

General Description Booklet
for the
1983 INDIVIDUAL TAX MODEL FILE

Compiled by
Michael Strudler and Bettye Jamerson
under the direction of Peter Sailer
Chief, Special Projects Section
Individual Statistics Branch
Statistics of Income Division

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INTRODUCTION

The Internal Revenue Service 1983 Tax Model File (122,889 records) was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 96,321,310 Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 1983.

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

The Individual Tax Model File is designed for making national level estimates. The 1983 Tax Model File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

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

In order to preserve the character of the microdata file while also protecting the identity of individuals, we have incorporated the following procedure changes in the Individual Tax Model.

First, the entire file has been sorted from largest to smallest for the fields of alimony paid and received. In each of these fields, for every ten records, in descending order, the average alimony paid (received) has been determined and that value has been placed in the alimony paid (received) field for each of the ten records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains less than ten, these records have been combined with the group of ten immediately before it.

Second, for returns with an absolute value for adjusted gross income of \$200,000 or more, the fields for general sales tax and motor vehicle deductions have been added together and placed in the field for general sales tax deductions. Then, this field, as well as the fields for state and local income tax, real estate tax, personal property tax deductions and wages and salaries has been modified for all those records with adjusted gross income (absolute value) of 200,000 or more in the same manner as described above for alimony paid and received. As in past years, the state codes and all other geographic indicators have been removed for all records with adjusted gross income (absolute value) of 200,000 or more.

Third, for records with adjusted gross income (absolute value) of less than \$200,000, motor vehicle and general sales tax deductions have also been combined and placed in the field for general sales tax deductions, and then these records have been sorted by state. After this sort, the records have been modified for general sales tax, state and local income tax, real estate tax, personal property tax deductions and wages and salaries in the same manner as described above. The only difference between these records and those with returns having adjusted gross income (absolute value) of \$200,000 or more is that records with adjusted gross income (absolute value) of less than \$200,000 have been sorted for each field by individual state with no records from two different states being combined when averaging a field over a series of records.

Fourth, the fields containing total miscellaneous, other net income less loss, total tax liability and total taxes paid deductions have been deleted and marked as "reserved." Also, all fields on the file have been rounded to the four most significant digits (e.g. \$14,371 = \$14,370 and \$228,867 = \$228,900).

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

Machine Readable Archives Division
National Archives and Records Service
General Services Administration
Washington, D.C. 20408
(202) 523-4887

The Archives order number for any of the above-mentioned historical Tax Model files is 374-109-(A). In addition to the order number, the requestor should also specify the tax year and version (Individual or State) of the file under consideration.

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

CORE RECORD LAYOUT
(CODE AND AMOUNT ELEMENT DEFINITIONS)

1	2	3	4	5	6	7
E10	E20	E30	E40	E50	E60	E70
AGEX 01	AGEX 02	AGEX 03	AGEX 04	AGEX 05	AGEX 06	AGEX 07
BANK 08	BANK 09	BANK 10	BANK 11	BANK 12	BANK 13	BANK 14
CSAMP 05	CSAMP 06	CSAMP 07	CSAMP 08	CSAMP 09	CSAMP 10	CSAMP 11
CYCLE 09	CYCLE 10	CYCLE 11	CYCLE 12	CYCLE 13	CYCLE 14	CYCLE 15
DEPING 10	DEPING 11	DEPING 12	DEPING 13	DEPING 14	DEPING 15	DEPING 16
EIC 15	EIC 16	EIC 17	EIC 18	EIC 19	EIC 20	EIC 21
EDPD 19	EDPD 20	EDPD 21	EDPD 22	EDPD 23	EDPD 24	EDPD 25
FLPDYR 22	FLPDYR 23	FLPDYR 24	FLPDYR 25	FLPDYR 26	FLPDYR 27	FLPDYR 28
F2119 26	F2119 27	F2119 28	F2119 29	F2119 30	F2119 31	F2119 32
F5695 30	F5695 31	F5695 32	F5695 33	F5695 34	F5695 35	F5695 36
MARS 35	MARS 36	MARS 37	MARS 38	MARS 39	MARS 40	MARS 41
PREP 37	PREP 38	PREP 39	PREP 40	PREP 41	PREP 42	PREP 43
PSV 39	PSV 40	PSV 41	PSV 42	PSV 43	PSV 44	PSV 45
REGION 41	REGION 42	REGION 43	REGION 44	REGION 45	REGION 46	REGION 47
SCHW 48	SCHW 49	SCHW 50	SCHW 51	SCHW 52	SCHW 53	SCHW 54
SPECTX 50	SPECTX 51	SPECTX 52	SPECTX 53	SPECTX 54	SPECTX 55	SPECTX 56
STATE 52	STATE 53	STATE 54	STATE 55	STATE 56	STATE 57	STATE 58
TEORN 54	TEORN 55	TEORN 56	TEORN 57	TEORN 58	TEORN 59	TEORN 60
TOTXSZ 56	TOTXSZ 57	TOTXSZ 58	TOTXSZ 59	TOTXSZ 60	TOTXSZ 61	TOTXSZ 62
TXST 61	TXST 62	TXST 63	TXST 64	TXST 65	TXST 66	TXST 67
W2IND 64	W2IND 65	W2IND 66	W2IND 67	W2IND 68	W2IND 69	W2IND 70
XFFT 65	XFFT 66	XFFT 67	XFFT 68	XFFT 69	XFFT 70	XFFT 71
XKPAR 75	XKPAR 76	XKPAR 77	XKPAR 78	XKPAR 79	XKPAR 80	XKPAR 81
XODDP 74	XODDP 75	XODDP 76	XODDP 77	XODDP 78	XODDP 79	XODDP 80
XOCAMH 72	XOCAMH 73	XOCAMH 74	XOCAMH 75	XOCAMH 76	XOCAMH 77	XOCAMH 78
XOCAR 70	XOCAR 71	XOCAR 72	XOCAR 73	XOCAR 74	XOCAR 75	XOCAR 76
XOTOT 79	XOTOT 80	XOTOT 81	XOTOT 82	XOTOT 83	XOTOT 84	XOTOT 85

a/ Reserved for Adjusted Gross Income Less Than \$200,000 and greater than -\$200,000.

*/ Averaged over 10 returns.

Handwritten signature

20

29	E370	30	E380	31	E400	32	E390	33	E430	34	E440	35	E450
DISABILITY INCOME EXCLUSION		EXCESS FOREIGN LIVING EXPENSES		HOUSING DEDUCTION		OTHER		EXCESS ITEMIZED DEDUCTIONS (UNUSED ZDAK (-/+))		CHARITABLE CONTRIBUTIONS FOR NON-ITEMIZERS		TAX TABLE INCOME BEFORE EXEMPTION	
36	E460	37	E470	38	E490	39	E500	40	E510	41	E520	42	E590
EXEMPTION AMOUNT		EXCESS FOREIGN LIVING EXPENSES		TAXABLE INCOME OLD CONCEPT (WITHOUT ZBA)		TAXABLE INCOME NEW CONCEPT (WITH ZBA)		TAX GENERATED		COMPUTED REGULAR TAX		INCOME TAX BEFORE CREDITS (SOI)	
43	E600	44	E610	45	E620	46	E720	47	E730	48	E740	49	E750
INCOME SUBJECT TO TAX (OLD CONCEPT)		INCOME SUBJECT TO TAX (NEW CONCEPT)		MARGINAL TAX BASE		ELDERLY		FOREIGN TAX		INVESTMENT		POLITICAL CONTRIBUTIONS	
50	E760	51	E770	52	E780	53	E790	54	E1580	55	E800	56	E810
CHILD CARE		JOBS		RESIDENTIAL ENERGY		RESEARCH AND EXPERIMENTATION		EIC USED TO OFFSET INCOME TAX BEFORE CREDITS		OTHER		TOTAL (SOI)	
57	E1030	58	E870	59	E880	60	E900	61	E910	62	E940	63	E970
TOTAL INCOME TAX LIABILITY (SOI)		TOTAL INCOME TAX		INCOME TAX AFTER CREDITS (SOI)		ADDITIONAL TAXES FOR TAX PREFERENCES		MINIMUM TAX (SOI) *** /		SELF-EMPLOYMENT		TAX FROM RECOMPUTING PRIOR YEAR INVESTMENT CREDIT	
D		D		D		D		D		E115(G)		E11	

