

# Instructions For Preparing Short Form 1040A For 1972

## A Special Message From The Commissioner

Dear Taxpayer:

These are the simplified instructions for your new short Form 1040A. The instructions include an explanation of words and terms which may be unfamiliar. However, it may be to your advantage to use the regular Form 1040. Please read the instructions on page 2 carefully so you can decide which form will be to your advantage.

There are three new features (provided by law) in the 1972 individual income tax return we want to call to your attention. The first is "revenue sharing." This is a program for sharing money with the states and cities. Please read the instructions on page 5 and give all the information asked for on lines 26 and 27 of Form 1040A.

The second feature is the new tax credit for political contributions made in 1972. This credit is limited to \$12.50 (\$25 if a joint return). If it applies to you, the credit should be claimed on line 20 of the return. Please read the instructions on page 4.

The third feature is the presidential election campaign fund dollar "check-off." This optional feature enables taxpayers to earmark \$1 of their taxes (\$2 if a joint return) to go to the political party of their choice, or to a general fund to support political parties. Form 4875, Presidential Election Campaign Fund Statement, should be attached to your return if you wish to do this. If you do not wish to earmark money for this purpose, do not file Form 4875. If you file Form 4875, IRS will separate it from your tax return for processing.

With the information in these instructions, we hope you can fill out your return. If you need assistance, you should feel free to call or visit your nearest Internal Revenue Service office. This address and telephone number are in the white pages of your telephone book under U.S. Government, Treasury Department, Internal Revenue Service. We will be glad to help you.

If you have someone else help you or fill out your return, you should select a qualified person because you are the one responsible for it. If you pay someone for preparation of your return, the preparer must also sign it. And please be sure to keep a copy of your return.

Please double-check your return, and avoid the last-minute rush before April 16. This will help cut down mistakes and help IRS return any refund you may have coming.

We appreciate your concern and thank you for your cooperation.

Department  
of the  
Treasury



Internal  
Revenue  
Service

A handwritten signature in cursive script that reads "Dennis M. Walters".

Commissioner of Internal Revenue

Before you turn to page 3 for the guide to filling out **Short Form 1040A**  
**BE SURE TO READ THE FOLLOWING INSTRUCTIONS**

**Who must file a Return using either Short Form 1040A or Form 1040**

<b>File a Return if you are:</b>	<b>And your gross income is at least:</b>
● Single or are a widow or widower, and are under 65 . . . . .	\$2,050
● Single or are a widow or widower, and are 65 or older . . . . .	2,800
● Single, you could be claimed as a dependent on your parent's return and you show dividend income, interest income, or other types of unearned income on your own return . . . . .	750
● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are under 65 . . . . .	2,800
● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), one is 65 or older . . . . .	3,550
● Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are 65 or older . . . . .	4,300
● Married filing separate returns or married, but not living together at end of tax year . . . . .	750
● A person with income from sources within U.S. possessions . . . . .	750
● Self-employed and your net earnings from self-employment were at least \$400.	

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

**When to file**

File as soon as you can after January 1, but not later than April 16, 1973.

**Where to file**

Use the envelope furnished you or the appropriate address shown on page 7.

**Who May Use Short Form 1040A**

You may use Short Form 1040A if all your income in 1972 was from wages, salaries, tips, etc., and not more than \$200 in dividend income or \$200 in interest income, and you do not itemize your deductions.

**Who May NOT Use Short Form 1040A**

**File Form 1040 instead of Short Form 1040A if:**

- you received more than \$200 in dividend or \$200 in interest income
- you had income other than wages, tips, dividends and interest
- you received \$20 or more in tips in any one month, and you did not fully report these tips to your employer
- your Form W-2 shows uncollected employee tax (social security tax) on tips
- you have
  - a retirement income credit
  - an estimated tax credit
  - an investment credit
  - a foreign tax credit
  - a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil, or

- a credit from a regulated investment company
- you choose the benefits of income averaging
- you (1) could be claimed as a dependent on your parent's return, (2) had dividend or interest income, and (3) your total income (amount that would otherwise be shown on line 14, Short Form 1040A) is more than \$8,666 (\$4,333 if married and filing separately)
- your wife (husband) files a separate return and itemizes deductions. Disregard this exception if you are married, but don't consider yourself married for tax purposes because (1) you had not lived with your husband (wife) at any time during the tax year, (2) you furnished more than half the cost of maintaining your home for the year, and (3) your child or stepchild lived in that home for more than six months of the year and can be claimed by you as a dependent
- you received capital gain dividends or nontaxable distributions (return of capital)
- you claim a deduction for business expenses as an outside salesman or for travel for your job. (See **Publication 463**, Travel, Entertainment, and Gift Expenses)
- you claim a sick pay exclusion (See **Publication 522**, Adjustments to Income for Sick Pay)
- you claim a moving expense deduction because you changed jobs or were transferred. (See **Publication 521**, Tax Information on Moving Expenses)
- you are a railroad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid. (See **Form 4469**)
- you had, at any time during the taxable year, an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)
- you are a nonresident alien (in this case file Form 1040NR); or, were married to a nonresident alien at the end of the year.

If income tax was withheld and you are not required to file a return, you should file a return to get a refund.

**IMPORTANT: Short Form 1040A may not be right for you!**

If you received Short Form 1040A from us by mail, we sent it to you based on the information on your return you filed last year. Your situation may have changed since then, and you may get a lower tax if you file the Form 1040. Before you file the short form, take a few minutes to read these instructions.

3. Your union dues and other employee business expenses such as safety helmets, tools, supplies.
4. The loss from accident, fire, storm (casualty) or theft. Subtract from each loss \$100 plus what the insurance company paid you.
5. The money you paid someone (so you could work) to take care of your dependent child under 15 years old or a husband, wife, or other dependent who could not take care of himself (herself).

If you decide you need Form 1040, you can get it at Internal Revenue Service offices and at most banks and post offices. You may also use the order blank on the inside back cover to obtain Form 1040 and other related schedules, forms, and publications. The instructions for Form 1040 tell about other forms and publications you may need.

**Itemized Deductions (What You Can Claim)**

If you had expenses or made contributions that are tax deductible, it may be to your advantage to itemize deductions on Form 1040.

- If you file Form 1040, examples of itemized deductions include:
1. The money you paid for health and accident insurance. Also for medical and dental care. Local, State, and real estate taxes. Alimony, and interest on loans and mortgages.
  2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and other eligible nonprofit organizations.

**Here is a general test to help. Will your tax be lower if you list (itemize) deductions?**

- You should itemize on Form 1040 if your income on line 14 of Short Form 1040A is:
- less than \$8,667 and your itemized deductions total more than \$1,300.
  - between \$8,667 and \$13,333 and your itemized deductions total more than 15% of line 14.
  - over \$13,333 and itemized deductions total more than \$2,000.

**Note:** If you are married and filing separately, divide the above dollar amounts in half, and be sure to use only the total of your own deductions.

**Retirement Income Credit**

You may be able to reduce your tax by as much as \$229 (if single), or by as much as \$457 (if married, filing a joint return) by claiming the retirement income credit.

- You may get this credit if:
1. You are age 65 or over (or under age 65 and retired under a public retirement system);
  2. You received income from interest, dividends, pensions, annuities, or certain rents; and,
  3. You earned more than \$600 per year for any 10 years prior to 1972 (if your husband (wife) died, you can use his (her) earnings to meet this test).

If you meet all three tests, see Form 1040 on how to claim this credit. (See **Publication 524**, Retirement Income Credit.)

# Here's how to fill in the new Short Form 1040A . . .

(Circled numbers on form are keyed to circled numbers in explanations below.)

## ① Name and address

Use the label on the cover of the tax forms package mailed to you. Correct anything wrong on it. If you did not receive forms with a label, print your name and address.

Give your apartment number if you live in an apartment building.

**Note:** You must show your own address unless you want us to mail any refund or correspondence to a person acting for you. In this case, attach to your return a statement or a power of attorney that tells exactly what you want done.

If you are a member of the Armed Forces, use your permanent home address.

## ② Social security number

If the social security number on the mailing label is wrong, or if you are not using a label, give your correct number in the space provided for it.

If you are married, give numbers of both husband and wife. If you are in the Armed Forces, also give your serial number if it is different from your social security number.

If you do not have a social security number, file application Form SS-5 with your local Social Security Administration office early enough to be sure you receive your social security card before the deadline for filing your return. If you have not received a number by the time you must file your return, write "Applied for" in the number space.

