Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** (B) **1993**

IRS Use Only—Do not write or staple in this space.

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

Label

(See instructions on page 12.)

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

LABEL HERE

Your first name and initial / Last name

Your social security number

Spouse's social security number

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

Presidential Election Campaign (See page 12.)

	Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.
Do you want $3 to go to this fund?		X	
If a joint return, does your spouse want $3 to go to this fund?		X	

Filing Status

(See page 12.)

Check only one box.

1 [ ] Single

2 [X] Married filing joint return (even if only one had income)

3 [ ] Married filing separate return. Enter spouse's social security no. above and full name here. ▶

4 [ ] Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 [ ] Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 13.)

Exemptions

(See page 13.)

6a [X] **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2

b [X] **Spouse**

c **Dependents:**

(1) Name (first, initial, and last name)	(2) Check if under age 1	(3) If age 1 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1993
			DAU.	12
			DAU.	12

If more than six dependents, see page 14.

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

e Total number of exemptions claimed

No. of boxes checked on 6a and 6b: 2

No. of your children on 6c who:
- lived with you: 2
- didn't live with you due to divorce or separation (see page 15):

Dependents on 6c not entered above:

Add numbers entered on lines above ▶: 4

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	7889
8a	Taxable interest income (see page 16). Attach Schedule B if over $400	8a	32
b	Tax-exempt interest (see page 17). DON'T include on line 8a [8b]		
9	Dividend income. Attach Schedule B if over $400	9	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 17)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D	13	
14	Capital gain distributions not reported on line 13 (see page 17)	14	
15	Other gains or (losses). Attach Form 4797	15	
16a	Total IRA distributions [16a] b Taxable amount (see page 18)	16b	
17a	Total pensions and annuities [17a] b Taxable amount (see page 18)	17b	
18	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	18	
19	Farm income or (loss). Attach Schedule F	19	(23,240)
20	Unemployment compensation (see page 19)	20	
21a	Social security benefits [21a] b Taxable amount (see page 19)	21b	
22	Other income. List type and amount—see page 20	22	
23	Add the amounts in the far right column for lines 7 through 22. This is your total income ▶	23	(15,319)

Adjustments to Income

(See page 20.)

24a	Your IRA deduction (see page 20)	24a	
b	Spouse's IRA deduction (see page 20)	24b	
25	One-half of self-employment tax (see page 21)	25	
26	Self-employed health insurance deduction (see page 22)	26	
27	Keogh retirement plan and self-employed SEP deduction	27	
28	Penalty on early withdrawal of savings	28	
29	Alimony paid. Recipient's SSN ▶	29	
30	Add lines 24a through 29. These are your total adjustments ▶	30	—

Adjusted Gross Income

31	Subtract line 30 from line 23. This is your **adjusted gross income.** *If this amount is less than $23,050 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 56* ▶	31	(15,319)

Tax Computation (See page 23.)

32	Amount from line 31 (adjusted gross income)		(15,319)
33a	Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 33a		
b	If your parent (or someone else) can claim you as a dependent, check here ▶ 33b ☐		
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 24 and check here ▶ 33c ☐		
34	Enter the larger of your: **Itemized deductions** from Schedule A, line 26, OR **Standard deduction** shown below for your filing status. **But if you checked any box on line 33a or b, go to page 24 to find your standard deduction. If you checked box 33c, your standard deduction is zero.** • Single—$3,700 • Head of household—$5,450 • Married filing jointly or Qualifying widow(er)—$6,200 • Married filing separately—$3,100	34	6200
35	Subtract line 34 from line 32	35	(21,519)
36	If line 32 is $81,350 or less, multiply $2,350 by the total number of exemptions claimed on line 6e. If line 32 is over $81,350, see the worksheet on page 25 for the amount to enter	36	9400
37	**Taxable income.** Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	0
38	Tax. Check if from a ☐ Tax Table, b ☐ Tax Rate Schedules, c ☐ Schedule D Tax Worksheet, or d ☐ Form 8615 (see page 25). Amount from Form(s) 8814 ▶ e	38	
39	Additional taxes (see page 25). Check if from a ☐ Form 4970 b ☐ Form 4972	39	
40	Add lines 38 and 39 ▶	40	0

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

Credits (See page 25.)