*** / Prior year returns only.

CORE RECORD LAYOUT

SECOND FILE		1983 INDIVIDUAL (TAX MODEL) FILE		MASTER FILE SYSTEM SSI2/22720/11012		DATE:		Sheet 3 of 5 sheets					
64	E980	65	E990	66	E1170	67	E1070	68	E1090	69	E1110	70	E1120
SOCIAL SECURITY TAX ON TIP INCOME		TAX ON IRA		TOTAL TAX PAYMENTS (SOI)		INCOME TAX WITHHELD		1983 ESTIMATED TAX PAYMENTS		AMOUNT PAID WITH FORM 4868		EXCESS FICA/RRTA	
71	E1130	72	E1140	73	E1190	74	E1200	75	E1550	76	E1560	77	E1570
CREDIT FOR FEDERAL TAX ON SPECIAL FUELS AND OILS		REGULATED INVESTMENT COMPANY CREDIT		BALANCE DUE (OVERPAYMENT) (+/-)		CREDIT ELECT		EIC (COMPUTED)		EIC SALARIES AND WAGES		EARNED INCOME	
78	E1580	79	E1600	80	E1620	81	E1690	82	E1700	83	E1710	84	E1720
EIC USED TO OFFSET ALL OTHER TAXES		EIC REFUNDABLE PORTION		ADVANCE EIC PAYMENTS IN EXCESS OF EIC		TOTAL		MEDICAL AND DENTAL EXPENSES DEDUCTION		TOTAL		ONE-HALF INSURANCE PREMIUMS ***	
85	E1730	86	E1740	87	E1750	88	E1760	89	E1770	90	E1780	91	E1830
EIC USED TO OFFSET ALL OTHER TAXES		EIC REFUNDABLE PORTION		ADVANCE EIC PAYMENTS IN EXCESS OF EIC		TOTAL		MEDICAL AND DENTAL EXPENSES DEDUCTION		TOTAL		ONE-HALF INSURANCE PREMIUMS ***	
92	E1840	93	E1850	94	E1860	95	E1870	96	E1880	97	E1890	98	E1920
10% OF AGI		MEDICINE & DRUGS IN EXCESS OF 1% OF AGI		OTHER MEDICAL AND DENTAL EXPENSES		EXPENSES SUBJECT TO REDUCTION BY 5% OF AGI		5% OF AGI		IN EXCESS OF 5% OF AGI		RESERVED	
TAXES PAID DEDUCTION		TAXES PAID DEDUCTION		TAXES PAID DEDUCTION		TAXES PAID DEDUCTION		TAXES PAID DEDUCTION		TAXES PAID DEDUCTION		TAXES PAID DEDUCTION	
STATE AND LOCAL **/		REAL ESTATE */		GENERAL SALES **/		RESERVED		PERSONAL PROPERTY		OTHER		TOTAL	
E142		E143		E144*		E145		E146*		E147*		E15	

*/ Averaged over 10 returns.

**/ Combination of motor vehicles and general sales; total averaged over 10 returns.

***/ Prior year returns only.

CORE RECORD LAYOUT

RECORD FILE	1983 INDIVIDUAL (TAX MODEL) FILE				MASTER FILE SYSTEM	DATE	SHEET	OF	PAGES											
99	E1930	100	E1970	101	E1990	102	E2000	103	E2010	104	E2020	105	E2040							
INTEREST PAID DED'N																				
ITEMIZED DEDUCTIONS (SCHEDULE A)																				
CONTRIBUTIONS DEDUCTION																				
HOME MORTGAGE																				
TOTAL																				
CASH UNDER \$3,000																				
CASH \$3,000 OR MORE																				
106	E2050	D	107	E2120	E156	108	E2140	E152*	109	E2180	E153*	110	E2190	E154	111	E2210	E155	112	E2230	
MISC. DEDUCTIONS																				
NET CASUALTY OR THEFT LOSS																				
ALL-SAVERS INTEREST																				
GROSS																				
TAXABLE																				
113	E2240	E157	114	E2250	C	115	E2270	E201*	116	E2280	E302	117	E2290	E301	118	E2300	E303	119	E2390	E30
CURRENT LONG-TERM GAINS																				
CURRENT LONG-TERM LOSSES																				
POST 1969 LONG-TERM LOSS CARRYOVER																				
SCHEDULE D CAPITAL GAIN DISTRIBUTIONS																				
FORM 4797 GAINS																				
ADDITIONAL LOSSES DUE TO PRE-1970 CARRYOVER																				
COMBINED NET CAPITAL GAIN LESS LOSS (+/-)																				
COMBINED CAPITAL GAINS																				
COMBINED NET CAPITAL GAIN LESS LOSS (+/-)																				
ESTATE OR TRUST																				
PARTNERSHIP																				
WINDFALL PROFIT TAX																				
TOTAL INCOME																				
TOTAL LOSS																				
TOTAL INCOME LESS LOSS																				
ROYALTY NET INCOME LESS LOSS																				
RENT NET INCOME LESS LOSS																				
FARM RENTAL INCOME (+/-)																				
SUPPLEMENTAL INCOME (SCHEDULE F)																				
SMALL BUSINESS CORPORATION																				
SUPPLEMENTAL INCOME (SCHEDULE E)																				
PARTNERSHIP																				
TOTAL INCOME																				
TOTAL LOSS																				
TOTAL INCOME LESS LOSS																				
REFUND																				
DEDUCTION																				
EXPENSE DEDUCTION																				
TOTAL INCOME																				
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118 change for 1982
119
120
121

CORE RECORD LAYOUT

RECORD TITLE	1983 INDIVIDUAL (TAX MODEL) FILE	MASTER FILE SYSTEM SSI2/22720/11012	DATE	SHEET 5 of 5 SHEETS		
134 E3270	135 E3290	136 E3310	137 E3320	138 E3090	139 E3100	140 E3880
TOTAL EXPENSES	EARNED INCOME	AMOUNT PAID THIS YEAR	CREDIT BASED ON PRIOR YEAR EXPENSES	DEDUCTION FOR MARRIED COUPLE: PRIMARY QUALIFIED SECONDARY QUALIFIED EARNED INCOME	TAX PREFERENCES	TOTAL (ALTERNATIVE)
141 E3910	142 E3900	143 E4280	144 E4290	145 E4300	146 E4320	147 E4330
ALTERNATIVE MINIMUM TAX (FORM 6251)	CHILD CARE CREDIT (FORM 2441)					
TAX PREFERENCES	EXCLUDED LONG-TERM CAPITAL GAIN	CURRENT EXPENDITURES	PRIOR YEAR EXPENDITURES	NONTAXABLE FEDERAL SUBSIDIES	CREDIT (BEFORE LIMITATION)	CURRENT EXPENDITURES
148 E4340	149 E4350	150 E4430	151 E4630	152 E4640	153 E4700	154 S008
ACCELERATED DEPRECIATION	C	E248	E249	E250	E251	E252
RESIDENTIAL ENERGY CREDIT (FORM 5695)	RESIDENTIAL ENERGY CREDIT (FORM 5695)	RESIDENTIAL ENERGY CREDIT (FORM 5695)	ENERGY CONSERVATION	RESERVED	SELECTION AMOUNT	RESERVED
155 S009	156 S001	157 S002	158 S003	159 S007	160 S006	E8
E253	E254	E256	D	D		
PRIOR YEAR EXPENDITURES	RENEWABLE ENERGY SOURCE	CARRYOVER FROM 1982	BUSINESS RECEIPTS	RESERVED	RESERVED	RESERVED
ADDITIONAL FED. SUBSIDIES	ADDITIONAL FED. SUBSIDIES					
RESERVED	RETURN ID	RESERVED	RESERVED	DECIMAL WEIGHT	INTEGER WEIGHT	

CODE AND AMOUNT OF ELEMENT DEFINITIONS

AGEX

Age Exemptions

(A) No exemptions.....	00
(B) One exemption (Primary only).....	01
(C) One exemption (Secondary only).....	02
(D) Two exemptions.....	03

AGIR1

Adjusted Gross Income Range B:

NO ADJUSTED GROSS INCOME.....	00
\$ 1 under \$ 1,000.....	01
\$ 1,000 under \$ 2,000.....	02
\$ 2,000 under \$ 3,000.....	03
\$ 3,000 under \$ 4,000.....	04
\$ 4,000 under \$ 5,000.....	05
\$ 5,000 under \$ 6,000.....	06
\$ 6,000 under \$ 7,000.....	07
\$ 7,000 under \$ 8,000.....	08
\$ 8,000 under \$ 9,000.....	09
\$ 9,000 under \$ 10,000.....	10
\$ 10,000 under \$ 11,000.....	11
\$ 11,000 under \$ 12,000.....	12
\$ 12,000 under \$ 13,000.....	13
\$ 13,000 under \$ 14,000.....	14
\$ 14,000 under \$ 15,000.....	15
\$ 15,000 under \$ 16,000.....	16
\$ 16,000 under \$ 17,000.....	17
\$ 17,000 under \$ 18,000.....	18
\$ 18,000 under \$ 19,000.....	19
\$ 19,000 under \$ 20,000.....	20
\$ 20,000 under \$ 25,000.....	21
\$ 25,000 under \$ 30,000.....	22
\$ 30,000 under \$ 40,000.....	23
\$ 40,000 under \$ 50,000.....	24
\$ 50,000 under \$ 75,000.....	25
\$ 75,000 under \$ 100,000.....	26
\$ 100,000 under \$ 200,000.....	27
\$ 200,000 under \$ 500,000.....	28
\$ 500,000 under \$1,000,000.....	29
\$1,000,000 or more.....	30