Also be sure to show occupation(s) in space(s) in upper right corner, just below social security blocks.

## ③ Filing status—Lines 1 through 5

Check only one box, to show how you want to file. Your tax rate will depend on it, so read carefully "Your Filing Status," page 6, before you decide.

## ④ Your exemptions and dependents—Lines 6 through 10

See *Your Exemptions*, page 6, and *Children And Other Dependents*, page 6, to find out whom you can claim. Fill in all the information asked for and enter the total number of exemptions for each line in the spaces at the far right. Add them up and show the total in line 10.

## ⑤ Wages, salaries, tips, etc.—Line 11

Give the total of all the wages shown on your Forms W-2. If there are amounts under Other Compensation on your Forms W-2, or all your tips are not shown on them, add these amounts in, too. For a joint return, combine the total for husband and wife.

# You can use it if:

1. Your income is from salary or wages, tips, etc.,
2. And you did not receive more than \$200 of dividends or \$200 of interest income,
3. And you do not itemize your deductions.

### Short Form 1040A U.S. Individual Income Tax Return Department of the Treasury Internal Revenue Service 1972

Place label on form you file. Correct name, etc., if necessary. Enter social security number(s) only if incorrect or not shown on label.		JB 516-04-1492 575-10-1776 DO52 JOHN F & MARY BROWN 3700 MILL WAY HOMETOWN MD 20715		Your social security number (Husband's, if joint return) <b>②</b> Wife's number, if joint return Yours <u>Clerk</u> Wife's <u>Housewife</u>	
Filing Status—check only one: 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing joint return 3 <input type="checkbox"/> Married filing separately. If wife (husband) is also filing, give her (his) social security number and first name here. <b>③</b> 4 <input type="checkbox"/> Unmarried Head of Household 5 <input type="checkbox"/> Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19 )		Exemptions Regular 65 or over Blind Enter number of boxes checked 6 Yourself <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <b>2</b> 7 Wife (husband) <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 8 First names of your dependent children who lived with you <u>James, Marie</u>		9 Number of other dependents (from line 25) <b>2</b> 10 Total exemptions claimed. <b>4</b>	
11 Wages, salaries, tips, etc. (attach Form W-2 to front. If unavailable, attach explanation) 12a Dividends (if over \$200, use Form 1040—see instructions) \$ <u>90.00</u> 12b Less Exclusion \$ <u>90.00</u> Balance ▶ 13 Interest income (if over \$200, use Form 1040) 14 Total lines 11, 12c, and 13 (Adjusted Gross Income) <b>⑦</b> <u>9,980.00</u>		11 <u>9,980.00</u> 12c <u>0</u> 13 <u>100.00</u> 14 <u>9,980.00</u>		15 <b>⑧</b> 16 17 18	
9 Attach Copy B of Form W-2 here. Attach Check or Money Order here. 15 If line 14 is \$20,000 or less and you want IRS to figure your tax, see instructions on page 3. 16 If line 14 is under \$10,000, find tax in Tables 1-12 and enter on line 19. Skip lines 15 through 18. 17 If line 14 is \$10,000 or more go to line 15. 18 If line 14 is \$10,000 or more, enter 15% of line 14 but not more than \$2,000 (\$1,000 if line 3 was checked). 16 Subtract line 15 from line 14 17 Multiply total number of exemptions claimed on line 10 by \$750 18 Taxable income (subtract line 17 from line 16) (Figure tax on amount on line 18 using Tax Rate Schedule X, Y, or Z, and enter tax on line 19.)					

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W-2 or correct it.

## ⑥ Dividends—Line 12

The first \$100 of dividends you receive from qualifying domestic corporations is not taxed. If husband and wife each had dividends from qualifying domestic corporations, each can exclude the first \$100. If one receives less than \$100 in dividends, the other still cannot exclude more than \$100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.
- (d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(f) A distribution out of the current year's taxable income from a small business corporation.

Show the amount of your dividends in 12a. Fill in your exclusion in 12b, then subtract it and show the difference in 12c.

Earnings from savings (or building) and loan associations, though called dividends, are really interest and should be shown on line 13.

## ⑦ Interest income—Line 13

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others, include interest on tax refunds.

## ⑧ Total income—Line 14

Add the amounts in lines 11, 12c, and 13. This is your "Adjusted Gross Income."

## ⑨ Instructions Between Lines 14 and 15

These instructions will help you to figure your tax in the fastest manner possible.

## Figuring your tax—Lines 15 through 19

### If your income is \$20,000 or less AND you want IRS to figure your tax

If the amount on line 14 is \$20,000 or less and you want IRS to figure your tax, skip lines 15 through 19, 21, 23, and 24. Be sure that lines 20, 22, 25, 26, and 27, are filled in, sign your return, and attach the forms you need. See instructions that follow for filling in lines 20, 22, 26, and 27, and for completing your return.

If you are filing a joint return and both husband and wife have income, show the income of each separately in the space to the left of the entry space for line 14.

File on or before April 16, 1973. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Also, if you want to participate in the presidential election campaign fund dollar "check-off" attach Form 4875.

19	Tax, check if from <input checked="" type="checkbox"/> Tax Tables 1-12, or <input type="checkbox"/> Tax Rate Schedule X, Y, or Z	19	901 00	11
20	Credit for contributions to candidates for public office (see instructions on page 5)	20	-2-	12
21	Income tax (subtract line 20 from line 19) If less than zero enter zero	21	901 00	13
22	Total Federal income tax withheld (attach Form W-2 to front)	22	904 80	14
23	If line 21 is larger than line 22 enter BALANCE DUE IRS	23		15
24	If line 22 is larger than line 21, enter REFUND	24	3 80	

Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service.

4 Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home If born or died during year write B or D	(d) Did dependent have income of \$750 or more?	(e) Amount furnished for dependent's support If 100% write ALL	(f) Amount furnished by OTHERS including dependent
				\$	\$

25 Total number of dependents listed in column (a). Enter here and on line 9

16 Revenue Sharing

26 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address)

(a) State	(b) County	(c) Locality If you lived inside the boundaries of an incorporated city, town, etc., enter its name, if not, check here	(d) Township (see instructions on page 5)
Md.	Home	Hometown	

27 Enter the number of persons included on line 10 who (1) are filing a return of their own, or, (2) did not live at your principal place of residence at the end of the year

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

17 Sign here

Your signature: John F. Brown Date: 2/21/73

Preparer's signature (other than taxpayer): \_\_\_\_\_ Date: \_\_\_\_\_

Wife's (husband's) signature (if filing jointly BOTH must sign even if only one has income): Mary Brown Date: 2/21/73

Address (and ZIP Code): \_\_\_\_\_ Preparer's Emp. Ident. or Soc. Sec. No. \_\_\_\_\_

(Continued from Page 3)

If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.

If your income on line 14 is under \$10,000, skip lines 15 through 18. Turn to Tax Tables 1 through 12 at the back of these instructions to find your tax. If you checked line 5, you may use the column for married filing joint return. After you have found your tax, enter it on line 19 and check the block for "Tax Tables 1-12".

If your income on line 14 is \$10,000 or more, go on with line 15.

10

**Line 15.**—This is where you take your standard deduction. Fill in the amount. If you are married and filing separately, the amount for either husband or wife cannot be more than \$1,000.

**Line 16.**—Subtract line 15 from line 14 and show the difference.

**Line 17.**—Multiply the number of exemptions on line 10 by \$750 and show the amount.

**Line 18.**—Subtract line 17 from line 16 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, Y, or Z at the back of these instructions. Find the schedule that fits the "Filing Status" you checked (lines 1-5), and figure your tax. After you have figured your tax, enter it on line 19 and check the block for "Tax Rate Schedule X, Y, or Z."

11 Credit for contributions to candidates for public office—Line 20

If you gave money to help pay campaign expenses for someone running for public office, fill in HALF the amount you gave, but this cannot be more than \$12.50 (\$25.00

if married and filing a joint return). Caution, the amount entered on this line cannot be more than your tax on line 19.

12 Your income tax—Line 21

If you filled in an amount on line 20, subtract it from the amount on line 19 and show the difference. Otherwise, show the same amount on line 21 that is on line 19.

13 Income tax withheld—Line 22

Show the tax withheld as listed on your Form W-2. If you have more than one Form W-2, add the amounts together. If you are filing a joint return, add together the amounts for husband and wife.

If you had more than one employer, they may have taken too much social security tax from your pay. Figure how much extra you paid (see instruction on page 5). Add this to the income tax withheld during the year. Now enter the TOTAL amount on line 22.

