

WPRO93 Help Index

Documentation Topics...

Select the documentation topic that you would like more information about. You can use the HELP system to print any or all help topics to create a printed documentation package.

The ORDER FORM and PROBLEM REPORT are available as separate HELP menu items in the WPRO93 program. The Windows WRITE.EXE program is used to allow you to fill out and print these forms.

[INTRODUCTION](#)

[FEATURES](#)

[WHAT IT WILL NOT DO](#)

[SYSTEM REQUIREMENTS](#)

[LICENSE](#)

[BBS SYSOPS](#)

[DISK DISTRIBUTORS](#)

[CD ROM DISTRIBUTORS](#)

[DISCLAIMER OF WARRANTY](#)

[ASSOCIATION OF SHAREWARE PROFESSIONALS](#)

[TRADEMARKS](#)

[TAX FORMS LIST](#)

[ORDERING INFORMATION](#)

[GETTING STARTED](#)

[UNINSTALL](#)

[PREPARING A TAX RETURN](#)

[FIELD EDITING](#)

[SAVING A TAX RETURN](#)

[PRINTING A TAX RETURN](#)

[STATE MODULES](#)

[HELP SYSTEM](#)

[FUNCTION KEY SUMMARY](#)

[A SAMPLE TAX RETURN](#)

[STARTUP.T93](#)

[IN CASE OF PROBLEMS](#)

[CONFIGURATION](#)

[GLOSSARY](#)

[VERSION HISTORY](#)

[TECHNICAL DATA](#)

[ERRORS](#)

[FUTURE WORK](#)

[AUTHOR](#)

Toolbar and Status Bar

[Toolbar](#)

Toolbar information.

[Status Bar](#)

Status bar information.

Menu Commands

[File menu](#)

[Forms menu](#)

[State menu](#)
[Config menu](#)
[Functions menu](#)
[View menu](#)
[Window menu](#)
[Help menu](#)

Tax Forms

Income Worksheet	Income Summary and Miscellaneous Worksheets.
Front Page	Front Page - Cover Page and Client Letter
Form 1040	Form 1040 U.S. Individual Income Tax Return.
Form 1040 EZ	Form 1040 EZ U.S. Individual Income Tax Return. for Single and Joint Filers with no Dependents.
Misc Worksheet	Standard Deduction, Exemptions, others.
W2	Wage and Tax Statement.
1099-R	Dist., Pensions, Annuities, Retirements, IRAs, etc.
W2G	Statement of Gambling Winnings.
1992 DATA	Prior Year Tax Data.
SS/RR Worksheet	Social Security/Equiv RR Benefits
Schedule A	Schedule A - Itemized Deductions
Schedule B	Schedule B - Interest and Dividend Income
Schedule C-EZ	Schedule C -EZ- Net Profit From Business
Schedule C	Schedule C - Profit of (Loss) From Business or Profession
Schedule D	Schedule D - Capital Gains and Losses
Schedule E p1	Schedule E p1 Supplemental Income and Loss
Schedule E p2	Schedule E p2 Supplemental Income and Loss
Schedule F	Schedule F Profit and Loss from Farming
Schedule R	Schedule R Credit for the Elderly or the Disabled
Schedule SE	Schedule SE Self-employment Tax
Schedule EIC	Schedule EIC Earned Income Credit
Form 1116	Form 1116 - Foreign Tax Credit (NO HELP)
Form 2106	Form 2106 - Employee Business Expenses
Form 2119	Form 2119 - Sale or Your Home
Form 2210	Form 2210 - Underpayment of Estimated Tax by Individual
Form 2441	Form 2441 - Credit for Child and Dependent Care Expenses
Form 3800	Form 3800 - General Business Credit (NO HELP)
Form 3903	Form 3903 - Moving Expenses
Form 4136	Form 4136 - Credit for Federal Tax on Fuel
Form 4137	Form 4137 - SS Tax on Unreported Tip Income
Form 4797	Form 4797 - Sales of Business Property (NO HELP)
Form 4952	Form 4952 - Investment Interest Expense Deduction (NO HELP)
Form 5329	Form 5329 - Additional Taxes on Retirement Plans (NO HELP)
Form 6198	Form 6198 - At Risk Limitations (NO HELP)
Form 6251	Form 6251 - Alternate Minimum Tax - Individuals (NO HELP)
Form 6252	Form 6252 - Installment Sale Income (NO HELP)
Form 6252	Form 6252 - Installment Sale Income (NO HELP)
Form 6781	Form 6781 - Gains and Losses from Sect. 1256 (NO HELP)
IRA Worksheet	IRA Worksheet - Individual Retirement Account Deductions
Form 8283 p1	Form 8283 p1 - Noncash Charitable Contributions
Form 8582	Form 8582 - Passive Activity Loss Limitations (NO HELP)
Form 8582 p2	Form 8582P2 - Passive Activity Loss Limitations Worksheet (NO HELP)

<u>Form 8606</u>	Form 8606 - Nondeductible IRA Contributions
<u>Form 8814</u>	Form 8814 - Parents Election to Report Child Interest/Dividend (NO HELP)
<u>Form 8815</u>	Form 8815 - Exclusion of Interest EE Bonds after 1989
<u>Form 8815 Wrk</u>	Form 8815 Worksheet - Forms 8815 and 8818
<u>Form 8829</u>	Form 8829 Expenses for Business Use of Your Home
<u>Form 1040-ES</u>	Form 1040-ES 1994 Estimated Tax for Individuals
<u>Fees Page</u>	Fees Schedule Form 1040
<u>IRS Supporting Statements</u>	IRS Required Supporting Statements
<u>Supporting Schedules</u>	Supporting Schedules
<u>Mini-Schedules</u>	Mini Schedules

File menu commands

The File menu offers the following commands. These menu items may not appear unless they are needed.

<u>New Tax Return</u>	Creates a new income tax return.
<u>Open Tax Return</u>	Opens an existing income tax return.
<u>Close Tax Return</u>	Closes an active income tax return.
<u>Save Tax Return</u>	Saves an active income tax return using the same file name.
<u>Save Tax Return As</u>	Saves an opened income tax return to a specified file name.
<u>Read Last Year's Tax Return</u>	Select and read selected data from last year's tax return.
<u>Print</u>	Prints a income tax return or selected tax forms.
<u>Print Setup</u>	Selects a printer and printer connection.
<u>Exit</u>	Exits WPRO93.

Forms menu commands

The Forms menu offers the following commands:

<u>Select Existing Form</u>	Select an existing tax form from the current tax return.
<u>Create A New Form</u>	Create a new tax form for the current tax return.
<u>Delete Existing Form</u>	Delete an existing tax form from the current tax return.

State menu

The State menu allows a state program module to be executed. The data from the currently Open Federal tax return will be used as appropriate federal to state data as required.

Please Note: State modules will be limited for this tax year because of limits on time to prepare state tax return modules

Config menu

The Config menu displays the WPRO93 configuration dialog. Use the [Configure Dialog HELP](#) for information about each configuration item.

Functions menu commands

The Functions menu offers the following commands:

<u>Edit</u>	Activate the tax form field edit window for the selected field.
<u>F2 Sched/Stm/Form</u>	Create a new tax form for the current tax return.
<u>F3 Override</u>	Used to set (or remove) the override on a selected tax form field.
<u>F5 Mini-Schedule</u>	Create, show and edit if possible the mini-schedule for the selected tax form field if a mini-schedule is allowed.
<u>F6 Switch to Prev Form</u>	Bring the previous active tax form to the front.
<u>F7 Calculator</u>	Activate the Calculator dialog.
<u>F8 Delete Form</u>	Delete an existing tax form from the tax return.
<u>F9 Calculate All Forms</u>	Recalculate the tax return.
<u>F10 Display Tax/Refund</u>	Brings the Form 1040 into view and to the top of the forms windows.
<u>Set Field Transfer</u>	View and select the transfer for a selected tax form and field.

View menu commands

The View menu offers the following commands:

Toolbar Shows or hides the toolbar.
Status Bar Shows or hides the status bar.

Window menu commands

The Window menu offers the following commands, which enable you to arrange multiple views of income tax forms in the application window:

Cascade Arranges windows in an overlapped fashion.
Tile Arranges windows in non-overlapped tiles.
Arrange Icons Arranges icons of closed windows.
Window 1,
2, ... Goes to specified window.

Help menu commands

The Help menu offers the following commands, which provide you assistance with this application:

<u>Index</u>	Offers you an index to topics on which you can get help.
<u>Using Help</u>	Provides general instructions on using help.
<u>Order Form</u>	Provides a convenient order form to register WPRO93 program.
<u>Problem Report</u>	Provides a convenient form to report program problems.
<u>About</u>	Displays the version number of this application.


New Tax Return (File menu)

Use this command to create a new income tax return in WPRO93.

The STARTUP.T93 is used read in to preset selected tax forms and tax form fields to common values used for most tax returns. This is particularly useful for tax preparers. Preset fee schedule rates, the preparer block on Form 1040, and what ever else is used often in every tax return.

You can open an existing income tax return with the Open Tax Return command.

Shortcuts


Toolbar: 
Keys: CTRL+N

Open Tax Return command (File menu)

Use this command to open an existing income tax return in a new window. You can open multiple income tax returns at once. Use the Window menu to switch among the multiple open income tax returns. See [Window 1, 2, ... command](#).

You can create new income tax returns with the [New Tax Return command](#)

Shortcuts

Toolbar: 
Keys: CTRL+O

Close Tax Return command (File menu)

Use this command to close all windows containing the active income tax return. WPRO93 suggests that you save changes to your income tax return before you close it. If you close a income tax return without saving, you lose all changes made since the last time you saved it. Before closing an untitled income tax return, WPRO93 displays the Save As dialog box and suggests that you name and save the income tax return.

You can also close a income tax return by using the Close icon on the income tax return's window, as shown below:




Read Last Year's Tax Return(File menu)

Use this command to read in selected data from last year's tax return file if you used one of the federal programs from last year. This feature saves you some time because it copies names, dependents, and selected carry over amounts. This will save you from typing the information again.

Save Tax Return(File menu)

Use this command to save the active income tax return to its current name and directory. When you save a income tax return for the first time, WPRO93 displays the Save As dialog box so you can name your income tax return. If you want to change the name and directory of an existing income tax return before you save it, choose the Save As command.

Shortcuts

Toolbar: 
Keys: CTRL+S

Save Tax Return As command (File menu)

Use this command to save and name the active income tax return. WPRO93 displays the Save As dialog box so you can name your income tax return.

To save a income tax return with its existing name and directory, use the Save command.

File Save As dialog box

The following options allow you to specify the name and location of the file you're about to save:

File Name

Type a new filename to save a income tax return with a different name. A filename can contain up to eight characters and an extension of up to three characters. WPRO93 adds the extension you specify in the Save File As Type box.

Drives

Select the drive in which you want to store the income tax return.

Directories

Select the directory in which you want to store the income tax return.

Network...

Choose this button to connect to a network location, assigning it a new drive letter.

1, 2, 3, 4 command (File menu)

Use the numbers and filenames listed at the bottom of the File menu to open the last four income tax returns you closed. Choose the number that corresponds with the income tax return you want to open.

Exit command (File menu)

Use this command to end your WPRO93 session. You can also use the Close command on the application Control menu. WPRO93 prompts you to save income tax returns with unsaved changes.

Shortcuts

Mouse: Double-click the application's Control menu button.



Keys: ALT+F4

Select Existing Form (Forms menu)

Use this menu selection to display the dialog with a list of existing tax forms for the current tax return. It is possible to select a form for display. The dialog also presents an option to list all forms including any inactive forms. Inactive forms are forms that exist, but do not seem to be necessary for this tax return. They have most likely been created by the WPRO93 program.

Create A New Form (Forms menu)

Use this menu selection to display a dialog with a list of possible tax forms that can be created for the current tax return. Please note that some forms are limited to one copy per tax return or per person if filing Married Filing Joint (MFJ).

Delete Existing Form (Forms menu)

Use this menu selection to display the dialog with a list of existing tax forms for the current tax return. It is possible to select a form for deletion, i.e. remove a tax form permanently from the current tax return. The dialog also presents an option to list all forms including any inactive forms. Inactive forms are forms that exist, but do not seem to be necessary for this tax return. They have most likely been created by the WPRO93 program. Deleting some inactive forms may prove fruitless, since WPRO93 will create them again the next time you recalculate the tax return (F9).

Toolbar command (View menu)

Use this command to display and hide the Toolbar, which includes buttons for some of the most common commands in WPRO93, such as File Open. A check mark appears next to the menu item when the Toolbar is displayed.

See [Toolbar](#) for help on using the toolbar.

Toolbar



The toolbar is displayed across the top of the application window, below the menu bar. The toolbar provides quick mouse access to many tools used in WPRO93,

To hide or display the Toolbar, choose Toolbar from the View menu (ALT, V, T).

Click To



Open a new income tax return.



Open an existing income tax return. WPRO93 displays the Open dialog box, in which you can locate and open the desired file.



Save the active income tax return or template with its current name. If you have not named the income tax return, WPRO93 displays the Save As dialog box.



Displays a Calculator Dialog.



Print the active income tax return.



Displays the About Dialog box for the WPRO93 program.



Creates context sensitive help cursor.

Status Bar command (View menu)

Use this command to display and hide the Status Bar, which describes the action to be executed by the selected menu item or depressed toolbar button, and keyboard latch state. A check mark appears next to the menu item when the Status Bar is displayed.

See [Status Bar](#) for help on using the status bar.

Status Bar



The status bar is displayed at the bottom of the WPRO93 window. To display or hide the status bar, use the Status Bar command in the View menu.

The left area of the status bar describes actions of menu items as you use the arrow keys to navigate through menus. This area similarly shows messages that describe the actions of toolbar buttons as you depress them, before releasing them. If after viewing the description of the toolbar button command you wish not to execute the command, then release the mouse button while the pointer is off the toolbar button.

The left area also shows the condition of the currently high lighted tax form field.

The right areas of the status bar indicate which of the following keys are latched down:

Indicator	Description
------------------	--------------------

DESC	Third from Right -The Line Number of the tax form field highlighted..
NUM	Second from Right -The Num Lock key is latched down.
SCRL	First from Right -The Scroll Lock key is latched down.

Edit (Functions Menu)

Activate the tax form field edit window for the selected field. You can now edit the data in the field. Use the ENTER key to make the edit changes permanent. Any other mouse action will cancel the edit window without making changes permanent.

F2 Sched/Stm/Form (Functions Menu)

Create a new tax form for the current tax return.

F3 Override (Functions Menu)

Used to set (or remove) the override on a selected tax form field. Use this option only when absolutely necessary.

It is handy when you must override a tax situation or correct an error that the program makes

The biggest danger in using Override is that you forget that you did so and you wonder why the program does not calculate the proper amounts when you ask for a tax return calculation (F9).

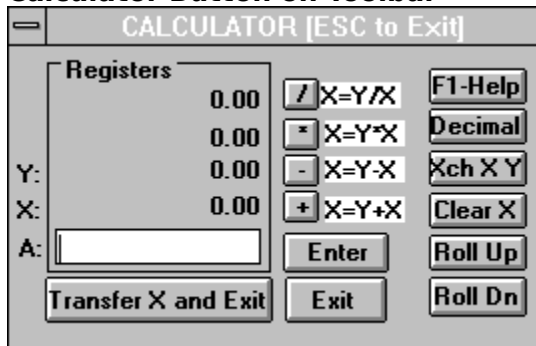
F5 Mini-Schedule (Functions Menu)

Create, show and edit if possible the mini-schedule for the selected tax form field if a mini-schedule is allowed.

F6 Switch to Prev Form (Functions Menu)

Bring the previous active tax form to the front.

F7 Calculator (Functions Menu) Calculator Button on Toolbar



The Calculator buttons are described below:

- F1-Help - Brings up this help screen.
- Decimal - Change the number of decimals displayed in registers.
- Xch X Y - interchange the numbers in the X and Y registers.
- Clear X - Clears the X register.
- Roll Up - Rolls the registers up.
- Roll Dn.- Rolls the registers down.

- / Divide the value in the Y register by the value in the X register
- * Multiply the value in the Y register by the value in the X register.
- Subtract X from Y.
- + Adds X and Y.

The keyboard equivalents of /,*,-,+ will also work as operators.

Enter - Causes the amount in the A (accumulator) to move to the X register.
 Note: It is not necessary to "Enter" each amount. The Calculator will "Enter" automatically if it detects a value in the A register when an operation (/,*,-,+) is requested.

Exit - Exit from the Calculator. The results will saved until the next time the calculator is retrieved.

Transfer X and Exit - Move value in the X register to the highlighted field if any. The field must be numeric and be capable of being edited, i.e. not protected.

F8 Delete Form (Functions Menu)

Delete an existing tax form from the tax return.

F9 Calculate All Forms (Functions Menu)

Recalculate the tax return. A complete recalculation of the current tax return is done.

F10 Display Tax/Refund (Functions Menu)

Brings the Form 1040 into view and to the top of the forms windows.

Set Field Transfer (Functions Menu)

View and select the transfer for a selected tax form and field. This option only becomes active for forms that require user intervention for transfer information.

Certain tax forms require the user to set the transfer linkage to another form. This is necessary in situations when the tax program cannot determine the transfer linkage required. Form 4562 Depreciation is a primary example of this situation. Schedule C, Schedule E, and Schedule A all may require a supporting Form 4562. When the form is created, no transfer information is generated for the Form 4562.

A transfer dialog is presented to the user. The user can set the transfer from a set of legal transfers or he can review the current transfer settings if any.

Form Owner Dialog

This dialog will allow you to change the "ownership" of tax forms. WPRO93 will limit you to changes of ownership if it is appropriate and the number of copies of each form has not been exceeded.

The ownership will take effect during the next tax return calculation request (F9).

State Program Selection Dialog

This dialog is presented when the user wants to transfer the current Federal tax return data file to a state income tax program. The state program is selected by scrolling to the desired state and selecting the OK button. If the selected tax program exists, it will be executed. The default state program two letter code is retrieved from the program configuration.

The state program will be executed and the Federal program will be terminated. The Federal program will be restarted again, when the user exits the state program. The Federal and state programs cannot exist at the same time because of the nature of the transfer of data and the storage of data in common Dynamic Link Library (DLL) modules.

Print Tax Return Form/s

This dialog is presented when the user requests to print out the tax return or some tax form.

Use the radio buttons for IRS Copy, Taxpayer Copy, File Copy, or One Tax Form to get a list of forms that should be included in each set. You can add or delete forms by "clicking" the left button on the mouse in the list box of forms presented.

The Graphics 1040 check box can be selected if the Graphics Form 1040 is required to be printed for signature by the tax payer. NOTE: It is extremely important that the proper printer be selected from the WPRO93 Configuration for this print request. WPRO93 "writes" directly to the printer assumed by the Configuration.

There is also a button marked "PRINT BMP Forms". Registered versions of WPRO93 include three additional files that allow owners of Hewlett Packard laser printers (HP II or newer), or other brand laser printers that emulate the HP II or newer printers, to print very high quality Form 1040 signature forms complete with tax return data. These files include two bitmap files F1040P1.BMP and F1040P2.BMP one each for the front and back of the Form 1040. The forms can be printed at 300 dots per inch resolution. A WPRO93.PXD file is included that maps tax data to locations on the bitmap forms. The resulting printed forms are EXCELLENT and can be submitted to the IRS as signature forms. This capability will be particularly useful for STATE programs, where printed signature forms have not been available from this author before this date.

The drawback is that the bitmap files are about 1 Meg bytes each when expanded on the disk drive. The printers must also have 1 Meg bytes of memory to print the forms. Unfortunately, most HP printers (prior to HP 4) come with only 500 K bytes as standard from the factory. Fortunately, expansion memory is relatively economical and expansion boards are sold by several manufacturers. The author's experience is limited to working with an EPSON ActionLaser 1500 which is HP IIISi compatible and comes with 1 Meg of memory standard and prints at 6 pages/minute.

A question remains: how long does it take to print a bitmap file. The author has the EPSON Action Laser 1500 coupled to a 50Mhz 486 computer. Print times are extremely good (30 sec page) with this combination of printer and computer. This makes printing these bitmaps a pleasure. Other printer/computer combinations will have varying results. Extreme print times (8 or more minutes per page) is possible, and the long wait will make users frustrated. The author is interested in the experiences of users of this new bitmap printing capability.

Tax Program Configuration

This dialog is presented when the user requests the CONFIG menu item.

The program gives some flexibility via a configuration setup file, which you as the user can customize. The program as it is first installed is perfectly usable in its default configuration. Here is a list of the configuration items and an explanation of each one. The context sensitive help system also contains this information.

1. Tax Preparation Date

The system date is the default date that is preset each time you restart your computer. You can change this date if it is required because it is wrong, or you wish to change the date for some other reason.

2. Tax Preparer's Name/Company

The name that appears here is used for the opening screen display. You can put your name, your company name, etc. in here to get a little personal touch to the program. If your client is working with you, it makes this program appear customized for you.

3. Password

You can enter passwords here if you only want persons knowing the password to have access to the program and tax return data. The program will prompt you for the password at program startup, if you decide to use one. DON'T FORGET your password after you decide to use one.

4. State Return Code (2 char)

This is the two letter post office code for the default state return module to execute most of the time. It saves you from having to type in the code each time the program prompts you for the state code. Post office code examples: VA = Virginia, TX = Texas, CA = California, etc. This is the default code used to identify ownership of income/deductions when no other state code is entered. All valid state codes:

AK AL AR AZ CA CO CT DC DE FL GA HI IA ID IL IN KS KY LA MA MD
ME MI MN MO MS MT NC ND NE NH NJ NM NV NY OH OK OR PA RI SC SD
TN TX UT VA VT WA WI WV WY

5. Tax Data Sub Directory

This is the subdirectory where the tax return files are stored. The INSTALL program creates this subdirectory for you on the hard disk. Don't change it unless you know what you are doing.

If you wish to use a floppy disk for tax return data storage, then replace the subdirectory name with an "A:" or "B:" (without quotes) to indicate which drive will be used.

6. Prior Year Tax Data Directory

This is the directory on the current drive where the prior year tax program, TAX92/PRO92, stored tax return data. WPRO93 will use this information to fetch information from last year's tax returns as required. You can change this if necessary. Perhaps you stored last years tax return data on floppy diskette. Then place "A:" or "B:" here as

appropriate (minus quotes) to get access to floppy diskettes.

7. Printer Left Offset 0 to 5

It is possible to shift the printed forms a little to the right using this option if your paper alignment is not quite right for your printer. You are limited to 0 to 5 spaces (0.10 inch each in 10 CPI mode) for this option, because the forms already have 3 blanks before each line. Each form line is about 75 chars wide and narrow carriage printers are 80 chars wide. This offset also affects the graphics dot matrix Form 1040 printout in the same way.

8. Graphics Printer

The program supports the graphics printing of Form 1040 on three types of dot matrix printers and the popular Hewlett Packard LaserJet printer. Most other printer manufacturers emulate the Epson printers because of their popularity. The difference between the LQ and FX modes is the height of the vertical dots (LQ = 1/60 inch and FX = 1/72 inch). The program creates the Form 1040 with 1/6 inch line spacing if you pick the correct option (0 = LQ and 1 = FX) for your dot matrix printer. If the printed form is too short or too long on the page, then try the other option. If the printed form is not usable, then your printer does not emulate the Epson LQ or FX modes. The Epson 24 pin mode will produce a nicer printout if your printer supports that capability. The HP LaserJet option uses 150 dots/inch to produce a signature Form 1040. All these forms have been submitted to and approved by the IRS.