BANK

Foreign Bank Accounts; Schedule B:

(A) No boxes checked/no questions on Form.....	0
(B) Bank, yes/trust, no response.....	1
(C) Bank, no/trust, no response.....	2
(D) Trust, yes/bank, no response.....	3
(E) Trust, no/bank, no response.....	4
(F) Bank, yes/trust, yes.....	5
(G) Bank, yes/trust, no.....	6
(H) Bank, no/trust, yes.....	7
(I) Bank, no/trust, no.....	8

Sample Codes:

(A) Return coded incorrectly as high income nontaxable.....08
 (B) High Income Nontaxable.....28
 (C) Business High Income/Loss.....38
 (D) Nonbusiness, Non-farm.....40-48
 (E) Nonbusiness, Farm.....50-58
 (F) Business.....60-68
 (G) Ending digit for sample codes 40-68:

AGI under \$20,000 (Business/Farm Receipts under \$200,000).....00
 \$20,000 under \$50,000 (under \$500,000).....01
 Under \$20,000 (\$200,000 under \$500,00).....01
 \$50,000 under \$100,000 (under \$1,000,000).....02
 Under \$50,000 (\$500,000 under \$1,000,000).....02
 \$100,000 under \$200,000 (under \$5,000,000).....03
 Under \$100,000 (\$1,000,000 under \$5,000,000).....03
 \$200,000 under \$500,000 (under \$10,000,000).....04
 Under \$200,000 (\$5,000 under \$10,000,000).....04
 \$500,000 under \$1,000,000 (under 20,000,000).....05
 Under \$500,000 (\$10,000,000 under \$20,000,000).....05
 \$1,000,000 under \$2,000,000 (under \$30,000,000).....06
 Under \$1,000,000 (\$20,000,000 under \$30,000,000).....06
 \$2,000,000 under \$5,000,000 (under \$50,000,000).....07
 Under \$2,000,000 (\$30,000,000 under \$50,000,000).....07
 \$5,000,000 and over (any amount).....08
 Under \$5,000,000 (\$50,000,000 and over).....08

CYCLE Cycle Code.....00-52

DEPINC Dependent with Unearned Income:

(A) Box not checked.....0
 (B) Box checked.....1

DGROUP District by Group.....1-3

District	<u>Group 1</u>	DIST
1. Burlington.....
2. Cheyenne.....
3. Anchorage.....

Group 1 (Continued)

4. Augusta.....
5. Portsmouth.....
6. Providence.....
7. Fargo.....
8. Aberdeen.....
9. Wilmington.....
10. District of Columbia.....
11. Helena.....
12. Boise.....
13. Albuquerque.....
14. Salt Lake City.....
15. Reno.....
16. Honolulu.....
17. Parkersburg.....

Group 3

1. Des Moines.....
2. Wichita.....
3. Columbia.....
4. Louisville.....
5. Birmingham.....
6. Puerto Rico.....
7. Oklahoma City.....
8. Denver.....
9. Portland.....
10. Omaha.....
11. Jackson.....
12. Little Rock.....
13. Phoenix.....
14. Laquna Nigual.....
15. Sacramento.....
16. San Jose.....
17. Boston.....
18. Hartford.....
19. Brooklyn.....
20. Manhattan.....
21. Albany.....
22. Buffalo.....
23. Newark.....
24. Philadelphia.....
25. Pittsburgh.....
26. Cincinnati.....
27. Cleveland.....
28. Indianapolis.....
29. Chicago.....
30. Springfield.....

Group 3 (Continued)

31.	Detroit.....	
32.	Milwaukee.....	
33.	St. Paul.....	
34.	St. Louis.....	
35.	Baltimore.....	
36.	Richmond.....	
37.	Greensboro.....	
38.	Atlanta.....	
39.	Jacksonville.....	
40.	Nashville.....	
41.	New Orleans.....	
42.	Austin.....	
43.	Dallas.....	
44.	Houston.....	
45.	Seattle.....	
46.	San Francisco.....	
47.	Los Angeles.....	
48.	Washington - CP:10.....	

EIC	(A) Not present.....	0
	(B) Present.....	1

ELECT	President Elect Campaign Fund:	
	(A) No boxes checked.....	00
	(B) One "yes" box checked.....	01
	(C) Two "yes" boxes checked.....	02
	(D) Only "no" boxes checked.....	08

FDED	Form of Deduction Code:	
	(A) Itemized deduction.....	1
	(B) Zero bracket amount (STANDARD).....	2
	(C) Neither.....	3

FLPD	Filing Period: (Accounting Period)	
	(A) YR - Calendar Year ended.....	66-83
	(B) MO - Month Taxpayer's year ended.....	01-12

F2119	Sale or Exchange of Principal Residence:	
	(A) No form attached.....	0
	(B) Form present.....	1

F2441	Child Care Credit:	
	(A) No Form 2441 attached.....	0
	(B) One qualifying individual.....	1
	(C) Two or more qualifying individuals.....	2

F5695 Form 5695 (Residential Energy Credit):

- (A) No form attached.....0
- (B) Number of principal residences occupied.....1-9

IRA IRA/Self Employment Pension (SEP) Code

- (A) No IRA claimed.....00
- (B) One Individual IRA.....01
- (C) Two Individual IRAs (both spouses employed).....02
- (D) One Individual IRA and One Spouse IRA (Only one spouse employed)....03
- (E) Only SEP.....04
- (F) Two SEPs.....05
- (G) One Individual IRA and One SEP.....06

MARS Marital Status:

- (A) Single.....1
- (B) Married filing joint.....2
- (C) Married filing separately and not claiming a spouse exemption.....3
- (D) Unmarried head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5
- (F) Married filing separately and claiming a spouse exemption.....6

PREP Tax Preparer

- (A) No preparer other than taxpayer.....00
- (B) Return prepared by paid tax preparer.....01
- (C) IRS prepared return.....02
- (D) IRS reviewed return.....03
- (E) Voluntary Income Tax Assistance prepared return.....04
- (F) Self help.....05
- (G) Tax Counseling for the elderly.....06

PSV Primary Stratifying Variable

- (A) Sample Code 28 (AGI) and 38 (Schedule C net income).....00
- (B) Positive Amounts Total.....01
- (C) Negative Amounts Total.....02
- (D) Total Receipts.....03

REGION IRS Regions

- (A) Central.....1
- (B) Mid-Atlantic.....2
- (C) Midwest.....3
- (D) North Atlantic.....4
- (E) Southeast.....5
- (F) Southwest.....6
- (G) Western.....7
- (H) Other Areas.....8

SCHCF Schedule C or F Indicator:

(A)	Neither Schedule C or F present.....	0
(B)	Schedule C present only.....	1
(C)	Schedule F present only.....	2
(D)	Schedule C and F present Schedule C Gross Receipts Larger.....	3
(E)	Schedule C and F present Schedule F Gross Receipts Larger.....	4

SCHRRP Credit for the Elderly

(A)	No Schedule Present.....	00
(B)	Schedule R.....	01
(C)	Schedule RP.....	02

SCHW Schedule W Indicator

(A)	No Schedule W.....	00
(B)	Primary Taxpayer Qualifying Income.....	01
(C)	Secondary Taxpayer Qualifying Income.....	02

SPECTX Special Tax Computation:

(A)	No entry.....	0
(B)	Form 4970 tax used.....	1
(C)	Form 4972 tax used.....	2
(D)	Form 5544 tax used.....	3
(E)	Form 5405 tax used.....	4
(F)	Section 72(m)(5) penalty tax used.....	5
(G)	Any combination of Form 4972 and other taxes.....	6
(H)	Any combination of taxes excluding Form 4972.....	7

STATE

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO
25	Mississippi	53	Puerto Rico
26	Missouri	54	CP:IO
27	Montana	54	Guam
28	Nebraska	54	Virgin Islands

TFORM Corrected Form of Return:

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

TOTXSZ Size of Total Income Tax

Returns with no total income tax.....	00
\$1 under \$50.....	01
\$50 under \$100.....	02
\$100 under \$200.....	03
\$200 under \$300.....	04
\$300 under \$400.....	05
\$400 under \$500.....	06

\$500 under \$600.....	07
\$600 under \$700.....	08
\$700 under \$800.....	09
\$800 under \$900.....	10
\$900 under \$1,000.....	11
\$1,000 under \$1,250.....	12
\$1,250 under \$1,500.....	13
\$1,500 under \$1,750.....	14
\$1,750 under \$2,000.....	15
\$2,000 under \$2,250.....	16
\$2,250 under \$2,500.....	17
\$2,500 under \$2,750.....	18
\$2,750 under \$3,000.....	19
\$3,000 under \$3,500.....	20
\$3,500 under \$4,000.....	21
\$4,000 under \$5,000.....	22
\$5,000 under \$7,500.....	23
\$7,500 under \$10,000.....	24
\$10,000 under \$25,000.....	25
\$25,000 under \$50,000.....	26
\$50,000 or more.....	27