14 Tax due IRS—Line 23

If line 21 is more than line 22, show the difference on line 23. This is the tax you still owe.

How to Pay

Pay by check or money order made out to Internal Revenue Service. Please write your social security number on your check or money order.

If line 23 is less than \$1, you do not have to pay.

15 A refund due you—Line 24

If line 22 is more than line 21, show the difference on line 24. This is the refund we owe you.

Refund of Tax

If line 24 is under \$1, we will not send you a refund unless you ask for it when you file your return.

If you move before you get your refund, be sure to file a change of address with your old post office so your check can be forwarded to you.

16 Revenue sharing—Lines 26 and 27

Revenue sharing is a plan whereby the Federal Government will return money to your State, county, and city. Several billion dollars will be given back each year. The sum your area will receive is to be based on how many people live there and what their income is. So it's very IMPORTANT for you to fill in lines 26 and 27 of Short Form 1040A. Do it with care! Only then will your State, county, and city get back their fair share. This money is part of the income tax you pay. Instructions for completing lines 26 and 27 are located on page 5 under the title "Revenue Sharing."

17 Completing your return

● Sign and date your return. Both husband and wife have to sign a joint return unless either is a member of the Armed Forces serving in a combat zone or an area in direct support of a combat zone and qualified for Hostile Fire Pay. If this is so, write "Military service in a combat zone" in the space for your husband's or wife's signature.

If someone else made out your return for pay, he or she must also sign and show his or her address and identifying number.

● Attach your Forms W-2 and any statements or other forms.

● If you want to participate in the presidential election campaign fund dollar "check-off," attach Form 4875.

# General Information

## Serving in a War Zone (and Missing or Prisoners of War)

The pay of members of the Armed Forces and civilian government employees who are prisoners of war or missing because of the Vietnam conflict is not subject to Federal income tax.

An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or in an area in direct support of a combat zone if he qualified for Hostile Fire Pay. Nor does he have to pay tax on his wages while in a hospital because of injuries or sickness he got in that combat zone. A commissioned officer does not have to pay tax on the first \$500 a month of such pay.

If you do not know whether your wages on your Form W-2 include such amounts, get in touch with your payroll office. This pay should not be included on your W-2. If it was, ask for a corrected W-2 or a certificate showing your wages while you were in the combat zone or hospital. If you get a certificate, subtract the wages on it from the wages on your W-2, show the difference on line 11, and attach the certificate and your W-2 to your return.

## Deceased Taxpayer

If a person died in 1972, or in 1973 before filing a return for 1972, the executor, administrator, or surviving wife or husband must file a return for the deceased.

The executor or administrator can file a joint return with the surviving wife or husband. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving wife or husband. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

## Too Much Social Security Tax (FICA) Withheld?

If you had more than one employer and together they paid you more than \$9,000 in wages, too much social security (FICA) tax may have been taken out of your wages.

If all of your employers together withheld more than \$468 of FICA taxes, you can get a tax credit. Add all your FICA taxes (not more than \$468 for each employer). Subtract \$468. Claim the difference with your income tax withheld on line 22. If you are filing a joint return, you have to figure this separately for you and your wife (husband).

If any employer took out more than \$468, contact the employer so that he can refund the excess amount owed to you. You cannot claim credit for this amount on your return.

## Political Campaigns

You may reduce your tax for campaign contributions. Total the money you gave in 1972 to help pay the campaign expenses of candidates for public office. You can reduce your taxes by one-half of this amount, but the reduction can't be greater than \$12.50 (\$25.00 if you are married and filing a joint return). This reduction also can't exceed your tax on line 19; therefore, enter on line 20 the smaller of these amounts: (1) the allowable amount of tax reduction or (2) the tax shown on line 19.

You can also tell us to turn over \$1 (\$2 if a joint return) of your tax to the presidential election campaign fund. Fill in Form 4875, Presidential Election Campaign Fund Statement, to show if you want the money to go to a general fund for all candidates or to the political party of your choice. Attach the form to the back of your return. Completion of Form 4875 will not change any of the figures entered on Form 1040A (for example, the tax you owe us or the refund we owe you will not be changed).

## Revenue Sharing

How much of several billion dollars of federal money your State and local government receives yearly depends on how you complete lines 26 and 27.

**Specific Instructions for Line 26, Columns (a) through (d).**—Show where you lived as of December 31, 1972, even though you may have moved since then, or may have been temporarily absent from your usual home (on business or vacation, etc.) on that date. Do not enter the name of a city or town that you live near but outside of, even though that city or town is your postal mailing address.

**Outside U.S.**—If you lived outside the United States on December 31, 1972, write "outside U.S." on line 26, column (a), and leave columns (b), (c), and (d) blank. However, if you are filing a joint return with your wife or husband who lived inside the United States, show her or his U.S. residence and complete the remaining columns.

**Married Persons Inside U.S. Not Living Together.**—If you are filing a joint return with a wife or husband who did not live with you in the United States on December 31, 1972, and no dependents are claimed on the return, show the home of either the husband or the wife; if dependents are claimed on the joint return, show the home where most of the family lived.

**Line 26, Column (a)—State.**—Enter in this column the abbreviation for the State (or the District of Columbia) in which you lived on December 31, 1972.

**Line 26, Column (b)—County.**—Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "Borough" in Alaska) in which you lived on December 31, 1972, unless you lived in one of the following places on that date.

If you lived in one of the following places, leave line 26, Column (b) blank:

Alaska (not within an organized Borough)	Carson City, Nevada
Washington, D.C.	St. Louis, Missouri
Baltimore City, Maryland	
Certain Cities in Virginia—	
Alexandria	Lexington
Bedford	Lynchburg
Bristol	Martinsville
Buena Vista	Newport News
Charlottesville	Norfolk
Chesapeake	Norton
Clifton Forge	Petersburg
Colonial Heights	Portsmouth
Covington	Radford
Danville	Richmond
Emporia	Roanoke
Fairfax	Salem
Falls Church	South Boston
Franklin	Staunton
Fredericksburg	Suffolk
Galax	Virginia Beach
Hampton	Waynesboro
Harrisonburg	Williamsburg
Hopewell	Winchester

**Line 26, Column (c)—Locality.**—If, on December 31, 1972, you lived inside an incorporated city, town, or village, print or

type the name of that municipality. Please do not abbreviate. If you did not live inside the boundaries of such a location, check the box in this column.

**Line 26, Column (d)—Township.**—In some States a township is called a "town," "organized town," "plantation," "pre-inct," or "location." Print or type the full name of the township in which you lived on December 31, 1972, only if you lived in a township in one of the following States:

Connecticut (towns)	New Hampshire (towns and locations)
Illinois (townships and precincts)	New Jersey
Indiana	New York (towns)
Kansas	North Dakota
Maine (towns and plantations)	Ohio
Massachusetts (towns)	Pennsylvania
Michigan	Rhode Island (towns)
Minnesota (townships and towns)	South Dakota
Missouri	Vermont (organized towns)
Nebraska	Washington
	Wisconsin (towns)

If you did not live in one of the above States on December 31, 1972, leave line 26, column (d) blank.

**Instructions for Line 27.**—In order for the Federal government to distribute "revenue sharing" funds properly to States, counties, townships, and municipalities, we must know how many people live in each place. Tax returns can count much of our population but we need to subtract from this count anyone on your return who should be counted somewhere else or who could be counted twice. This is the purpose of line 27. Accordingly, please enter in the box in the middle of line 27 the number of persons included on line 10 of your return who are filing a separate return of their own, or who should not be counted at your residence on December 31, 1972. The latter includes persons listed on your return who did not live with you on December 31, 1972, such as a husband or wife (on a joint return) who lived elsewhere, and dependents who lived elsewhere. Dependent students who were away at school on December 31, 1972, but who live with you when not at school, are to be considered as living with you.

## Rounding Off to Whole Dollars

You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

## Do You Want More or Less Income Tax Withheld in 1973?

If your payment due IRS on line 23, Short Form 1040A, or the refund IRS owes you on line 24, Short Form 1040A, is substantial see your payroll office about adjusting the income tax withheld from your wages.

## Declaration of Estimated Tax for Next Year

Every citizen of the U.S. or resident of the U.S., Puerto Rico, Virgin Islands, Guam, and American Samoa may have to file a declaration of the tax he (she) expects to owe for 1973 if it will be \$100 or more than his (her) withholding and credits. For exceptions and other information get Form 1040-ES, Declaration of Estimated Tax for Individuals.

# Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1972. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

## 1. Single (also see paragraphs 4 and 5)

This filing status applies if on December 31, 1972, you were:

- not married.
- separated from your husband or wife by either divorce or separate maintenance decree.
- a widow or widower (but see paragraph 2 below, particularly 2(b), if your husband or wife died in 1972 and you had not re-married). Also see paragraph 5.
- you (1) were married (but do not intend to file a joint return), (2) had not lived with your husband or wife at any time during the year, (3) furnished more than half the cost of maintaining a home for the year, and (4) your child or stepchild lived in that home for more than six months of the year and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that if your wife or husband itemized deductions, you do NOT have to. You can use the standard deduction if you want. If you use the percentage standard deduction to figure your tax, your limit is \$2,000 instead of the \$1,000 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

## 2. Married filing jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both husband and wife, but can be filed even though only one had income. You may file a joint return even though your wife or husband lived in a different household.

This filing status applies if on December 31, 1972, you were:

- married, even if you were not married for the whole year.
- a widow or widower, your husband or wife died in 1972, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return. See paragraph 3.)

**Note:** If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

## 3. Married filing separately

Some husbands and wives file separate returns because each wants to be responsible for only his own tax or receive his own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you can not meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your wife (husband) is not filing, check the box on line 3 of Short Form 1040A. You and your wife (husband) must figure your tax the same way. If you itemize your deductions, the other must itemize; in that case file Form 1040 instead of Short Form 1040A. If you take the percentage standard deduction, the other cannot take the low income allowance (this is \$650 for a separate return).

## 4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status if on December 31, 1972, (a) or (b) applies.

- You were unmarried or legally separated, and have met test (1) or (2):
  - You paid more than half the cost of keeping up a home which is the main home of your dependent father or mother who you could claim as a dependent. (They do not have to live with you).
  - You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:
    - your unmarried child, grandchild, foster child, or stepchild. (They do not have to be your dependents.)
    - any other person you could claim as a dependent if he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).
- You (1) were married (but do not intend to file a joint return), (2) had not lived with your husband or wife at any time during the year, (3) furnished more than half the cost of maintaining your home for the year, and (4) your dependent child or stepchild lived in that home for the entire taxable year.

(b) You (1) were married (but do not intend to file a joint return), (2) had not lived with your husband or wife at any time during the year, (3) furnished more than half the cost of maintaining your home for the year, and (4) your dependent child or stepchild lived in that home for the entire taxable year.

## 5. Widow(er) with dependent child

This filing status applies if your husband or wife died in 1970 or 1971 and on December 31, 1972, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of maintaining the home for this child for the whole year
- could have filed a joint return with your husband or wife for the year of his or her death.

If your husband (wife) died in 1972 and you had not remarried, see paragraph 2(b).

## Your Exemptions (lines 6 and 7)

**Note:** You are allowed \$750 for each exemption for 1972. If you find your tax in one of the Tax Tables (1-12), pages 8 through 13, the total amount for all your exemptions is already figured in for you. If you use the Tax Rate Schedules X, Y, or Z, on page 14, and figure your tax yourself, fill in the total amount for your exemptions on line 17.

### For yourself

You can always take one exemption for yourself, even if you were the dependent

of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on line 6 of Short Form 1040A for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your wife or husband. You cannot take them for dependents.

Age and blindness are decided as of December 31, unless your 65th birthday was on January 1, 1973. If it was, you can take the extra exemption for age for 1972.

**Proof of blindness.**—If completely blind, attach a statement telling this. If partly blind, you will need a statement from your eye doctor or optometrist that: (a) you cannot see over 20/200, even with glasses; or (b) your field of view does not exceed 20 degrees.

### For your wife or husband

You can take an exemption for your wife or husband if you are filing a joint return. If you are filing a separate return, you can take your wife's or husband's exemptions only if she or he is not filing a return, had no income, and was not the dependent of someone else.

Your wife's or husband's exemptions are like your own; one, for the regular exemption . . . two, for either blind or 65 or older . . . three, for both blind and 65 or older. Check all the boxes for exemptions you can take for your wife or husband on line 7.

If at the end of the year, you were legally divorced or separated, you cannot take an exemption for your former husband or wife. If you were separated by a divorce that is not final (interlocutory decree) you may still take an exemption for your husband or wife if you file a joint return.

### In case of death

If your husband or wife died during 1972, check the boxes for the exemptions you could have taken for him or her on the date of death. See *Deceased Taxpayer*, page 5.

## Children and other dependents (lines 8 and 9)

You can take a \$750 exemption for anyone who meets all the following five tests:

- Income**—Received less than \$750 income. (This test does not have to be met if your child was under 19 or a full-time student for 5 months of the year.) See *Student Dependent* on page 7.
- Support**—Received over one-half of his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents", or "Dependent supported by two or more taxpayers," discussed on page 7. The support can be from either husband or wife if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value. Support does not include things like the purchase of an automobile, premiums for life insurance, funeral expenses for deceased dependent, purchase of furniture or appliances, income taxes, and social security taxes.

In figuring support, include money the dependent used for his own support, even if this money was

not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include amounts he received as scholarships.

- (3) **Married dependents**—Did not file a joint return with husband or wife.
- (4) **Citizenship or residence**—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.
- (5) **Relationship**—(a) Was related to you (or your husband or wife if you are filing jointly) in one of the following ways:

Child*	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law

**and if related by blood**

Uncle	Nephew
Aunt	Niece

\*Child includes:

- your son, daughter, stepson, stepdaughter
- a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- a foster child who lived in your home as a member of your family for the whole year; or

- (b) Was any other person who lived in your home as a member of your household for the whole year.

**Student dependent**

Even if your child had income of \$750 or more, you can still take him as a dependent if he meets tests (2), (3), (4), and (5), and one of the following:

- (a) Went to school\* full-time during any 5 months of 1972.
- (b) Took a full-time, on-farm training course during any 5 months of 1972. (The course must have been given by a school\* or a State, county, or local government agency.)

\*School means one that has a regular faculty and curriculum and has a body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

**Children of divorced or separated parents**

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the lesser period), may take the exemption if:

- 1. he (she) contributed at least \$600 toward the child's support during the calendar year, and the decree of divorce or separate maintenance, or a written agreement between the parties, specifies that he (she) is entitled to the exemption; or,
- 2. he (she) provided \$1,200 or more of support for the child (or children) for the calendar year and the parent hav-

ing custody cannot clearly prove that she (he) provided more for support.

For exceptions and other information get **Publication 501, Your Exemptions and Exemptions for Dependents**

**Dependent supported by two or more taxpayers**

If two or more taxpayers together paid for more than one-half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test, there is a special rule. One of them can claim an exemption for that person if:

- 1. he paid for at least 10% of the support, and
- 2. if any of the others paid at least 10% of the support, he attaches to his return a signed Form 2120, Multiple Support Declaration, from each of them. This form states that the person signing will not claim the person supported on his own return.

**Birth or death of a dependent**

You can take a full \$750 exemption for a dependent who died or was born during 1972 if the tests for a dependent for the part of the year the dependent lived are met. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

**Filling in Lines 8 and 9**

- Give the first names of your dependent children who lived with you on line 8 of Short Form 1040A. Fill in the total number to the right of the arrow.
- Give full names and other information of your other dependents on line 25 of Short Form 1040A. Then bring the total number being claimed from line 25 to line 9.

**Where to file**

Send your return to the IRS Center at the address shown below for your State.