9. First Time User's Screen.

NOT USED for WPRO93.

10. Print Underlines.

A Check in this box will include underlines to the tax form fields when printed.

Form List Dialog

This dialog is presented when it is necessary for the user to select a form from a list of two or more forms that meet the criterion for the particular action that the user selected.

The most common example of its use is when the user has selected an F2 transfer to a form that transfer to the tax form and field that is currently active (high lighted). If the program detects two or more forms that transfer to the active field, then a list will be prepared and presented using this dialog.

Cascade command (Window menu)

Use this command to arrange multiple opened windows in an overlapped fashion.

Tile command (Window menu)

Use this command to arrange multiple opened windows in a non-overlapped fashion.

Tile Horizontal command (Window menu)

Use this command to vertically arrange multiple opened windows in a non-overlapped fashion.

Window Arrange Icons Command

Use this command to arrange the icons for minimized windows at the bottom of the main window. If there is an open income tax return window at the bottom of the main window, then some or all of the icons may not be visible because they will be underneath this income tax return window.

1, 2, ... command (Window menu)

WPRO93 displays a list of currently open tax form windows at the bottom of the Window menu. A check mark appears in front of the income tax return name of the active window. Choose a tax form from this list to make its window active.

Please Note: It is perfectly safe to "close" tax form windows. The tax form can be re displayed without any loss of data. Use the FORMS MENU and the Select Existing Form to retrieve the tax form.

Index command (Help menu)

Use this command to display the opening screen of Help. From the opening screen, you can jump to step-by-step instructions for using WPRO93 and various types of reference information.

The WPRO93 documentation has been included in the Help System. You can obtain a printout of the documentation by selecting any documentation topic and requesting a print out of that topic...the complete tax documentation will be printed.

Once you open Help, you can click the Contents button whenever you want to return to the opening screen.

Using Help command (Help menu)

Use this command for instructions about using Help.

Order Form command (Help menu)

Use this command for preparing an order for registering the Tax Program. The Write (WRITE.EXE) program is used to present, modify, and print the order form.

Problem Report command (Help menu)

Use this command for preparing a problem report when running the Tax Program. The Write (WRITE.EXE) program is used to present, modify, and print the problem report.

If you prepare a problem report, please include a diskette with a tax return data file that duplicates the problem that you identified. This will greatly speed up the turn around on program repairs. The diskette will be returned, and any data on the diskette will be held in strictest confidence.

About command (Help menu)

Use this command to display the copyright notice and version number of your copy of WPRO93.

Context Help command



Use the Context Help command to obtain help on some portion of WPRO93. When you choose the Toolbar's Context Help button, the mouse pointer will change to an arrow and question mark. Then click somewhere in the WPRO93 window, such as another Toolbar button. The Help topic will be shown for the item you clicked.

Shortcut

Keys: SHIFT+F1

Title Bar

The title bar is located along the top of a window. It contains the name of the application and income tax return currently open.

To move the window, drag the title bar. Note: You can also move dialog boxes by dragging their title bars.

A title bar may contain the following elements:

- Application Control-menu button
- Income tax return Control-menu button
- Maximize button
- Minimize button
- Name of the application
- Name of the income tax return
- Restore button

Scroll bars

Displayed at the right and bottom edges of the income tax return window. The scroll boxes inside the scroll bars indicate your vertical and horizontal location in the income tax return. You can use the mouse to scroll to other parts of the income tax return.

<< Describe the actions of the various parts of the scroll bar, according to how they behave in your application. >>

Size command (System menu)

Use this command to display a four-headed arrow so you can size the active window with the arrow keys.



After the pointer changes to the four-headed arrow:

1. Press one of the DIRECTION keys (left, right, up, or down arrow key) to move the pointer to the border you want to move.
2. Press a DIRECTION key to move the border.
3. Press ENTER when the window is the size you want.

Note: This command is unavailable if you maximize the window.

Shortcut

Mouse: Drag the size bars at the corners or edges of the window.

Move command (Control menu)

Use this command to display a four-headed arrow so you can move the active window or dialog box with the arrow keys.



Note: This command is unavailable if you maximize the window.


Shortcut

Keys: CTRL+F7

Minimize command (application Control menu)

Use this command to reduce the WPRO93 window to an icon.


Shortcut

Mouse: Click the minimize icon  on the title bar.
Keys: ALT+F9

Maximize command (System menu)

Use this command to enlarge the active window to fill the available space.

Shortcut

Mouse: Click the maximize icon  on the title bar; or double-click the title bar.
Keys: CTRL+F10 enlarges a income tax return window.

Next Window command (income tax return Control menu)

Use this command to switch to the next open income tax return window. WPRO93 determines which window is next according to the order in which you opened the windows.

Shortcut

Keys: CTRL+F6

Previous Window command (income tax return Control menu)

Use this command to switch to the previous open income tax return window. WPRO93 determines which window is previous according to the order in which you opened the windows.

Shortcut

Keys: SHIFT+CTRL+F6

Close command (Control menus)

Use this command to close the active window or dialog box.

Double-clicking a Control-menu box is the same as choosing the Close command.



Note: If you have multiple windows open for a single income tax return, the Close command on the income tax return Control menu closes only one window at a time. You can close all windows at once with the Close command on the File menu.

Shortcuts

Keys: CTRL+F4 closes a tax form window
 ALT+F4 closes the WPRO93 window or currently open dialog box

Restore command (Control menu)

Use this command to return the active window to its size and position before you chose the Maximize or Minimize command.

Switch to command (application Control menu)

Use this command to display a list of all open applications. Use this "Task List" to switch to or close an application on the list.

Shortcut

Keys: CTRL+ESC

Dialog Box Options

When you choose the Switch To command, you will be presented with a dialog box with the following options:

Task List

Select the application you want to switch to or close.

Switch To

Makes the selected application active.

End Task

Closes the selected application.

Cancel

Closes the Task List box.

Cascade

Arranges open applications so they overlap and you can see each title bar. This option does not affect applications reduced to icons.

Tile

Arranges open applications into windows that do not overlap. This option does not affect applications reduced to icons.

Arrange Icons

Arranges the icons of all minimized applications across the bottom of the screen.

No Help Available

No help is available for this area of the window.

No Help Available

No help is available for this message box.

Print command (File menu)

Use this command to print a income tax return. This command presents a Print dialog box, where you may specify the type of tax return printout (IRS,Taxpayer, or File copy) or the individual tax forms to print. You may also select the the destination printer, and other printer setup options.

Note: If you are also requesting a Graphics Form 1040 for signature purposes, make sure the Graphics Printer selection in the program configuration is correct for your printer type.

Shortcuts

Toolbar: ■
Keys: CTRL+P

Print dialog box

The following options allow you to specify how the income tax return should be printed:

Printer

This is the active printer and printer connection. Choose the Setup option to change the printer and printer connection.

Setup

Displays a Print Setup dialog box, so you can select a printer and printer connection.

NOTE: The Tax Program Does not use the following options available in this printer dialog box:

Print Range

Specify the pages you want to print:

All Prints the entire income tax return.

Selectio Prints the currently selected text.

n

Pages Prints the range of pages you specify in the From and To boxes.

Copies

Specify the number of copies you want to print for the above page range.

Collate Copies

Prints copies in page number order, instead of separated multiple copies of each page.

Print Quality

Select the quality of the printing. Generally, lower quality printing takes less time to produce.

Print Progress Dialog

The Printing dialog box is shown during the time that WPRO93 is sending output to the printer. The page number indicates the progress of the printing.

To abort printing, choose Cancel.

Print Setup command (File menu)

Use this command to select a printer and a printer connection. This command presents a Print Setup dialog box, where you specify the printer and its connection.

Print Setup dialog box

The following options allow you to select the destination printer and its connection.

Printer

Select the printer you want to use. Choose the Default Printer; or choose the Specific Printer option and select one of the current installed printers shown in the box. You install printers and configure ports using the Windows Control Panel.

NOTE: The following options are not used by the Tax Program.

Orientation

Choose Portrait or Landscape.

Paper Size

Select the size of paper that the income tax return is to be printed on.

Paper Source

Some printers offer multiple trays for different paper sources. Specify the tray here.

Options

Displays a dialog box where you can make additional choices about printing, specific to the type of printer you have selected.

Network...

Choose this button to connect to a network location, assigning it a new drive letter.

INTRODUCTION

WPRO93 is a WINDOWS 3.1 application directed toward experienced tax preparers: individuals who prepare their own tax returns, or who are paid to prepare tax returns for others. This implies that the user knows which forms are required for a particular tax return. WPRO93 will create and include other forms as required, i.e. Schedule SE if Schedule C is used. WPRO93 is directed to paid preparers, since it includes more forms, a fee schedule, a cover page, more print options, and the capability to use a start up tax return file with selected fields already pre-filled. For example: the fee rates and preparer information is usually constant for all tax returns and can be saved into a start up tax return file.

An extremely high quality printout of Form 1040 front and back is available to registered users of WPRO93 who own HP II or better laser printers with 1 Meg of RAM installed.

F. Roland Bjorklund
P.O. Box 1156
Bryans Road, MD 20616
(301) 645-7593

Copyright (c) 1987-1994 F. Roland Bjorklund
All Rights Reserved

This version of the documentation, software and copyright
supersedes all previous versions of WPRO93.

Specifications subject to change without notice.

FEATURES

1. The forms presented on the screen are the same ones printed out, and are as much like the Federal Forms as is possible. All these forms are IRS approved for submittal.
2. IRS approved Graphics Form 1040 for taxpayer signature on dot matrix printers with EPSON LQ, EPSON FX, or IBM PROPRINTER emulation; and HEWLETT PACKARD laser printers or compatibles.
3. WPRO93 includes Fee Schedule and Front Cover Page forms for tax preparers.
4. On line help and context sensitive help (F1). Instant on line access to program Documentation through the F1 Help system.
5. WINDOWS Mouse support, Pull Down windows, Pop Ups, etc.
6. Pop up Calculator with transfer to form field (F7).
7. One button shifts between any two forms for compares (F6). One button shifts between forms when fields are related, i.e. they transfer between forms (F2). Also one button access to Form 1040 summary of tax/refund (F10).
8. Fast recalculations for full tax return or single form (F9).
9. Any numeric entry field can be expanded to a dynamically created full SUPPORTING SCHEDULE or an IRS required SUPPORTING STATEMENT as required (F2).
10. Mini-schedules for entry fields if identification of state and ownership (Joint/Taxpayer/Spouse) of amounts is required (F5).
11. Multiple copies of many forms (i.e. Schedule C and others) are possible.
12. Start up return for tax preparers lets you start each return with fees and other fixed fields already filled in.
13. At least 20 state modules are planned for this tax year.
14. WINDOWS provides a print spooler in Print Manager to allow simultaneous printing and tax return preparation.
15. Bitmap signature forms (registered program) for high quality printouts using HP II or laser printers.

WHAT IT WILL NOT DO

1. It will not "hold your hand". You have to know what forms to use for your return. During calculations the program will create any new forms that are required. For example, Schedule SE is created if Schedule C is used.
2. There are no consistency checks, except for what are required for calculations. You can print out the tax return at any time, even blank forms can be printed if needed.

SYSTEM REQUIREMENTS

WPRO93 will run on a 80836, 80486, or PENTIUM based personal computer capable of running WINDOWS 3.1 in Enhanced Mode. MINIMUM requirements are:

1. 4 Megabytes system memory is suggested. WPRO93 takes about 600KB for program memory.
2. WPRO93 requires the WINDOWS 3.1 or later version operating system running in Enhanced Mode.
3. Installation on a hard disk is highly recommended. The system must have a high density floppy diskette drive (1.2M 5.25 in. or 1.44M 3.5 in.)

for the installation from the distribution diskette.

4. A color VGA with resolution of 640 x 480 is recommended. A mono-chrome VGA monitor will also work.
5. Any printer, dot matrix or laser, for printing schedules and supporting forms.
6. A dot matrix printer, supporting the EPSON LQ, EPSON FX, or IBM PROPRINTER graphics commands, or a HEWLETT PACKARD laser printer or compatible is required for the IRS approved Graphics Form 1040 for signature.
7. For registered users who want to print high quality bitmap Form 1040 forms, an HP II or better printer or emulation and 1 Meg of RAM installed.

LICENSE

The "shareware" version of WPRO93 is NOT public domain or free software. Nonregistered users of this software are granted a limited license to make an evaluation copy for trial use on a private, noncommercial basis, for the express purpose of determining whether WPRO93 is suitable for their needs. At the end of this trial period, you should either register your copy or discontinue using it.

What does this mean? If you use this program, then you should pay for your copy. That way, the author, F. Roland Bjorklund, will be able to provide you support and updates, and stay in business. Plus, registered users receive additional tax forms, automatic upgrades during the tax season, technical support, and significant discounts on next year's upgrade program.

A WPRO93 registration entitles you to use the program on any and all computers available to you, with the following restriction: If other people have access to this program or may use it, then you should purchase a site license. Contact the author if a site license is required.

All users are granted a limited license to copy the shareware version of WPRO93 for the trial use of others only, and subject to the above limitations. This license does NOT include distribution or copying of this software package in connection with any other product or service, or for general use within a company or institution.

BBS SYSOPS

Operators of electronic bulletin board systems (Sysops) are encouraged to post the shareware version of this program for downloading by their users, as long as the above conditions are met.

DISK DISTRIBUTORS

Disk distributors, i.e. companies that charge a nominal fee for the copying and mailing of diskettes listed in their catalogs, do not pay any part of that fee to the author. The author in turn does not pay any listing fees for getting the program into the distributors' catalogs.

CD-ROM DISTRIBUTORS

CD-Rom distributors, i.e. companies that charge a nominal fee for the preparation of CD-Rom based listings of shareware programs, do not pay any part of that fee to the author. The author in turn does not pay any listing fees for getting the program into the distributors' CD-Roms.

DISCLAIMER OF WARRANTY

THIS SOFTWARE AND MANUAL ARE SOLD "AS IS" AND WITHOUT WARRANTIES AS TO PERFORMANCE OR MERCHANTABILITY. THE SELLER'S SALESPERSONS MAY HAVE MADE STATEMENTS ABOUT THIS SOFTWARE. ANY SUCH STATEMENTS DO NOT CONSTITUTE WARRANTIES AND SHALL NOT BE RELIED ON BY THE BUYER IN DECIDING WHETHER TO PURCHASE THIS PROGRAM.

THIS PROGRAM IS SOLD WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES WHATSOEVER. BECAUSE OF THE DIVERSITY OF CONDITIONS AND HARDWARE UNDER WHICH THIS PROGRAM MAY BE USED, NO WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE IS OFFERED. THE USER IS ADVISED TO TEST THE PROGRAM THOROUGHLY BEFORE RELYING ON IT. THE USER MUST ASSUME THE ENTIRE RISK OF USING THE PROGRAM. ANY LIABILITY OF SELLER OR MANUFACTURER WILL BE LIMITED TO PRODUCT REPLACEMENT OR REFUND OF PURCHASE PRICE.

The author is committed to supporting this program, so he will repair reported problems and issue upgraded programs as quickly as possible after problem reports are received. The earlier in the tax season that any problems are repaired, the better off all the users are going to be (not to mention peace of mind for the author).

ASSOCIATION OF SHAREWARE PROFESSIONALS

The Association of Shareware Professionals (ASP) is a group of software authors committed to developing shareware as an acceptable alternative way of marketing software.

The author, F. Roland Bjorklund, is a member of the ASP. ASP wants to make sure that the shareware principle works for you. If you are unable to resolve a shareware-related problem with an ASP member by contacting the member directly, ASP may be able to help. The ASP Ombudsman can help you resolve a dispute or problem with an ASP member, but does not provide technical support for members' products. Please write to the ASP Ombudsman at 545 Grover Road, Muskegon, MI 49442 or send a CompuServe message via CompuServe Mail to ASP Ombudsman 70007,3536.

TRADEMARKS

MS/DOS is a registered trademark of Microsoft Corporation.

PC/DOS is a registered trademark of IBM Corporation.

WINDOWS 3.1 is a trademark of Microsoft Corporation.

EPSON is a registered trademark of Seiko Epson Corporation.

IBM is a registered trademark of International Business Machines Corp.

QUICKEN is a registered trademark of Intuit, Menlo, CA 94026

TAX FORMS LIST

Tax Form		HELP?
Front Page	- Cover Page and Preparation Fee	Yes
Form 1040	- U.S. Individual Income Tax Return	Yes
Form 1040-EZ	- Single Filers Tax Return	Yes
Misc Worksheet	- Standard Deduction + Exemptions + Others	Yes
Income Worksheet-	- Income and Withholding + Miscellaneous	Yes
W2	- Wage and Tax Statement	Yes
1099-R	- Dist.Pensions,Annuities,Retirements,IRAs	Yes
W2G	- Statement of Gambling Winnings	Yes
1992 Data	- Prior Year Tax Data (for 1993 return)	Yes
SS/RR Worksheet	- Social Security/Equiv RR Benefits	Yes
Schedule A	- Itemized Deductions	Yes
Schedule B	- Interest and Dividend Income	Yes
Schedule C	- Profit or (Loss) From Business	Yes
Schedule C-EZ	- Net Profit From Business	Yes
Schedule D	- Capital Gains and Losses	Yes
Schedule D-1 p1	- Schedule D Continuation Page 1	No
Schedule D-1 p2	- Schedule D Continuation Page 2	No
Schedule E p1	- Supplemental Income and Loss Page 1	Yes
Schedule E p2	- Supplemental Income and Loss Page 2	Yes
Schedule F	- Profit or Loss from Farming	Yes
Schedule R	- Credit for the Elderly or the Disabled	Yes
Schedule SE	- Self Employment Tax	Yes
Schedule EIC	- Earned Income Credit	Yes
Form 1116	- Foreign Tax Credit	No
Form 2106	- Employee Business Expenses	Yes
Form 2119	- Sale of Your Home	Yes
Form 2210	- Underpayment of Estimated Tax by Individ	Yes
Form 2441	- Credit for Child and Dependent Care Exp	Yes
Form 3800	- General Business Credit	No
Form 3903	- Moving Expenses	Yes
Form 4136	- Credit for Federal Tax on Fuels	Yes
Form 4137	- SS Tax on Unreported Tip Income	Yes
Form 4562	- Depreciation and Amortization	Yes
Form 4797	- Sales of Business Property	No
Form 4952	- Investment Interest Expense Deduction	No
Form 5329	- Additional Taxes on Retirement Plans	Yes
Form 6198	- At Risk Limitations	No
Form 6251	- Alternate Minimum Tax - Individuals	Yes
Form 6252	- Installment Sale Income	No
Form 6781	- Gains and Losses From Sect 1256	No
IRA Worksheet	- IRA Deductions	Yes
Form 8283 p1	- Noncash Charitable Contributions	Yes
Form 8582	- Passive Activity Loss Limitations	No
Form 8582 p2/p3	- Form 8582 Worksheets	No
Form 8606	- Nondeductible IRA Contributions	Yes
Form 8814	- Parents Election to Report Child Int/Div	No
Form 8815	- Exclusion of Interest EE Bonds after 1989	Yes
8815 Worksheet	- Forms 8815/8818	Yes
Form 8829	- Expenses for Business Use of Your Home	Yes
Form 1040-ES	- 1993 Estimated Tax for Individuals	Yes
Fees Page	- Fees Schedule - Form 1040	Yes

STATEMENTS	- IRS Supporting Statements	Yes
SCHEDULES	- Supporting Schedules	Yes
Mini-Schedule	- Mini Schedules	Yes

ORDERING INFORMATION

The ORDER FORM is also available separately as a ORDER.WRI file. You can get access to the ORDER FORM from the HELP menu. The WRITE.EXE program provided by Windows 3.1 will be executed using the ORDER.WRI file as input. You can fill in the order form using WRITE.EXE and then print and mail the ORDER FORM to the author along with the appropriate registration fees. Your WPRO93 registration licenses you to use the program on a regular basis. Registration includes the latest program version along with additional forms and more context sensitive help screens if possible. Registered users will also automatically receive all significant updates to the program during the tax season: January 1993 through April 1993, and will get significant discounts for upgrades to next year's tax programs.

Refer to the STATE MODULES section for a list of the State programs available last year. These will be upgraded as quickly as possible and new state programs added as demand and time allows.

GETTING STARTED

The WPRO93 program is distributed on one high density diskette. If you are reading this, then you have already successfully installed the program. A short description of the files on the distribution diskette is listed below:

README.TXT Notes about the program on the distribution diskette. Use NOTEPAD or WRITE to view this file from Windows 3.1.

SETUP.EXE Installation program. and other support files.

UNINSTAL.EXE A program uninstall program.

WPRO93.INF

MSCOMSTF.DLL

MSCUISTF.DLL

MSDETSTF.DLL

MSINSSTF.DLL

MSSHLSTF.DLL

MSUILSTF.DLL

WPRO93.EX_ The executable program file in compressed format.

WPRO93.FR_ The Federal 1040 forms and supporting schedules file in compressed format.

WPRO93.HL_ The HELP file in compressed format. Includes Documentation Topics.

WPRO93.DOT The information needed to print an IRS approved graphics form 1040 for signature using a dot matrix printer or laser printer.

WPRO93.INI The configuration data is stored in this file.

The following three files are included with the registered WPRO93 program.

F1040P1.BM_ A bitmap image of Form 1040 front page for printing signature form.

F1040P2.BM_ A bitmap image of Form 1040 back page for printing signature form.

WPRO93.PX_ Tax data layout data for printing bitmap signature forms.

STARTUP.T9_ A sample start up tax return file. This file is read into memory when tax program starts or when a new tax return is started. WPRO93 only.

DEMO.T9_ A typical sample tax return. This is the one presented in IRS Pub. 17 YOUR FEDERAL INCOME TAX -1993 - for Frank and Evelyn Jones.

WTCALCFN.DLL Other Dynamic Link Libraries required by WPRO93

WTCONFIG.DLL

WTDIALOG.DLL

WTFDFRMS.DLL

WTFRMFLD.DLL

WTMISCFN.DLL
WTXDSPLY.DLL
WTXPRINT.DLL
WCALCLTR.DLL
WNEWFORM.DLL
MFC200.DLL

ORDER.WR_ The Order Form. Use WRITE to fill out and print.
PROBLEM.WR_ The Problem Report. Use WRITE to fill out and print.

You will notice in the IN CASE OF PROBLEMS section that the recommended solution for several errors that the program detects is to reuse the installation procedure to get fresh program or data files from the program distribution diskette. As you repeat the installation procedure, the SETUP program will check to see if files with the same name exist on the destination drive/directory. If you want to retain the old files, most likely the STARTUP.T93 file, answer NO to the question about file overwrites, unless they are the ones you need a new copy of. The remaining files are not customized by you as the user, so just answer YES, thereby causing the INSTALL program to overwrite the files as they are copied.

UN-INSTALL PROGRAM

A Windows UNINSTAL.EXE program is provided for un-installing the WPRO93 program. The program removes all the program and data files originally installed by the SETUP.EXE program. If the program directory and data directories are empty after removing this files, the directories will also be removed. If you created some tax return data files, these should be copied to a diskette or erased as necessary in order to remove the directories.

The UNINSTAL.EXE program also interacts with the Program Manager program PROGMAN.EXE to remove the tax program group file WPRO93.GRP from the PROGMAN.INI file. The group file WPRO93.GRP is located in the tax program directory and will be erased.