TXNT Taxable/Nontaxable Returns:

(A) Taxable Returns.....	1
(B) Nontaxable Return.....	2

TXRT Marginal Tax Rate.....0, 16-50

TXST TAX STATUS:

(A) No Tax.....	0
(B) Regular Tax.....	1
(C) Non-Compute Regular Tax.....	2
(D) Non-Compute Nontaxable.....	3
(E) Schedule G (Income Averaging) Tax.....	4
(F) Maximum/Regular Tax.....	5
(G) Income Averaging/Alternative Tax.....	6
(H) Maximum/Alternative Tax.....	7
(I) Alternative Tax.....	8

W2IND W2 Indicator

(A) Number of Forms W2 Present.....	00-99
-------------------------------------	-------

XFPT Primary Taxpayer Exemption:

(A) Regular.....	1
(B) Age.....	2
(C) Age and Blind.....	3
(D) Regular and Blind.....	4

XFST Secondary Taxpayer Exemption:
(A) No Secondary Taxpayer.....0
(B) Regular.....1
(C) Regular and Age.....2
(D) Regular, Age and Blind.....3
(E) Regular and Blind.....4

XOCAH Exemptions for Children Living at Home:
Actual number entered.....0-99

XOCAWH Exemptions for Children Living Away from Home:
Actual number entered.....0-99

XOODEP Exemptions of Other Dependents:
Actual number claimed.....0-99

XOPAR Exemptions for Parents Living at Home or Away from Home:
Actual number entered.....0-9

XOTHER Exemptions Other than Age or Blind
(A) One.....1
(B) Two.....2
(C) Three.....3
(D) Four.....4
(E) Five.....5
(F) Six or more.....6

XTOT Total Exemptions:
Actual number punched.....01-99

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

EXPLANATIONS OF ELEMENTS IN THE TAPE FILES

The following explanations define data elements contained in 1983 Individual Tax Model File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ or the accompanying Schedules and Forms. Element numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "1983 Federal Tax Forms" section of this booklet for further information.

<u>Element Number</u>	<u>Definition</u>
37	Zero Bracket Amount This amount was limited to the smaller of the statutory limit or Taxable Income (E39).
38	Taxable Income, Old Concept This is a computed amount equal to Adjusted Gross Income minus (Zero Bracket Amount or Total Itemized Deductions) minus Exemption Amount, but never less than zero. This concept does not include the Zero Bracket Amount, and as such is comparable to taxable income as shown for Tax Years prior to 1977. See (E39).
39	Taxable Income, New Concept This is a computed amount equal to Adjusted Gross Income minus Excess Itemized Deductions (or plus unused Zero Bracket Amount) minus Exemption Amount. This concept includes the Zero Bracket Amount (Equivalent of the former Standard Deduction) and is thus not comparable to taxable income as shown for Tax Years prior to 1977. See (E70).
41	Computed Regular Tax This is a computed amount arrived at by applying the tax rate schedules to taxable income, without regard to the type of computation used by the taxpayer.
43	Income Subject to Tax (Old Concept) Income Subject to Tax (NEW Concept) minus the Zero Bracket Amount.

<u>Element Number</u>	<u>Definition</u>
44	Income Subject to Tax (New Concept) For taxpayers using the regular, alternative, or maximum tax computation methods, income subject to tax was the same as taxable income. For taxpayers using the income averaging method (Schedule G), income subject to tax was a reduced amount of taxable income computed for the statistics by working backwards from the tax itself.
45	Marginal Tax Base This is the amount of income subject to tax at the highest tax rate applicable to the return (TXRT).
54	Earned Income Credit Used to Offset Income Tax Before Credits This amount was computed based on the lesser of: Earned Income Credit (E75) or Income Tax Before Credits minus all credits except the Earned Income Credit.
56	Total Tax Credits Total credits from Form 1040 or 1040A plus the amount of Earned Income Credit used to offset Income Tax before Credits.
58	Total Income Tax Element (59) plus element (60) plus element (61).
59	Income Tax After Credits Income Tax after Credits from Form 1040 or 1040A minus the amount of Earned Income Credit used to offset income tax before credits.
66	Total Tax Payments Total payments from 1040 or 1040A minus the total Earned Income Credit.
76	Earned Income Credit (Salaries and Wages) The total amount of salaries and wages which have been revised in computing the Earned Income Credit on returns with an Earned Income Credit.
77	Earned Income Credit (Earned Income) The amount of net earnings from self-employment used in computing the Earned Income Credit.
78-79	IF Earned Income Credit (E20) is greater than Income Tax Before Credits (E42), the following fields are computed: 78 - Earned Income Credit used to offset all other taxes. This value depends on whether the difference between EIC (E75) and EIC used to offset Income Tax Before Credit (E59) is less than the value calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. IF it is less than this value, this field equals E75 minus E54. Also, E79 equals 0. IF this is not true, this field equals the value

calculated by Total Tax Liability minus Income Tax After Credits minus Advance Earned Income Credit payments. Also, E79 is calculated (see below).

79 - Earned Income Credit Refundable Portion

This equals E75 minus E54 minus E78 (see above for definitions and conditions).

- 80 Advance Earned Income Credit payments in excess of EIC.
This field is the difference between Advance EIC payments and EIC (E75).
- 118 Additional Losses Due to Pre-1970 Carryover.
See Form 4798, Line 30. If Line 30, Form 4798 exceeds Line 19 of Schedule D, this is the value.
- 119 Combined Capital Gains (Excluded Long-Term Gains).
Sum of Line 22, Schedule D and 1.5 times Line 14, Form 1040.
- 120 Combined Capital Gains (combined net Capital Gain Less Loss).
Sum of Line 19, Schedule D, plus 2.5 times Line 14, Form 1040.
- 121 Combined Capital Gains (combined Long-Term Gains Included in AGI).
If Net Short-Term Capital Gain are positive, the difference between Line 19, Schedule D and Excluded Long-Term Gains (E119 above).
If Net Short-Term Capital Loss, subtract Line 8, Schedule D from above.
- 159- Weight:
160
- (a) Decimal - A method of estimation by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to 2 decimal places) The decimal place is implied. If used, divide by 100.
- (b) Integer - A method of estimation in which the decimal weight is converted to an integer weight and then applied to each return.

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TECHNICAL DESCRIPTION
OF THE FILE

TECHNICAL DESCRIPTION OF THE FILES

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

Tape characters are recorded in either Interchange or EBCDIC on standard 2,400 foot, 1/2 inch, nine-track tape, and a density of 6250 bytes per inch (BPI). In this mode, a 1-bit and 0-bit are recorded as signals of opposite polarity in ODD parity (a parity bit is set to 1 or 0 so that there is always an ODD number of 1-bits in a nine-bit character).

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

Codes are defined as 2 characters in length. The largest decimal value is 99 with leading zeroes. The fields in the file are 10 characters in length with leading zeroes. Weight factors are provided to accommodate either a decimal or an integer weighting system.

The file is a single data set on multiple volumes and is UNLABELLED (EBCDIC) or LABELLED (Interchange).

INDIVIDUAL TAX MODEL SAMPLE DESCRIPTION

Sources of the Data

The data in the 1983 Individual Tax Model file were compiled from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ, filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service Centers during Calendar Year 1984. The total sample of 122,889 returns was selected from a population of 96,321,310 returns.

The estimates that could be obtained from this file are intended to represent all returns filed for Income Year 1983. While most of the returns processed during 1984 were for Calendar Year 1983, a few were for prior years. Returns for prior years were used in place of 1983 returns received and processed after December 31, 1984. This was done on the assumption that the characteristics of returns not yet filed could best be represented by the returns for previous income years that were processed in 1984.

All returns processed during 1984 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling.

Sample Criteria and Selection

Form 1040, 1040A and 1040EZ returns filed and processed into the Internal Revenue Service's Individual Master File System at NCC during 1984 were stratified, by computer, into sample strata based on: the presence or absence of a Schedule C, Profit (or Loss) from Business or Profession; presence of Schedule F, Profit (or Loss) from Farms; the larger of total income or loss, and the size of business plus farm receipts; size of adjusted gross income (or deficit) or largest of specific income (or loss) items. Returns were then selected from the sample strata using the coding digits of the Social Security Number (SSN) at rates ranging from 0.03 percent to 100 percent.

Method of Estimation

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

Processing and Management of the Sample

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

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

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

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

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

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

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

1983

FEDERAL TAX FORMS
(ELEMENT REFERENCE NUMBERS)

FIELD NUMBERS

Field Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout. An example of this is line 7 on the Form 1040 which has a field number of 2.

Income	7 Wages, salaries, tips, etc.-----	7	2
--------	------------------------------------	---	---

On the Core Record Layout it would appear as 2 in the left corner of the Salaries and Wages block. See example below.