- Alabama**—4800 Buford Highway, Chamblee, Ga. 30006
- Alaska**—1160 West 1200 South St., Ogden, Utah 84405
- Arizona**—1160 West 1200 South St., Ogden, Utah 84405
- Arkansas**—3651 S. Interregional Highway, Austin, Texas 78740
- California**—5045 East Butler Ave., Fresno, Calif. 93730
- Colorado**—1160 West 1200 South St., Ogden, Utah 84405
- Connecticut**—310 Lowell St., Andover, Mass. 01812
- Delaware**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155
- District of Columbia**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155
- Florida**—4800 Buford Highway, Chamblee, Ga. 30006
- Georgia**—4800 Buford Highway, Chamblee, Ga. 30006
- Hawaii**—5045 East Butler Ave., Fresno, Calif. 93730
- Idaho**—1160 West 1200 South St., Ogden, Utah 84405
- Illinois**—2306 East Bannister Rd., Kansas City, Mo. 64170
- Indiana**—3131 Democrat Rd., Memphis, Tenn. 38110
- Iowa**—2306 East Bannister Rd., Kansas City, Mo. 64170
- Kansas**—3651 S. Interregional Highway, Austin, Texas 78740
- Kentucky**—3131 Democrat Rd., Memphis, Tenn. 38110
- Louisiana**—3651 S. Interregional Highway, Austin, Texas 78740

- Maine**—310 Lowell St., Andover, Mass. 01812
- Maryland**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155
- Massachusetts**—310 Lowell St., Andover, Mass. 01812
- Michigan**—Cincinnati, Ohio 45298
- Minnesota**—1160 West 1200 South St., Ogden, Utah 84405
- Mississippi**—4800 Buford Highway, Chamblee, Ga. 30006
- Missouri**—2306 East Bannister Rd., Kansas City, Mo. 64170
- Montana**—1160 West 1200 South St., Ogden, Utah 84405
- Nebraska**—1160 West 1200 South St., Ogden, Utah 84405
- Nevada**—1160 West 1200 South St., Ogden, Utah 84405
- New Hampshire**—310 Lowell St., Andover, Mass. 01812
- New Jersey**—1040 Waverly Ave., Holtsville, N.Y. 11799
- New Mexico**—3651 S. Interregional Highway, Austin, Texas 78740
- New York**—310 Lowell St., Andover, Mass. 01812
- North Carolina**—3131 Democrat Rd., Memphis, Tenn. 38110
- North Dakota**—1160 West 1200 South St., Ogden, Utah 84405
- Ohio**—Cincinnati, Ohio 45298
- Oklahoma**—3651 S. Interregional Highway, Austin, Texas 78740
- Oregon**—1160 West 1200 South St., Ogden, Utah 84405
- Pennsylvania**—11601 Roosevelt Blvd., Philadelphia, Pa. 19155
- Rhode Island**—310 Lowell St., Andover, Mass. 01812
- South Carolina**—4800 Buford Highway, Chamblee, Ga. 30006
- South Dakota**—1160 West 1200 South St., Ogden, Utah 84405

- Tennessee**—3131 Democrat Rd., Memphis, Tenn. 38110
- Texas**—3651 S. Interregional Highway, Austin, Texas 78740
- Utah**—1160 West 1200 South St., Ogden, Utah 84405
- Vermont**—310 Lowell St., Andover, Mass. 01812
- Virginia**—3131 Democrat Rd., Memphis, Tenn. 38110
- Washington**—1160 West 1200 South St., Ogden, Utah 84405
- West Virginia**—3131 Democrat Rd., Memphis, Tenn. 38110
- Wisconsin**—2306 East Bannister Rd., Kansas City, Mo. 64170
- Wyoming**—1160 West 1200 South St., Ogden, Utah 84405

**Foreign Addresses**

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center
Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

**For persons with incomes under \$10,000 using Short Form 1040A.**

**1972  
Tax  
Tables**

The standard deduction and deduction for exemptions have been taken into account in determining the tax shown in these Tables.

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married persons filing separately. For married persons filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on Short Form 1040A, line 10. On the appropriate table, read down the income columns until you find the line covering

the income you entered on Short Form 1040A, line 14. Then read across to the column heading describing your filing status. If you checked line 5, use the column for "Married filing joint return." Enter the tax you find there on Short Form 1040A, line 19.

**Married persons filing separate returns:** Choose either the low income allowance or percentage standard deduction to figure your tax; but if one uses the percentage standard deduction, then both must use it. If you are a married person living apart from your spouse, see paragraph 1(d), page 6 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using the tax tables below.