PREPARING A TAX RETURN

The WPRO93 program is executed from Windows 3.1 by double clicking on the appropriate icon in the Tax Programs Group. You can also execute the tax programs by clicking on the WPRO93.EXE file name when using the Program Manager program. You can even execute the WPRO93 program by double clicking the left button of the mouse on any .T93 data file. .T93 data file extensions will have been registered with the Windows 3.1 operating system as associated with the WPRO93.EXE program after the first time you execute WPRO93 any other way.

Refer to FIELD EDITING topic for information about entering data into tax form fields.

WPRO93 does not restrict the user to any prescribed routine in selecting and filling out forms. This implies that the user is familiar with tax preparation, at least for his own tax situation. The user is presumed capable of preparing his own tax return and familiar with the forms that he needs, since they do not change much from year to year. Schedules A and B are the most common examples of forms that are used year after year in much the same way. If you, as an individual, expect this program to take the place of a paid preparer that you would normally use, you will be disappointed. This program is not the step by step "hands holding" program that most individual tax programs have evolved into. It also does not check for consistency, i.e. "is all the minimum data present for a tax return?". The program will calculate taxes, and transfer data between forms as required, but it is up to the user to make sure the data and results are correct.

Experienced tax preparers have a procedure that they follow for every tax return that they work on. As a former paid preparer, the author suggests the following as a minimum order of steps to prepare a tax return using this program:

1. Fill out the Income Worksheet as much as possible first, especially the names, addresses, and filing status. Fill out W2 forms as necessary. If you used last years program, TAX91 for 1991, then WPRO93 will import the names, addresses, dependents, and any carryover amounts from last year's tax return, provided you use the same tax return file name for the 1992 version. Refer to the FILES menu for access to last years tax data.
2. Go to Form 1040 and fill out the header for dependents. This will set the exemption count. Form 1040-EZ users can go to Form 1040-EZ and fill in any taxable interest if any.
3. After that it doesn't matter what form you choose. With the program's quick F9 recalculation, it is easy to see the effects on tax/refund as you proceed with each additional form. F10 gives you quick access to Form 1040 when required. If the program detects that an additional form is needed, it will create the form and transfer the results (i.e., Schedule SE when Schedule C is used).
4. Use the F10 key for a quick review of the tax/refund situation. Use F6 if you are flipping between two forms. F6 saves you the time of selecting the form each time from the form menu list. The program "remembers" the previous form that you used. The form menu even has

"hot keys" for the most often used forms, i.e. use 'C' to select Schedule C. The "hot keys" are visible only on color displays.

5. You can create Supporting Schedules for any field that allows entry of money amounts (F2). This is particularly handy for tedious lists with many line items. The itemized medical deductions for Schedule A is a common example. Supporting Schedules are not submitted to the IRS. They are kept as part of the taxpayers tax return package.
6. The program also supports the IRS required Supporting Statements for forms when the input data will not fit within the available lines on a given form (F2). The fields requiring supporting statements are defined by the Electronic Filing specifications provided by the IRS. Dividend or interest overflow on Schedule B is a common example where the program will select a supporting statement. Supporting Statements are included with the tax return when submitted to the IRS.
7. You can also make additional copies of Schedule B and other selected forms. Create copies of Schedule E if required; the totals on copies will transfer to the first schedule E form.
8. The F5 key for mini-schedules is handy for "marking" state codes for state income tax returns and/or dividing amounts between Taxpayer and Spouse, when a full Supporting Schedule is not warranted.
9. A popup calculator is useful for quick calculations and will transfer the result to the amount field being pointed to. It also has a four level stack and will retain results between uses. Practice a little with this calculator. It does not try to simulate the desktop tape output calculator that bookkeepers and accountants use. Experienced calculator operators will probably notice that this calculator is a hybrid between an "algebraic" and a "reverse polish" calculator, there is no "=" key. If you don't know what this means, then you won't have any preconceived notions about the usefulness of this calculator. Give it a try.
10. It is important to become familiar with the OVERRIDE (F3 key) capability of the program. The program provides a calculation of amounts for fields that are classified as PROTECTED. These fields are usually the results of summations of other fields or calculations as required. It is not possible to provide for the exception cases that the IRS has built for many fields, so an OVERRIDE feature is provided that allows the user to place any amount in a normally PROTECTED field in order to supersede the program calculations. This is also a good way to "fix" a calculation bug (gasp!) in the program, so you can continue your work on a tax return. The author encourages you to report bugs as quickly as possible. See the IN CASE OF PROBLEMS section for further information and incentives.
11. After you print out a tax return, go over the tax return and check the arithmetic and tax calculations, the same way you would do if you prepared a tax return manually. If you do many returns, you will gradually gain confidence in the many routine procedures that the program goes through, but don't forget to check carefully when a new form is required or new situation arises. You will also discover that using a program to prepare tax returns does not save time over the manual method if no big changes are required after the first go through, but experience has shown that a program really shines when you have to

go back and add, change, or delete data from a return. Just not having to do all the arithmetic over again is wonderful. You can also play "what if" games with a tax return using this program that you would not do manually because of the time and work involved. Use the F10 key to for quick access to Form 1040 and the refund/amount due lines.

12. Help is available for most common forms and fields in the program. The author intended this to be a quick mind refresher for tax preparers, and it is not a substitute for the official IRS instructions. The most common situations for a field are usually described, but the IRS usually has a list of exceptions and additional requirements; so reference is very often made to the official IRS instructions for the particular schedule/form being worked on. Access the HELP menu and select the CONTENTS to get help on tax forms.

FIELD EDITING

1. Moving the mouse will cause tax form fields to change colors as the mouse cursor enters and leaves each field. The condition of the field is indicated by the color and the prompt that appears in the status bar left most window. The tax form field identification also appears in the status bar. Green fields are fields that will accept user input.
2. Click the left button on the mouse ONCE when the field is high lighted. A dotted line will appear around the field. The field is now considered to have the "focus", i.e. you can now do something.
3. Select the main menu FUNCTIONS to see the available actions that can be accepted by the program for the high lighted field. "Grayed" selections mean that that function is not allowed.
4. Select the EDIT menu item if it is active for the high lighted field. CTL-E is the keyboard entry to select the EDIT menu item. An Edit Window will appear and you can edit the contents of the field. Use the ENTER key to make the contents permanent and to remove the Edit Window. Any other action by the mouse will also remove the Edit Window but the edit changes will not be make permanent. Also read Items 7 and 8 below.
5. Use other selections only as you become confident with the use of the program.
6. SHORT CUTS. Double Click Left mouse button to get edit window for an entry field in one step. See Item 8 below for other short cuts.
7. ADVANCED USER. Click left button and hold the button down on a field that already has the "focus" (field has the dotted line outline) will make a popup window appear with the most common field functions listed. Continue to hold the left button down and move the mouse cursor to an active menu item. Releasing the button will activate the selection.
8. TAX93 and PRO93 USERS. For those users who need yet better productivity and are familiar with the entry procedures in the MSDOS version of the tax programs, TAX93 and PRO93, will discover that using the CTL key in combination with the Arrow keys, Home, PgUp, and PgDn will allow faster movement from entry field to entry field. The mouse is NOT required if you use the CTL key combinations mentioned above to maneuver around a tax form. The edit windows will open automatically for those fields that allow direct entry of tax data. It is also NOT necessary to "close" an edit window with the RETURN key when moving on to the next field to enter data into or to edit existing data.

SAVING A TAX RETURN

You can save the tax return data to a disk file at any time. This can be done at any time by using the CTL-S key combination, or by selecting the SAVE or SAVE AS option under the Files menu at the main screen. You will be reminded to save your tax return every 10 minutes or so. You are limited by MS/DOS to file names of 8 characters or less. The tax program adds the three letter extension ".T93" to the file name. The file is stored in the data subdirectory or floppy disk depending upon the program configuration setting.

Use the HELP system for more help when selecting a file name to use.

PRINTING A TAX RETURN

The printed IRS approved Forms and Schedules require a mono-spaced character font that yields 10 characters per inch and 6 lines of text per vertical inch of paper. Hence the True Type font COURIER NEW and COURIER NEW BOLD is used for printing on the screen as well as on the printer. The True Type fonts COURIER NEW and COURIER NEW BOLD are delivered with the Windows 3.1 system. If these fonts are not on your system, the results will be unprintable. These fonts can be re-installed if necessary using the FONTS selection under the CONTROL PANEL in the MAIN program group.

When you want to print a complete return or maybe a single form, select the PRINT option under the FILE main menu option. A print dialog will be presented with a list of existing forms for the current tax return. Select the type of tax form set to be printed via the "radio buttons". You can adjust the resulting list of forms using by selecting or de-selecting forms using the mouse and left clicking on the individual forms.

- | | |
|---------------|--|
| IRS submittal | - All the forms required by the IRS are printed including any Supporting Statements. |
| Taxpayer | - This includes all the forms in the IRS package plus front page, worksheets and Supporting Schedules. |
| File/preparer | - The same list of forms as the Taxpayer with the addition of the fees schedule. |
| One Form. | - Select one or more tax forms to print. |

The forms are printed in Attachment Sequence order, i.e., in the order that the IRS would like to receive them. If Supporting Schedules are used, they will be printed after each form that uses them. A Form 1040 is also printed, but do not sign and submit this form to the IRS. All the other forms meet IRS requirements for submittal.

Check the Graphics Form 1040 box when you are ready to print an IRS approved signature form. Make sure the program configuration for graphics printer is set to the printer appropriate printer. This is important, the WPRO93 program writes directly to the printer for this form, bypassing the Windows print drivers and the PRINT MANAGER.

The program provides for an IRS approved signature quality Form 1040 if you have an EPSON LQ, EPSON FX, or IBM PROPRINTER capable dot matrix printer or a HEWLETT PACKARD laser printer or compatible. The printers described above represent about 95% of all printers manufactured after the introduction of the original IBM/PC in 1981. If your printer does not work then you must manually transcribe the information from the rough printed Form 1040 to an official IRS Form 1040.

The WINDOWS 3.1 operating system provides a "print spooler" option in the form of the PRINT MANAGER program. This allows you can execute print requests for one tax return, and in the time it takes to save the forms to a temporary print spooler file, you can begin working on another tax return while the program prints the requested forms that were saved to disk. The spooler also keeps working if you go to state programs or to the HELP system for Documentation.

Caution: Reserve the print out of the graphics Form 1040 until the tax return

is complete and ready to sign. The graphics printout generates a lot of printer output and will take some time to print, and will take some time to fill the print spooler file.

There is also a Print BMP Forms option.. Registered versions of WPRO93 include three additional files that allow owners of Hewlett Packard laser printers (HP II or newer), or other brand laser printers that emulate the HP II or newer printers, to print very high quality Form 1040 signature forms complete with tax return data. These files include two bitmap files F1040P1.BMP and F1040P2.BMP one each for the front and back of the Form 1040. The forms can be printed at 300 dots per inch resolution. A WPRO93.PXD file is included that maps tax data to locations on the bitmap forms. The resulting printed forms are EXCELLENT and can be submitted to the IRS as signature forms. This capability will be particularly useful for STATE programs, where printed signature forms have not been available from this author before this date.

The drawback is that the bitmap files are about 1 Meg bytes each when expanded on the disk drive. The printers must also have 1 Meg bytes of memory to print the forms. Unfortunately, most HP printers (prior to HP 4) come with only 500 K bytes as standard from the factory. Fortunately, expansion memory is relatively economical and expansion boards are sold by several manufacturers. The author's experience is limited to working with an EPSON ActionLaser 1500 which is HP IIISi compatible and comes with 1 Meg of memory standard and prints at 6 pages/minute.

A question remains: how long does it take to print a bitmap file. The author has the EPSON Action Laser 1500 coupled to a 50Mhz 486 computer. Print times are extremely good (30 sec page) with this combination of printer and computer. This makes printing these bitmaps a pleasure. Other printer/computer combinations will have varying results. Extreme print times (8 or more minutes per page) is possible, and the long wait will make users frustrated. The author is interested in the experiences of users of this new bitmap printing capability.

STATE MODULES

NOTE: WPRO93 is brand new this year. The State Modules will probably be limited to the more popular states for the present tax season. States like CA and NY will be first on the list of states. Check for availability.

The state modules that were available last year for the TAX92/PRO92 programs are listed below. It is intended to eventually have program modules for most of the states that have income tax. State programs feature the automatic transfer of Federal tax return data to the state forms as required, however none of the forms have any approval for submittal to state revenue agencies. The data must be transcribed to official forms. Still the automatic transfer and the automatic calculations make these state modules useful, and the printouts can be saved for taxpayer records.

ST = State Identification

TX = State Income Tax?

NR = NonResident Forms

PY = Part Year Resident Forms

CR = Credits to Other States Forms

ST	TX	NR	PY	CR	Version:	Forms:
AK:	N					
AL:	Y	N	N	N		
AR:	Y	N	N	N		
AZ:	Y	N	N	Y	v1.01 01 Feb 93	140, Sched CR
CA:	Y	N	N	N	v1.02 01 Feb 93	540,540NR,CA,D,H,Misc Wkshts
CO:	Y	Y	Y	Y	v1.02 01 Feb 93	104,104PN,104CR,Misc
CT:	Y	N	N	N		
DC:	Y	N	N	N		
DE:	Y	N	N	N		
FL:	N					
GA:	Y	Y	Y	Y	v1.00 15 Feb 93	Form 500, Misc Worksheets
HI:	Y	N	N	N		
IA:	Y	N	N	N	v1.04 06 Feb 93	IA-1040, Misc Worksheets
ID:	Y	N	N	N		
IL:	Y	N	N	N	v1.00 06 Feb 93	IL-1040
IN:	Y	N	N	N	v1.00 13 Feb 93	IT-40,CT-40
KS:	Y	Y	N	N	v1.01 01 Feb 93	K-40,Misc Worksheets
KY:	Y	N	N	N		
LA:	Y	N	N	N		
MA:	Y	N	N	Y	v1.01 01 Feb 93	Form 1,Sched B,D,&F,E,NTS-L,Misc Works
MD:	Y	Y	Y	Y	v1.00 01 Jan 93	502,505,502CR,502CG,Misc Worksheets
ME:	Y	N	N	N		
MI:	Y	Y	Y	N	v1.01 01 Feb 93	MI-1040,MI-1040CR
MN:	Y	N	N	N	v1.01 01 Feb 93	M-1,Misc Worksheets
MO:	Y	N	N	N	v1.01 01 Feb 93	MO-1040,MO-A,AdjGrossWksht
MS:	Y	N	N	N		
MT:	N					
NC:	Y	Y	Y	N	v1.01 01 Feb 93	D-400,Misc Worksheets
ND:	N					
NE:	Y	N	N	N		
NH:	N					
NJ:	Y	N	N	N	v1.00 13 Feb 93	NJ-1040,Sched A,B,C, Misc Worksheets
NM:	Y	N	N	N		

NV: N
 NY: Y Y Y N v1.00 09 Jan 93 IT-201,IT-203,IT-201-AT,Misc Worksheets
 OH: Y Y Y N v1.01 01 Feb 93 IT-1040,Misc Wkshts
 OK: Y Y Y N v1.01 01 Feb 93 511,Sched D
 OR: Y N N N
 PA: Y N N N v1.00 20 Jan 93 PA-40,Sched UE-1,Sched SP, SP WkSht
 RI: Y N N N
 SC: Y N N N
 SD: N
 TN: Y N N N
 TX: N
 UT: Y N N N
 VA: Y N N N v1.00 01 Feb 93 760,760PY,763,Misc Wkshts
 VT: Y N N N
 WA: N
 WI: Y N N N v1.00 24 Jan 93 Form 1,Sched WD,Misc Wksht
 WV: Y N N N
 WY: N

HELP SYSTEM

The context sensitive help system, based on the Windows 3.1 help system, is intended to help the tax preparer when he needs a quick explanation of what a particular form and line is used for. It is not intended to be a substitute for the vast quantity of IRS instructions available to the user. It is also NOT intended to be a tutorial. The words used are in most cases directly out of IRS instructions and have the same language, and in some cases, may not provide any insight to the problem being solved. In short, the help system is intended to be a memory jog to the preparer. It very often refers the user to official IRS instructions when the options and rules are more lengthy than can be easily fit on one help screen.

The F1 key will usually bring up a help screen applicable to the situation presented on the screen. If F1 brings up a summary of the Function Keys, then ALT-F1 will provide the context help.

FUNCTION KEY SUMMARY

The function keys are listed below and duplicate the same functions keys in the MS/DOS versions of the tax programs. WPRO93 also adds a menu item FUNCTIONS to the main menu so it is not required to memorize this function keys.

Esc	: ABORT or EXIT any function
F2	: create/enter supporting SCHEDULE/STATEMENT/FORM
F3	: fix field to constant OVERRIDE
F5	: create/edit MINI-SCHEDULE
F6	: switch to PREVIOUS FORM
F7	: popup CALCULATOR
F8	: CLEAR/REMOVE current form only
F9	: RECALCULATE all forms
Alt-F9	: RECALCULATE current form only
F10	: TAX and REFUND/UNDERPAYMENT summary

When editing form fields the following editing functions have been provided. Most of the time, the common DEL, Big Backspace(<--), and left and right arrows are all you need to perform editing of data in a field. The Ins key will toggle the system between insert mode and type over mode.

A SAMPLE TAX RETURN

A typical return has been included with the program and is stored in the file DEMO.T93. It is a typical return for a married couple named Frank and Evelyn JONES. It is the sample return that the IRS provides in Publication 17 - YOUR FEDERAL INCOME TAX FOR INDIVIDUALS - 1993. It is a large return with about 20 sheets when finally printed. It exercises many different forms.

It is suggested that the new user spend some time with this sample, trying out the various features of the program. Make changes and see the change to the tax and refund. Use the F10 key to see the results on the Form 1040 refund and overpayment lines. Print out the return to get practice using your printer. Try printing the graphics Form 1040. Select the appropriate printer option from the Configuration Menu.

STARTUP.T93

WPRO93 provides a startup tax return for tax preparers and others that do more than one return in a season. Any fields that are always the same from tax return to tax return can be saved in a file called STARTUP.T93. Examples of data that should be put in this file are the preparer blocks on the Form 1040 and the Front Cover, the Fees Schedule, and the (author's personal favorite) two check marks required in Schedule B for foreign financial interests.

If you register and receive program upgrades, you can skip the installation of the STARTUP.T93 and DEMO.T93 file from the distribution disks by requesting the install program to skip the data portion of the install.

IN CASE OF PROBLEMS

Most errors are reported by error messages on the computer screen and may be self explanatory. Errors with on line help available will also include an "F1-Help" message. Appendix E. Lists some of the error messages that the program is capable of producing. This file can be printed if required. Along with each error message is a discussion of the possible causes and suggested solutions.

There is one class of error from which the software is not capable of recovery - the dreaded FATAL error. Some are data or file related and indicate that some crucial piece of data has been trashed beyond use. The most often suggested remedy you will encounter in this situation is to run the installation procedure again to get a fresh copy of the program WPRO93.EXE or the possible supporting files that the problem seems to indicate should be replaced. If the program works for a long time and suddenly one day does not, a replacement from the distribution diskettes is almost certainly the first step in trying to resolve the problem. Program and data files can be made useless by some random glitch in the system, and they usually occur at the most inconvenient times.

The most sinister error is the failure of the program to correctly calculate the dollar value for a particular form field. It is for this reason that users of this program must test each form to their satisfaction. The author is committed to timely repairs of these errors as soon as possible after they are noted. In the world of Federal Income Taxes, the rules and laws change every year and it is almost impossible to test the programs exhaustively from the time the official forms are released and the time the first program release must be sent out. The program should be in the hands of users and tax preparers by the middle of January of the tax season. The official data from the IRS is out by the end of December of the previous year. That leaves two weeks to make changes and to test the changes to the program. This is only enough time for form changes and rudimentary testing.

As a special offer to encourage the support from both registered and non-registered users: if a computation logic error or program bug is discovered and reported, you will receive free registration of the WTAX94 program for the 1994 tax year, i.e., next years program. The decision of the judge (the author, known to be lenient) is final. It is often difficult to separate system problems from program problems. The author must be able to duplicate the problem in order to repair it. Since the 1993 Tax Program will be distributed to many users this tax season, unusual and unforeseen problems will be detected by active users. The author encourages you to test the program and identify the problem areas, if any.

For your convenience a problem report is included as a PROBLEM.WRI file for reporting program calculation errors. You can get immediate access to this file from the HELP menu. The program WRITE.EXE is executed using the PROBLEM.WRI file as input data. The program report can be filled out using WRITE, printed and mailed to the author. The author is available in the evenings for phone consultation, but it is impossible to provide bug repairs over the phone, so please copy the tax return file to a diskette and provide a version number of the WPRO93.EXE file or copy the file itself to a diskette. Any DOS compatible diskette will do: 5-1/4 360K, 5-1/4 1.2M, 3-1/2 720K or 3-1/2 1.4M. Mail the report and diskette to the author. If you don't like to

fill out reports, then mail the diskette with program copy and data file as a minimum. The diskette will be returned to you along with a repaired program if possible. Any tax return data will be held in strictest confidence and will be returned to you. If the problem can be demonstrated with fictional data, then by all means provide that data in place of real data.

Some gentle words of caution: the author assumes that you, the user, knows the fundamentals of the MS/DOS operating system and is somewhat comfortable with the Windows 3.1 operating system. The author cannot teach you the MS/DOS or WIndows 3.1 commands, especially over the phone. If you need help in using MS/DOS or WIndows 3.1, then the author suggests looking for MS/DOS/Windows 3.1 learning books at your local library, book store, or computer store, taking classes at the computer store or local community college, or pestering a friend who knows MS/DOS or Windows 3.1.

GLOSSARY

This tax program and documentation uses many abbreviations and acronyms. They are summarized and defined here.

AGI	-	Adjusted Gross Income
CCC	-	Commodity Credit Corporation
EIC	-	Earned Income Credit
EIN	-	Employer Identification Number
FUTA	-	Federal Unemployment Tax
IRA	-	Individual Retirement Arrangement
IRS	-	Internal Revenue Service
HH	-	Head of Household filing status
J	-	Joint/Single ownership of amount
MFJ	-	Married Filing Joint filing status
MFS	-	Married Filing Separate filing status
QW	-	Qualifying Widow/er filing status
REMICs	-	Real Estate Mortgage Investment Conduits
S	-	Spouse ownership of amount
SGL	-	Single filing status
SSN	-	Social Security Number
SS/RR	-	Social Security/Railroad Retirement
T	-	Taxpayer ownership of amount

VERSION HISTORY

- v0.90 - 01 Dec 93 - Evaluation version mailed to requesting disk vendors. and BETA testers and the "early bird" users.
- v0.91 - 07 Dec 93 - Improved SETUP, new UNINSTAL, and a bug fix.
- v0.92 - 13 Dec 93 - Improved SETUP again, more bug fixes, more forms.
- v0.93 - 27 Dec 93 - Printing repairs, bug repairs, improved editing.
- v0.94 - 01 Jan 94 - Bitmap Form 1040 printouts for registered users.

