses for meals and entertainment. For details, including limitations, see Pub. 463.

Generally, your **tax home** is your main place of business or post of duty regardless of where you maintain your family home. If you do not have a regular or main place of business because of the nature of your work, then your tax home is the place where you regularly live. If you do not fit either of these categories, you are considered an itinerant and your tax home is wherever you work. As an itinerant, you are not away from home and cannot claim a travel expense deduction. For more details on tax home, see Pub. 463.

Line 4—Enter other job-related expenses not listed on any other line on this form. Include expenses for business gifts, education (tuition and books), home office, trade publications, etc. For details, including limitations, see Pub. 463 and Pub. 529. If you are deducting home office expenses, see Pub. 587 for special instructions on how to report your expenses. If you are deducting depreciation or claiming a section 179 deduction on a cellular telephone or other similar telecommunications equipment, a home computer, etc., get **Form 4562**, Depreciation and Amortization, to figure the depreciation and section 179 deduction. Enter the depreciation and section 179 deduction on line 4.

Do not include expenses for meals and entertainment, taxes, or interest. Deductible taxes are entered on lines 5 through 9 of Schedule A.

Note: If line 4 is your only entry, do not complete Form 2106-EZ. Instead, enter your expenses directly on Schedule A, line 20.

Line 5—Enter your allowable meals and entertainment expense and multiply the total by 50%. Include meals while away from your tax home overnight and other business meals and entertainment. Instead of actual cost, you may be able to claim the "standard meal allowance" for your daily meals and incidental expenses while away from your tax home overnight. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of your travel. See Pub. 463 to figure your deduction using the standard meal allowance.

Line 6—If you are a qualified performing artist (defined below), include your performing-arts-related expenses in the total on Form 1040, line 30. Write "QPA" and the amount in the space to the left of line 30. Your performing-arts-related business expenses are deductible whether or not you itemize deductions on Schedule A. The expenses are not subject to the 2% limit that applies to most other employee business expenses.

A **qualified performing artist** is an individual who (1) performed services in the performing arts as an employee for at least two employers during the tax year, (2) received from at least two of those employers wages of \$200 or more per employer, (3) had allowable business expenses attributable to

the performing arts of more than 10% of gross income from the performing arts, and (4) had adjusted gross income of \$16,000 or less before deducting expenses as a performing artist. To be treated as a qualified performing artist, a married individual must also file a joint return, unless the individual and his or her spouse lived apart for all of 1994. On a joint return, requirements (1), (2), and (3) must be figured separately for each spouse. However, requirement (4) applies to the combined adjusted gross income of both spouses.

If you are an **individual with a disability** and are claiming impairment-related work expenses (defined below), enter the part of the line 6 amount attributable to those expenses on Schedule A, line 28, instead of on Schedule A, line 20. Your impairment-related work expenses are not subject to the 2% limit that applies to most other employee business expenses.

Impairment-related work expenses are the allowable expenses of an individual with physical or mental disabilities for attendant care at his or her place of employment. They also include other expenses in connection with the place of employment that enable the employee to work.

See Pub. 907 for more details.

Part III—Information on Your Vehicle

If you claim vehicle expense, you must provide certain information on the use of your vehicle by completing Part III. If you used more than one vehicle for business during the year, attach your own schedule with the information requested in Part III for each additional vehicle.

Line 7—Date placed in service is generally the date you first start using your vehicle. However, if you first start using your vehicle for personal use and later convert it to business use, the vehicle is treated as placed in service on the date you started using it for business.

Line 8a—Do not include commuting miles on this line; commuting miles are not considered business miles. See the line 8b instructions for the definition of commuting.

Line 8b—If you do not know the total actual miles you used your vehicle for commuting during the year, figure the amount to enter on line 8b by multiplying the number of days during the year that you used your vehicle to drive to and from your regular place of business by the average daily round trip commuting distance in miles.

Commuting is travel between your home and any location at which you work or perform services on a regular basis even if you do not go to the same location each day. However, travel between your home and a location at which you perform services on an irregular or short-term basis (generally a matter of days or weeks) is not commuting.

Moving Expenses

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Part I Moving Expenses Incurred in 1994

Caution: If you are a member of the armed forces, see the instructions before completing this part.

- | | | |
|--|----------|-------|
| 1 Enter the number of miles from your old home to your new workplace | 1 | miles |
| 2 Enter the number of miles from your old home to your old workplace | 2 | miles |
| 3 Subtract line 2 from line 1. Enter the result but not less than zero | 3 | miles |

Is line 3 at least 50 miles?

Yes ▶ Go to line 4. Also, see **Time Test** in the instructions.

No ▶ You **cannot** deduct your moving expenses incurred in 1994. Do not complete the rest of this part. See the **Note** below if you also incurred moving expenses before 1994.