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

Other Taxes

47	Self-employment tax. Attach Schedule SE. Also, see line 25	47	
48	Alternative minimum tax. Attach Form 6251	48	
49	Recapture taxes (see page 26). Check if from a ☐ Form 4255 b ☐ Form 8611 c ☐ Form 8828	49	
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	51	
52	Advance earned income credit payments from Form W-2	52	
53	Add lines 46 through 52. This is your **total tax** ▶	53	0

Payments

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

54	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐	54	
55	1993 estimated tax payments and amount applied from 1992 return	55	
56	**Earned income credit.** Attach Schedule EIC	56	
57	Amount paid with Form 4868 (extension request)	57	
58a	Excess social security, Medicare, and RRTA tax withheld (see page 28)	58a	
b	Deferral of additional 1993 taxes. Attach Form 8841	58b	
59	Other payments (see page 28). Check if from a ☐ Form 2439 b ☐ Form 4136	59	
60	Add lines 54 through 59. These are your **total payments** ▶	60	0

Refund or Amount You Owe

61	If line 60 is more than line 53, subtract line 53 from line 60. This is the amount you **OVERPAID** ▶	61	0
62	Amount of line 61 you want **REFUNDED TO YOU** ▶	62	0
63	Amount of line 61 you want **APPLIED TO YOUR 1994 ESTIMATED TAX** ▶	63	
64	If line 53 is more than line 60, subtract line 60 from line 53. This is the **AMOUNT YOU OWE.** For details on how to pay, including what to write on your payment, see page 29	64	0
65	Estimated tax penalty (see page 29). Also include on line 64	65	

Sign Here

Keep a copy of this return for your records.

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

Your signature ✓ Date Your occupation FARMER

Spouse's signature. If a joint return, BOTH must sign. ✓ Date Spouse's occupation NURSE

Paid Preparer's Use Only

Preparer's signature Ronald Curtis Date 7-11-94 Check if self-employed ☐ Preparer's social security no. 026 26 7618

Firm's name (or yours if self-employed) and address: Skowhegan Tax Agency, P.O. Box 570 Skowhegan, ME. E.I. No. 01 0375917 ZIP code 04976

0007-SWP-005802973
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SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (X)

Profit or Loss From Farming

REDACTED

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

▶ See Instructions for Schedule F (Form 1040).

1545-0074

1993

Attachment Sequence No. 14

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. RAISING HORSES, BEEF, HAY, MILK Production

B Enter principal agricultural activity code (from page 2) ▶ 2 4 0

D Employer ID number (EIN), if any

C Accounting method: (1) [X] Cash (2) [ ] Accrual

E Did you "materially participate" in the operation of this business during 1993? If "No," see page F-2 for limit on losses. [X] Yes [ ] No

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

1	Sales of livestock and other items you bought for resale	1	—		
2	Cost or other basis of livestock and other items reported on line 1	2	—		
3	Subtract line 2 from line 1			3	—
4	Sales of livestock, produce, grains, and other products you raised			4	130,487
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	15	5b Taxable amount	15
6a	Agricultural program payments (see page F-2)	6a	3037	6b Taxable amount	3,037
7	Commodity Credit Corporation (CCC) loans (see page F-2):				
a	CCC loans reported under election			7a	
b	CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	
8	Crop insurance proceeds and certain disaster payments (see page F-2):				
a	Amount received in 1993	8a		8b Taxable amount	
c	If election to defer to 1994 is attached, check here ▶ [ ]			8d Amount deferred from 1992	
9	Custom hire (machine work) income			9	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)			10	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51. ▶			11	133,539

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

12	Car and truck expenses (see page F-3—also attach Form 4562)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see page F-4):		
14	Conservation expenses. Attach Form 8645	14		a	Vehicles, machinery, and equipment	26a	2539
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	4525
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	31,776	27	Repairs and maintenance	27	3879
17	Employee benefit programs other than on line 25	17		28	Seeds and plants purchased	28	
18	Feed purchased	18	54629	29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies purchased	30	8328
20	Freight and trucking	20	11445	31	Taxes	31	150
21	Gasoline, fuel, and oil	21	1485	32	Utilities	32	6075
22	Insurance (other than health)	22	1910.	33	Veterinary, breeding, and medicine	33	6030
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a	5819	a	CCCT MARKETING ASSN	34a	1844
b	Other	23b	11035	b	NEAHIA	34b	1531
24	Labor hired (less jobs credit)	24	6,073	c	ASSEATS INC	34c	190
				d	POSTAGE	34d	84
				e	DUES	34e	410
				f	BANK CHARGES	34f	22
35	**Total expenses.** Add lines 12 through 34f ▶					35	156,779
36	**Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (fiduciaries and partnerships, see page F-5)					36	(23,240)
37	If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.					37a [X] All investment is at risk. 37b [ ] Some investment is not at risk.	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172

