

File bits



Tapered bit with rounded barrel can be used for safe bevelling at the cuticle area, nail prep work and shaping the entire nail.



Cone is a slim, longer tapered bit, used under the nails as well as at the cuticle or sidewalls. Good for use on top of the toenails because of its slim size.



Tapered barrel is a cone with a flat top. Good for under the nails and on the top surface, however keep away from the cuticle area.



UNC are used to gently bevel the undersides of the nails without cutting the fingertip.



Small and large barrel bits are used for surface work, shortening and backfill cutting. The only difference is the size of the circumference of the bit and preference of the nail technician.

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Guide Electric Filing

**United States. Internal Revenue
Service**

A red circular graphic with a gradient, appearing as a partial circle or a thick curved line, located to the right of the text box.

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Publication 910 (Revised January 2003), 2003

United States. Internal Revenue Service, 1996

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United States Department of Agriculture Electronic Filing United

Guide to Free Tax Services, 1997 **Tax Guide for Small Business**, 2002

Proposed Technical Standards for Electronic Filing in the United States Courts United States. Administrative Office of
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