- | | | |
|---|----------|--|
| 4 Transportation and storage of household goods and personal effects | 4 | |
| 5 Travel and lodging expenses of moving from your old home to your new home. Do not include meals | 5 | |
| 6 Add lines 4 and 5 | 6 | |
| 7 Enter the total amount your employer paid for your move (including the value of services furnished in kind) that is not included in the wages box (box 1) of your W-2 form. This amount should be identified with code P in box 13 of your W-2 form | 7 | |

Is line 6 more than line 7?

Yes ▶ Go to line 8.

No ▶ You **cannot** deduct your moving expenses incurred in 1994. If line 6 is less than line 7, subtract line 6 from line 7 and include the result in income on Form 1040, line 7.

- | | | |
|--|----------|--|
| 8 Subtract line 7 from line 6. Enter the result here and on Form 1040, line 24. This is your moving expense deduction for expenses incurred in 1994 | 8 | |
|--|----------|--|

Note: If you incurred moving expenses **before 1994** and you did not deduct those expenses on a prior year's tax return, complete Parts II and III on the back to figure the amount, if any, you may deduct on **Schedule A, Itemized Deductions**.

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

Your social security number

Caution: If you are a member of the armed forces, see the instructions before completing Parts II and III.

Part II Moving Expenses Incurred Before 1994

- 1 Enter the number of miles from your old home to your new workplace
2 Enter the number of miles from your old home to your old workplace
3 Subtract line 2 from line 1. Enter the result but not less than zero.

Note: Any payments your employer made for your moving expenses incurred before 1994 (including the value of any services furnished in kind) should be included as wages on your W-2 form. Report that amount on Form 1040, line 7.

Section A—Transportation of Household Goods

- 4 Transportation and storage of household goods and personal effects.

Section B—Expenses of Moving From Old To New Home

- 5 Travel and lodging not including meals
6 Total meals
7 Multiply line 6 by 50% (.50)
8 Add lines 5 and 7

Section C—Pre-move Househunting Expenses and Temporary Quarters (for any 30 days in a row after getting your job)

- 9 Pre-move travel and lodging not including meals
10 Temporary quarters expenses not including meals
11 Total meal expenses for both pre-move househunting and temporary quarters
12 Multiply line 11 by 50% (.50)
13 Add lines 9, 10, and 12

Section D—Qualified Real Estate Expenses

- 14 Expenses of (check one) a selling or exchanging your old home, or b if renting, settling an unexpired lease.
15 Expenses of (check one) a buying your new home, or b if renting, getting a new lease.

Part III Dollar Limits and Moving Expense Deduction (For Expenses Incurred Before 1994)

Note: If you and your spouse moved to separate homes, see the instructions.

- 16 Enter the smaller of: The amount on line 13, or \$1,500 (\$750 for certain married individuals filing a separate return—see instructions)
17 Add lines 14, 15, and 16
18 Enter the smaller of: The amount on line 17, or \$3,000 (\$1,500 for certain married individuals filing a separate return—see instructions)
19 Add lines 4, 8, and 18. Enter the total here and on Schedule A, line 27. This is your moving expense deduction for expenses incurred before 1994.

Employee Moving Expense Information

Department of the Treasury
Internal Revenue Service

Payments made during the calendar year 19

Do not file.
Keep for your records.

▶ See instructions on back.

Name of employee	Social security number : : :
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Moving Expense Payments	(a) Amount paid to employee	(b) Amount paid to a third party for employee's benefit and value of services furnished in kind	(c) Total (Add columns (a) and (b).)
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Part I Expenses Incurred After 1993			
1 Transportation and storage of household goods and personal effects	1		
2 Travel and lodging payments for expenses of moving from old to new home. Do not include meals	2		
3 List all other payments (specify) Note: <i>These amounts must be included in the employee's income</i> ▶	3		
4 Total payments for moving expenses incurred after 1993. Add the amounts in column (c) of lines 1 through 3. ▶	4		

Part II Expenses Incurred Before 1994			
Section A—Transportation of Household Goods			
1 Transportation and storage of household goods and personal effects	1		
Section B—Expenses of Moving From Old To New Home			
2 Travel and lodging payments not including meals	2		
3 Meal payments for travel	3		
Section C—Pre-move Househunting Expenses and Temporary Quarters for any 30 Days in a Row After Obtaining Employment (90 Days for a Foreign Move)			
4 Pre-move travel and lodging payments not including meals	4		
5 Temporary quarters payments not including meals	5		
6 Total meal payments for both pre-move househunting and temporary quarters	6		
Section D—Qualified Real Estate Expenses			
7 Qualified expenses of selling, buying, or renting a home	7		
Section E—Miscellaneous Payments			
8 List all other payments (specify) ▶	8		
9 Total payments for moving expenses (incurred before 1994.) Add the amounts in column (c) of lines 1 through 8. Note: <i>This amount must be included in the employee's income</i> ▶	9		