1993

Attachment Sequence No. **67**

Name(s) shown on return

Identifying number

Business or activity to which this form relates
FARMING

REDACTED

Part I **Election To Expense Certain Tangible Property (Section 179)** (Note: *If you have any "Listed Property," complete Part V before you complete Part I.*)

1	Maximum dollar limitation (If an enterprise zone business, see instructions.)	1	$17,500
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1, but do not enter less than -0-. (If married filing separately, see instructions.)	5	

	(a) Description of property	(b) Cost	(c) Elected cost
6			

7	Listed property. Enter amount from line 26	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1992 (see instructions)	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1994. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

Part II **MACRS Depreciation For Assets Placed in Service ONLY During Your 1993 Tax Year (Do Not Include Listed Property)**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14 General Depreciation System (GDS) (see instructions):						
a 3-year property						
b 5-year property		$36,875	5YR	1/2YR	150 DB-GDS	5,531.
c 7-year property		$ 4,950	7YR	1/2YR	150 DB-GDS	530.
d 10-year property						
e 15-year property		$6,500.	15YR	1/2YR	150 DB-GDS	325
f 20-year property						
g Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
h Nonresidential real property				MM	S/L	
				MM	S/L	
15 Alternative Depreciation System (ADS) (see instructions):						
a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III **Other Depreciation (Do Not Include Listed Property)**

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1993 (see instructions)	16	25,390.
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	

Part IV **Summary**

19	Listed property. Enter amount from line 25	19	
20	**Total.** Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations—see instructions)	20	31,776
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

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Page 2

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Control number
11

Copy B To Be Filed with employee's FEDERAL tax return

Employer's identification number	1 Wages, tips, other compensation	2 Federal income tax withheld
01-0442817	7,888.80	
Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
CEDAR RIDGE NURSING CARE CTR	7,888.80	489.11
	5 Medicare wages and tips	6 Medicare tax withheld
RR #1 BOX 1283	7,888.80	114.38
	7 Social security tips	8 Allocated tips
SKOWHEGAN, ME 04976		
Employee's social security number	9 Advance EIC payment	10 Dependent care benefits
Employee's name, address, and ZIP code	11 Nonqualified plans	12 Benefits included in Box 1
	13 See Instrs. for Box 13	14 Other
		S-125 1991.92

15 Statutory employee | Deceased | Pension plan | Legal rep | 942 emp | Deferred compensation

Employer's state I.D. No.	17 State wages, tips, etc	18 State income tax	19 Locality name	20 Local wages, tips, etc	21 Local income tax
01-0442817	7888.80	3.01			

13-2678063 Department of the Treasury—Internal Revenue Service

W-2 Wage and Tax Statement 1993

This information is being furnished to the Internal Revenue Service.

OMB No. 1545-0008

0007-SWP-005802976
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1993 MAINE INDIVIDUAL INCOME TAX 1040ME LONG FORM

L REDACTED

Office Use Only

For the year ending December 31, 1993 or other tax year beginning _____, 1993, ending _____, 19____

STEP 1 Use Preprinted Label, Otherwise Print or Type

LABEL

Your first name and initial | Last name | Your social security number

Spouse's first name | Last name | Spouse's social security number

Your occupation: FARMER

Spouse's occupation: NURSE

1 Check here if you were engaged in commercial farming or fishing during 1993. (See Instructions on page 11). ☒

Check if: 2a You were ➤ ☐ 65 or over 2b ☐ Blind; 2c Spouse was ➤ ☐ 65 or over 2d ☐ Blind