TECHNICAL DATA

1. The WPRO93 program requires about 234K bytes of memory and uses about 180K additional bytes of memory for dynamic memory allocation. It should run in an IBM/PC or later with 512K bytes of memory. WPRO93 uses dynamic overlays in order to fit a larger program with more forms into approximately the same memory space as the WPRO93 program. This limits its use to IBM/PC/AT computers running the MS/DOS 3.1 or better operating system.
2. The largest amount handled by this program is +21,474,836.47 and the negative amount is -21,474,836.48. Money amounts are stored to the nearest cent (.01 dollar).
3. The program uses a memory allocation scheme for creating and destroying memory as required for tax return form display data and storage data. A fixed amount of memory is allocated at program startup and space is allocated to requesting program functions on demand. A memory compaction is done when required to recover small pieces of de-allocated memory back into a bigger pool of available memory.
4. The forms file WPRO93.FRM, and the WPRO93.HLP file are compressed so they don't take up much space on your hard disk or floppy diskette. If these files were distributed in their uncompressed state, it would take three 360K byte diskettes to store the data. The tax program takes pieces of the forms and help files as it needs them and decompresses them. Help information is decompressed into a temporary file if you request help on a particular form.
5. The program requires the True Type fonts COURIER NEW and COURIER NEW BOLD to be installed on the system. Windows 3.1 provides this font and is installed during Windows installation. If this font has been removed from the system then it needs to be re-installed from the Windows 3.1 distribution diskettes.

ERRORS

Most errors have on line help available if "F1-Help" is included in the error display.

A SPECIAL NOTE ON FILE CREATION/OPEN ERRORS

File creation/open errors can be deceiving. The MS/DOS operation system allows a limited number of files open at any one time. The parameter is specified by adding or changing the FILES = XX in the CONFIG.SYS file in the system boot directory/disk. This is done with a text editor (do not use your word processor for this task unless it has a simple text mode). If you have other applications installed on your hard disk, then the FILES=15 or FILES=20 is a common value and is sufficient for this program. You can use the MS/DOS TYPE command i.e. "TYPE CONFIG.SYS" to view the contents of this file on your screen.

The errors not described in the ON-LINE help are listed below:

TAX CALCULATION ERRORS

ERROR: "Length - Not char string"
ERROR: "Write - Not char string"
ERROR: "Read - Not char string"
ERROR: "Read - Not Long Value"
ERROR: "Read - Not Integer Value"
ERROR: "Write - Not Long Value"
ERROR: "Write - Not Integer Value"

These errors occur when the program is recalculating a return and discovers problems with the calculation code. These are not fatal errors, but they do indicate a problem with the program or most likely with the tax return data. If a new copy of WPRO93.EXE from your distribution diskette does not solve the problem, then a problem report is necessary.

The ESC key allows a direct exit from the program with an option to save the return data that you are working on.

DATE ERRORS

ERROR: "Date Field Error - Invalid Month - 13/07/90"
ERROR: "Date Field Error - Invalid Year - 07/07/1999"
ERROR: "Date Field Error - Invalid Date - 323399"
ERROR: "Date Field Error - Invalid Day - 07/32/90"

The program checks the date that you enter for each field that is designated as a date type. It checks for months 1 to 12, days in the month depending on the month, and general format errors. You can use any delimiter between the month, day, and the year. For example: 07/13/91, 07-13-91, and 07 13 91 will work.

If you want to force other data into date fields, then set the override on that field first. If you change your mind, and don't want anything in the field, fill the field with blanks.

MEMORY ALLOCATION ERRORS

These are pretty nasty errors that indicate that the program WPRO93 failed or the copy of executable file is no longer any good. Use the installation procedure to get a new copy of the WPRO93.EXE file. Make sure you reboot the system before you do anything. If the problems persist and seem to occur only with certain situations and tax return data, prepare a problem report and send it for evaluation and possible bug repairs.

It is possible to make the program run out of memory. It will be suggested that you close as many unused Windows 3.1 applications as possible in order to free up memory for data allocation. A computer system with 4 or more Megs of RAM should not have any problems. The DEMO.T93 return provided with the program is a large tax return and uses It will take an unusual tax return to make the program run out of memory.

FUTURE WORK

A tax program is never completed. If you go beyond the normal changes due to the changes in forms and laws on a yearly basis, a quite formidable list of things to do still looms ahead. The partial list is presented here, and the author welcomes comments and suggestions:

1. More state programs, of course. Some states are quite simple and others are quite complicated with split incomes/deductions. There are 20 state programs available as of this date. Others will be added as quickly as possible. There are 41 states with income tax. States programs will be enhanced to add forms as demand warrants.
2. Individual electronic filing of tax returns via modem and telephone. The IRS has promised this capability in a few years and supporting software is planned. Currently, electronic filing must go through a service company approved by the IRS. This feature will become more useful when all preparers can go direct to the IRS using low cost equipment and software.
3. Depreciation and Amortization work sheets are required to speed up preparation time for small business returns. Alternate Minimum Tax depreciation options should be supported. Work was started.
4. A Passive Credits capability must be added as soon as possible. Work was started for TAX92 but was not completed in time.
5. A "Hold the user by the hand" version of the program may be possible if the demand warrants it. More consistency checking in the current program is definitely planned for. Most users like WPRO93 because of the freedom it gives them to do things in any order.
6. QUICKEN is popular personal/business financial program with the capability to export data to other programs. It might be handy for WPRO93 to read this data.
7. Other tax return form sets like 1120 and 1065 that would be useful for professional tax preparers. When time permits.

AUTHOR

F. Roland Bjorklund has been programming computers since 1966. He currently makes a living as a Senior Computer Engineer programming real time embedded systems using the Intel family of microprocessors.

The WPRO93 tax program, written in C++, is the result of almost three years of part time effort starting 1990 with an early WTAX90 program for Windows 3.0 and written in the C programming language. A MS/DOS tax program were started in 1987 when he took the H&R Block classes for tax preparation. He worked the January 1988 to April 1988 tax season as an H&R Block tax preparer. The following fall he took the advanced H&R Block tax courses, but did not work the tax season. Work on the MS/DOS program lapsed until the fall of 1989 when work began again in earnest. As a result, the program is directed to the paid tax preparer and the problems associated with that kind of work.

An MS/DOS TAX89 program was completed too late for that tax season, but it qualified the author for membership in the Association of Shareware Professionals. The TAX90 program was submitted to several major shareware distributors and was accepted by four. User acceptance of MS/DOS TAX90 was better than expected. The TAX91 version was spread far and wide. It was listed in several shareware catalogs, on-line services, and BBS's. There was quite a lot of interest from both personal users and professional tax preparers in TAX91. The 1992 version split into tow versions: TAX92 and PRO92. TAX92 was intended for personal income tax preparation and would still run on a pair of 360K disk drives. The PRO92 was the full up version. This year, 1993, adds the WPRO93 version. WPRO93 will move the program into Windows 3.1 operating system, which will allow many more forms, options and features to be added in the coming years.

Income Worksheet

Use this form to input taxpayer names/s, address, SSNs, filing status. This form summarizes the amounts entered into the various W2 forms. Tax progress payments and other misc data is also input on this form.

Name and SSN:

The Name and Social Security Number is automatically copied from the Income Work Sheet.

Line 1a Taxpayer Last Name:

Enter Last Name of Taxpayer.

Line 1b Taxpayer First Name:

Enter First Name and Middle Initial of Taxpayer.

Line 1c Spouse's First Name:

Enter First Name and Middle Initial of Taxpayer's spouse if filing status is Married Filing Joint Return (MFJ).

Line 1d - Spouse's Last Name if Different:

Sometimes married people have different last names. It seems to be a sign of the times. In England they use hyphenated last names, why can't we, in the U.S.A., have different last names?

Line 1e Address:

Enter street or post office box address of Taxpayer (TP).

Line 1f City, State, Zip:

Enter City, State and Zipcode of Taxpayer (TP).

Line 1g Taxpayer's Social Sec. Num.:

Enter Taxpayer's (TP) Social Security Number.

Line 1h Spouse's Social Sec. Num.:

Enter Taxpayer's spouse's Social Security Number if filing status is Married Filing Joint (MFJ).

Line 1i Taxpayer's Occupation:

Enter Taxpayer's (TP) occupation description.

Line 1j Spouse's Occupation:

Enter Taxpayer's spouse's occupation if filing status is Married Filing Joint (MFJ).

Line 1k Filing Status:

Enter 1 Single Taxpayer (SGL) (this is default)

2 Married Filing Joint Return (MFJ)

3 Married Filing Separate Return (MFS)

4 Head of Household (HH)

5 Qualifying Widow/Widower (QW)

Line 2a:

The total of the gross wages box in the W2 statements for TP and SP.

Line 2b and 2c:

Summary of Gross and Taxable pensions from 1099R's.

Line 2d:

The total of the gross gambling proceeds in the W2G statements for TP and SP. This amount is transferred to Form 1040 line 22 or to Supporting Statement for Form 1040 line 22.

Line 2e:

Summary and total Federal income tax withheld from W2,1099R,and W2G statements.

Line 2f:

Summary and total State and Local Income tax withheld from W2,1099R, and W2G statements.

Worksheet for State and Local Income Tax Refunds.

Enter refund data from Forms 1099 on line W1 and enter remaining 1992 data on 1992 Tax Data form. Enter 1992 Filing Status on line 2. The worksheet is then automatic and amount on line 7 transfers to Form 1040 line 10.

Line 9 Tax Paid with 1992 State and Local Return:

Record any payment of State and Local Income tax that was made with the filing of the State and Local Income tax return.

Line 10 Column (a):

Enter Federal Estimated tax progress payments if any. Line 11 is the total of the payments.

Line 10 Column (b):

Enter any State and Local estimated progress payments if any. Notice the capability to enter a 4th Qtr 1992 (01/15/93) payment if you wish a payment for last year to be deductible on this years Federal tax return. Also notice that a payment made in 4th Qtr 1993 (01/15/94) will not be included as a deductible state tax for the Federal tax return for tax year 1993.

Line 12 - The total of all your Federal deductible (Schedule A) State and Local withholdings, underpayments from line 9 and the state estimated progress payments made in 1993 (excludes 01/15/94 progress payments).

Line 13 - The total of State and Local estimated progress payments for this tax year (excludes 01/15/93 progress payments). This amount is passed to your state tax return program if applicable.

Line 14 KEOGH/SEP Contributions:

Record and KEOGH/SEP retirement plan payments made by Taxpayer or Spouse for this tax year.

Front Page

A cover page for the whole tax return. It shows taxpayer name and address, preparer's fee, and has a location for notes from the preparer to the taxpayer.

Name and SSN:

Taxpayer name and address is automatically copied from the Income Worksheet.

Notes to Client:

Use these fields for any special messages or instructions to the taxpayer.

Preparer Block:

If you are a tax preparer, use this area for your name, address, and phone. Put this information into the STARTUP return to eliminate repeat entering of this information on each return.

Fee:

This amount is automatically transferred from the Fee Form.

Form 1040 Personal Income Tax Return 1993

The MAIN form which summaries the whole tax return. All other forms and schedules support the information on this form. It also provides for a taxpayer and tax preparer declaration and signature block at the end.

The Address Block:

Name, Address, and Social Security Numbers are automatically copied from the Income Worksheet.

Presidential Election Campaign:

Answer Yes or No to the Presidential Election Campaign question. Do NOT leave it blank.

NOTE: Your income tax is NOT affected by answering Yes.

Lines 1,2,3,4,5:

The Filing status is automatically selected based on the filing status selected on the Income Worksheet.

Line 3 and 3a: Enter spouse's name if filing status is Married Filing Separate.

Line 4 and 4a: Enter child's name if filing status is Head of Household.

Line 5 and 5a: Qualifying Widow/r filing status requires the input of the year that the spouse died.

Line 6a: Exemption for Yourself. Check the box one Line 6a unless someone (such as your parent) can claim you as a dependent.

Line 6b: Exemption for Your Spouse. If you filed a joint return and your spouse cannot be claimed as a dependent on another person's return, check the box on Line 6b. There are other rules for divorce, separation, or death. See IRS instructions.

Line 6ab: Number of bases checked in 6a and 6b. Automatic.

Line 6c: The Dependents Block.

Enter Dependents Name as First Name, Middle Initial, and Last Name.

Check box if dependent is under age 1.

Enter the dependent's Social Security Number if age 1 or older. If you don't have a Social Security Number then see Instructions for obtaining one. All dependents age 1 or older must have one.

Enter the relationship of the dependent to you. You can use "child" for son or daughter. Use father or mother for dependent parents. See IRS instructions for dependency requirements.

If dependent lived with you for whole year enter 12. If dependent lived less than one year enter the number of months 1 to 11 dependent lived with you.

Line 6c:

Enter the number of dependents listed that lived with you.

Enter the number of dependents listed that did not live with you due to Divorce or Separation, but can still be claimed as dependents. Also see line 6d.

Enter the number of dependents listed that did not live with you for reasons other than divorce or separation.

Line 6D:

Check this box if your dependent child did not live with you and you can claim the child as dependent due to a divorce decree or written separation agreement in effect before 1985.

Line 6e: Total of dependents. Automatic.

Line 7: Total of wages, salaries, tips etc. Copied from Income Worksheet.

Line 7a: Reserved for Form 2441 'DCB' annotation, etc.

Line 8a: Taxable Interest Income. Copied from Schedule B.

Line 8b: Tax-Exempt Interest Income. Enter any tax-exempt interest income (such as municipal bonds). Do not include on Line 8a.

Line 9: Dividend Income. Copied from Schedule B.

Line 10: Taxable Refunds of state/local income tax. If you received a refund, credit, or offset of state or local income taxes in during the tax year that you deducted before the current tax year, you may have to report all or part of this amount as income if your itemized deduction for state and local income taxes resulted in a tax benefit. You probably received a Form 1099-G. Do NOT report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A. A worksheet is provided on the Misc. Worksheet Form to help you in this calculation.

Line 11: Alimony Received. Enter the amounts you received as alimony or separate maintenance. See IRS instructions for more details.

Line 12: Business Income or (Loss).Copied from Schedule/s C.

Line 13: Capital Gains or (Losses).Copied from Schedule D.

Line 14: Capital Gains Distributions. If you received capital gain distributions but do not need schedule D for other capital transactions, enter those distribution on Line 14.

Line 15: Other Gains or (Losses).Copied from Form 4797.

Line 16a and 16b: IRA Distributions. Enter individual retirement arrangements (IRA) distributions you received on Line 16a. This includes regular distributions, early distributions, rollovers, and any other money or property you received from you IRA account or annuity. You should receive a Form 1099-R or Form W-2P. See IRS instructions to see what part of distribution is taxable, if any, and enter on Line 16b. Use Form 8606 to figure the taxable portion of your IRA distribution.

Line 17a and 17b: Pensions and Annuities. Enter pension and annuity income you received on Line 17a. Also report distributions from profit-sharing plans, retirement plans and employee-savings plans. You should receive a Form W-2P or Form 1099-R. and will usually indicate the taxable portion of the payment. Use W-2P form provided with tax program if applicable. See IRS instructions to determine the taxable part of distributions. Report taxable amounts on Line 17b.

Line 18: Rents, royalties, partnerships, etc. Copied from Schedule E.

Line 19: Farm Income. Copied from Schedule F.

Line 20: Unemployment Compensation. Unemployment compensation is fully taxable. You should receive a Form 1099-G.

Line 21: Social Security and Equivalent RR Retirement. Copied from SSRR Worksheet.

Line 22: Other Income. Use Line 22 to report any income you can't find a place for on your return or other schedules. List type and amount of income. Prizes, awards, and lottery winnings are common examples. You should have a W2-G if you had gambling winnings. Use the W2-G Form to report the gambling winnings. The amount will be transferred to this line. See IRS instructions for more information.

Line 23: Total Income. Totals Lines 7 through 22.

Lines 24a and 24b: IRA deduction. Copied from IRA Worksheet.

One-half of Self Employment Tax (Schedule SE) is deducted from AGI so you won't have to pay income tax on it.

Line 26: Self-Employed Health Insurance Deduction. If you were self-employed and had a net profit for the year, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and your dependents. See IRS instructions for more details.

Line 27: Keogh Retirement Plan and Self Employed SEP Deduct. Copied from Income Worksheet.

Line 28: Penalty on Early Withdrawal of Savings. The Form 1099-INT or Form 1099-OID given to you by your bank or savings loan association will show the amount of penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

Line 29: Alimony Paid. You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. See IRS instructions for more details.

Line 30: Total Adjustments. Total of Lines 24 through 29.

Lines 31 and 32: Adjusted Gross Income. Line 23 minus Line 30.

Line 33a: Check the appropriate boxes based on you and your spouse's age and eyesight. The program will fill in the number of boxes checked.

Line 33b: If someone (such as your parent) can claim you as a dependent, check the box. The program will calculate the Standard Deduction for Dependents for Line 34.

Line 33c: Check this box if your spouse itemizes deductions on a separate return or if you are a dual-status alien. Your standard deduction will be zero. See IRS instructions.

Line 34: Standard Deduction or Itemized Deduction. The program will calculate the Standard Deduction and compare that amount to the total Itemized Deductions from Schedule A. The larger of the two amounts will be entered into Line 34.

Line 35: Line 32 minus Line 34.

Line 36: Line 6e times \$2350. The program calculates this. This is the personal exemptions deduction. The program runs the Personal Exemption Worksheet to see if your exemptions are limited by your income.

Line 37: Taxable Income. Line 35 minus Line 36.

Check this box if you were under age 14 and had more than \$1000 of investment income. You may have to use Form 8615 to figure your tax.

Line 38: Tax. The program calculates the tax for every situation except for Form 8616.

Line 39: Additional tax. If Forms 4970 and/or Form 4972 are used. Enter the amounts on this line.

Line 40: Subtotal. Line 38 plus Line 39.

Line 41: Credit for Child and Dependent Care Expenses. Copied from Form 2441.

Line 42: Credit for the Elderly or the Disabled. Copied from Schedule R.

Line 43: Foreign Tax Credit. Copied from Form 1116 if required.

Line 44: General Business Credit. Used if you can take any of 4 credits specified by forms 3800, 8396, 8801 or other. There is a form associated with each one. See the IRS instructions for the details.

Line 45: Total Credits Add Lines 41 through 44.

Line 46: Line 40 minus Line 45.

Line 47: Self-Employment Tax. Copied from Schedule SE.

Line 48: Alternative Minimum Tax. Copied from Form 6251.

Line 49: Recapture Taxes. You may owe tax computed on Form 4255, Recapture of Investment Credit, if you disposed of investment credit property before the end of its useful life. If you disposed of property (or there was a reduction in the qualified basis of the property) on which you took low-income housing credit, you may owe tax computed on Form 8611, Recapture of Low-Income Housing Credit.

Line 50: Social Security Tax on Tip Income Not Reported to Employer. Use Form 4137 to compute the amount of Social Security on tips not reported or when taxes were not withheld.

Line 51: Tax on Qualified Retirement Plans (including IRA/s). To compute this tax use Form 5329.

Line 52: Advance earned income credit payments. Use this line if EIC payments were reported on W-2 form.

Line 53: Total Tax - Sum Lines 46 to 52.

Line 54: Total Federal Income Tax Withheld. Copied from Income Worksheet. Check box if some was reported on 1099 forms.

Line 55: 1993 Estimated Tax Payments. Copied from Income Worksheet.

Line 56: Earned Income Credit. This is a special credit that can help some people who have a child and have income under \$22,370. See instructions and the Schedule EIC.

Line 57: Amount Paid with Form 4868 (Extension of Time to File). If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter the amount you paid with that form. Also include amounts paid with Form 2688 or Form 2350.

Line 58a: Excess Social Security, Medicare, and RRTA Tax Withheld. This generally the result of having more than one employer during the tax year. This is calculated automatically on the Income Worksheet and transferred to this line.

Line 58b: NEW FOR 1993. Requires Form 8841 for Deferral of additional 1993 taxes.

Line 59: Other payments from forms 2439 and/or 4136. Form 4136 is the Credit for Federal Tax on Fuels. Use it if you can take a credit for tax on gasoline, diesel fuel, and other fuels used in your business, or for certain diesel-powered cars, vans, and light trucks. If you receive Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, enter credit on line.

Line 60: Total Payments. Total Lines 54 through 59.

Line 61: OVERPAID if line 60 is larger than line 53.

Line 62: REFUNDED TO YOU. Program assumes all of Line 61 unless an amount is entered on line 63.

Line 63: APPLIED TO YOUR 1994 ESTIMATED TAX. All or some of Line 61 may be carried for estimated tax for the next tax year. Enter any amount up to the amount on line 61 if you wish to do this.

Line 64: AMOUNT YOU OWE if line 53 is larger than line 60. This is what you will have to cough up and send along with this tax return. Too bad.

Line 65: Estimated Tax Penalty. Form 2210 will be used to estimate your penalty if any for underpayment of estimated tax. It is called "estimated" penalty this year, IRS will calculate what they think the penalty is.

Occupations:

Occupations are copied from the Income Worksheet.

Paid Preparer's Block:

You can insert the date that this tax return was prepared. This is used by paid tax return preparers.

The Paid Preparer's Name, Address, and Identification Number is best placed in the STARTUP tax return so you don't have to enter it for each new tax return.

Form 1040EZ

You can use this form if you are a Single taxpayer or Married Filing Joint with no dependents and with only W-2 wages and Interest income of \$400.00 or less. The form printed by the program cannot be submitted to the IRS. You must transpose the data to a real Form 1040EZ which can be read by an Optical Character Reader (OCR) when it arrives at the IRS.

Use This Form Check Box:

Check this box to force the use of the Form 1040EZ in place of the Form 1040. Your filing status must be SGL or MFJ with no dependents. See the Form description help (SHFT-F1) to get some more information.

Name and Address information is automatically copied from the Income Worksheet.

Answer Yes or No to the Presidential Election Campaign question. Do NOT leave it blank.

NOTE: Your income tax is NOT affected by answering Yes.

Filing Status:

The filing status will be copied from the Income Worksheet.

Line 2:

The total of wages from W-2 forms box 1.

Line 3:

Enter the taxable interest income if it totals less than \$400.00. You can use a Schedule to list the bank accounts, etc.

Line 4 and 6:

Subtotal. Calculated by the program.

Line 5:

Standard Deduction and Personal Exemption. If your parents (or someone else) can claim you on their return, then check the Yes box and the program will calculate the Standard Deduction and Personal Exemption. The Worksheet may be used for this calculation.

Line 7:

The Federal tax withheld is copied from W2 box 2.

Line 8:

The program will calculate the Federal Income tax based on the amount on line 6.

Line 9:

This is your REFUND due you. Your Federal withholding tax exceeded the amount required to cover your income tax.

Line 10:

This is the amount YOU OWE since the Federal withholding did not cover the income tax calculated. Attach your check or money order in full payable to the "Internal Revenue Service". Write your name, address, social security number, phone number, and "1993 Form 1040 EZ" on the check or money order.

Standard Deduction Worksheet for dependents:

This worksheet calculates the Standard Deduction to use if you are claimed as a dependent on your parents (or someone else's) tax return.

Miscellaneous Worksheets Standard Deduction,Exemptions,others

This form contains several miscellaneous worksheets that may be required for the preparation of Form 1040. The worksheets are Standard Deduction Worksheet, Standard Deduction for Dependents, Personal Exemption Worksheet, and Excess Social Security and Medicare Tax Worksheet.

Name and SSN is copied from Income Worksheet.

The Standard Deduction Worksheet is worked automatically by the tax program based on filing status and any additional deduction based on age of 65+ and/or blind.

The Standard Deduction for Dependents is worked if the box 33b is checked on Form 1040.