-- Core Record Layout --

1	2	3
Adjusted Gross Income (Deficit)	Salaries and Wages	Interest Received

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

8a Interest Income

For the year January 1 December 31 1983 or other tax year beginning 1983 ending 19 OMB No. 1545-0046

Use IRS label. Otherwise, please print or type. Your first name and initial (if joint return, also give spouse's name and initial) Last name Your social security number Present home address (Number and street, including apartment number, or rural route) Spouse's social security number City, town or post office, State, and ZIP code Your occupation Spouse's occupation

Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund? Yes No Note: Checking 'Yes' will not increase your tax or reduce your refund.

Filing Status 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). (See page 6 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here. 5 Qualifying widow(er) with dependent child (Year spouse died 19) (See page 6 of Instructions)

Exemptions 6a Yourself XFPT 65 or over Blind Enter number of boxes checked on 6a and b 6b Spouse XFST 65 or over Blind Enter number of children listed on 6c 6c First names of your dependent children who lived with you XOCAH Enter number of other dependents Add numbers entered in boxes above d Other dependents: XOCAWH (1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one half of dependent's support? XCODEP XOPAR

Income 7 Wages, salaries, tips, etc. 8 Interest income (also attach Schedule B if over \$400 or you have any All-Savers interest) 9a Dividends (also attach Schedule B if over \$400) 4 dividends; 9b Exclusion 5 dividends 9c Subtract line 9b from line 9a and enter the result 10 Refunds of State and local income taxes, from worksheet on page 10 of Instructions (do not enter an amount unless you deducted those taxes in an earlier year—see page 10 of Instructions) 11 Alimony received 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule D) 14 40% capital gain distributions not reported on line 13 (See page 10 of Instructions) 15 Supplemental gains or (losses) (attach Form 4797) 16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 17a Other pensions and annuities, including rollovers. Total received 17a 14 total plan 17b Taxable amount, if any, from worksheet on page 10 of Instructions 17b 15 taxes 18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 18 16 schedule 19 Farm income or (loss) (attach Schedule F) 19 17 farm 20a Unemployment compensation (insurance). Total received 20a 18 un 20b Taxable amount, if any, from worksheet on page 11 of Instructions 20b 19 un emp 21 Other income (state nature and source—see page 11 of Instructions) 21 20 doming 22 Total income. Add amounts in column for lines 7 through 21 22

Adjustments to Income (See Instructions on page 11) 23 Moving expense (attach Form 3903 or 3903F) 23 22 24 Employee business expenses (attach Form 2106) 24 23 25a IRA deduction, from the worksheet on page 12 25a 24 25b Enter here IRA payments you made in 1984 that are included in line 25a above 25 26 Payments to a Keogh (H.R. 10) retirement plan 26 25 27 Penalty on early withdrawal of savings 27 26 28 Alimony paid 28 27 29 Deduction for a married couple when both work (attach Schedule W) 29 28 30 Disability income exclusion (attach Form 2440) 30 29 31 Total adjustments. Add lines 23 through 30 (includes 30, 31, 32) 31 21

Adjusted Gross Income 32 Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 59) on page 16 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions 32 1

Tax Computation

(See Instructions on page 13)

33	Amount from line 32 (adjusted gross income)	33	1
34a	If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 28 Caution: If you have unearned income and can be claimed as a dependent on your parent's return check here <input type="checkbox"/> and see page 13 of the Instructions. Also see page 13 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.	34a	33
34b	If you do not itemize deductions on Schedule A (Form 1040), complete the worksheet on page 14. Then enter the allowable part of your charitable contributions here	34b	34
35	Subtract line 34a or 34b, whichever applies, from line 33	35	35
36	Multiply \$1,000 by the total number of exemptions claimed on Form 1040, line 6e	36	36
37	Taxable Income. Subtract line 36 from line 35	37	--
38	Tax. Enter tax here and check if from <input type="checkbox"/> Tax Table, <input type="checkbox"/> Tax Rate Schedule X, Y, or Z, or <input type="checkbox"/> Schedule G	38	40
39	Additional Taxes (See page 14 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, or <input type="checkbox"/> section 72 penalty taxes	39	--

40 Total. Add lines 38 and 39. **40** 42 */

Credits

(See Instructions on page 14)

41	Credit for the elderly (attach Schedules R&RP)	41	46
42	Foreign tax credit (attach Form 1116)	42	47
43	Investment credit (attach Form 3468)	43	48
44	Partial credit for political contributions	44	49
45	Credit for child and dependent care expenses (attach Form 2441)	45	50
46	Jobs credit (attach Form 5884)	46	51
47	Residential energy credit (attach Form 5695)	47	52
48	Total credits. Add lines 41 through 47 (includes 53, 55)	48	56 */

49 Balance. Subtract line 48 from line 40 and enter difference (but not less than zero) **49** 59 */

Other Taxes

(Including Advance EIC Payments)

50	Self-employment tax (attach Schedule SE)	50	62
51	Alternative minimum tax (attach Form 6251)	51	61 */
52	Tax from recapture of investment credit (attach Form 4255)	52	63
53	Social security tax on tip income not reported to employer (attach Form 4137)	53	64
54	Uncollected employee social security tax and RRTA tax on tips (from Form W-2)	54	--
55	Tax on an IRA (attach Form 5329)	55	65

06

56 Total tax. Add lines 49 through 55 **56** 57 */

Payments

Attach Forms W-2, W-2G, and W-2P to front.

57	Federal income tax withheld	57	67
58	1983 estimated tax payments and amount applied from 1982 return	58	68
59	Earned income credit. If line 33 is under \$10,000, see page 16	59	75 **/
60	Amount paid with Form 4868	60	69
61	Excess social security tax and RRTA tax withheld (two or more employers)	61	70
62	Credit for Federal tax on special fuels and oils (attach Form 4136)	62	71
63	Regulated Investment Company credit (attach Form 2439)	63	72

64 Total payments. Add lines 57 through 63 **64** 66 */

Refund or Amount You Owe

65	If line 64 is larger than line 56, enter amount OVERPAID	65	73 (-)
66	Amount of line 65 to be REFUNDED TO YOU	66	--
67	Amount of line 65 to be applied to your 1984 estimated tax	67	74
68	If line 56 is larger than line 64, enter AMOUNT YOU OWE . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040" on it (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 17 of Instructions.) \$	68	73 (+)

Please Sign Here

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

Your signature _____ Date _____ Spouse's signature (if filing jointly, BOTH must sign) _____

Paid Preparer's Use Only

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

*/ Adjusted to take into account EIC and/or Alternative Minimum Tax (see Definitions).
 **/ Computed.

Step 1 Name and address

Use the IRS mailing label. If you don't have a label, print or type:

Your first name and initial of joint return, also give spouse's name and initials Last name Your social security no. Present home address (number and street) Spouse's social security no. City, town or post office, State, and ZIP code

Presidential Election Campaign Fund

Do you want \$1 to go to this fund? [] Yes [] No If joint return, does your spouse want \$1 to go to this fund? [] Yes [] No

Step 2 Filing status

- 1 [] Single (See if you can use Form 1040EZ.) 2 [] Married filing joint return (even if only one had income) 3 [] Married filing separate return. Enter spouse's social security number above and spouse's full name here. 4 [] Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Exemptions

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a [] Yourself [] 65 or over [] Blind Write number of boxes checked on 5a and b b [] Spouse [] 65 or over [] Blind c First names of your dependent children who lived with you. Write number of children listed on 5c d Other dependents: 1. Name 2. Relationship 3. Number of months lived in your home 4. Did dependent have income of \$1,000 or more? 5. Did you provide more than one-half of dependent's support? Write number of other dependents listed on 5d Add numbers entered on lines above e Total number of exemptions claimed.

Step 3 Total income

6 Wages, salaries, tips, etc. (Attach Form(s) W-2.) 6 2 . 7 Interest income. (If line 7 is over \$400, also complete Schedule 1, Part I.) 7 3 . 8a Dividends. (If line 8a is over \$400, also complete Schedule 1, Part II.) 8a 4 . b Exclusion. See the instructions on page 14. 8b 5 . c Subtract line 8b from line 8a. Write the result. 8c 6 . 9a Unemployment compensation (insurance), from Form(s) 1099-G. 9a 18 . b Taxable amount, if any, from the worksheet on page 15 of the instructions. 9b 19 . 10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10 .

Step 4 Adjusted gross income

11a IRA deduction, from the worksheet on page 17. 11a 24 . b Write IRA payments made in 1984 that you included on line 11a: (\$) 12 Deduction for a married couple when both work. Complete Schedule 1, Part III. 12 28 . 13 Add lines 11a and 12. Write the total. These are your total adjustments. 13 14 1 14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. 14 1

Attach Copy B of Form W-2 here

Attach check or money order here

Step 5
Taxable
income

15	Write the amount from line 14.	15	1
16	Allowable part of your charitable contributions, from the worksheet on page 19 of the instructions.	16	34
17	Subtract line 16 from line 15. Write the result.	17	35
18	Multiply \$1,000 by the total number of exemptions claimed on line 5c.	18	36
19	Subtract line 18 from line 17. Write the result. This is your taxable income.	19	

Step 6
Tax,
credits,
and
payments

If You Want IRS to Figure Your Tax, See Page 19 of the Instructions.