**Table 1 —Returns claiming ONE exemption (and not itemizing deductions)**

If the amount on Form 1040A, line 14, is—		And you are—				If the amount on Form 1040A, line 14, is—		And you are—				If the amount on Form 1040A, line 14, is—		And you are—						
At least	But less than	Single, not head of household	Married filing separate return claiming—		Single, not head of household	At least	But less than	Single, not head of household	Married filing separate return claiming—		At least	But less than	Single, not head of household	Married filing separate return claiming—		At least	But less than	Single, not head of household	Married filing separate return claiming—	
			Low income allowance	%Standard deduction					Low income allowance	%Standard deduction				Low income allowance	%Standard deduction				Low income allowance	%Standard deduction
		Your tax is—						Your tax is—						Your tax is—						
\$0	\$875	\$0	\$0	\$0	\$0	\$2,750	\$2,775	\$102	\$100	\$203	\$242	\$6,250	\$6,300	\$737	\$703	\$883	\$818			
875	900	0	0	0	1	2,775	2,800	106	103	207	245	6,300	6,350	748	712	894	828			
900	925	0	0	0	4	2,800	2,825	109	107	211	249	6,350	6,400	758	722	905	837			
925	950	0	0	0	7	2,825	2,850	113	110	215	253	6,400	6,450	769	731	916	846			
950	975	0	0	0	10	2,850	2,875	117	114	219	256	6,450	6,500	779	741	927	856			
975	1,000	0	0	0	13	2,875	2,900	121	117	223	260	6,500	6,550	790	750	938	865			
1,000	1,025	0	0	0	15	2,900	2,925	124	121	227	263	6,550	6,600	800	760	949	875			
1,025	1,050	0	0	0	18	2,925	2,950	128	124	231	267	6,600	6,650	811	769	960	884			
1,050	1,075	0	0	0	21	2,950	2,975	132	128	236	271	6,650	6,700	821	779	971	894			
1,075	1,100	0	0	0	24	2,975	3,000	136	131	240	274	6,700	6,750	832	788	982	905			
1,100	1,125	0	0	0	27	3,000	3,050	141	137	246	280	6,750	6,800	842	798	993	916			
1,125	1,150	0	0	0	30	3,050	3,100	149	144	255	287	6,800	6,850	853	807	1,004	927			
1,150	1,175	0	0	0	33	3,100	3,150	157	152	263	294	6,850	6,900	863	817	1,015	938			
1,175	1,200	0	0	0	36	3,150	3,200	165	160	272	301	6,900	6,950	874	826	1,026	949			
1,200	1,225	0	0	0	39	3,200	3,250	173	168	280	309	6,950	7,000	884	836	1,037	960			
1,225	1,250	0	0	0	42	3,250	3,300	181	176	289	316	7,000	7,050	895	845	1,048	971			
1,250	1,275	0	0	0	45	3,300	3,350	189	184	297	324	7,050	7,100	905	855	1,059	982			
1,275	1,300	0	0	0	48	3,350	3,400	197	192	306	333	7,100	7,150	916	864	1,070	993			
1,300	1,325	0	0	0	51	3,400	3,450	205	200	315	341	7,150	7,200	926	874	1,081	1,004			
1,325	1,350	0	0	0	54	3,450	3,500	213	208	324	349	7,200	7,250	937	883	1,092	1,015			
1,350	1,375	0	0	0	57	3,500	3,550	221	216	334	357	7,250	7,300	947	893	1,103	1,026			
1,375	1,400	0	0	0	60	3,550	3,600	229	224	343	365	7,300	7,350	958	902	1,114	1,037			
1,400	1,425	0	0	2	63	3,600	3,650	238	232	353	373	7,350	7,400	968	912	1,125	1,048			
1,425	1,450	0	0	5	66	3,650	3,700	246	240	362	381	7,400	7,450	979	921	1,136	1,059			
1,450	1,475	0	0	9	69	3,700	3,750	255	248	372	389	7,450	7,500	989	931	1,149	1,070			
1,475	1,500	0	0	12	72	3,750	3,800	263	256	381	397	7,500	7,550	1,000	940	1,161	1,081			
1,500	1,525	0	0	16	75	3,800	3,850	272	264	391	405	7,550	7,600	1,010	950	1,174	1,092			
1,525	1,550	0	0	19	79	3,850	3,900	280	272	400	413	7,600	7,650	1,021	959	1,186	1,103			
1,550	1,575	0	0	23	82	3,900	3,950	289	280	410	421	7,650	7,700	1,031	969	1,199	1,114			
1,575	1,600	0	0	26	85	3,950	4,000	297	288	419	429	7,700	7,750	1,042	978	1,211	1,125			
1,600	1,625	0	0	30	88	4,000	4,050	306	296	429	438	7,750	7,800	1,052	988	1,224	1,136			
1,625	1,650	0	0	33	91	4,050	4,100	315	305	438	446	7,800	7,850	1,063	997	1,236	1,149			
1,650	1,675	0	0	37	94	4,100	4,150	324	314	448	454	7,850	7,900	1,073	1,007	1,249	1,161			
1,675	1,700	0	0	40	98	4,150	4,200	334	323	457	462	7,900	7,950	1,084	1,016	1,261	1,174			
1,700	1,725	0	0	44	101	4,200	4,250	343	332	467	470	7,950	8,000	1,094	1,026	1,274	1,186			
1,725	1,750	0	0	47	104	4,250	4,300	353	341	476	478	8,000	8,050	1,105	1,035	1,286	1,199			
1,750	1,775	0	0	51	107	4,300	4,350	362	350	486	486	8,050	8,100	1,116	1,046	1,299	1,211			
1,775	1,800	0	0	54	110	4,350	4,400	372	359	495	494	8,100	8,150	1,128	1,057	1,311	1,224			
1,800	1,825	0	0	58	114	4,400	4,450	381	368	505	502	8,150	8,200	1,140	1,068	1,324	1,236			
1,825	1,850	0	0	61	117	4,450	4,500	391	377	514	510	8,200	8,250	1,152	1,079	1,336	1,249			
1,850	1,875	0	0	65	120	4,500	4,550	400	386	524	518	8,250	8,300	1,164	1,090	1,349	1,261			
1,875	1,900	0	0	68	123	4,550	4,600	410	395	533	526	8,300	8,350	1,176	1,101	1,361	1,274			
1,900	1,925	0	0	72	126	4,600	4,650	419	404	543	534	8,350	8,400	1,188	1,112	1,374	1,286			
1,925	1,950	0	0	76	130	4,650	4,700	429	413	552	543	8,400	8,450	1,200	1,123	1,386	1,299			
1,950	1,975	0	0	79	133	4,700	4,750	438	422	562	551	8,450	8,500	1,212	1,134	1,399	1,311			
1,975	2,000	0	0	83	136	4,750	4,800	448	431	571	559	8,500	8,550	1,224	1,145	1,411	1,324			
2,000	2,025	0	0	87	139	4,800	4,850	457	440	581	567	8,550	8,600	1,236	1,156	1,424	1,336			
2,025	2,050	0	0	91	142	4,850	4,900	467	449	590	575	8,600	8,650	1,248	1,167	1,436	1,349			
2,050	2,075	2	2	94	145	4,900	4,950	476	458	600	583	8,650	8,700	1,260	1,177	1,449	1,361			
2,075	2,100	5	5	98	149	4,950	5,000	486	467	609	591	8,700	8,750	1,270	1,187	1,461	1,374			
2,100	2,125	9	9	102	152	5,000	5,050	495	476	619	599	8,750	8,800	1,280	1,196	1,474	1,386			
2,125	2,150	12	12	106	156	5,050	5,100	505	485	628	607	8,800	8,850	1,290	1,205	1,486	1,399			
2,150	2,175	16	16	109	159	5,100	5,150	514	494	638	615	8,850	8,900	1,301	1,215	1,499	1,411			
2,175	2,200	19	19	113	162	5,150	5,200	524	503	647	623	8,900	8,950	1,311	1,224	1,511	1,424			
2,200	2,225	23	23	117	166	5,200	5,250	533	512	657	631	8,950	9,000	1,321	1,233	1,524	1,436			
2,225	2,250	26	26	121	169	5,250	5,300	543	521	666	639	9,000	9,050	1,331	1,243	1,536	1,449			
2,250	2,275	30	30	124	173	5,300	5,350	552	530	676	647	9,050	9,100	1,341	1,252	1,549	1,461			
2,275	2,300	33	33	128	176	5,350	5,400	562	539	685	656	9,100	9,150	1,352	1,261	1,561	1,474			
2,300	2,325	37	37	132	179	5,400	5,450	571	548	696	664	9,150	9,200	1,362	1,271	1,574	1,486			
2,325	2,350	40	40	136	183	5,450	5,500	581	557	707	672	9,200	9,250	1,372	1,280	1,586	1,499			
2,350	2,375	44	44	139	186	5,500	5,550	590	566	718	680	9,250	9,300	1,382	1,289	1,599	1,511			
2,375	2,400	47	47	143	190	5,550	5,600	600	575	729	688	9,300	9,350	1,392	1,299	1,611	1,524			
2,400	2,425	51	51	147	193	5,600	5,650	609	584	740	697	9,350	9,400	1,403	1,308	1,624	1,536			
2,425	2,450	54	54	151	196	5,650	5,700	619	593	751	706	9,400	9,450	1,413	1,317	1,637	1,549			
2,450	2,475	58	58	155	200	5,700	5,750	628	602	762	716	9,450	9,500	1,423	1,327	1,651	1,561			
2,475	2,500	61	61	159	203	5,750	5,800	638	611	773	725	9,500	9,550	1,433	1,336	1,665	1,574			
2,500	2,525	65	65	163	207	5,800	5,850	647	620	784	734	9,550	9,600	1,443	1,346	1,679	1,586			
2,525	2,550	68	68	167	210	5,850	5,900	657	629	795	744	9,600	9,650	1,454	1,355	1,693	1,599			
2,550	2,575	72	72	171	213	5,900</														