The Personal Exemption Worksheet is worked automatically by the tax program and is used to place limits on the personal exemption deduction if personal income exceeds amounts based on filing status.

If you had more than one employer for the tax year, and your total wages were over \$55,500, your employers may have withheld too much social security tax. If your total wages were over \$130,000, your employers may have withheld too much Medicare tax. If so, you can take a credit to your Federal income tax for the excess.

NOTE: If any ONE employer withheld more than \$3441.00 of SS tax, or more than \$1887.90 of Medicare tax, you MUST ask your employer to refund the excess directly to you. You cannot claim it on your tax return.

W2 - Wage and Tax statement

Use this form to record the information from the W2 Wage and Tax Statement that you received for this tax year. It is not necessary to fill in all the fields. The fields are provided in case you wish to record all the data from the W2 forms you received. The minimum data required is lines 9,10,11, and lines 24 to 28. These are marked with asterisks.

Line a:
Control Number. Copy if Electronic Filing.

Line b:
Employer's Identification. Copy if Electronic Filing.

Line c:
Employer's Name and Address. Copy if Electronic Filing.

Line d:
Employee's Social Security number. Make sure it matches your SSN.

Line e and f:
Employee's Name and Address. Copy if Electronic Filing.

Line 1:
Wages, tips, other compensation.

Line 2:
Federal Income Tax Withheld. Don't Forget this one!

Line 3:
Total Social Security Wages.

Line 4:
Employee Social Security Tax Withheld.

Line 5:
Medicare Wages and Tips.

Line 6:
Medicare Tax withheld.

Line 7:
Social Security Tips.

Line 8:
Allocated Tips. This amount is not included in Box 10 (Wages) or Box 13 (SS Tips).

Line 9:
Advance Earned Income Credit (EIC) payment.

Line 10:
Dependent care benefits. Benefits for dependent care paid by employer. Any excess over \$5000 is included in box 10.

Line 11:
Nonqualified plans. Amount of distribution from a nonqualified deferred compensation plan.

Amount is included in box 10.

Line 12:

Fringe benefits included in box 1. Shows face value of any benefits included in box 1. This is particularly important if your employer provided a vehicle and included 100% of the value in the employee's income. You can use this information to compute the value of any business use of vehicle.

Line 13:

The amounts to include in this box are based on the following codes:

- A - uncollected social security tips.
- B - group term ins. over \$50,000 (included in box 10 and 12).
- C - sick pay not includable as income.
- D - 401(k) plan contribution.
- E - 403(b) plan contribution.
- F - 408(k)(6) plan contribution.
- G - 457 plan contribution.
- H - 502(c)(18)(D) plan contribution.
- J - employee's paying 1.45% Medicare portion of SS tax.
- K - excess golden parachute payments.
- L - amount of mileage rate at gov. specified rates.

Line 14:

Other payments to employees. Examples: union dues, health ins. premiums deducted, moving expenses paid, educational assisted payments, etc.

Line 15:

Mark the same boxes as on your W2. Do NOT mark Statutory Employee box unless you want your wages to go to a Schedule C instead of Form 1040 line 7. A Statutory Employee is a self-employed person who has SS/Medicare withholding taken out by a client company. Insurance salesmen are examples of possible Statutory Employees.

Line 16:

Two letter state code and Employer's State I.D. Number.

Lines 17,18,19,20,21:

State and local income tax information. If you are doing two states make sure you indicate which state by proper state code.

1099R - Dist,Pensions,Annuities,Retirements,IRAS,etc.

Use this form for Statement of Receipt of Annuities, Pensions, Retired Pay, or IRA payments. The minimum input for this form is lines 1,2,4, and 10. All the fields of the form are available if needed to record all the data from the 1099-R forms.

Lines P1 to P3:

Payers's Name and Address. Copy if Electronic Filing.

Line P4:

Payer's Identification. Copy if Electronic Filing.

Lines R1 to R5:

Recipient's SSN, Name and address, and Account Number. Copy if Electronic Filing.

Line 1:

The total amount of the distribution. Check Box 7 codes to see what the distribution is for.

Line 2a:

Taxable portion of amount in box 1 and may be eligible for a special 5 year/10 year averaging method. See Form 4972, Tax on Lump Sum Distributions, for more information. 5 year/10 year averaging does not apply to IRA's.

Lines 2b1 and 2b2:

If an "X" is entered in the first checkbox, the payer was unable to determine the taxable amount, and Box 2a should be blank. If an "X" is entered in the second checkbox, the distribution was a total distribution that closed out your account.

Line 3:

You may be able to elect to treat this part of the distribution as a capital gain. See instructions for Form 1040 for information about this distribution.

Line 4:

Federal Income tax withheld.

Lines 5,6,8,and 9:

See Instructions for details on these boxes.

Line 7x:

If the IRA/SEP box is checked, you received an IRA or SEP distribution.

Line 7:

Distribution Codes. This box must have a code entered.

1 - Early (premature) distribution.

2 - Early (premature) distribution, exception sect 72(q),(t),or(v).

3 - Disability.

4 - Death. Indicates payment to beneficiary, including estate.

5 - Prohibited transactions.

6 - Sect. 1035 exchange.

7 - Normal Distribution.

8 - Excess contributions plus earnings/excess deferrals taxable in 1993.

9 - PS 58 costs.

P - Excess contributions plus earnings/excess deferrals taxable in 1992.

A - Qualifies for 5-year/10-year averaging.

B - Qualifies for death benefit exclusion.

C - Qualifies for both A and B.

D - Excess contributions plus earnings/excess deferrals taxable in 1991.

Line 10 and 10a:

State income tax withheld and state code.

Line 11:

Payer's State I.D. Number.

Line 12:

Local income tax withheld if any.

Line 13:

Name of locality..optional input.

W2G - Statement of Gambling Winnings

This form is used to report gambling winnings. Lines 1,2, and 14 are minimum required inputs from this form. Gross winnings is transferred to Form 1040 line 22 or associated required statement.

Lines P1 to P3:
Payer's Name and Address. Copy if Electronic Filing.

Line PEIN:
Payer's Identification Number.

Line 1:
Gross Winnings.

Line 2:
Federal Withholding.

Line 3:
Type of Wager.

Lines 4,5,6,7, and 8:
Other Information about wager. Copy if Electronic Filing.

Lines W1 to W3:
Winner's Name and Address. Copy if Electronic Filing.

Line 9:
Winner's SSN. Make sure this is correct.

Lines 10,11,12:
More information not related to taxes. Copy if Electronic Filing.

Lines 13a ,13b:
State/Payer's State ID Number. Copy if Electronic Filing.

Line 14:
State Income tax withheld.

1992 Data - Prior Year Tax Data

This form stores some of the prior year tax data that is retrieved from last years tax return if available. Some amounts will be transferred to the appropriate form and other amounts will have to be manually transferred. Check each line.

Name and SSN is copied from the Income Worksheet.

Form 1040 Line 46:

Last years total taxes before other taxes are applied.

Line 1040 Line 53:

Last years taxes due after credits are applied.

Line 1040 Line 56:

Earned Income Credit (EIC) from last year.

Line 9:

Credit for Fuel Tax from last year.

Form 1040 Line 33a:

65+ and Blind count from last year's tax return.

Schedule A Line 26:

Total Itemized Deductions from last year's tax return.

Schedule D Line 36:

Short term Capital Gains loss carryover from last year.

Schedule D Line 43:

Long term Capital Gains loss carryover from last year.

Form 4562 Line 13:

Carryover of disallowed Sect 179 Expense from form 4562.

You must manually distribute this amount to any 4562 form/s used this year.

Form 4952 Line 23:

Carryover of disallowed investment interest expenses from form 4952. You must manually distribute this amount to this years Form 4952.

SS/RR Worksheet - Social Security/Equivalent RR Benefits

Taxable Social Security/Equivalent Tier 1 RR Benefits Worksheet. This worksheet is used to determine the taxable amount of your social security (or RR retirement) payments.

The name and SSN is automatically copied from the Income Worksheet.

Line A,B,C,D:

Check the appropriate filing status:

SGL single

MFJ married filing joint

HH head of household

QW qualifying widow

MFS married filing separate.

Notice the options D and C for MFS. Check the appropriate box.

Lines SSTP,SSSP,RRTP,RRSP:

Copy the Information from the taxpayer/s Form SSA-1099 or RRB-1099 to the appropriate boxes. These amounts will be summed to line 1.

Line 1:

Enter the total from box 5 from the Form SSA1099 and/or RRB 1099 that you received. These are your total SS/RR payments. This amount is transferred to Form 1040 line 21a.

Lines 2 to 9:

Automatic calculation of taxable part of SS/RR benefits.

Line 10:

The taxable part of your SS/RR benefits. Transferred to Form 1040 line 21b.

Schedule A Itemized Deductions.

Use this form if you have deductions that exceed the standard deduction for your filing status. An Itemized Deduction Worksheet is included at the end of this form.

The Name and Social Security Number is automatically copied from the Income Work Sheet.

Line 1:

Enter the amount you paid for doctors, dentists, nurses, and hospitals, prescription medicine and drugs, or for insulin, after you reduce these expenses by any payments received from insurance or other sources. Also include the total amount you paid for insurance premiums for medical and dental care. Also enter the amounts spent for transportation and lodging, and other expenses such as hearing aids, dentures, eyeglasses, and contact lenses, after you reduce these expenses by any payments received from insurance or other sources. This is a good place to use a schedule [F2].

Line 2 and 22:

The AGI from Form 1040 line 32 is automatically entered here.

Line 3:

Only the medical expenses that exceed 7.5% of the Adjusted Gross Income on line 32 Form 1040 are allowed as deductible expenses. This amount is calculated automatically.

Lines 4,8,12,16,21,and 24:

This is an automatic sub_total line. No input is required.

Line 5 State and Local Income Tax.

This is an automatic line that gets data from the Income Worksheet.

Include on this line state and local income taxes that were withheld from your salary and any estimated payments made in 1991, including payments for a prior year. Also include any part of a prior year refund of state and local income taxes that you chose to have credited to your 1992 estimated state and local income taxes. DO NOT reduce your deduction by either of the following: Any state and local income tax refund (or credit) you expect to receive in 1992, or Any refund of (or credit for) prior year state and local income taxes you actually received in 1992 (see Form 1040, line 10).

Line 6: Real estate Taxes.

Include taxes that you paid on property you own that was not used for business. If you mortgage payments include your real estate taxes, do not take a deduction for those taxes until the year the mortgage company actually pays them to taxing authority.

Line 7: Other Taxes.

If you had any deductible tax not listed on lines 5 or 6 (such as personal property or foreign income tax), list the tax and amount of tax. Enter one total in the total amount column on line 7.

Line 9a: Home Mortgage Interest paid to Financial Inst.

and reported to you on Form 1098. In most cases, you will be able to deduct all of your home mortgage interest. Whether your home mortgage interest is deductible depends on the date, the amount, and your use of the proceeds. See Instructions for details.

Line 9b: Other Deductible Home Mortgage Interest:

If paid to an individual, show that person's name and address. If the recipient was a financial institution or you did not receive a Form 1098 from the recipient, report your deductible

mortgage interest on line 9b.

Line 10: Deductible Points.

Generally, points (including loan origination fees) charged only for the use of money are deductible in the year paid if the loan was used to buy or improve your main home, the loan was secured by that home, the points were paid with funds other than those obtained from the lender. This generally does not apply to points paid to refinance your mortgage.

Line 11: Deductible Investment Interest.

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to a passive activity. See IRS instructions for details.

Line 13: Cash Contributions.

You may deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. Keep canceled checks and other reliable written records. If you drove to an event from volunteer work, you may take 12 cents a mile or actual cost of gas and oil. Add parking and tolls to amount you claim under either method. There is a limit based on your adjusted gross income. See IRS instructions on limits.

Line 14: Other than Cash Contributions:

Enter your contributions of property at fair market value. Get receipts from the receiving organization. If over \$500 you MUST attach Form 8283, Noncash Charitable Contributions.

Line 15: Carryover from Prior Year:

Enter any carryover of contributions that you were not able to deduct in an earlier year because they exceeded your adjusted gross income limit. See IRS instructions for details.

Line 17: Casualty/Theft:

Report casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Use Form 4684, Casualties and Thefts, to figure your loss. See IRS instructions for details.

Line 18: Moving Expenses:

Employees and self-employed persons can deduct certain moving expenses. Use Form 3903 to compute deduction.

Line 19: Unreimbursed Employee Business Expense:

Use this line to report job expenses you paid for which you were not reimbursed. You will most likely need to fill out Form 2106, Employee Business Expenses.

Line 20: Other Expenses:

Use this line for amounts you paid to produce or collect taxable income, manage or protect property held for earning income, and for tax preparation fees. Examples of expenses: 1. Tax return preparation fees, 2. Safe deposit box rental, 3. Certain legal and accounting fees, 4. Clerical help and office rent, 5. Custodial (e.g. trust account) fees, 6. Your share of investment expenses of a regulated investment company, and 7. Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. See IRS instructions for limits.

Line 23:

The Miscellaneous limitation of 2% of Adjusted Gross Income is calculated automatically.

Line 25: Other Misc Deductions NOT subject to 2% AGI limit.

Use this line to report miscellaneous deductions that are NOT subject to the 2% AGI limit. Only the expenses listed below can be deducted on line 25: Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040 line 22. Federal estate tax on income in respect of a decedent. Amortizable bond premium on bonds acquired before Oct 23, 1986. Deduction for repayment of amounts under a claim of right if more than \$3000. Unrecovered investment in a pension. Impairment-related work expenses of handicapped person. See list on page 30 of instructions.

Line 26: Total Itemized Deductions.

This line contains total Itemized Deductions. It is automatic. If this total itemized deductions exceed the standard deduction then this form will be used. If your AGI (Form 1040 line 32) exceeds \$105,250 (\$52,625 MFS) then the Itemized Deduction Worksheet will be used to calculate the limits of your deductions.

Itemized Deduction Worksheet:

Used to figure the limits of your itemized deduction if your AGI exceeds \$105,250 (\$52,625 MFS). This form is automatic and should not require any input from you unless you have gambling losses on line 25. Add this loss amount to line 2b in the worksheet.

Schedule B Dividends and Interest

Use this form if either you dividend income exceeds \$400 or your interest income exceeds \$400.

The Name and Social Security Number is automatically copied from the Income Work Sheet.

Lines 1 - Interest Income:

Enter all taxable interest (list sellerfinanced mortgage interest first) that you received or that was credited to your account so you could withdraw it. List each payer's name and show the amount. Use Schedule B only if total taxable interest exceeded \$400.

Line 2:

Total of Lines 1.

Line 3 - Excludable Savings Bond Interest:

If you have excludable interest from Series EE U.S. savings bonds issued after 1989 see page 31 of instructions. Use Form 8815 to report this interest.

Line 4:

Automatic Subtract Line 3 from Line 2 and enter result on Form 1040, line 8a.

Line 5:

Enter all your dividend income. Include capital gains and nontaxable distributions. They will be deducted on lines 7 and 8. Include cash and value of stock, property, or merchandise you received as a dividend. List the payer's name and show amount of income. Use Schedule B only if total taxable dividends exceeded \$400.

Line 6:

Totals of Lines 5. Automatic.

Line 7:

Enter capital gains distributions included in Lines 5.

Line 8:

Enter nontaxable distributions included in Lines 5.

Line 9:

Total of Line 7 and Line 8. Automatic.

Line 10:

Line 9 subtracted from Line 6. Automatic.

Line 10 is transferred to Form 1040 line 9.

Line 11:

Enter an X in yes[] if you had an interest in or signature authority over a financial account in a foreign country. If yes enter the name or names of country. If not enter X in no[].

Line 12:

Enter an X in yes[] if you were the grantor of, or transferor to a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it. If not enter X in no[].

Schedule C-EZ Net Profit From Business

Use this form to report business income for a sole proprietorship, i.e. you are not incorporated or you are not a partnership.

You may use this form if you:

- * Had gross receipts from your business of \$25,000 or less.
- * Had business expenses of \$2,000 or less.
- * Use the cash method of accounting.
- * Did not have 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 the Form 4562 Depreciation and Amortization.
- * Do not deduct expenses for business use of your home.
- * Do not have prior year unallowed passive activity losses on business.

The Name and Social Security Number is automatically copied from the Income Work Sheet.

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 the 4digit code that identifies your principal business or professional activity. Refer to page 2 on an IRS printed Schedule C or C-EZ for a list of codes.

Line C and E:

Use your home address only if you actually conducted the business from your home. Show street address instead of box number. Include City, town or post office, state, and ZIP code.

Line D:

You don't need an employer ID number unless you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you don't have an EIN, leave line D blank. Do not enter your SSN.

Line 1x:

Check this box if income was reported on a Form W-2 and the "statutory employee" box on that form was checked. See Instructions.

Line 1:

Enter gross receipts or sales from your business. Be sure to include amounts received as shown on Form(s) 1099MISC if any. 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:

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, insurance, interest, legal and professional services and fees, office expense, rent, or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see instructions for Schedule C, Part II.

Line 3: Line 1 minus Line 2.

Net Profit. You cannot show a loss on Schedule C-EZ. If a loss then switch to Schedule C.

PART III: Information on Vehicle used for business.

Answer the questions and provide the mileage ONLY if you included vehicle expenses on line 2. A word of advice: Keep good WRITTEN records of your business use of vehicle, especially mileage records.

Keep a log in your glove compartment of each vehicle used.

Schedule C Profit or Loss From Business

Use this form to report business income for a sole proprietorship, i.e. you are not incorporated or you are not a partnership.

The Name and Social Security Number is automatically copied from the Income Work Sheet.

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. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line B:

Enter the 4digit code that identifies your principal business or professional activity. Refer to page 2 on an IRS printed Schedule C for a list of codes.

Line C and E:

Use your home address only if you actually conducted the business from your home. Show street address instead of box number. Include City, town or post office, state, and ZIP code.

Line D:

You don't need an employer ID number unless you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return.

Line G:

Your inventories can be valued at (1) cost, (2) cost or market value, whichever is lower, or (3) any other method approved by the Commissioner of Internal Revenue. Use (4) if your business did not use inventory.

Line F:

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method or the accrual method.

Line H:

If you changed your inventory evaluation methods during the tax year, check Yes and attach an explanation, otherwise check No.

Line I: Material Participation.

For purposes of passive activity rules, you must have materially participated in the business described on this schedule C. It is particularly important to read the IRS instructions if you claim losses because of this business. Most people who have full or part time businesses will check Yes.

If you check No and have a loss then you must use Form 8582. Generally you can deduct losses from passive activities to the extent of income from passive activities.

Line J: First Schedule C?

Check yes if this is the first Schedule C filed for this business, i.e. you did not file a Schedule C last year or any prior year.

Line 1 - W2 Statutory Employee?

Check this box if income was reported on a Form W-2 and the "statutory employee" box on that form was checked. See Instructions.

Line 1:

Enter gross receipts or sales from your business. Be sure to include amounts received as shown on Form(s) 1099MISC if any.

Line 2:

Enter on line 2 such items as returned sales, rebates, and allowances from sales price.

Line 3: Line 1 minus Line 2.

Line 4: Cost of Goods Sold from line 40 page 2.

Line 5: Gross Profit Line 3 minus Line 4.

Line 6:

This line includes miscellaneous credits, refunds, and will usually be reported on Form(s) 1099PATR. See IRS instruction.

Line 7: Gross Income Line 5 plus Line 6.

Line 8:

Enter amounts paid for advertising the business or profession.

Line 9:

Include debts and partial debts arising from sales or services that were included in income and definitely known to be worthless.

Line 10:

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You MUST use actual costs if you use more than one vehicle in your business. If you deduct actual costs, show depreciation on line 13. Also complete Part V of Form 4562. The mileage rate is 27 1/2 cents per mile up to 15,000 miles in 1992 and 11 cents a mile after that. Add to this amount your parking fees and tolls. For fully depreciated cars or trucks, use 11 cents per mile. A vehicle is considered to have a useful life of 60,000 miles of business use at the maximum rate.

Create and access Form 4564 by using F2 key when viewing line 13.

Line 11:

Enter amounts paid in commissions to sales persons it not included as wages elsewhere on Schedule C.

Line 12:

Enter your deduction for depletion on this line. For timber depletion attach Form T.

Line 13:

You can deduct an amount each year for assets you buy to use in your business. The deduction for depreciation does not apply to stock in trade, inventories, land and personal assets. You may also choose under section 179 to expense part of the cost of certain depreciable property you bought in the tax year for use in your business. Figure your depreciation deduction, including the section 179 expense deduction, on Form 4562.

Line 14:

Deduct contributions that are not an incidental part of a pension or profitsharing plan

included on line 19. Also contributions to insurance, health, and welfare programs.

Line 15:

Enter amounts paid for business insurance other than for health insurance.

Line 16a and b:

If you have mortgage on real property used in your business, enter amount on line 17a the interest you paid in the tax year to banks or other financial institutions for which you received a Form 1098, Mortgage and Interest Statement. Enter other interest on line 17b. See IRS instructions for more information.

Line 17:

Enter amounts paid for Legal or professional services.

Line 18:

Enter amounts for office expense.

Line 19:

Enter you deduction for contributions to a pension, profitsharing, or annuity plan, or plans for the benefit of your employees. If the plan includes you as a selfemployed person, enter the contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C. See IRS instruction for other form requirements.

Line 20:

Enter amounts paid for rent or lease of machinery and equipment on line 20a. Enter rent or lease of other business property on line 20b.

Line 21:

Deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books.

Line 22:

Enter amount paid for supplies used for business purposes if not entered elsewhere on Schedule C.

Line 23:

Deduct the following taxes: 1. Real estate and personal property taxes on business assets. 2. Social Security taxes paid to match required withholding from your employee's wages. 3. Federal unemployment taxes paid. 4. Federal Highway taxes. Do NOT deduct the following taxes: 1. Federal Income taxes. 2. Estate and gift taxes, 3. Taxes assessed to pay for improvements, such as paving and sewers. 4. Taxes on your home or personal property. 5. State and local sales taxes (treat as cost of property). 6. Other taxes not related to your business.

Line 24a:

Deduct travel expenses incurred as a result of direct business activity.

Line 24b and c:

You may deduct only 80% of your business related meal and entertainment expenses, including meals incurred while traveling away from home on business. This rule also applies

to meal and entertainment expenses for which you reimburse your employees, but only if you do not treat the reimbursement as wages subject to withholding.

Line 24d: Line 24b minus Line 24c:

Line 25:

Deduct only utility expenses incurred for your trade or business. If you use your home phone for business, do not deduct the base rate, including taxes, of the first telephone line into your residence. It is a nondeductible personal expense.

Line 26:

Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year less any jobs credit you claimed on Form 5884. Do NOT include amounts paid to yourself.

Line 27:

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. If you have Amortization, use Form 4562 Part II, and include on this line. See IRS instructions for more details.

Line 28: Total Expenses Total of lines 8 through 27

Line 29 - Net profit or deductible loss:

If you have a loss, the amount of loss you can deduct this year may be limited. Go on to lines 30a and b before entering your loss on line 29. If you answered No to Question I see Form 8582.

Line 30 - If you claim expenses for a business use of home, then the NEW Form 8829 is required to record these expenses. See that form for details.

Line 31 - Net Profit or Loss. Subtract Line 30 from line 29.

Line 32a and b:

Deductions for losses by persons who are engaged in trade or business or an activity for the production of income, including the holding of real property, are limited to the amount they have at risk in the business. See IRS instructions for more information, specially if you are showing a loss on Schedule C.