20	Find the tax on the amount on line 19. Use the tax table, pages 29-34.	20	40
21a	Partial credit for political contributions. See page 20 of the instructions.	21a	49
b	Credit for child and dependent care expenses. Complete Schedule 1, Part IV.	21b	50
22	Add lines 21a and 21b. Write the total. These are your total credits.	22	56*/
23	Subtract line 22 from line 20. Write the result. This is your total tax.	23	
24a	Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$35,700, see page 23 of the instructions.)	24a	67
b	Earned income credit, from the worksheet on page 24 of the instructions. See page 23 of the instructions.	24b	75**/
25	Add lines 24a and 24b. Write the total. These are your total payments.	25	66*/

Step 7
Refund
or amount
you owe

26	If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund .	26	73 (-)
27	If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1983 Form 1040A" on it.	27	73 (+)

Step 8
Sign your
return

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

Your signature	Date	Your occupation
X		
Spouse's signature (if joint return both must sign)	Date	Spouse's occupation
X		
Paid preparer's signature	Date	Preparer's social security no.
X		
Firm's name (or yours, if self-employed)	Employer identification no.	
Address and Zip code	Check if self-employed <input type="checkbox"/>	

For Privacy Act and Paperwork Reduction Act Notice, see page 38.

*/ See Definitions.

**/ Computed.

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

Your social security number

Part I Interest Income (See pages 9 and 21 of Instructions) Also complete Part III.

If you received more than \$400 in interest or you received any interest from an All-Savers Certificate, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, see page 22.

Table with columns for description, line number, and amount. Includes sections for 'Interest income other than interest from All-Savers Certificates' and 'Interest from All-Savers Certificates (ASCs)'. Handwritten values include 107 and 108.

Part II Dividend Income (See pages 9 and 22 of Instructions) Also complete Part III.

If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.

Table with columns for Name of payer, line number, and amount. Includes lines 9 through 15. Includes a note about capital gain distributions.

Part III Foreign Accounts and Foreign Trusts (See page 22 of Instructions.)

If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.

Table with columns for question number, description, Yes, and No. Includes questions 16 and 17 regarding foreign accounts and trusts.

**SCHEDULE C
(Form 1040)**

**Profit or (Loss) From Business or Profession
(Sole Proprietorship)**

OMB No. 1545-0074

1983
09

Department of the Treasury
Internal Revenue Service 00

Partnerships, Joint Ventures, etc., Must File Form 1065.

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

Name of proprietor	Social security number of proprietor				
A Main business activity (see Instructions) ▶ ; product ▶	C Employer identification number				
B Business name and address ▶					
D Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;"></td> <td style="width:50%;"></td> </tr> <tr> <td style="text-align:center;">Yes</td> <td style="text-align:center;">No</td> </tr> </table>			Yes	No
Yes	No				
E Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
F Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.					
G Did you deduct expenses for an office in your home?					

PART I.—Income

1 a Gross receipts or sales	1a	151	
b Less: Returns and allowances	1b		
c Subtract line 1b from line 1a and enter the balance here	1c		
2 Cost of goods sold and/or operations (Part III, line 8)	2		
3 Subtract line 2 from line 1c and enter the gross profit here	3		
4 a Windfall Profit Tax Credit or Refund received in 1983 (see Instructions)	4a		
b Other income	4b		
5 Add lines 3, 4a, and 4b. This is the gross income ▶	5		

PART II.—Deductions

6 Advertising		23 Repairs		
7 Bad debts from sales or services (Cash method taxpayers, see Instructions)		24 Supplies (not included in Part III)		
8 Bank service charges		25 Taxes (Do not include Windfall Profit Tax here. See line 29.)		
9 Car and truck expenses		26 Travel and entertainment		
10 Commissions		27 Utilities and telephone		
11 Depletion		28 a Wages		
12 Depreciation and Section 179 deduction from Form 4562 (not included in Part III)		b Jobs credit		
13 Dues and publications		c Subtract line 28b from 28a		
14 Employee benefit programs		29 Windfall Profit Tax withheld in 1983		
15 Freight (not included in Part III)		30 Other expenses (specify):		
16 Insurance		a		
17 Interest on business indebtedness		b		
18 Laundry and cleaning		c		
19 Legal and professional services		d		
20 Office expense		e		
21 Pension and profit-sharing plans		f		
22 Rent on business property		g		
31 Add amounts in columns for lines 6 through 30i. These are the total deductions ▶	31	h		
32 Net profit or (loss). Subtract line 31 from line 5 and enter the result. If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6). If a loss, go on to line 33	32	i		
				9

33 If you have a loss, you must answer this question: "Do you have amounts for which you are not at risk in this business (see Instructions)?" Yes No
If "Yes," you must attach Form 6198. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6).

PART III.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part III)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1		
2 Purchases less cost of items withdrawn for personal use	2		
3 Cost of labor (do not include salary paid to yourself)	3		
4 Materials and supplies	4		
5 Other costs	5		
6 Add lines 1 through 5	6		
7 Less: Inventory at end of year	7		
8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and in Part I, line 2, above.	8		

**SCHEDULE D
(FORM 1040)**

Department of the Treasury
Internal Revenue Service (X)

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

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

OMB No 1545-0074

1983
11

Name(s) as 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 shares 7% preferred of "Z" Co)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, plus expense of sale	f. LOSS If column (e) is more than (d) subtract (d) from (e)	g. GAIN If column (d) is more than (e) subtract (e) from (d)
1						
2	Short-term gain from sale or exchange of a principal residence from Form 2119, lines 7 or 11				2	
3	Short-term capital gain from installment sales from Form 6252, line 21 or 29				3	
4	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries				4	
5	Add lines 1 through 4 in column f and column g.				5	(110) 109
6	Combine columns f and g of line 5 and enter the net gain or (loss).				6	
7	Short-term capital loss carryover from years beginning after 1969.				7	(111)
8	Net short-term gain or (loss), combine lines 6 and 7				8	

PART II.—Long-term Capital Gains and Losses—Assets Held More Than One Year

9						
10	Long-term gain from sale or exchange of a principal residence from Form 2119, lines 7, 11, 16 or 18				10	112
11	Long-term capital gain from installment sales from Form 6252, line 21 or 29				11	
12	Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries				12	
13	Add lines 9 through 12 in column f and column g				13	(114) 113
14	Combine columns f and g of line 13 and enter the net gain or (loss)				14	
15	Capital gain distributions				15	116
16	Enter gain from Form 4797, line 6(a)(1)				16	117
17	Combine lines 14 through 16				17	
18	Long-term capital loss carryover from years beginning after 1969				18	(115)
19	Net long-term gain or (loss), combine lines 17 and 18				19	

Note: Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts III or V. See Form 4798 instead.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 1983

PART III.—Summary of Parts I and II

20	Combine lines 8 and 19, and enter the net gain or (loss) here <i>Note: If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain complete lines 21 through 23 and skip lines 24 and 25.</i>	20	
21	If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19	21	
22	Enter 60% of line 21 <i>If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</i>	22	
23	Subtract line 22 from line 20. Enter here and on Form 1040, line 13	23	10
24	If line 20 shows a loss, enter one of the following amounts: a If line 8 is zero or a net gain, enter 50% of line 20; b If line 19 is zero or a net gain, enter line 20; or c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19	24	
25	Enter here and as a loss on Form 1040, line 13, the smallest of: a The amount on line 24; b \$3,000 (\$1,500 if married and filing a separate return); or c Taxable income, as adjusted	25	10

PART IV.—Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

PART V.—Computation of Post-1969 Capital Loss Carryovers from 1983 to 1984

(Complete this part if the loss on line 24 is more than the loss on line 25)

Note: You do not have to complete Part V on the copy you file with IRS.

Section A.—Short-term Capital Loss Carryover

26	Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30 then go to line 31	26	
27	Enter gain shown on line 19. If that line is blank or shows a loss, enter zero	27	
28	Reduce any loss on line 26 to the extent of any gain on line 27	28	
29	Enter smaller of line 25 or line 28	29	
30	Subtract line 29 from line 28. This is your short-term capital loss carryover from 1983 to 1984	30	

Section B.—Long-term Capital Loss Carryover

31	Subtract line 29 from line 25 (<i>Note: If you skipped lines 27 through 30, enter amount from line 25</i>)	31	
32	Enter loss from line 19; if none, enter zero and skip lines 33 through 36	32	
33	Enter gain shown on line 8. If that line is blank or shows a loss, enter zero	33	
34	Reduce any loss on line 32 to the extent of any gain on line 33	34	
35	Multiply amount on line 31 by 2	35	
36	Subtract line 35 from line 34. This is your long-term capital loss carryover from 1983 to 1984	36	

SCHEDULE E
(Form 1040)

Supplemental Income Schedule

OMB No 1545-0074

1983

12

Department of the Treasury
Internal Revenue Service (X)

(From rents and royalties, partnerships, estates, and trusts, etc.)

