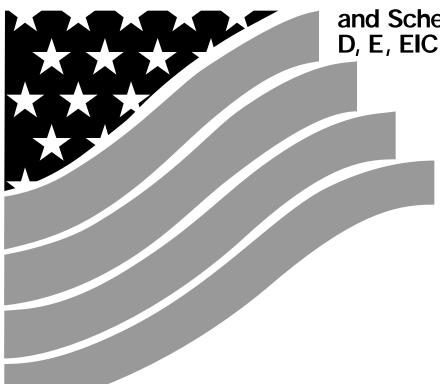
Instructions for Form

19931040



and Schedules A, B, C, D, E, ElC, F, and SE

Can You Take the Earned Income Credit for 1993?

If you earned less than \$23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 in this booklet.

Do You Know You May Be Able To Get the Earned Income Credit With Your Pay?

If you qualify for the earned income credit in 1994, you may be able to have part of it added to your take-home pay. See page 6.

Would You Like To Get Your Refund Within 3 Weeks or Even Faster?

If you would, have your return filed electronically. See **Fast Filing** on page 3.

Note: This booklet does not contain any tax forms.



Department of the Treasury Internal Revenue Service

What's inside?

Answers to frequently asked questions (page 5)

Avoid common mistakes (page 10)

Commissioner's note (page 3)

What's new for 1993 (page 6)

- The tax rates have increased for fewer than 2% of taxpayers.
- The Presidential Election Campaign Fund check-off has increased to \$3. See page 12.

How to make a gift to reduce the public debt (page 35)

Free tax help (page 6)

How to get forms and publications (page 33)

Tax table (page 37)

Cat. No. 11325E

		Preparer—Tax Return
Table 1 a Landau allana	G	Presidential Election \$3 Check-Off 12
Index to Instructions	General Information	Privacy and Paperwork Reduction Act Notice 4 Problems, Unresolved Tax
A	Golden Parachute Payments 27	Public Debt, Gift To Reduce the 35
Address Change	Group-Term Life Insurance, Uncollected Tax on	Publications, How To Get
Adjustments to Income		R
Advance Earned Income Credit Payments 6 and 27 After School Child Care Expenses 25	Head of Household	Railroad Retirement Benefits— Treated as a Pension
Alimony Paid	Health Insurance Deduction—Self-Employed . 22	Treated as Social Security
Alimony Received	Home, Sale of	Records—How Long To Keep
Amended Return	I	Refunds, Credits, or Offsets of State and
Annuities	Income—Not To Be Reported (Examples) 15 Income—To Be Reported (Examples) 15	Local Income Taxes
At-Risk Rules C-5*, E-2*, and F-5* Attachments to the Return 10	Income Tax Withholding (Federal) 27 and 35	Retirement Plan Deduction, Keogh 22 Rights of Taxpayers
Automated Refund Information	Individual Retirement Arrangements (IRAs)— Contributions to (lines 24a and 24b) 20	Rollovers
B	Distributions from (lines 16a and 16b) 18	Rounding Off to Whole Dollars
Backup Withholding	Nondeductible Contributions to	
Bartering Income	Installment Payments	S Sala of Harris
Blindness—Proof of	Interest You Paid	Sale of Home
Business Income and Expenses (Schedule C) C-1* Business Use of Home A-5 and C-5*	Exclusion of Interest From Savings	Scholarship and Fellowship Grants 16 S Corporations
	Bonds	Self-Employment Tax— Income Subject to
C	Tax-Exempt	Income Subject to 26 and SE-2* Deduction for One-Half of
Capital Gains and Losses (Schedule D) D-1* Capital Gain Distributions	Interest—Penalty on Early Withdrawal of	Signing Your Return 29
Casualty and Theft Losses	Savings	Social Security and Equivalent Railroad Retirement Benefits
Charity—Gifts to		Social Security Number 12 and 35
Credit for	K	Standard Deduction or Itemized Deductions . 24 State and Local Income Taxes—
Exemption for	Keogh Plan—Deduction for	Taxable Refunds, Credits, or Offsets of 17
Community Property States	L	Statutory Employees 16, C-2*, and C-5* Student Dependents—Exemption for 14
Corresponding With the IRS	Line Instructions for Form 1040	Substitute Tax Forms
Credits Against Tax		T
D	M Married Descens	Tax—
Day-Care Center Expenses	Married Persons— Filing Joint or Separate Returns 12 and 13	Computation
Debt, Gift To Reduce the Public 35	Who Live Apart	Other— Accumulation Distribution of Trusts 25
Dependent Care Benefits	Miscellaneous Itemized Deductions—Subject	Alternative Minimum Tax 26
Exemptions for	to 2% AGI Limit	Lump-Sum Distributions 19 and 25 Qualified Retirement Plans,
Standard Deduction	Moving Expenses	Including IRAs 27
Dividends, Other Distributions 17 and B-1 Divorced or Separated Parents—Children of 14	N	Recapture of Investment Credit, Low-Income Housing Credit, and
Dual-Status Aliens	Name Change 12 and 35	Federal Mortgage Subsidy 26
	National Debt, Gift To Reduce the	Self-Employment Tax 26 and SE-1* Tax Under Section 72(m)(5) 27
Earned Income Credit 6 and EIC-1	Exemption for Spouse 14	Tax Rate Schedules
Educational Expenses	Filing a Joint Return	Taxes You Paid
Expenses for Care of	Who Must File	Telephone Assistance— Federal Tax Information 30–32
Standard Deduction 23 and 24 Employee Business Expenses	0	Tele-Tax Information
Employer-Provided Vehicle 16	Order Blank for Forms, Instructions,	Tip Income
Estates and Trusts E-3* Estimated Tax 28 and 35	and Publications	Trusts—Foreign B-2
Excess Social Security, Medicare, and	Other Income	U
RRTA Tax Withheld	Other Taxes	Unemployment Compensation 19
Extension of Time To File 9 and 28	Р	(U.S. Citizens and Resident Aliens) (Living Abroad) 7 and 15
F	Partnerships	
Farm Income and Expenses (Schedule F) . F-1*	Losses	W When To File
Fast Filing	Material Participation C-2* and F-1* Payments	Where To File 9
Filing Status	Penalty—	Which Form To File
Foreign Accounts and Trusts	Early Withdrawal of Savings 23 Estimated Tax	Who Should File
Forms W-2, 1098, and 1099, Where To Report Certain	Frivolous Return	Widows and Widowers, Qualifying 13 Winnings—Prizes, Gambling, and Lotteries
Items From	Late Filing	(Other Income)
Frequently Asked Questions, Answers to 5	Other	withinioning—rederal income rax , , 27 and 35
	rensions and Annuities	

^{*} These items may not be included in this package. We've sent you only the forms you may need based on what you filed last year to reduce printing costs.