Lines 33 to 40 - Cost of Goods Sold and/or Operations:

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of the tax year. Cost of Operations. (Inventories NOT an Income-Producing Factor). If the amount on line 4 includes the cost of operations, complete lines 33 through 40 as appropriate. The amount on line 40 is transferred to line 4.

Lines 41 to 45. Information on your vehicle.

THIS IS NEW FOR 1993. If you claim expenses for a vehicle in your business, this is a convenient place to place that information. Prior to this year the information was required to be filled in on Form 4562.

Line 46. Other Expenses.

List other business expenses not listed on lines 8 to 26.

Schedule D - Capital Gains and Losses

Schedule D - Capital Gains and Losses:

Use this form to report gains or losses from sale of stocks, bonds, securities, or gain on sale of residence. It also a section for reconciliation of Forms 1099-B for bartering transactions.

Name and SSN:

Name and Social Security Numbers are copied automatically from the Income Worksheet.

Lines 1 and 9 Column (a): Description of Property.

Enter a short description of the property sold.

Lines 1 and 9 Column (b): Date Acquired

Enter the date the property was acquired. Use MM/DD/YY where MM is the month, DD is the day, and YY is the year.

Lines 1 and 9 Column (c): Date sold

Enter the date the property was sold. Use MM/DD/YY where MM is the Month, DD is the day, and YY is the year.

Lines 1 and 9 Column (d): Sales Price

Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B or similar statement from your broker that shows gross sales price, enter that amount in column (d). However, if the broker advised you that gross sales price less commissions and option premiums were reported to IRS, enter that net amount in column (d). If the net amount is entered in this column, do not include the commissions and option premiums in column (e).

Lines 1 and 9 Column (e): Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation. When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits. The basis of property acquired by gift is generally the basis for the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death. Increase your cost or other basis by any expense of sale, such a broker's fees, commissions, transfer taxes and option premiums before making an entry in column (e) unless you reported net sales in column (d). See IRS instructions for much more information.

Lines 1 and 9 Column (f) LOSS:

This is calculated if sales price minus cost is negative.

Lines 1 and 9 Column (g) GAIN:

This is calculated if sales price minus cost is positive.

Lines 2 Columns (d),(f),(g):

Amounts from Schedules D-1 line 1b if any.

Line 3 Column (d): Total Sales Prices

Total for column d line 3.

Line 4:

Short term gain from sale/exchange of residence from Form 2119.

Short term capital gain from installment Form 6252.
Short term gain/loss from Like Kind Exchanges Form 8824.

Line 5:
Net short term gain or (loss) from partnerships, S corporations, and fiduciaries.

Line 6:
You may have capital loss carryover from 1992 to 1993 if the loss on your 1992 Schedule D, line 18, was more than \$3,000 (\$1500 MFS). See IRS instructions for more details.

Line 7 Column (f):
Total column f. short term losses.

Line 7 Column (g):
Total column g. short term gains.

Line 8:
Net short term gain or (loss) when line 7 columns f and g are combined.

Line 10 Columns (d),(f),(g):
Amounts from Schedules D-1 line 9b if any.

Line 11 Column (d):
Total Sales Prices for Long Term Capital Gains/Losses.

Line 12:
Long term gain from sale/exchange of residence from Form 2119.
Long term capital gain from installment Form 6252.
Long term gain/loss from Like Kind Exchanges Form 8824.
Gain from Form 4797, line 7 or 9.

Line 13:
Net long term gain or (loss) from partnerships, S corporations, and fiduciaries.

Line 14:
Capital gain distributions usually reported on schedule B.

You may have capital loss carryover from 1992 to 1993 if the loss on your 1992 Schedule D, line 18, was more than \$3,000 (\$1500 MFS). See IRS instructions for more details.

Line 16:
Total column (f) long term losses and column (g) long term gains.

Line 17:
Net long term gain or (loss) when line 17 columns f and g are combined.

Line 18 = Line 8 + Line 17. If line 19 shows a gain then amount is transferred to Form 1040 Line 13. If result is a loss then continue with line 19.

Line 19 is the smaller of line 18 as a loss or \$3000 (\$1500 MFS).
The result is transferred to Form 1040 line 13. The loss carryover is calculated if the loss on line 18 is more than \$3000 (\$1500 MFS).

Schedule D Tax Worksheet - Tax Computation Using Maximum Capital Gains Rate. This section is automatic if the you have gains on lines 17 and 18, and your

taxable income on Form 1040 exceeds certain amounts based on your filing status. See instructions for details on amounts.

Capital Loss Carryover Worksheet:

Section A. This section calculates Your Loss Carryover limit.

Section B. This section calculates Your Short-Term Capital Loss Carryover.

Section C. This section calculates Your Long-Term Capital Loss Carryover.

Schedule E page 1 Supplemental Income and Loss

Use this form to report income or loss from rents and royalties.

Name and SSN:

Name and SSN is copied from Income Worksheet.

Line 1:

Show the kind of property you rented out, for example, "brick duplex". Give the street address, city or town, and state. You do not have to give the zip code.

Line 2:

If you rented out a dwelling unit and you or your family also used it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair market value during the tax year than mark the yes box. You may not be able to deduct all the expenses for the rental part. See IRS instructions for details.

Line 3:

If you were not in the real estate sales business but received rent from property you own or control, report it on line 3. If you sold real estate as a business report sales on Schedule C.

Column D Totals: Totals of Columns A,B, and C for line.

Line 4:

Report royalties from oil, gas, or mineral properties, copyrights, and patents. You should receive a Form 1099MISC reporting these amounts. See IRS instructions for other twists.

Lines 5,6,7,8,9,10,11,13,14,15,17:

Enter your rental and royalty expenses for each property in the appropriate column. Do not deduct the value of your own labor, capital investments, or capital improvements.

Lines 12 and 13:

In general interest paid for loans and mortgages are deductible as rental expense, but keep records of the details of how the proceeds of the loan were used. See IRS instructions for more details.

Line 17:

Beginning in 1989, the base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible.

Line 18:

Other expenses not listed elsewhere on this return.

Line 19a, 19b, 19c:

Totals of Lines 5 to 18 for each column A, B, and C.

Line 20:

You may take depreciation deduction each year for rental property. The deduction does not apply to land and personaluse property. Use Form 4562 Depreciation and Amortization Part I.

Line 21: Total lines 19 and 20 each column.

Line 22: Income or Loss. Line 3 or 4 minus line 21.

If you had a loss from the activity, you may be subject to At

Risk rules. See the IRS instructions for rules and other forms. Form 6198 may be required.

Line 23: Deductible Rental Loss.

Enter on line 23 your deductible rental loss. If your rental loss is from a passive activity, your loss may be further limited under Passive Activity Loss Rules. Another trip to the IRS instructions for rules and definitions. Form 8582 may be required.

Line 24: Add rental and royalty income from line 22.

Line 25: Add royalty losses from line 22 and rental losses from line 23.

Line 26 - Total rental and royalty income/loss:

Combine lines 24 and 25. The amount is entered on Form 1040 line 18.

Schedule E Page 2 Supplemental Income and Loss

Use this form to report income or loss from partnerships, S corporations, estates, trusts, and REMICS.

Name and SSN:

Name and SSN is copied from Income Worksheet.

Line 27 Column (a) Name:

Enter a name for the partnership or S Corporation.

Line 27 Column (b):

Enter P for partnership or S for S corporation.

Line 27 Column (c):

Check this box if foreign partnership.

Line 27 Column (d):

Partnership or S corporation's Employers Identification Number.

Line 27 Column (e) and (f):

See IRS instructions for At Risk rules for your investment in partnerships and S corporations.

Line 27 Column (g):

Passive income/loss from Form 8582.

Line 27 Column (h):

Passive income/loss from Schedule K1.

Line 27 Column (i):

Nonpassive Loss from Schedule K1.

Line 27 Column (j):

Section 179 deductions from Schedule K1. See instructions for limits on loss.

Line 27 Column (k):

Nonpassive Income from Schedule K1.

Line 28a Column (h): Total line 27 column h.

Line 28a Column (k): Total line 27 column k.

This amount is assumed to be subject to self-employment tax (Schedule SE) and is assumed to come from Schedule K-1 line 14a.

This amount is transferred to Schedule SE page 1 or page 2 as appropriate.

Line 28b Column (g): Total line 27 column g.

Line 28b Column (i): Total line 27 column i.

Line 28b Column (j): Total line 27 column j.

Line 29: Total line 28a columns (h) and (k).

Line 30: Total line 28b columns (g),(i), and (j).

Line 31: Total partnership and S corporation income/loss.
Combine lines 29 and 30.

Line 32 Column (a): Name
Enter a name for the Estate or Trust.

Line 32 Column (b): Employer Identification Number.

Line 32 Column (c):
Passive Income or deduction allowed from Form 8582.

Line 32 Column (d):
Passive Income from Schedule K1.

Line 32 Column (e):
Nonpassive deduction or loss from Schedule K1.

Line 32 Column (f):
Nonpassive Other Income from Schedule K1.

Line 33a Column (d):
Total of line 32 column (d).

Line 33a Column (f):
Total of line 32 column (f).

Line 33b Column (c):
Total of line 32 column (c).

Line 33b Column (e):
Total of line 32 column (e).

Line 34: Total of line 33a columns (d) and (f).

Line 35: Total of line 33b columns (c) and (e).

Line 36: Total Estate and trust income/loss. Combine Lines 34 and 35.

Line 37 column (a): Name of Real Estate Mortgage Investment Conduits (REMIC).

Line 37 column (b): Employer Identification Number.

Line 37 column (c): Excess Inclusion Schedule Q See IRS
Instructions.

Line 37 column (d): Taxable income/loss from Schedule Q line 1b.

Line 37 column (e): Income from Schedule Q line 3b.

Line 38: Combine amounts in line 37 columns (d) and (e)

Line 39: Net Farm rental Income/loss from Form 4835. Also complete line 41 below.

Line 40: Total Income/Loss.

Combine lines 26,31,36,38 and 39 and Enter on Form 1040 line 18.

Line 41: Reconciliation of Farming and Fishing Income.

Enter you total share of Gross farming and fishing income as shown on Form 4835 line 7; Schedule K1 (Form 1065) line 14b; Schedule K1 (Form 1120S) line 20; and Schedule K1 (Form 1041) line 12. See IRS instructions for special rules on underpayment penalties for farmers and fishermen.

Schedule F Profit and Loos from Farming

Schedule F Farm Income and Expenses.

Use this form if you have income from a farming business.

Name and SSN from Income Worksheet.

Line A: Principal Product.

Describe your agricultural product/s.

Line B: Agricultural Code.

Enter three digit for activity code that best describes your agricultural business.

120 - Field Crop

160 - Vegetables and melons

170 - Fruit and tree nuts

180 - Ornamental floriculture and nursery products

185 - Food crops grown under cover, includes hydroponic

211 - Beefcattle feedlots

212 - Beefcattle except feedlots

215 - Hogs, sheep, and goats

240 - Dairy

250 - Poultry and eggs

260 - General livestock

270 - Animal specialty

280 - Animal aquaculture

290 - Forest products

300 - Agricultural production, not specified

Line C: Accounting Method.

Indicate Cash or Accrual for accounting method. See IRS instructions for more details.

Cash Method. Include all income when you actually get it, and generally, deduct expenses

when you actually pay them. Accrual Method. Include income when in the year you earn it.

It does not matter when you actually get it. Deduct Expenses when you incur them.

Line D: Employer ID Number.

You need an employer ID number only if you had a Keogh plan, or were required to file an employment, excise, fiduciary, partnership, or alcohol, tobacco, or firearms tax return.

Line E: Material Participation.

For purposes of passive activity rules, you must have materially participated in the business described on this schedule F. It is particularly important to read the IRS instructions if you claim losses because of the this business. Most people who work their farms will check Yes.

If you check No and have a loss then you must use Form 8582. Generally you can deduct losses from passive activities to the extent of income from passive activities.

Line 1:

Enter amounts received from sales of livestock and other items bought for resale.

Line 2:

Enter cost or other basis of the livestock or other items you actually sold.

Line 3: Line 1 minus line 2.

Line 4:

Enter amounts received from sales of livestock, produce, grains, and other products you raised.

Line 5a and 5b: (or 39a and 39b)

If you received distributions from a cooperative during the tax year, you should receive Form 1099PATR. On line 5a show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, perunit retain allocations, and redemption of nonqualified notices and perunit retain allocations. See IRS instructions for more details.

Lines 6a and 6b: (or 40a and 40b)

Enter on line 6a the total of government payments reported on Form 1099G or CCC182. These payments include 1. Price support payments, 2. Diversion payments, 3. Costshare payments, 4. Payments in form of materials or services, and 5. Face value of commodity credit certificates. On line 6b report the taxable amount of 6a.

Line 7a to 7c: (or 41b to 41c)

Commodity Credit Corporation (CCC) Loans.

Generally, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you may elect to report loan proceeds as income in the year you receive them, instead of the year you sell the crop. See IRS instructions for more details.

Lines 8a to 8d: (or line 42) Crop insurance proceeds.

In general, you must report crop insurance proceeds in the year you receive them. Enter on line 8a TOTAL crop insurance proceeds you received in 1993. Do not include amounts you elect to include in income for next year. Enter on line 8b the taxable amount of proceeds received in 1993. Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1992 and elected to include in 1993 income. See IRS instructions for more details.

Line 9: (or line 43)

Enter amount received for custom hire (machine work).

Line 10: (or line 44)

Use this line to report income not shown on lines 1 to 9.

Examples: 1. Illegal Federal irrigation subsidies, 2. Barter income, 3. Income from discharge of indebtedness (See Pub 225), 4. State gasoline or fuel tax refund, 5. Credit for Federal tax on gasoline or other fuel claimed on your Form 1040, and 6. Credit for alcohol used as fuel that was entered on Form 6478.

Line 11: Total Gross Income. Total Lines 3 to 10.

Lines 28,29,30,19,33,21:

Enter amounts paid for the expense described on these lines.

The IRS instructions do not provide any illuminating details on these expenses.

Car and truck expenses. Attach Form 4562.

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You MUST use actual costs if you use more than one vehicle in your business. If you deduct actual costs, show depreciation on line 13. Also complete Part III of Form 4562. The mileage

rate is 27 1/2 cents per mile up to 15,000 miles in 1993 and 11 cents a mile after that. Add to this amount your parking fees and tolls. For fully depreciated cars or trucks, use 11 cents per mile. A vehicle is considered to have a useful life of 60,000 miles of business use at the maximum rate.

Create and access Form 4564 by using F2 key when viewing line 17.

Line 24:

Enter amounts you paid for farm labor less the amount of any jobs credit you claimed on Form 5885. Count the cost of boarding farm labor but not the value of any products they used from the farm. Count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Line 25:

Enter what you paid to pension, profitsharing, or annuity plans for your employees. If the plan included you as an owneremployee see IRS instructions. Enter amount you paid for yourself on Form 1040 line 27.

Line 14:

Amounts you spent to conserve soil or water, or to prevent erosion of your land can be deducted only if expenses are consistent with a plan approved by the Soil Conservation Service(SCS) of the Dept. of Agriculture. Attach Form 8645. See IRS instructions for more details.

Line 26a and 26b:

Enter on line 26a what you paid to rent or lease machinery and equipment. Enter on line 26b amounts you paid to rent or lease other items, such as pasture or farm land.

Line 15:

Enter amounts you paid for custom hire or machine work (the machine operator furnished the equipment). Do not include amounts paid for rental or lease of equipment that you operated yourself. Report these amounts on line 26a.

Line 27:

Enter what you paid for repairs and upkeep of farm buildings, machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes. Do not deduct repairs of upkeep on you home.

Line 16: Depreciation and Section 179.

Attach Form 4562. See IRS instructions.

Line 17:

Enter amounts you paid to programs for your employees that are not part of the plans on line 25. Examples are insurance, health, and welfare programs. Do not include amounts you paid for yourself or your family.

Line 31:

You may deduct the following taxes: 1. Real estate and personal property taxes on farm business assets, 2. Social Security taxes you paid to match your employees withholding and FUTA taxes, and 3. Federal highway use tax. Do Not Deduct: 1. Federal Income taxes, 2. Estate and gift taxes, 3. Taxes assessed for improvements, such as paving and sewers, 4. Taxes on you home or personal property, 5. State and local sales taxes(treat them as part of cost of property), and 6. Other taxes not related to farm business.

Line 18:

Generally, you cannot currently deduct expenses for feed to be consumed by your livestock

in a later tax year. See IRS instructions for Schedule F for Prepaid Farming Expenses.

Line 32:

Enter what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities. Beginning in 1989, if you use your home phone for business, you cannot deduct the base rate (including taxes) of the first telephone line into your residence. It is a nondeductible personal expense.

Line 20:

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Lines 34a to 34f:

Enter expenses not listed on another line, such as: 1. Office supplies, 2. Advertising, 3. Any loss from this activity that was not allowed a deduction last year because of the at-risk rules, 4. Amortization of qualifying forestation and reforestation costs over an 84-month period, and 5. Amortization of certain business startup cost over a period of at least 60 months. See IRS instructions.

Line 22:

Enter only the amounts of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health, or disability insurance on yourself or your family. Note: you may be able to deduct part of the amount paid for health insurance for you and your family even if you don't itemize your deductions, see instructions for Form 1040 Line 26.

Line 23a and 23b: Interest Allocation Rules.

Interest allocation rules require you to allocate your interest expense so it is deducted on the right place of your return and gets the right tax treatment. Review these rules in the IRS instructions.

Line 35: Total Expenses. Lines 12 to 34f are added.

Line 36: Net Farm Income/(loss) Line 11 minus line 35.

If you have a loss, the amount of loss you can deduct this year may be limited. Go on to lines 37a and 37b before entering your loss on line 36.

Lines 37a and 37b. AtRisk Rules.

Deductions for losses by persons who are engaged in a trade or business or an activity for production of income, including the holding or real property, are limited to the amount they have at risk in the business. See IRS instructions for details.

Line 38:

Enter the amount you got from the sales of livestock, produce, grains, and other products that you raised.

Line 45: Add lines 38 to 44 right column.

Lines 46 to 50:

Use these lines to calculate the cost of goods when treating livestock, etc. as inventory under the accrual accounting method.

Line 51: Line 45 minus line 50.

Gross Income using the Accrual Method. This amount is transferred to page 1 line 11.

Schedule R Credit for the Elderly or the Disabled

Schedule R Credit for the Elderly or the Disabled

This form is used to figure the credit, if any, for the elderly or the disabled.

Age 65 or Older. You may be able to take a credit if you were age 65 or older at the end of 1992.

Disabled. If you were under age 65 at the end of 1993, you may also be able to take the credit if you meet the requirements. See IRS instructions for requirements and definitions.

Name and SSN is copied from Income Worksheet.

Lines 1 to 9: Part I

Check the box that applies to your filing status and situation.

Line BOX1:

Check this box if you meet the two requirements listed on the form for not needing another physician's statement

Lines A,B:

The Physician checks box A if disability will last at least one year, or box B if disability is permanent.

Lines 10,11,12,13c,14,15,16,17,18,19,20:

Automatic calculations by the program.

Line 13a:

Enter any social security benefits (before deduction of Medicare premiums) and tier 1 railroad retirement you received in the tax year that are not included in income. This is generally the difference between line 21a and 21b on Form 1040.

Line 13b:

Enter any of the following amounts of income that you (and your spouse if MFJ) received in 1993: 1. Veteran's pensions (but not military disability pensions), 2. Any other pension, annuity, or disability benefit that is excluded from income under the provisions of Federal Law other than the IRS code. See IRS instructions for more details.

Line 21:

You may not be able to take the full amount of the credit you figured on line 21 if 1. You file Schedule C,C-EZ,D,E,or F and 2. the amount on Form 1040 line 23 is more than \$30,000 SGL or HH, \$40,000 if MFJ or QW, or \$20,000 if MFS. See IRS instructions for more information and possible Form 6251 requirement.

Schedule SE Self Employment Tax

This is the Long Form version of Schedule SE. It is used by this tax program for all calculations of Self Employment Tax. Most of this form is automatic, so the Long Form is used even where the Short Form may have been used. The final results are the same.

Name and SSN is copied from applicable Schedule C or F.

Line A:

If you are a minister, member of religious order, or Christian Science practitioner, AND you filed Form 4361, but you had \$400 or more of other earnings subject to selfemployment tax continue with Part I and check this box.

Line 1a and 1b:

Net farm profit or (loss) from Schedule F line 37 and farm partnerships, Schedule K1 (Form 1065), line 15a.

Line 2a:

Net profit or (loss) from Schedule C line 31.

Line 2b:

This amount is assumed to come from Schedule K-1 (Form 1065), line 15a. via Schedule E page 2 line 28ak.

Line 3: Combine lines 1 and 2.

Line 4a:

If line 3 is more than zero, multiply line 3 by 0.9235 and enter result, otherwise move negative line 3 to line 4a.

Line 4b:

Enter total of lines 17 and 19 if one or both optional methods were selected.

Line 4c: Combine Lines 4a and 4b.

If line 4c is less than \$400, do not file this schedule, you do not owe selfemployment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue.

Line 5:

Enter your church employee income from Form W2 on line 5a.

The amount on line 5a is multiplied by 0.9235. If result is less than \$100 a zero is entered on line 5b.

Line 6:

Sum of lines 4c and 5b.

Line 7:

The largest amount of combined wages and selfemployment earnings subject to social security or railroad retirement tax (tier 1) for 1993.

Line 8a:

Total social security wages and tips (from Form(s) W2) and railroad retirement compensation. Note: Government employees whose wages were subject only to the 1.45% Medicare tax and employees of certain church or churchcontrolled organizations should NOT include those wages on this line.

Line 8b:

Unreported tips subject to social security tax (from Form 4137, line 9) or to railroad retirement tax (tier 1).

Line 8c:

Combine Lines 8a and 8b.

Line 9:

Subtract line 8c from line 7. If zero or less enter -0- and go to line 12a.

Line 10:

Multiply the smaller of line 6 or line 9 by 12.4%

Line 11:

Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1993.

Line 12a:

Total Medicare wages and tips from forms W-2 and railroad retirement (tier 1) compensation.

Line 12b:

Unreported tips subject to Medicare tax from Form 4137 line 14.

Line 12c:

The Sum of lines 12A and 12B.

Line 13:

Subtract line 12c from line 11. If zero or less enter -0- here and on line 14 and go to line 15.

Line 14:

Multiply the smaller of line 6 or line 13 by 2.9%.

Line 15:

Self Employment Tax. Add lines 10 and 14. Transfer result to Form 1040 line 47. One-half of line 15 is also transferred to Form 1040 line 25.

Line 16:

Maximum income for optional methods \$1600.

Line 17:

Farm Optional Method.

Generally, you may use this part only if

A. Your gross farm income was not more than \$2400, or

B. Your gross farm income was more than \$2400 and your net farm profits were less than \$1600.

If you meet the tests A and B, enter the smaller of 2/3 of gross farm income from Schedule F line 11, and Schedule K1 line 15b, or \$1600. Also enter this amount on line 4b above. Use Line 17b to enter Schedule K1 line 15b amount, if any.

Lines FOPT and NOPT:

Use these check boxes to force the program to use the Farm Optional Method, and/or the Nonfarm Optional Method.

Line 17a:

Amount from Schedule F line 11.