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

Name(s) as shown on Form 1040

Your social security number

PART I.—Rent and Royalty Income or Loss

- 1 Are any of the expenses listed below for a vacation home or other recreational unit (see instructions)? Yes No
 2 If you checked "Yes" to question 1, did you or a member of your family occupy the vacation home or other recreational unit for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? Yes No

Description of Properties (Show kind and location for each)

Property A
 Property B
 Property C

Rental and Royalty Income	Properties			Totals (Add columns A, B, and C)
	A	B	C	
3 a Rents received				} 3
b Royalties received				
Rental and Royalty Expenses				
4 Advertising	4			
5 Auto and travel	5			
6 Cleaning and maintenance	6			
7 Commissions	7			
8 Insurance	8			
9 Interest	9			
10 Legal and other professional fees	10			
11 Repairs	11			
12 Supplies	12			
13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)	13			
14 Utilities	14			
15 Wages and salaries	15			
16 Other (list) ▶				
17 Total expenses other than depreciation and depletion. Add lines 4 through 16	17			17
18 Depreciation expense (see Instructions), or depletion	18			18
19 Total. Add lines 17 and 18	19			
20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)	20	123	124	
21 Add properties with profits on line 20, and write the total profits here				21
22 Add properties with losses on line 20, and write the total (losses) here				22 ()
23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here				23
24 Net farm rental profit or (loss) from Form 4835, line 49				24 122
25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E				25

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

Your social security number

PART II.—Income or Losses from Partnerships, Estates or Trusts, or S Corporations

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See instructions.

Table with columns: (a) Name, (b) Check if foreign partnership, (c) Employer identification number, (d) Net loss (see instructions for at risk limitations), (e) Net income. Rows include Partnerships (lines 26-29), Estates or Trusts (lines 30-31), and S Corporations (lines 32-35).

PART III.—Windfall Profit Tax Summary

Table with 3 columns: Description, Amount, and Total. Rows include Windfall profit tax credit or refund received in 1983 (line 36), Windfall profit tax withheld in 1983 (line 37), and Combine amounts on lines 36 and 37 (line 38).

PART IV.—Summary

Table with 3 columns: Description, Amount, and Total. Rows include TOTAL income or (loss) (line 39) and Farmers and fishermen: Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II (line 40).

PART V.—Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use Form 4562. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in prior years, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year. Rows are categorized by Property A, Property B, and Property C.

Schedule W

(Form 1040)

Department of the Treasury
Internal Revenue Service (X)

**Deduction for a Married Couple
When Both Work**

▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.
▶ Attach to Form 1040.

OMB No 1545-0074

1983

21

Names as shown on Form 1040

Your social security number

Step 1 Figure your earned income

	(a) You		(b) Your spouse	
1 Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include any amount your spouse paid you.)	1			
2 Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income)	2			
3 Add lines 1 and 2. This is your total earned income.	3			

Step 2 Figure your qualified earned income

4 Adjustments from Form 1040, lines 24, 25a, 26, 30, and any repayment of sub-pay included on line 31. (See instructions below.)	4			
5 Subtract line 4 from line 3. This is your qualified earned income. (If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not claim this deduction.)	5	138		139

Step 3 Figure your deduction

6 Compare the amounts on line 5(a) and line 5(b) and write the smaller amount here. (Write either amount if 5(a) and 5(b) are exactly the same.) <i>Do not write more than \$30,000</i>	6			
7 Percentage used to figure the deduction (10%)	7			x .10
8 Multiply the amount on line 6 by the percentage on line 7. This is the amount of your deduction. Write the answer here and on Form 1040, line 29	8			

Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work. You may take the deduction if both you and your spouse:

- work and have qualified earned income, and
- file a joint return, and
- do not file Form 2555 to exclude income or to exclude or deduct certain housing costs, and
- do not file Form 4563 to exclude income.

There are three steps to follow in figuring the deduction on Schedule W.

Step 1 (lines 1, 2, and 3).—Figure earned income separately for yourself and your spouse.

Step 2 (lines 4 and 5).—Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

Step 3 (lines 6, 7, and 8).—Figure the deduction based on the smaller of:

- the qualified earned income entered on line 5(a) or 5(b) of Schedule W, whichever is less, **OR**
- \$30,000.

Earned income.—This is generally income you receive for services you provide. It includes wages, salaries, tips, commissions, disability income, sub-pay, etc. (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040 and Schedule K-1 of Form 1065), and net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created. Earned income does not include interest, dividends, pensions, annuities, IRA distributions, unemployment compensation, deferred compensation, or nontaxable income.

Caution: Do not consider community property laws in figuring your earned income.

Qualified earned income.—This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income. These adjustments (and the related lines on Form 1040) are:

- Employee business expenses (from line 24).
- Payments to an IRA (from line 25a).
- Payments to a Keogh plan (from line 26).
- Disability income exclusion (from line 30).
- Repayment of supplemental unemployment benefits (sub-pay) included in the total on line 31. See the instructions on repayment of sub-pay on page 13 of the Form 1040 Instructions.

Enter the total of any adjustments that apply to your earned income in the appropriate column on line 4.

Example.—You earned a salary of \$20,000 and had \$6,000 of employee business expenses (line 24 of Form 1040). Your spouse earned \$17,000 and put \$2,000 into an IRA (line 25a of Form 1040). Your qualified earned income is \$14,000 (\$20,000 minus \$6,000) and your spouse's is \$15,000 (\$17,000 minus \$2,000). Because your qualified earned income is less than your spouse's, the deduction is figured on your income. Therefore, the deduction is \$1,400 (\$14,000 x .10).

Department of the Treasury
Internal Revenue Service (X)

▶ Attach to Form 1040.
▶ See instructions below.

Name(s) as shown on Form 1040

Your social security number

1 Write the number of qualifying persons who were cared for in 1983. (See the instructions below for the definition of qualifying persons.)

2 If payments listed on line 3 were made to an individual, complete the following:
a If you paid \$50 or more in a calendar quarter to an individual, were the services performed in your home?
b If "Yes," have you filed appropriate wage tax returns on wages for services in your home (see instructions for line 2)?
c If the answer to **b** is "Yes," write your employer identification number.

3 Write the amount of expenses you incurred and actually paid in 1983, but do not write more than \$2,400 (\$4,800 if you paid for the care of two or more persons)

4 You must write your earned income on line 4. See the instructions for line 4 for the definition of earned income.

• If you were **unmarried** at the end of 1983, write your earned income on line 4, **OR**
 • If you are **married**, filing a joint return for 1983,

- a** write your earned income \$ _____, and
- b** write your spouse's earned income \$ _____, and
- c** compare amounts on lines 4a and 4b, and write the **smaller** of the two amounts on line 4.

5 Compare amounts on lines 3 and 4, and write the **smaller** of the two amounts on line 5.

6 Write the percentage from the table below that applies to the adjusted gross income on Form 1040, line 33.

If line 33 is:		Percentage is:	If line 33 is:		Percentage is:
Over—	But not over—		Over—	But not over—	
0—\$10,000		30% (.30)	\$20,000—22,000		24% (.24)
\$10,000—12,000		29% (.29)	22,000—24,000		23% (.23)
12,000—14,000		28% (.28)	24,000—26,000		22% (.22)
14,000—16,000		27% (.27)	26,000—28,000		21% (.21)
16,000—18,000		26% (.26)	28,000		20% (.20)
18,000—20,000		25% (.25)			

7 Multiply the amount on line 5 by the percentage shown on line 6, and write the result.

8 Multiply any child and dependent care expenses for 1982 that you paid in 1983 by the percentage that applies to the adjusted gross income on Form 1040, line 33, for 1982. Write the result. (See line 8 instructions for the required statement.)

9 Add amounts on lines 7 and 8, and write the total

10 a Write the tax shown on Form 1040, line 40

b Add lines 41 through 44 of Form 1040, and write total. (See line 10 instructions.)

c Subtract line 10b from line 10a, and write the result. (If line 10b is more than line 10a, write zero.)

11 Compare amounts on lines 9 and 10c, and write the **smaller** of the two amounts on line 11. Also, write this amount on Form 1040, line 45

	Yes	No
3		
4		
5		
6		
7		
8		
9		
10a		
10b		
10c		
11		

General Instructions

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

What Is the Child and Dependent Care Expenses Credit?

You may be able to take a tax credit for amounts you paid someone to care for your child or other qualifying person so you could work or look for work in 1983. The credit will lower the amount of your tax. The credit is based on a percentage of the amount you paid during the year. The most you can take as a credit is \$720 if you paid for the care of

one qualifying person, or \$1440 if you paid for the care of two or more qualifying persons.