**Table 3 —Returns claiming THREE exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—	
					Low income allowance	%Stand-ard deduction						Low income allowance	%Stand-ard deduction						Low income allowance	%Stand-ard deduction
		Your tax is—							Your tax is—							Your tax is—				
\$2,925	\$2,950	\$0	\$0	\$0	\$5	\$35	\$5,250	\$5,300	\$263	\$256	\$249	\$381	\$354	\$7,650	\$7,700	\$716	\$684	\$644	\$861	\$784
2,950	2,975	0	0	0	9	38	5,300	5,350	272	264	256	391	362	7,700	7,750	727	693	653	872	795
2,975	3,000	0	0	0	12	41	5,350	5,400	280	272	264	400	371	7,750	7,800	737	703	663	883	806
3,000	3,050	0	0	0	18	45	5,400	5,450	289	280	271	410	379	7,800	7,850	748	712	672	894	817
3,050	3,100	0	0	0	25	51	5,450	5,500	297	288	279	419	387	7,850	7,900	758	722	682	905	828
3,100	3,150	0	0	0	32	57	5,500	5,550	306	296	286	429	395	7,900	7,950	769	731	691	916	839
3,150	3,200	0	0	0	39	63	5,550	5,600	315	305	294	438	403	7,950	8,000	779	741	701	927	850
3,200	3,250	0	0	0	46	69	5,600	5,650	324	314	302	448	411	8,000	8,050	790	750	710	938	861
3,250	3,300	0	0	0	53	75	5,650	5,700	334	323	310	457	419	8,050	8,100	800	760	720	949	872
3,300	3,350	0	0	0	60	81	5,700	5,750	343	332	318	467	427	8,100	8,150	811	769	729	960	883
3,350	3,400	0	0	0	67	88	5,750	5,800	353	341	326	476	435	8,150	8,200	821	779	739	971	894
3,400	3,450	0	0	0	74	94	5,800	5,850	362	350	334	486	443	8,200	8,250	832	788	748	982	905
3,450	3,500	0	0	0	81	101	5,850	5,900	372	359	342	495	451	8,250	8,300	842	798	758	993	916
3,500	3,550	0	0	0	89	107	5,900	5,950	381	368	350	505	459	8,300	8,350	853	807	767	1,004	927
3,550	3,600	4	4	4	96	113	5,950	6,000	391	377	358	514	467	8,350	8,400	863	817	777	1,015	938
3,600	3,650	11	11	11	104	120	6,000	6,050	400	386	366	524	476	8,400	8,450	874	826	786	1,026	949
3,650	3,700	18	18	18	111	126	6,050	6,100	410	395	374	533	484	8,450	8,500	884	836	796	1,037	960
3,700	3,750	25	25	25	119	132	6,100	6,150	419	404	382	543	492	8,500	8,550	895	845	805	1,048	971
3,750	3,800	32	32	32	126	139	6,150	6,200	429	413	390	552	500	8,550	8,600	905	855	815	1,059	982
3,800	3,850	39	39	39	134	145	6,200	6,250	438	422	398	562	508	8,600	8,650	916	864	824	1,070	993
3,850	3,900	46	46	46	141	152	6,250	6,300	448	431	406	571	516	8,650	8,700	926	874	834	1,081	1,004
3,900	3,950	53	53	53	149	159	6,300	6,350	457	440	414	581	524	8,700	8,750	935	882	842	1,092	1,015
3,950	4,000	60	60	60	157	166	6,350	6,400	467	449	422	590	532	8,750	8,800	944	890	850	1,103	1,026
4,000	4,050	67	67	67	165	172	6,400	6,450	476	458	430	600	540	8,800	8,850	953	898	858	1,114	1,037
4,050	4,100	74	74	74	173	179	6,450	6,500	486	467	438	609	548	8,850	8,900	962	906	866	1,125	1,048
4,100	4,150	81	81	81	181	186	6,500	6,550	495	476	446	619	556	8,900	8,950	971	914	874	1,136	1,059
4,150	4,200	89	88	88	189	193	6,550	6,600	505	485	454	628	564	8,950	9,000	980	922	882	1,149	1,070
4,200	4,250	96	95	95	197	200	6,600	6,650	514	494	463	638	572	9,000	9,050	988	930	890	1,161	1,081
4,250	4,300	104	102	102	205	206	6,650	6,700	524	503	471	647	581	9,050	9,100	997	938	898	1,174	1,092
4,300	4,350	111	109	109	213	213	6,700	6,750	533	512	480	657	590	9,100	9,150	1,006	946	906	1,186	1,103
4,350	4,400	119	116	116	221	220	6,750	6,800	543	521	488	666	600	9,150	9,200	1,015	954	914	1,199	1,114
4,400	4,450	126	123	123	229	227	6,800	6,850	552	530	497	676	609	9,200	9,250	1,024	962	922	1,211	1,125
4,450	4,500	134	130	130	238	234	6,850	6,900	562	539	505	685	619	9,250	9,300	1,033	970	930	1,224	1,136
4,500	4,550	141	137	137	246	241	6,900	6,950	571	548	514	696	628	9,300	9,350	1,042	978	938	1,236	1,149
4,550	4,600	149	144	144	255	249	6,950	7,000	581	557	522	707	638	9,350	9,400	1,051	987	947	1,249	1,161
4,600	4,650	157	152	151	263	256	7,000	7,050	590	566	531	718	647	9,400	9,450	1,060	995	955	1,261	1,174
4,650	4,700	165	160	159	272	263	7,050	7,100	600	575	539	729	657	9,450	9,500	1,069	1,003	963	1,274	1,186
4,700	4,750	173	168	166	280	270	7,100	7,150	609	584	548	740	666	9,500	9,550	1,078	1,011	971	1,286	1,199
4,750	4,800	181	176	174	289	277	7,150	7,200	619	593	556	751	676	9,550	9,600	1,087	1,019	979	1,299	1,211
4,800	4,850	189	184	181	297	285	7,200	7,250	628	602	565	762	685	9,600	9,650	1,096	1,027	987	1,311	1,224
4,850	4,900	197	192	189	306	292	7,250	7,300	638	611	573	773	696	9,650	9,700	1,104	1,035	995	1,324	1,236
4,900	4,950	205	200	196	315	299	7,300	7,350	647	620	582	784	707	9,700	9,750	1,114	1,044	1,003	1,336	1,249
4,950	5,000	213	208	204	324	306	7,350	7,400	657	629	590	795	718	9,750	9,800	1,124	1,053	1,011	1,349	1,261
5,000	5,050	221	216	211	334	314	7,400	7,450	666	638	599	806	729	9,800	9,850	1,134	1,062	1,019	1,361	1,274
5,050	5,100	229	224	219	343	322	7,450	7,500	676	647	607	817	740	9,850	9,900	1,145	1,072	1,027	1,374	1,286
5,100	5,150	238	232	226	353	330	7,500	7,550	685	656	616	828	751	9,900	9,950	1,155	1,081	1,035	1,386	1,299
5,150	5,200	246	240	234	362	338	7,550	7,600	695	665	625	839	762	9,950	10,000	1,165	1,090	1,043	1,399	1,311
5,200	5,250	255	248	241	372	346	7,600	7,650	706	674	634	850	773							

**Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions)**

\$0	\$3,550	\$0	\$0	\$0	\$0	\$0	\$4,550	\$4,600	\$39	\$39	\$39	\$134	\$128	\$5,600	\$5,650	\$197	\$192	\$189	\$306	\$273
3,550	3,600	0	0	0	0	5	4,600	4,650	46	46	46	141	135	5,650	5,700	205	200	196	315	280
3,600	3,650	0	0	0	0	11	4,650	4,700	53	53	53	149	141	5,700	5,750	213	208	204	324	287
3,650	3,700	0	0	0	4	17	4,700	4,750	60	60	60	157	148	5,750	5,800	221	216	211	334	294
3,700	3,750	0	0	0	11	23	4,750	4,800	67	67	67	165	154	5,800	5,850	229	224	219	343	302
3,750	3,800	0	0	0	18	29	4,800	4,850	74	74	74	173	161	5,850	5,900	238	232	226	353	309
3,800	3,850	0	0	0	25	35	4,850	4,900	81	81	81	181	168	5,900	5,950	246	240	234	362	317
3,850	3,900	0	0	0	32	41	4,900	4,950	89	88	88	189	175	5,950	6,000	255	248	241	372	325
3,900	3,950	0	0	0	39	47	4,950	5,000	96	95	95	197	182	6,000	6,050	263	256	249	381	333
3,950	4,000	0	0	0	46	53	5,000	5,050	104	102	102	205	188	6,050	6,100	272	264	256	391	341
4,000	4,050	0	0	0	53	59	5,050	5,100	111	109	109	213	195	6,100	6,150	280	272	264	400	349
4,050	4,100	0	0	0	60	65	5,100	5,150	119	116	116	221	202	6,150	6,200	289	280	271	410	357
4,100	4,150	0	0	0	67	71	5,150	5,200	126	123	123	229	209	6,200	6,250	297	288	279	419	365
4,150	4,200	0	0	0	74	77	5,200	5,250	134	130	130	238	216	6,250	6,300	306	296	286	429	373
4,200	4,250	0																		

**Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance	Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance	Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance	Stand-ard deduction
		Your tax is—							Your tax is—							Your tax is—				
\$6,500	\$6,550	\$353	\$341	\$326	\$476	\$414	\$7,700	\$7,750	\$581	\$557	\$522	\$707	\$638	\$8,850	\$8,900	\$804	\$763	\$723	\$960	\$883
6,550	6,600	362	350	334	486	422	7,750	7,800	590	566	531	718	647	8,900	8,950	813	771	731	971	894
6,600	6,650	372	359	342	495	430	7,800	7,850	600	575	539	729	657	8,950	9,000	822	779	739	982	905
6,650	6,700	381	368	350	505	438	7,850	7,900	609	584	548	740	666	9,000	9,050	831	788	748	993	916
6,700	6,750	391	377	358	514	448	7,900	7,950	619	593	556	751	676	9,050	9,100	840	796	756	1,004	927
6,750	6,800	400	386	366	524	457	7,950	8,000	628	602	565	762	685	9,100	9,150	849	804	764	1,015	938
6,800	6,850	410	395	374	533	467	8,000	8,050	638	611	573	773	696	9,150	9,200	858	812	772	1,026	949
6,850	6,900	419	404	382	543	476	8,050	8,100	647	620	582	784	707	9,200	9,250	867	820	780	1,037	960
6,900	6,950	429	413	390	552	486	8,100	8,150	657	629	590	795	718	9,250	9,300	876	828	788	1,048	971
6,950	7,000	438	422	398	562	495	8,150	8,200	666	638	599	806	729	9,300	9,350	885	836	796	1,059	982
7,000	7,050	448	431	406	571	505	8,200	8,250	676	647	607	817	740	9,350	9,400	893	844	804	1,070	993
7,050	7,100	457	440	414	581	514	8,250	8,300	685	656	616	828	751	9,400	9,450	902	852	812	1,081	1,004
7,100	7,150	467	449	422	590	524	8,300	8,350	695	665	625	839	762	9,450	9,500	911	860	820	1,092	1,015
7,150	7,200	476	458	430	600	533	8,350	8,400	706	674	634	850	773	9,500	9,550	920	868	828	1,103	1,026
7,200	7,250	486	467	438	609	543	8,400	8,450	716	684	644	861	784	9,550	9,600	929	876	836	1,114	1,037
7,250	7,300	495	476	446	619	552	8,450	8,500	727	693	653	872	795	9,600	9,650	938	884	844	1,125	1,048
7,300	7,350	505	485	454	628	562	8,500	8,550	737	703	663	883	806	9,650	9,700	947	893	853	1,136	1,059
7,350	7,400	514	494	463	638	571	8,550	8,600	748	712	672	894	817	9,700	9,750	956	901	861	1,149	1,070
7,400	7,450	524	503	471	647	581	8,600	8,650	758	722	682	905	828	9,750	9,800	965	909	869	1,161	1,081
7,450	7,500	533	512	480	657	590	8,650	8,700	768	731	691	916	839	9,800	9,850	974	917	877	1,174	1,092
7,500	7,550	543	521	488	666	600	8,700	8,750	777	739	699	927	850	9,850	9,900	983	925	885	1,186	1,103
7,550	7,600	552	530	497	676	609	8,750	8,800	786	747	707	938	861	9,900	9,950	992	933	893	1,199	1,114
7,600	7,650	562	539	505	685	619	8,800	8,850	795	755	715	949	872	9,950	10,000	1,001	941	901	1,211	1,125
7,650	7,700	571	548	514	696	628														