Line 17b:
Amount from Schedule K1 line 15b, if any.

Line 18:
Line 16 minus line 17.

Line 19:
Nonfarm Optional Method
Generally, you may use this part only if
C. Your net nonfarm profits were less than \$1600 and also less than 2/3 of your gross nonfarm income.
If you meet the test, enter the smallest of 2/3 of gross nonfarm income from Schedule C line 7 and Schedule K1 line 15c or \$1600, or if you elected the farm optional method, the amount on line 18. Also enter this amount on line 4b above.

Line 19a:
Amount from Schedule C line 7.

Line 19b:
Amount from Schedule K1 line 15c.

Schedule EIC Earned Income Credit

Earned Income Credit Worksheet:

If you have a dependent child in your home and you are not filing SGL or MFS and your AGI is less than \$23,050 then you may be eligible for a tax credit.

The name and SSN is copied from the Income Worksheet.

Line 1x:

Check this box if you qualify for the Earned Income Credit.

Line 1:

Fill in the information about the one or two youngest children that qualify you for the Earned Income Credit.

Line 2CNT:

Enter the number of qualifying children listed on line 1.

Line 2X1,2X2:

Check the appropriate box if you had a child born in 1993. Check the second box if you elected to use Form 2441 Credit for Child and Dependent Care Expenses.

Line 2:

Enter any non-taxable earned income. Military housing and allowances are examples.

Line 3:

Enter the amount insurance you paid that included coverage for the qualifying child.

Worksheet:

Self Employment Earnings amounts from listed forms and lines.

Worksheet - Line 2:

Adjustment for 1/2 of Self Employment Tax from Form 1040 line 25.

Lines W2BT,W2BS,W4T,W4S,7:

Automatic subtotals.

Lines W3AT,W3AS:

If you filed a Schedule C or C-EZ as a statutory employee then copy the amount from Line 1 of that schedule.

Line W5:

Sum of Line 4 columns. Result is entered on line 6 page 2.

Line 4:

Amount from Form 1040 Line 7 - Wages.

Line 5:

Non taxable earned income copied from line 2 page 1.

Line 6:

Self-employed or reported income/expenses from worksheet on page 1.

Line 8:

Amount from Form 1040 line 32 - AGI

Lines 9,10,11:
Automatic calculation of Basic Credit.

Line 15:
Health insurance premium information copied from line 3 page 1.

Lines 12,13,14,16:
Automatic calculation of Health Insurance Credit.

Lines 17,18,19:
Automatic calculation of Credit for Child Born in Tax Year.

Line 20:
Total Earned Income Credit. Transferred to Form 1040 line 56.

Form 2106 Employee Business Expenses

File this form if you are an employee and are deducting expenses attributable to your job. Do NOT complete this form if 1. you account to your employer by means of an account book and your business expenses equal your reimbursement, or 2. you are not claiming job expenses for travel, transportation, meals or entertainment, and you were not reimbursed for any of the other expenses. These expenses go directly on line 20 of Schedule A. There are some other rules, see the instructions.

Name and SSN is copied from the Income Worksheet.

Line OCC1:

Enter occupation in which expenses were incurred.

Line 1a:

Vehicle expenses transferred from either line 22 or line 29.

Line 2a:

Enter parking fees, etc. that did not involve overnight travel. Do not include transportation expenses for commuting to and from work.

Line 3a:

Enter travel expenses involved in overnight travel.

Line 4a:

Enter any 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. Home office expenses has lots of rules, see Pub 587. Do not include expenses for meals and entertainment.

Line 5b:

Enter your allowable meals and entertainment expense. Include meals while away from your tax home (that's the home in which you pay your taxes!) overnight and other business meals and entertainment. See instructions for other rules.

Line 6 = Lines 1 through 5 added together.

Line 7a,7b:

Enter the amounts your employer (or third party) gave you for expenses shown in Step 1 that were not reported to you anywhere on your W-2. Generally, when your employer pays for your expenses, the payments should not be on your Form W-2 if you (1) accounted to your employer for the expenses, AND (2) were required to return, and did return, any payments not spent for business expenses.

Line 8 = Line 6 - Line 7 each column.

Line 9b:

Enter 20% of Line 8 column B. This limits meals and entertainment expenses to 80%.

Line 10 = Line 8 - Line 9.

Line 11 = Line 10 column a + column b.
The amount is transferred to Schedule A.

Line 12a,12b:

Date placed in service is the date you first start using your car for any purpose, whether for personal or business use.

Lines 13a,13b:

Enter the total milage each vehicle was driven for all purposes during the year.

Lines 14a,14b:

Enter the total milage each vehicle was driven for business use only. Do not include commuting milage on this line; it is not business milage.

Lines 15a,15b:

Calculate percent of business use. Divide line 14 by line 13.

Lines 16a,16b:

Enter your average daily round trip commuting distance. If you go to a different business location each day, figure the average. Commuting mileage is the mileage from home to your first stop and from your last stop to home even if you do not go to the same location each day. This rule applies whether you are self-employed or not.

Lines 17a,17b:

You may figure your total commuting mileage by multiplying line 18 by the number of days during the year that you used each vehicle to go to and from work.

Lines 18a,18b:

Other personal mileage. Add lines 14 + line 17 and subtract from line 13.

Lines 19,20,21,22:

Check the appropriate boxes. Make sure you have written records if you state that your deduction is supported by evidence.

Line 22:

Section B. Standard Milage Rate. Rural Route Carriers can use 41.25 cents per mile for 1992. See IRS inst. for 1993 rates. Use Override (F3) to set another rate if required.

Calculates vehicle expense based on milage rates.

Line 23a,23b:

Enter your total annual expenses for gasoline, oil, repairs, insurance, tires, license plates, or similar items. Do not include interest expense or state and local personal property taxes you paid. These expenses may be deductible if you itemize your deductions on Schedule A.

Lines 24aa,24ab:

If you rented or leased a vehicle during the year instead of using one you own, enter the cost of renting. However, you may have to include an amount in income (what?). See Pub 917 for details.

Lines 24ba,24bb:

No Instructions Found.

Line 24c = Line 24a - Line 24b.

Lines 25a,25b:

No Instructions Found.

Line 26 = Line 23 + Line 24c + Line 25.

Line 27 = Line 27 times Line 15.

Line 28:
Depreciation from Line 38.

Line 29 = Line 27 + line 28.

Line 30a,30b:
Enter the cost or other basis for vehicle.

Line 31a,31b:
Section 179 expense elected and allowed for this vehicle.

Line 32 = Line 31 times Line 15.

Line 33:
Enter the depreciation method selected for the vehicle and the percent depreciation for this tax year.

Line 34 = Line 32 times percent in Line 33.

Line 35 = Line 31 + Line 34.

Line 36a,36b:
Enter the limit on vehicle depreciation this tax year from the IRS table.

Line 37 = Line 36 times Line 15.

Line 38: Smaller of Lines 35 and 37. Result goes to Line 28.

Form 2119 Sale of Your Home

Sale of your home:

You must use Form 2119 to report the sale of your main home even if you had a loss. If you had a gain, use this form to postpone paying tax on it. If you were age 55 or older on the date you sold your home and certain other conditions are met, you can choose to exclude all or part of the gain from your income. See instructions for this and other conditions. Signature is not required if you attach Form 2119 to Form 1040.

Name and SSN is automatically copied from Income Worksheet.

Enter your current mailing address. Automatic from Income Worksheet.

Spouses's SSN is copied from the income worksheet if required.

Line 1:

Enter date former house was sold.

Line 2:

Have you bought or built a new home after the sale of the home reported on this Form 2119.

Line 3:

If you rent out any rooms, or use part of your home for business for which you take a deduction on your tax return, check "Yes" Report that part of the gain that applies to such use on Form 4797 and subtract it from line 8a or line 10 of Form 2119. You cannot postpone tax or take the exclusion on part of the gain that is reported on Form 4797.

Line 4: Selling Price of Home.

Enter the amount of money you received, plus the amount of all notes, mortgages, or other debts that are part of the sale, and the fair market value of any other property that you received.

Line 5: Expenses of Sale.

Enter your expenses of sale, such as commissions, advertising expenses, attorney and legal fees, you paid in selling the old home. Loan charges, such as points charged the seller, are selling expenses. Do not include fixing up expenses.

Line 6 = Line 4 minus Line 5. Amount realized.

Line 7: Adjusted Basis of Home Sold.

Include the original cost of the home, commissions, and other expenses you paid when you bought the home, the cost of improvements. Subtract any depreciation, casualty losses, or energy credits you took on your tax return(s), and the postponed gain on the sale or exchange of a previous home. See Instructions for details.

Line 8 = Line 6 minus Line 7. Gain on Sale.

Lines 15,21:

Use these boxes to indicate to the program whether the gain on the home is short or long term gain. The Gain will be reported on the appropriate line on Schedule D.

Line 9:

If you do not have a replacement home, and you plan to replace it within 2 years then check "Yes" else check "No".

Line 10:

Were you 55 years old or older on date of sale? Spouse? Or both?

Line 11:

If you answered yes to 55 years old question, did you use your home as your main residence for at least three out of the last five years.

Line 12:

Check the box for ownership of the house sold.

Line 13:

Enter SSN of spouse at time of sale of home if different from above. This implies remarriage after the sale.

Line 14: One Time Exclusions.

Enter the smaller of the gain on line 8a or \$125,000 (\$62,500 for MFS).

Line 15 = Line 8 minus Line 14.

Line 16: Fixing-Up Expenses.

These are expenses for decorating and repairing to help sell your old home. Include on line 11 only expenses for work performed within 90 days before the contract to sell was signed and that you paid for within 30 days after the sale. Do not include capital expenses for permanent improvements or replacements. These are added to the basis of the property sold.

Lines 17,20: Sub Totals.

Line 18: Adjusted Sales Price.

Line 18 = Line 6 minus Line 17.

Line 19b: Cost of New Home.

The cost of your new home includes one or more of the following: (a) cash payments; (b) the amount of any mortgage or other debt on the new home; (c) commissions and other expenses you paid that were not deducted as moving expenses; (d) construction costs made within 2 years before and 2 years after the sale of the old home (when you build your own home, do not include the value of your own labor); and (e) if you buy rather than build your new home, all capital expenses made within 2 years before and 2 years after the sale of the old home.

Line 19b:

Enter date you moved into your new home (MM/DD/YY).

Line 21:

Taxable Gain = Smaller of line 15 or line 20. This is reported on Schedule D as either long or short term gain.

Line 22: Gain to be postponed.

Line 22 = Line 15 minus line 21.

Line 23: Adjusted Basis New Home.

Line 23 = Line 19b minus Line 22.

Form 2210 Underpayment of Estimated Tax by Individual

Use Form 2210 to see if you must pay a penalty for underpaying your estimated tax. Use Part II to see if you paid enough estimated tax on time. If you did not, use Part III or Part IV to figure the penalty on any underpayment.

Use Part III if you paid your estimated tax in four equal payments on the due dates, or your withholding was your only payments.

Use Part IV if tax payments were not four equal amounts or required payments were not four equal amounts.

The Extended Penalty Worksheet is used to cover cases when there are underpayment carryovers on Line 27. This worksheet should do things automatically for you.

Name and SSN is copied from the Income Worksheet.

Line 1:

No detailed help on this box. See Instructions.

Line 2:

Automatic entry of your 1992 tax after credits from Form 1040.

Line 3: Enter the following taxes on line 3:

1. Self Employment tax; 2. Alternative Minimum Tax; 3. Tax from recapture of investment credit or low-income housing credit; 4. Tax on early distributions (Form 5329 Part II); 5. Section 72(m)(5) penalty tax; 6. Excise tax on golden parachute payments; 7. Advance earned income credit payments; 8. An increase or decrease in tax as a shareholder in a qualified electing fund; and 9. Tax on installment sales as a dealer in personal property.

Lines 4,7,8,16: Automatic Subtotal.

Line 5:

Earned Income Credit (EIC) from Form 1040.

Line 6:

Credit for Federal Tax on fuels from Form 1040.

Line 9 = 90% of Line 8.

Line 10:

Withholding taxes from Form 1040 lines 54 and 59. Include any credit from Form 4469.

Line 11 = Line 8 - Line 10. If result is less than \$500 you do not owe any penalty.

Line 12:

Figure your prior year tax using the taxes and credits from your 1991 tax return. Use the same type of taxes and credits as shown on lines 2 to 8 of this form. See instructions for a couple of more rules. This amount transfers from 1991 tax data form.

Line 13 is the smaller of line 9 or line 12. If line 10 is equal to or more than line 13, do not complete or file this form, You do not owe the penalty.

Line 12:

Use appropriate check box to force Part II or Part III calculations.

Line 14: Amount from line 10.

Line 15:
Total of estimated tax payments from income worksheet.

Line 17:
Total Underpayment for the year. Line 13 minus line 16.

Line 18:
Penalty. Line 17 times short cut rate for 1992.

Line 19:
Estimate of Penalty Reduction if payment of taxes due is made before 04/15/93.

Line 19a,DAT5:
The payment of overdue taxes and penalty date is taken from the income worksheet.

Line 20: Penalty Total using Part III. Lines 18 minus line 19.
Amount is transferred to Form 1040 line 65.

Line 21x:
Check this box if the amounts on line 21 are as a result of using an annualized income installment method. Use the worksheet in the instructions. Use the program Override feature to force the amounts into this line.

Lines 21a,21b,21c,21d:
Enter in columns (a) to (d) the amount of your required installment for the due date shown in head column heading. For most taxpayers, this is the amount shown on line 13 divided by 4. However it may be to your benefit to figure your required installments by using the annualized income installment method if your income varied during the year. See the instructions if you think it is required. Use the Override for changing the values on this line if required.

Lines 22a,22b,22c,22d:
Enter the estimated tax payments you made plus any Federal income tax withheld, excess social security tax or railroad retirement tax paid, and any Form 4469 credit (excess hospital insurance benefits) claimed. In each column enter the payments made by each date for that period, i.e. column (a) enter payments you made by April 15, 1992 for the 1992 tax year. The program assumes equal withholding over the year, and uses the tax payments records in the Income Worksheet for estimated tax payments.

Lines 23,24,25,26,27,28,29:
The program calculates the resultant Underpayments or Overpayments for lines 28 and 29 columns (a) to (c).

Lines 30,31,32,33,34,35:
The program calculates the Penalty based on the days payments are late and the appropriate interest rate applicable for the periods.

Line 36:
PENALTY. Line 36 is the sum of all the interest calculated on line 31,33, and 34 or the Extended Worksheet as required. The result goes to Form 1040 line 65.

EXTENDED PENALTY WORKSHEET. This is worksheet is used to calculate the penalty interest for Part IV. The worksheet covers the case were the underpayment carryover occurs on line 27. It can also be used to force other payment dates if required. You should really

understand the penalty calculations quite well before you force any changes on this worksheet. Use OVERRIDE (F3) to change dates.

Totals of the paid and due columns for the extended penalty worksheet.

Form 2441 Credit for Child and Dependent Care Expenses

Form 2441 Child and Dependent Care Expenses

Use this form to figure a credit for child and dependent care expenses. You may be able to take this credit if you paid someone to care for your child or other qualifying person so you (and your spouse if you were married) could work or look for work during the tax year.

Name and SSN is copied from the Income Worksheet.

Line 1:

Complete columns (a) to (d) for each person or organization that provided the care. You can use Form W10, Dependent Care Provider's Identification Certification, to get correct information from the care provider.

Line 1 column (d):

Enter the total amount you actually paid during tax year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

Line 2: Total line 1 column d.

Line 3:

Enter the number of qualifying persons who were cared for during the tax year. To qualify the person(s) must have shared the same home with you during the tax year. See IRS instructions for definition of qualifying person.

Line 4:

Enter the amount of qualified expenses incurred and actually paid during the tax year. See IRS instructions for definition of qualified expenses. Do not include services of a chauffeur or the gardener!

Line 5: Taxpayer's Earned Income.

This amount is taken from the Income Worksheet and includes amount normally transferred to Form 1040 line 7. Selfemployment income from Schedule SE is also added if applicable. There are other possible income sources, see IRS instructions.

Line 6: Spouse's Earned Income if MFJ.

This amount is taken from the Income Worksheet and includes amount normally transferred to Form 1040 line 7. Selfemployed income from Schedule SE is also added if applicable. There are other possible income sources, see IRS instructions.

Line 7:

MFJ filing status: Enter smallest of lines 4, 5 and 6.

Line 8: AGI from Form 1040 line 32.

Line 9:

The program calculates the rate to use based on the AGI on Line 8 on this form.

Line 10: Line 7 multiplied by line 9.

Enter credit on Form 1040 line 41. See IRS instructions for the special cases.

Line 11:

Enter total amount of employer provided dependent care benefits you received during tax

year. A W2 should show this amount in box 15.

Line 12:

Enter the amount of benefits forfeited if any. See instructions.

Line 13: Line 11 minus line 12.

Line 14:

Enter the total of all qualified expenses incurred in 1993 or the care of your qualifying person(s). It does not matter when the expenses were paid.

Line 15: Smaller of lines 13 and 14.

Line 16: Taxpayer's Earned Income. (same as line 5)

This amount is taken from the Income Worksheet and includes amount normally transferred to Form 1040 line 7. Selfemployment income from Schedule SE is also added if applicable. There are other possible income sources, see IRS instructions.

Line 17: Spouse's Earned Income. (same as line 6)

This amount is taken from the Income Worksheet and includes amount normally transferred to Form 1040 line 7. Selfemployed income from Schedule SE is also added if applicable. There are other possible income sources, see IRS instructions.

Line 18:

MFJ filing status: Smallest of lines 15,16 or 17.

Line 19: Excluded benefits.

Enter the smallest of line 17, line 18, or \$5000 (\$2500 if MFS).

Line 20: Taxable Benefits. Line 13 minus line 19.

If less than zero, enter zero. Include this amount on Form 1040 line 7 and as earned income if completing part I. The program will add notation "DCB" to Form 1040 line 7 if required.

Line 21: Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19.

Line 22: Enter \$2400 or \$4800 if two or more qualifying persons.

Line 23: Enter amount from Line 19.

Line 24: Subtract line 23 from line 22. If zero or less, you cannot take the credit. Exception. If you paid 1992 expenses in 1993, see line 10 instructions.

Line 25: Smaller of lines 21 or 24. Enter on line 4.

Form 3903 Moving Expenses

3903 - Moving Expenses

Use this form if you moved to a new principal workplace within the United States or its possessions and you qualify to deduct your moving expenses.

Name and SSN is copied from Income Worksheet.

Lines 1,2,3 Milage Test.

Enter the distance from your old home to your new work place on line 1. Enter the distance from your old home to your old workplace on line 2. Line 3 is line 1 minus line2. If line 3 is less than 35 miles you may not be able to take a deduction for moving expenses. This rule does not apply to members of the armed forces.

Section A.

Enter on line 4 the actual cost to pack, crate, move, store in transit, and insure your household goods and personal effects.

Section B.

Enter the costs of travel from your old home to your new home. These include transportation, meals, and lodging on the way. Include costs for the day you arrive. Show your meal expenses separately on line 6 (subject to 80% limitation). If you use your own car, you may figure the expenses in either of the following two ways: 1. Actual out-of-pocket expenses for gas and oil (keep records) or 2. use 9 cents a mile (keep milage records). You may add parking fees and tolls to the amount claimed.

Line 9 - Pre-move travel and lodging.

Include the costs of travel before you move in order to look for a new home. You may deduct the costs only if 1. you took the trip/s after you got the job; and 2. you returned to your old home after looking for a new one; and 3. you traveled to the new work area primarily to look for a new home.

Line 10 - Post-move temporary lodging.

Include the cost of lodging while occupying temporary quarters in the area of your new workplace. You may include the costs for any period of 30 days in a row after you get a job, but before you move into permanent quarters. If you are self-employed, you may count these expenses only if you had already made substantial arrangements to begin work in the new location.

Line 11 and 12 - Meal Expenses.

Include meal expenses for pre-move house hunting and post-move temporary quarters on line 11. 80% limit will be automatically calculated and shown line 12.

Section D. Qualified Real Estate Expenses.

You may include most of the costs to sell or buy a home or to settle or get a lease.

Examples of qualified real estate expenses you MAY include are 1. Sales commissions, 2. Advertising costs, 3. Attorney's fees, 4. Title and escrow fees, 5. Costs to settle an unexpired lease or to get a new lease. Examples of expenses you MAY NOT include are 1. Costs to improve your home to help it sell, 2. Charges for payment or prepayment of interest; and 3. payments of prepayments of rent.

Check the appropriate box a or b for the amounts of these two lines.

Line 16 = Smaller of Line 13 or \$1500 (\$750 MFS see Inst.).

The limit is \$1500 (\$750 if MFS, and at the end of the year you lived with your spouse who

also started work in tax year).

Line 17 = Lines 14 + Line 15 + Line 16.

Line 18 = Smaller of Line 17 or \$3000 (\$1500 MFS see Inst.).

The limit is \$3000 (\$1500 if MFS, and at the end of the year you lived with your spouse who also started work in tax year).

Line 19 = Line 4 + Line 8 + Line 18. This amount transfers to Schedule A.

Note: Any payments your employer made for any part of your move (including the value of any services furnished in kind) should be included on Form W-2 and reported on Form 1040, line 7. See Reimbursements in instructions.

Form 4136 Credit for Federal Tax on Fuels

Form 4136 is used by individuals, estates, trusts, and corporations to claim credit for Federal excise tax on fuels and to claim the credit for diesel-powered highway vehicles.

Name and SSN is copied from Income Worksheet

Line 1:

Indicate number of vehicles that will get one time credit by being purchased during the tax year.

Lines 1b,2b: The rates are fixed for this tax year.

Lines 1c,2c:

Number of vehicles in column (a) times the rate in column (c).

Line 3: Total of line 1 and line 2 column (c).

User code is not required for 1993.

Type of use code: (See Inst. for definitions)

- a On a farm or farming purposes.
- b Off-highway business use.
- c Export
- d Commercial fishing vessel
- e Intercity or local bus
- f School bus
- g Diesel fuel used in boats, used as heating oil, or used for nonbusiness off-highway use
- h Diesel fuel used in qualified local bus
- i Supplies for aircraft
- j Commercial aviation
- k Helicopters
- m Gasoline used to make gasohol

Lines 4 to 11 column b:

Number of gallons of fuel qualifying for rate in column (c).

Lines 4 to 11 column c:

The rates used for the various fuel categories. See your record of purchase to see which rate applied to your fuel. Fuel purchased and used after September 30, 1993 gets an additional rate. See the instructions.

Lines 4 to 11 column d:

Number of gallons column (b) times the rate column (c).

Line 12 is the total fuel credits in column (d).

Line 13:

Total Tax Credit = Line 3 + line 12. Transfer to Form 1040 line 59.

Form 4137 Social Security Tax on Unreported Tip Income

Form 4137 is used to figure the Social Security tax and Medicare tax owed on tips that you did not report to your employer, including any allocated tips shown on your W-2's that you must report as income. It is also used to figure the amount of tip income to be reported on your Social Security and Medicare Tax record.

The Name and SS of TP or SP is copied from Income Worksheet

Names of employers that you were required to but did not report your tip income.

Line 1:

Total cash and charge tips received in 1993. (Note: Include Dec 1992 tips reported to your employer from Jan 1 to Jan 10, 1993. Do not include Dec 1993 tips reported to your employer from Jan 1 to Jan 10, 1994. See instructions for When Tips are Taxable for information.)