STEP 2 Indicate Filing and Residency Status

			RESIDENCY STATUS (CHECK ONLY ONE)
3		Single	8 ☒ RESIDENT
4	X	Married filing joint return (even if only one had income)	9 ☐ PART-YEAR RESIDENT
5		Married filing separate return. Enter spouse's social security number above and full name here ➤	10 ☐ NONRESIDENT
6		Head of household (with qualifying person)	11 ☐ NONRESIDENT ALIEN
7		Qualifying widow(er) with dependent child (year spouse died ➤ 19)	

STEP 3 Enter Your Exemptions

12 a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 12a

b ☒ Spouse

No. of boxes checked on 12a and 12b: 2

c Number of your dependents: Total dependents: 2

d Total number of exemptions claimed: Add numbers entered on lines above ➤ 4

STEP 4 Figure Your Maine Taxable Income

13	FEDERAL ADJUSTED GROSS INCOME: (From your Federal Form 1040, line 31 or 1040A, line 16 or 1040EZ, line 4) (See Instructions if filing Schedule NRH) ➤	13 15,319
14	INCOME MODIFICATIONS. (From Page 2, Schedule 1, line 33. Show a negative in parentheses.)	14 —
15	MAINE ADJUSTED GROSS INCOME. Line 13 plus or minus line 14 ➤	15 15,319
16	DEDUCTION: ☐ STANDARD (See Instructions) ☐ ITEMIZED (From Page 2, line 38) ➤	16 (6200)
17	EXEMPTION. Multiply Number of Exemptions in Box 12d by $2,100 ➤	17 (8400)
18	TAXABLE INCOME. Subtract line 16 and line 17 from line 15 ➤	18 (29919)

STEP 5 Figure Your Tax and Contributions

19	INCOME TAX. Find the tax for the amount on line 18 in the tax table ➤	19 0
20	TAX ADDITIONS. (From Maine Schedule A, line 4)	20 —
21	USE TAX (SALES TAX). (See Instructions, an entry must be made on this line) ➤	21 0
22	CONTRIBUTIONS: a Democratic Party ☐ $1 ☐ $5 ☐ $10 ☐ Other $	22a —
	b Republican Party ☐ $1 ☐ $5 ☐ $10 ☐ Other $	22b —
	c Endangered and Nongame Wildlife Fund ☐ $5 ☐ $10 ☐ $25 ☐ Other $	22c —
	d Maine Children's Trust Fund ☐ $5 ☐ $10 ☐ $25 ☐ Other $	22d —
23	TOTAL TAX AND CONTRIBUTIONS. (Add lines 19, 20, 21 and 22) ➤	23 0

STEP 6 Subtract Tax Credits

24	TAX CREDITS. (From Maine Schedule A, line 19)	24 (—)
25	NONRESIDENT CREDIT. (From Schedule NR or Schedule NRH) (Attach copy of federal return)	25 (—)
26	NET TAX AND CONTRIBUTIONS. (Subtract lines 24 and 25 from line 23) ➤	26 0

STEP 7 Enter Tax Payments

27	TAX PAYMENTS. a Maine Income Tax Withheld (Attach W-2 and 1099 forms)	27a 3 01
	b 1993 Estimated Payments (Include Real Estate Withholding Tax Payments)	27b
	c Paid with original return or deposit with extension request	27c
	d Nursing Home Care Credit (See Instructions. Attach copy of 1098-ME)	27d
	e TOTAL (Add lines 27a, b, c and d) ➤	27e 3 01

STEP 8 Figure Refund or Amount Due

28	If line 27e is larger than line 26, enter amount OVERPAID ➤	28 3 01
29	Amount to be CREDITED to 1994 estimated tax: 29a ____ REFUNDED	29b 3 01
30 a	If line 26 is larger than line 27e, enter amount due ➤	30a
b	Underpayment Penalty (attach Form 2210-ME)	30b
c	TOTAL AMOUNT DUE (Pay in full with return) ➤	30c

Next Year's Return: To reduce state printing and postage costs, if you have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right ☐

SIGN ON REVERSE SIDE

Make your check payable to TREASURER, STATE OF MAINE

WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR CHECK • DO NOT SEND CASH • File return with the: Bureau of Taxation, P.O. Box 1067, Augusta, ME 04332-1067

Office use only ☐ 2210 ☐ CK ☐ MO ☐ CA

Attach State copy of Form W-2 and Form 1099 to back

Attach check or money order here

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