Who Is a qualifying person.—A qualifying person is any one of the following persons:

- Any person under age 15 whom you claim as a dependent (but see the special rule below for **Children of divorced or separated parents**).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$1,000 or more.

Children of divorced or separated parents.—If you were divorced, legally separated, or separated under a written agreement, you may be able to claim the credit even if your child is not your dependent. Your child is a qualifying person if **all four** of the following apply:

1. You had custody for the longer period during the year, and
2. The child received over half of his or her support from one or both of the parents, and
3. The child was in the custody of one or both of the parents over half of the year, and
4. The child was under age 15, or was physically or mentally unable to care for himself or herself.

(Continued on back)

Residential Energy Credit

Form **5695**
Department of the Treasury
Internal Revenue Service (0)

▶ Attach to Form 1040. ▶ See instructions on back.
▶ For Paperwork Reduction Act Notice, see instructions on back.

Name(s) as shown on Form 1040

Your social security number

Enter the address of your principal residence on which the credit is claimed if it is different from the address shown on Form 1040.

If you have an energy credit carryover from a previous tax year and no energy savings costs this year, skip to Part III, line 24.

PART I.—Fill in your energy conservation costs (but do not include repair or maintenance costs).

1 Was your principal residence substantially completed before April 20, 1977? (see instructions) Yes No
Note: You MUST answer this question. Failure to do so will delay the processing of your return. If you checked the "No" box, you CANNOT claim an energy credit under Part I and you should not fill in lines 2 through 12 of this form.

- 2 a Insulation
- b Storm (or thermal) windows or doors
- c Caulking or weatherstripping
- d A replacement burner for your existing furnace that reduces fuel use
- e A device for modifying flue openings to make a heating system more efficient
- f An electrical or mechanical furnace ignition system that replaces a gas pilot light
- g A thermostat with an automatic setback
- h A meter that shows the cost of energy used
- 3 Total (add lines 2a through 2h)
- 4 Enter the part of expenditures made from nontaxable government grants and subsidized financing
- 5 Subtract line 4 from line 3
- 6 Maximum amount of cost on which credit can be figured
- 7 Enter the total energy conservation costs for this residence. Add line 2 of your 1978, 1979, and 1980 Forms 5695 and line 3 of your 1981 and 1982 Forms 5695
- 8 Subtract line 7 from line 6
- 9 Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 4 of this form and your 1981 and 1982 Forms 5695
- 10 Subtract line 9 from line 8. If zero or less, do not complete the rest of this part
- 11 Enter the amount on line 5 or line 10, whichever is less
- 12 Enter 15% of line 11 here and include in amount on line 23 below

2a		
2b		
2c		
2d		
2e		
2f		
2g		
2h		
3		
4		
5	143	
6	\$2,000	00
7	144	
8	145	
9		
10		
11		
12	146	

PART II.—Fill in your renewable energy source costs (but do not include repair or maintenance costs).

- 13 a Solar _____ 13 b Geothermal _____ 13 c Wind _____ Total ▶
- 14 Enter the part of expenditures made from nontaxable government grants and subsidized financing
- 15 Subtract line 14 from line 13
- 16 Maximum amount of cost on which the credit can be figured
- 17 Enter the total renewable energy source costs for this residence. Add line 5 of your 1978 Form 5695, line 9 of your 1979 and 1980 Forms 5695, and line 13d of your 1981 and 1982 Forms 5695
- 18 Subtract line 17 from line 16
- 19 Enter the total nontaxable grants and subsidized financing used to purchase qualified energy items for this residence. Add the amount on line 14 of this form and your 1981 and 1982 Forms 5695
- 20 Subtract line 19 from line 18. If zero or less, do not complete the rest of this part
- 21 Enter the amount on line 15 or line 20, whichever is less
- 22 Enter 40% of line 21 here and include in amount on line 23 below

13d		
14		
15	147	
16	\$10,000	00
17	148	
18		
19	149	
20		
21		
22		

PART III.—Fill in this part to figure the limitation.

- 23 Add lines 12 and 22. If less than \$10, enter zero
- 24 Enter your energy credit carryover from a previous tax year. Caution—Do not make an entry on this line if your 1982 Form 1040, line 50, showed an amount of more than zero
- 25 Add lines 23 and 24
- 26 Enter the amount of tax shown on Form 1040, line 40
- 27 Add lines 41 through 46 from Form 1040 and enter the total
- 28 Subtract line 27 from line 26. If zero or less, enter zero
- 29 Residential energy credit. Enter the amount on line 25 or line 28, whichever is less. Also, enter this amount on Form 1040, line 47. Complete Part IV below if this line is less than line 25

23		
24	150	
25		
26		
27		
28		
29	53	

PART IV.—Fill in this part to figure your carryover to 1984 (Complete only if line 29 is less than line 25).

- 30 Enter amount from Part III, line 25
- 31 Enter amount from Part III, line 29
- 32 Credit carryover to 1984 (subtract line 31 from line 30)

30		
31		
32		

Department of the Treasury
Internal Revenue Service

▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

Name(s) as shown on tax return

Identifying number

1 Adjusted gross income from Form 1040, or Form 1040NR, line 33 (estates and trusts, see instructions)		1	1
2 Deductions (estates and trusts, see instructions):			
a (1) Medical and dental expense from Schedule A, line 7	2a(1)	90	
(2) Multiply Form 1040, line 33 by 5% (.05)	2a(2)	4.5	
(3) Subtract line 2a(2) from line 2a(1). (If less than zero, enter zero)	2a(3)		
b Contributions from Schedule A, line 20	2b	100	
c Casualty and theft losses from Schedule A, line 21	2c	106	
d Interest expense on property used as a residence from Schedule A, line 13	2d	94	
e (1) Interest, other than line 2d above, from Schedule A, line 16	2e(1)		
(2) Net investment income	2e(2)		
(3) Enter the smaller of line 2e(1) or line 2e(2)	2e(3)	77-99	
f Gambling losses to the extent of gambling winnings from Schedule A, line 24	2f		
g Estate tax allowable under section 691(c) from Schedule A	2g		
h Add lines 2a(3), b, c, d, e(3), f, and g	2h		
3 Subtract line 2h from line 1			3
4 Tax preference items:			
a All-savers interest exclusion, and dividend exclusion	4a		
b 60% capital gain deduction	4b	142	
c Accelerated depreciation on nonrecovery real property or 15-year real property	4c	141	
d Accelerated depreciation on leased personal property or leased recovery property other than 15-year real property	4d	141	
e Amortization of certified pollution control facilities	4e		
f Mining exploration and development costs	4f		
g Circulation and research and experimental expenditures	4g		
h Reserves for losses on bad debts of financial institutions	4h		
i Depletion	4i		
j Incentive stock options	4j		
k Intangible drilling costs	4k		
l Add lines 4a through 4k	4l		140
5 Alternative minimum taxable income (add lines 3 and 4(l)) (short period returns, see instructions)			5
6 Enter: \$40,000, if married filing joint return or surviving spouse \$30,000, if single or head of household \$20,000, if married filing separate return or estate or trust			6
7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form			7
8 Enter 20% of line 7			8
9 Amount from Form 1040, line 49 or Form 1040NR, line 51 (Do not include Form 1040, line 39 or 1040NR, line 42.) (estates and trusts, see instructions)			9 59
10 Subtract line 9 from line 8. If zero or less, enter zero			10
11 Foreign tax credit			11 47
12 Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, line 51, Form 1040NR, line 52, Form 1041, line 32, or Form 990-T, page 1, line 14			12

Instructions

(Section References are to the Internal Revenue Code)

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

Purpose of Form.— Use this form to figure your alternative minimum tax, but file it only if you are liable. Individuals, estates or trusts may be liable if they have any tax preference items listed on line 4 or adjusted gross income of more than line 6.

If you made an election under section 58(i), enter zero on lines 4f, 4g, and 4k.

Minimum Tax Deferred From Earlier Year(s).— If a net operating loss carryover from an earlier year(s) reduces taxable income for 1983, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includable as tax liability for 1983. Figure the deferred minimum tax at 15% and complete and attach a 1982 Form 4625, Computation of Minimum Tax—Individuals, lines 14 through 18. You may attach a schedule following the format of Form 4625. Enter the amount from line 18 on Form 1040, line 51, or Form 1041, line 32 and write "Form 4625."

Partners, Beneficiaries, etc.— If you are a:

(1) Partner or shareholder of an S corporation, take into account separately your distributive

share of items of income and deductions that enter into the computation of tax preference items.

(2) Beneficiary of an estate or trust, see section 58(c).

(3) Participant in a common trust fund, see section 58(e).

(4) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).

Carryback and Carryover of Unused Credits.— It may be necessary to figure the carryback or carryover of unused credits. See section 55(c)(3).

(Continued on back)