Line 2:

Total cash and charge tips reported to your employer during tax year.

Line 3 = Line 1 minus line 2. The amount on line 3 is added to Form 1040 line 7.

Line 4:

Cash and charge tips you received but did not report to your employer because the total was less than \$20 in the calendar month.

Line 5 = Line 3 minus line 4.

Line 6:

Largest amount of wages (including tips) subject to SS tax during tax year.

Line 7:

Total social security wages and social security tips shown on W-2's or railroad retirement compensation shown on statement. Include covered wages you received as an agricultural or household employee.

Line 8 = Line 6 minus line 7. If line 7 is more than line 6, you do not owe this tax.

Line 9:

Unreported tips subject to SS tax is the smaller of lines 5 and 8.

Line 10: Line 9 times .062.

Line 11:

Largest amount of wages (including tips) subject to Medicare tax during tax year.

Line 12:

Total Medicare wages and Medicare tips shown on W-2's or railroad retirement tier 1 compensation shown on statement.

Line 13 = Line 11 minus line 12. If line 12 is more than line 11, you do not owe this tax.

Line 14:

Unreported tips subject to Medicare tax is the smaller of lines 5 and 13.

Line 15: Line 14 times .0145.

Line 16:

Total of lines 10 and 15. Total SS and Medicare tax on unreported tip income. Transferred to Form 1040 line 50.

Schedule U:

TP or SP name and address copied from Income Worksheet.

Occupation for TP or SP copied from Income Worksheet.

Line 1: Amount from line 9 above that is reported to SS administration.

Line 2:

Amount from line 14 above that is reported as Medicare as tips subject to Medicare tax.

Form 4562 Depreciation and Amortization

Use Form 4562 to claim your deduction for depreciation and amortization; to make the election to expense recovery property; and to provide information on the business use of automobiles and other listed property. You should prepare and submit a separate Form 4562 for each business or activity on your return.

Name and SSN is copied from the business form Schedule C, E, or F that requires this form.

Enter a brief description of the business that this form relates to.

Lines 1,2,3,4,5:

The maximum dollar limitation for Sect. 179 expense is \$10,000.

Enter total cost of Sect. 179 property placed in service during the tax year on line 2. The maximum dollar limitation is reduced for amounts over \$200,000, and if the total cost for the year exceeds \$210,000 then you cannot take the Sect. 179 expense deduction.

Line 6 column (a).

Enter the class of property (i.e. 5-year, 7-year, etc) for which you are making the election, and a brief description (i.e. truck, office furniture, etc.)

Line 6 column (b).

Enter the cost of the property. If you acquired the property through a trade-in, do not include any un depreciated basis of the assets you traded in. See Pub. 551 for more information on basis.

Line 6 column (c).

Enter the amount you elect to expense. You do not have to elect to expense the entire cost of the property. Whatever amount is not elected to be expensed can be depreciated.

Line 7:

If you elect to treat the cost of any automobile and other listed property as a Sect. 179 expense, complete Part IV. Also see instructions for limitations on Automobiles.

Line 8: Total of lines 6 and line 7. Total elected Sect. 179 expense.

Line 9:

The tentative deduction represents the amount you may expense in 1993 or carry over to 1994. If this amount is less than the taxable income limitation on line 11, you may expense the entire amount. If this amount is more than line 11, you may expense in 1993 only an amount equal to line 11. Any excess may be carried over to 1994.

Line 10:

The carryover of disallowed deduction from 1992 is the amount of Sect. 179 expense, if any, elected for previous years, but was not allowed as a deduction due to the taxable income limitation.

Line 11:

The Sect 179 Expense deduction is further limited to the "taxable income". For an individual, enter the aggregate net income from any active trade or business computed without regard to Sect. 179 expense deduction. In any case do not enter more than line 5.

Line 12:

Sect. 179 expense deduction. See instructions if you have more than one business activity with Sect. 179 expense deductions.

Line 12 = lesser of line 9+line 10 or line 11.

Line 13: Carryover of disallowed deduction to 1994.

Line 13 = line 9 + line 10 - line 12.

Lines 14:

MACRS depreciation - "Modified Accelerated Cost Recovery System"

and includes the General Depreciation System (GDS) and Alternative Depreciation System (ADS) and is used to distinguish the deductions computed under post 1986 rules from deductions prescribed under pre 1987 rules of the Accelerated Cost Recovery System (ACRS).

Lines 14a to 14h should be completed for assets, other than automobiles and other listed property, placed in service only during the tax year and depreciated under the GDS system. See instructions for details.

Lines 15:

Alternative Depreciation System (ADS). Depreciation is computed by using the applicable depreciation method, the applicable recovery period, and the applicable convention. See instructions for description of property that must be depreciated under this system. Lines 14a to 14c should be completed for assets, other than automobiles and other listed property, placed in service ONLY during the tax year beginning in 1993 and depreciated under the ADS. Depreciation on assets placed in service in prior years is reported on line 16.

Line 16:

GDS and ADS property placed in service prior to current tax year.

For assets placed in service after 1986, or depreciated under post 1986 rules, enter the GDS and ADS deduction for the current year.

Line 17:

Property subject to Sect. 168(f)(1) election. You know who you are.

Line 18:

Accelerated Cost Recovery System (ACRS) and/or other depreciation.

Enter the total depreciation attributable to assets, other than automobiles and other listed property, acquired before 1981 (pre-ACRS), property subject to ACRS, or property that cannot otherwise be depreciated under ACRS. See instructions for rules on ACRS depreciation.

Line 19: Listed Property. From line 25.

Line 20:

Total Depreciation = line 12 + line 14 + line 15 + lines 16 through 18. Transferred to appropriate line on business form C,E, or F.

Line 21:

Section 263A Uniform Capitalization Rules. This should not apply to individuals, but you never know.

Line 22:

Check the appropriate boxes. Written evidence is strongly suggested to properly support your use of your automobile and other listed property.

Line 23,24 col (a):

Column (a) Type of property (list vehicles first).

If you have more than 5 vehicles used 100% in your trade or business, you may group them

by tax year, otherwise list all vehicles individually.

Line 23,34 col (b):

Column (b) Date placed in service.

This is the date you first used the property for any purpose, whether personal or business.

Line 23,24 col (c):

Column (c) Business Use Percentage (%).

For vehicles this is based on the business use milage divided by the total milage for the year. See instructions for other rules.

Line 23,24 col (d):

Column (d) Cost or other basis.

Enter the property's actual cost. For leased property, enter the lease payment for the year.

Line 23,24,col (e):

Column (e) Basis for Depreciation - Business Use only.

Multiply column (d) by the business use percent in column (c).

Line 23,24 col(f):

Column (f) Recovery Period.

See instructions for rules on type of listed property and when it was placed in service.

Line 23,24 col(g):

Column (g) Method.

Enter the method of figuring your depreciation. Write "200DB", "150DB", or "SL" for the depreciation method, and "HY", "MM", or "MQ" for the half-year, mid-month, or mid-quarter conventions respectively. For property placed in service before 1987, write "PRE" if you used the prescribed percentages under ACRS. If you elected an alternate percentage, enter "S/L".

Line 23,24 col (h):

Column (h) Depreciation Deduction.

See instructions for the proper percent to multiply column (e) by to get the depreciation deduction.

Line 23,24 col (i):

Column (i) Elected Sect. 179 cost.

This is applicable only property used more than 50% in business.

Line 25 = Total column (h). Transferred to line 19 page 1.

Line 26 = Total column (i). Transferred to line 7 page 1.

Section C. Information Regarding Use of Vehicles.

Always complete this section for a sole proprietorship, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section B to see if you meet the exception to completing this section for vehicles. The information requested in Questions 27 to 33 must be completed for each vehicle identified in Section A. See instruction for exceptions when more than 5 vehicles are involved.

Section C. Questions for Employers who provide vehicles for use by employees.

For employers providing vehicles to their employees, a written policy statement regarding the use of such vehicles, if initiated and kept by the employer, will relieve the employee of

keeping separate records for substantiation. See instructions for details.

Part VI - Amortization.

Each year you may elect to deduct part of certain capital expenses over a fixed period. If you amortize property, the part you amortize does not qualify for the election to expense recovery property or depreciation. As usual, see instructions.

IRA Worksheet Individual Retirement Account Deductions Worksheet

IRA Deduction Worksheet:

Use this worksheet to determine the deductibility of your Individual Retirement Arrangement (IRA) contribution for the tax year. A Form 8606 is created if nondeductible contributions are detected.

Name and SSN is automatically copied from Income Worksheet.

Line 1a:

Taxpayer covered by qualified retirement plan at work:

If you are covered by a retirement plan at work, your IRA contribution is limited by your income. Check this box to force IRA worksheet 2 Taxpayer covered by Retirement Plan.

Line 1b:

Spouse is nonworking:

Check this box if your spouse is nonworking. This affects the amounts that are allowed as IRA deductions.

Line 1c:

MFS and did not live with Spouse during year:

If your filing status is Married Filing Separate and did not live with your spouse during the year, then check this box.

See IRS instructions for more details.

Line 2:

Enter taxpayer's contribution to an IRA. Notice \$2000 limit.

Line 3:

Enter spouse's contribution to an IRA. Notice \$2000 limit.

Lines 4 to 11:

IRA worksheet 1 Taxpayer not covered by Retirement Plan.

This portion of worksheet is automatically calculated if Box 1a is NOT checked.

Lines 12 to 31:

IRA worksheet 2 Taxpayer covered by Retirement Plan.

This portion of worksheet is automatically calculated if Box 1a is checked.

Form 8283 p1 Noncash Charitable Contributions

Use Form 8283 page 1 for reporting noncash contributions totaling more than \$500 and if no single item or group of similar items total more than \$5000. Use Form 8283 page 2 if any single item or group is more than \$5000. Form 8283 page 2 requires signatures, so an official IRS form is required (at least in 1992).

Name and SSN is copied from Income Worksheet.

Line 1 col(a):

Name and address of donee organization for each item or group of similar items.

Lines 1 col (b):

Description of donated property.

Line 1 col(c):

Date of contribution. Use MM/DD/YY.

Line 1 col(d):

Date acquired by donor. MM/YY is all that is required.

Line 1 col(e):

How acquired by donor.

Line 1 col(f):

Donor's cost of adjusted basis.

Line 1 col(g):

Fair market value used for donation purposes. This column is added up and transferred to Schedule A.

Line 1 col(h):

Method used to determine the fair market value. See instructions for guidelines and methods.

Line 1 Total:

The total of line 1 column g. Transferred to Schedule A.

Line 2a to 2e:

Complete 2a to 2e if less than entire interest in the property is contributed during the tax year.

Lines 3a,3b,3c:

Answer questions if conditions were attached to any contribution listed in Part I. Attach statement (see instructions).

Form 8606 Nondeductible IRA Contributions

Form 8606 Nondeductible IRA Contributions:

Use this form to report the amount of your IRA contributions that you choose to be nondeductible. See IRS instructions for more situations.

This form only needs to be signed if you are filing this form by itself and not with a tax return.

Name and SSN is dependent on whether this form is for Taxpayer or Spouse. The IRA Worksheet makes this determination.

Enter Home address of Taxpayer or Spouse for which this form applies.

Line 2:

Enter total value of your IRA as of 12/31/92.

Line 1:

Amount of nondeductible IRA contribution from IRA Worksheet.

Line 3: Line 1 plus line 2.

Line 4:

Enter amount of line 1 that was actually made between 1/1/94 and 4/15/94.

Line 5: Subtract line 4 from line 3.

Line 6: Enter the total value of all your IRAs as of 12/31/93 plus any outstanding rollovers. See IRS Instructions.

Line 7:

Enter total IRA distributions received during 1993. See IRS instructions. This amount transfers to Form 1040 line 16a.

Line 8: Line 6 plus line 7.

Line 9: Line 5 divided by line 8.

Line 10: Line 7 times line 9.

Line 13: Line 7 minus line 10. This is your taxable IRA distribution. This amount transfer to Form 1040 line 16b.

Line 11: Basis of your IRA(s) as of 12/31/93. Line 5 minus line 10.

Form 8815 Exclusion of Interest EE Bonds after 1989

Beginning in 1990, if you cashed series EE U.S. savings bonds that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. But you must have paid qualified higher education expenses during the year for you, your spouse, or your dependents. Form 8815 is used to figure the amount of interest on series EE bonds that you may exclude from your income.

Name and SSN is copied from Income Worksheet.

Line 1 col (a):

Name of person (you, your spouse, or your dependent) who was enrolled at, or attended, an eligible educational institution.

Line 1 col(b):

Name and address of eligible educational institution. See instructions.

Line 2:

Enter the total qualified higher education expenses you paid during the tax year for the persons listed in column (a) of line 1. See instructions to find out what expenses apply.

Line 3:

Enter total of any nontaxable educational benefits (such as nontaxable scholarships or fellowships) received during the the tax year for the persons listed in column (a) of line 1. See Instructions.

Line 4:

Line 3 minus line 4. Negative amounts convert to zero.
A zero amount indicates that you cannot take the exclusion.

Lines 5,6:

Amounts from 8815/8818 worksheet.

Line 7:

The amounts on line 4 and line 5 are compared. If Line 4 is less than line 5 then divide line 4 by line 5 and enter result. If line 5 is greater than line 4 then enter 1.0.

Line 8: Line 6 multiplied by line 7.

Line 9:

Modified AGI from 8815/8818 worksheet.

Line 10:

Enter \$60000 if filing status is MFJ else enter \$40000.

Line 11:

Line 9 minus line 10. Zero negative amount. If amount is zero then enter zero on line 13 and skip to line 14.

Line 12:

If your filing status is MFJ then divide line by \$30000 else divide by \$15000. Enter result to two decimal places.

Line 13: Multiply line 8 by line 12.

Line 14:

Line 8 minus line 13. This is your Excludable savings bond interest. Transfer to Schedule B line 3.

Form 8815 Wrk Worksheet for Forms 8815/8818

Use this worksheet to calculate interest on redemption of Series EE U.S. Savings bonds issued after 1989 and used for qualifying educational expenses.

Name and SSN is copied from Income worksheet.

Date that bonds were cashed.

Line 1:

Enter data on redemption of bonds and keep for your records.
As a minimum, enter the face value of each bond redeemed.

Line 2:

Total of Column (c) face values of bonds redeemed.

Line 3:

Total redemption proceeds from bonds that were issued after 1989 listed above (be sure to get this figure from the teller when you cash the bonds.)

Line 4: Line 2 divided by 2 to get cost of bonds.

Line 5: Line 3 minus line 4. This is the interest on the bonds.

Worksheet for Modified AGI for Form 8815 Line 9:

This worksheet is used to calculate the modified AGI for purposes of the Form 8815 line 9. Schedule B line 2, Form 1040 lines 7, 9 - 15, 16b, 17b, 18 - 20, 21b, and 22b. Form 1040 line 30 (Adjustments to income) is subtracted from the total.

Form 8829 Expenses for Business Use of Your Home

You may deduct business expenses that apply to a part of your home **ONLY** if that part is exclusively used on a regular basis for business or storage of inventory. There is an exception for day care facilities in home. See IRS instructions.

Name and SSN's are copied from Income Worksheet.

Lines 1,2,3:

The area of home (in square feet) used for business divided by the total area of the home is business percentage of home.

Lines 4,5,6:

Check this box if your business is an in home day care facility.

Fill out the number hours used per day for day care work.

Lines 5 and 6 are calculated automatically.

Line 7:

The business percent moved from line 3 or calculated by multiplying line 3 by line 6.

Line 8: Amount from Schedule C line 29.

Lines 9,10,11:

Enter only the amounts that would be deductible as itemized deductions on Schedule A if no business was conducted in home.

See IRS instructions for details of Direct versus Indirect expenses.

Lines 12,14,15,21,24,30,32:

Automatic Sub-total.

Line 13:

The business portion of indirect expenses on line 12b.

Line 7 times line 12b.

Line 16:

Mortgage interest not deductible on Schedule A.

Lines 17,18,19,20:

Enter appropriate expenses (direct/indirect). If you rented your home, then include rent on line 20b.

Line 22:

Business portion of line 21b. Multiply line 7 by line 21b.

Line 23:

Carryover of operating expenses from 1992.

Line 25:

Allowable operating expenses - Smaller of lines 15 or line 24.

Line 26:

Limit on excess casualty losses and depreciation. Line 15 minus line 25.

Line 27:

Enter the amount of casualty losses not allowed on Schedule A because the losses were less

than or equal to \$100 plus 10% of your AGI.

Line 28:
Depreciation from Part III.

Line 29:
Carryover of excess casualty losses and depreciation from 1991.

Line 31:
Allowable excess casualty losses and depreciation. Smaller of lines 26 or 30.

Line 33:
Casualty losses included on lines 14 and 31. Use Form 4684 Section B.

Line 34:
Allowable expenses for business use of your home. Subtract Line 33 from line 32. Transfer to Schedule C line 30.

Lines 35,36,37,38,40:
Part III - Depreciation of Your Home.
Use this section to calculate the depreciation allowed for business in home.

Line 39:
The depreciation percent is normally 3.175% if you used your home for business before 1993 but used it first after 1986. See IRS instructions for other situations. A Form 4562 may also be required.

Line 41,42:
Part IV - Carryover of Unallowed Expenses to 1994. This section is automatic based on data on lines 25,24,31, and 30.

Form 1040-ES 1994 Estimated Tax for Individuals

The 1040-ES Worksheet is used to estimate the income tax for 1993. Use override F3 to force amounts into fields that require changes.

The name and SSN is copied from the Income Worksheet.

Line 1:

The AGI is assumed the same as this year's AGI. Use Override F3 to force other amounts.

Line 2a:

Itemized deductions are assumed the same as this year.

Line 2b:

The standard deduction is assumed based on this years circumstances and next year's amounts.

Line 2:

The larger of itemized or standard deduction.

Lines 3,5,8,10: Sub-totals.

Line 4:

The number of exemptions are assumed the same as this year.

Line 6:

The tax on line 5 based on the 1993 tax rate table.

Line 7,9:

Additional taxes and credits; see instructions.

Line 11:

Self employment earnings are assumed that same as this year. The rates are based on 1993 rules:

0.153 of earnings to \$57600
0.029 + 8812.80 for \$57600 to \$135000
11057.40 over \$135000.

Line 12:

Other taxes; see instructions.

Line 13a: Sum of lines 10,11b,11d,12.

Line 13b:

EIC and 4136 Credit for Fuel Taxes.

Line 13c:

TOTAL 1993 ESTIMATED TAX. Line 13a minus line 13b.

Line 14ax:

Check this box if you are a farmer or fisherman and can use 66 2/3 percent rule here.

Line 14a: 90% or 66 2/3% of line 13c.

Line 14b: Total tax from 1992 form 1040.

Line 14c:

THIS IS YOUR REQUIRED ANNUAL PAYMENT. Smaller of Lines 14a or 14b.

Line 15:

Estimates of withholding during 1993 tax year.

Line 16:

The amount that will require estimated payments. If line 13c minus line 15 is less than \$500 than you need not make estimated payments.

Line 17a:

Any 1992 Overpayment that has been applied to 1993 taxes.

Line 17:

The required payments based on line 16 divided by four and reduced by any 1992 Overpayment applied to 1993 taxes.

Fees Page Fees Schedule Form 1040

If you are a paid tax preparer than this form will provide a method for calculating your fee based on the complexity of the tax return. You can set a rate per form copy and/or a rate per field that you entered data into. The program counts the number of form copies and form fields that have entries in them and multiplies them by the rate that you set for that form/field. The program then adds up the rate for each form for a grand total.

Name and SSN is copied from the Income Worksheet.

Rate/Copy:

The rate per copy of a particular form. Adjust your rates in the startup file so there is a minimum of adjustments required for each tax return.

Copies Count:

Automatic count of copies of each form. All forms and copies with data are counted even though the forms may not be needed in the final tax return. This just means that work has been done on some forms. Example: It is often necessary to do a Schedule A to see if Standard Deduction is more beneficial, this can imply quite a bit of work for a form not used.

Rate/Field:

The rate per field entry for a particular form. Adjust your rates in the startup file so there is a minimum of adjustments required for each tax return.

Fields Count:

Automatic count of fields with amounts for each form. The program counts only unprotected fields and override fields with data in them. Protected fields and form linked fields are not counted. Seems fair.

Total for one Form:

The result of calculating the rates times copies and rates times fields for each form.

Misc Line:

Place misc. charges, discounts, etc. here.

Total Preparation Fee:

Automatic summation of total fee for each form. This amount is transferred to the Front Page of this tax return.

Statements - IRS Required Supporting Statements

A supporting statement is used when the space for input on selected forms does not provide enough space for all the entries that the IRS would like to see. The program will automatically select the statement when the IRS requires it based on Electronic filing specifications.

There is no help for each individual entry field. Refer to the parent form fields help descriptions. Each statement is constructed based on the parent fields required.

The number of the supporting statement. These numbers are assigned in sequential order starting with number 1.

The name and SSN is automatically copied from the parent form. The form name for the parent form for this supporting statement.

Line:

Not used by supporting statements.

Description:

Enter a short description of form and field that this statement supports. This is important if you use a many supporting statments.

Schedules Supporting Schedules

A supporting schedule is used to provide itemized details for selected form fields. If you have long lists of items that need to be added to provide one field entry, then a supporting schedule is a good way to do that work. For example, Schedule A medical deductions can often have many line items for doctors and medicines. Use a supporting schedule to organize this information.

Use this schedule if the IRS does not require a supporting statement. The program will select the appropriate kind, either a supporting statement or supporting schedule.

The name and SSN is automatically copied from the parent form.

Form:

The form name for the parent form for this supporting schedule.

Line:

The field description for the parent form field that this supporting schedule transfers to.

Description:

Enter a short description of form and field that this schedule supports. This is important if you use a many supporting schedules.

Line Item Description:

Enter a short description of the amount being entered. For example if a bank interest amount, the name of the bank would be a good choice.

State Code:

Enter the two letter code for a state if other than the default state for this program. This is used for state income tax returns.

Ownership:

Indicate J for JT/SGL type entries (default of no entry is made), T for taxpayer only if MFJ or MFS, or S for spouse only in MFJ or MFS filing status. This is used by the state income tax returns that provide for separate taxpayer and spouse income/expenses.

Amount:

Enter amount for schedule being prepared.

Total:

Totals for all schedule amount. Automatically transferred to the requesting form and field. Information about states and ownership of amounts is also maintained, and can be reviewed using the F5 Mini-schedule option.

Mini-Schedules

A mini-schedule is handy for identifying amounts where state and ownership (Joint/Single, Taxpayer, Spouse) of amounts is important. Use this feature when doing multi-state returns or if state returns need identifications of Taxpayer and Spouse incomes and deductions.

Form Line:

Automatic Line showing what form and line this schedule belongs to.

State Code:

Use a two character state code to identify the state for the indicated amount in column c. The Post Office code for states is a useful method. If no entry is made in this column, the default state assigned in the configuration setup is used.

Ownership:

Use the Letter J (Joint/Single) or T (Taxpayer) or S (Spouse) to identify ownership of the amount in column c. If no entry is made, the program assumes J (Joint/Single).

Amount:

The amount identified by the state code in column a and the ownership code in column b.

Total:

The automatic total for this mini-schedule. This amount is automatically transferred to the parent form and line. Use ALT-F9 to recalculate this amount if required. Exit back to the parent form will automatically recalculate this amount if you should forget.