**Table 5 —Returns claiming FIVE exemptions (and not itemizing deductions)**

\$0	\$4,400	\$0	\$0	\$0	\$0	\$0	\$6,250	\$6,300	\$181	\$176	\$174	\$289	\$239	\$8,150	\$8,200	\$524	\$503	\$471	\$647	\$581
4,400	4,450	0	0	0	4	2	6,300	6,350	189	184	181	297	246	8,200	8,250	533	512	480	657	590
4,450	4,500	0	0	0	11	8	6,350	6,400	197	192	189	306	254	8,250	8,300	543	521	488	666	600
4,500	4,550	0	0	0	18	13	6,400	6,450	205	200	196	315	261	8,300	8,350	552	530	497	676	609
4,550	4,600	0	0	0	25	19	6,450	6,500	213	208	204	324	268	8,350	8,400	562	539	505	685	619
4,600	4,650	0	0	0	32	25	6,500	6,550	221	216	211	334	275	8,400	8,450	571	548	514	696	628
4,650	4,700	0	0	0	39	31	6,550	6,600	229	224	219	343	283	8,450	8,500	581	557	522	707	638
4,700	4,750	0	0	0	46	37	6,600	6,650	238	232	226	353	290	8,500	8,550	590	566	531	718	647
4,750	4,800	0	0	0	53	43	6,650	6,700	246	240	234	362	297	8,550	8,600	600	575	539	729	657
4,800	4,850	0	0	0	60	49	6,700	6,750	255	248	241	372	306	8,600	8,650	609	584	548	740	666
4,850	4,900	0	0	0	67	55	6,750	6,800	263	256	249	381	315	8,650	8,700	619	592	556	751	676
4,900	4,950	0	0	0	74	61	6,800	6,850	272	264	256	391	324	8,700	8,750	627	600	563	762	685
4,950	5,000	0	0	0	81	67	6,850	6,900	280	272	264	400	334	8,750	8,800	635	608	570	773	696
5,000	5,050	0	0	0	89	73	6,900	6,950	289	280	271	410	343	8,800	8,850	643	615	578	784	707
5,050	5,100	4	4	4	96	80	6,950	7,000	297	288	279	419	353	8,850	8,900	651	623	585	795	718
5,100	5,150	11	11	11	104	86	7,000	7,050	306	296	286	429	362	8,900	8,950	659	631	592	806	729
5,150	5,200	18	18	18	111	92	7,050	7,100	315	305	294	438	372	8,950	9,000	667	638	599	817	740
5,200	5,250	25	25	25	119	99	7,100	7,150	324	314	302	448	381	9,000	9,050	675	646	607	828	751
5,250	5,300	32	32	32	126	105	7,150	7,200	334	323	310	457	391	9,050	9,100	683	653	614	839	762
5,300	5,350	39	39	39	134	111	7,200	7,250	343	332	318	467	400	9,100	9,150	691	661	621	850	773
5,350	5,400	46	46	46	141	118	7,250	7,300	353	341	326	476	410	9,150	9,200	700	669	629	861	784
5,400	5,450	53	53	53	149	124	7,300	7,350	362	350	334	486	419	9,200	9,250	709	677	637	872	795
5,450	5,500	60	60	60	157	131	7,350	7,400	372	359	342	495	429	9,250	9,300	718	685	645	883	806
5,500	5,550	67	67	67	165	137	7,400	7,450	381	368	350	505	438	9,300	9,350	727	693	653	894	817
5,550	5,600	74	74	74	173	143	7,450	7,500	391	377	358	514	448	9,350	9,400	736	702	662	905	828
5,600	5,650	81	81	81	181	150	7,500	7,550	400	386	366	524	457	9,400	9,450	745	710	670	916	839
5,650	5,700	89	88	88	189	157	7,550	7,600	410	395	374	533	467	9,450	9,500	754	718	678	927	850
5,700	5,750	96	95	95	197	164	7,600	7,650	419	404	382	543	476	9,500	9,550	763	726	686	938	861
5,750	5,800	104	102	102	205	170	7,650	7,700	429	413	390	552	486	9,550	9,600	772	734	694	949	872
5,800	5,850	111	109	109	213	177	7,700	7,750	438	422	398	562	495	9,600	9,650	781	742	702	960	883
5,850	5,900	119	116	116	221	184	7,750	7,800	448	431	406	571	505	9,650	9,700	789	750	710	971	894
5,900	5,950	126	123	123	229	191	7,800	7,850	457	440	414	581	514	9,700	9,750	798	758	718	982	905
5,950	6,000	134	130	130	238	198	7,850	7,900	467	449	422	590	524	9,750	9,800	807	766	726	993	916
6,000	6,050	141	137	137	246	204	7,900	7,950	476	458	430	600	533	9,800	9,850	816	774	734	1,004	927
6,050	6,100	149	144	144	255	211	7,950	8,000	486	467	438	609	543	9,850	9,900	825	782	742	1,015	938
6,100	6,150	157	152	151	263	218	8,000	8,050	495	476	446	619	552	9,900	9,950	834	790	750	1,026	949
6,150	6,200	165	160	159	272	225	8,050	8,100	505	485	454	628	562	9,950	10,000	843	798	758	1,037	960
6,200	6,250	173	168	166	280	232	8,100	8,150	514	494	463	638	571							

**Table 6 —Returns claiming SIX exemptions (and not itemizing deductions)**

\$0	\$5,150	\$0	\$0	\$0	\$0	\$
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**Table 6 —Returns claiming SIX exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—							
At least	But less than	Single, not head of household	Head of household	Married filing joint return		Married filing separate return claiming— Low income allowance	%Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	Married filing joint return		Married filing separate return claiming— Low income allowance	%Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	Married filing joint return		Married filing separate return claiming— Low income allowance	%Stand-ard deduction
				Your tax is—	Your tax is—							Your tax is—	Your tax is—										
\$5,550	\$5,600	\$0	\$0	\$0	\$60	\$33	\$7,050	\$7,100	\$189	\$184	\$181	\$297	\$238	\$8,550	\$8,600	\$457	\$440	\$414	\$581	\$514			
5,600	5,650	0	0	0	67	39	7,100	7,150	197	192	189	306	246	8,600	8,650	467	449	422	590	524			
5,650	5,700	0	0	0	74	45	7,150	7,200	205	200	196	315	255	8,650	8,700	476	457	430	600	533			
5,700	5,750	0	0	0	81	51	7,200	7,250	213	208	204	324	263	8,700	8,750	484	465	437	609	543			
5,750	5,800	0	0	0	89	57	7,250	7,300	221	216	211	334	272	8,750	8,800	492	473	443	619	552			
5,800	5,850	4	4	4	96	63	7,300	7,350	229	224	219	343	280	8,800	8,850	500	480	450	628	562			
5,850	5,900	11	11	11	104	69	7,350	7,400	238	232	226	353	289	8,850	8,900	508	488	457	638	571			
5,900	5,950	18	18	18	111	75	7,400	7,450	246	240	234	362	297	8,900	8,950	516	496	465	647	581			
5,950	6,000	25	25	25	119	82	7,450	7,500	255	248	241	372	306	8,950	9,000	524	503	472	657	590			
6,000	6,050	32	32	32	126	88	7,500	7,550	263	256	249	381	315	9,000	9,050	533	511	479	666	600			
6,050	6,100	39	39	39	134	95	7,550	7,600	272	264	256	391	324	9,050	9,100	541	518	486	676	609			
6,100	6,150	46	46	46	141	101	7,600	7,650	280	272	264	400	334	9,100	9,150	549	526	494	685	619			
6,150	6,200	53	53	53	149	107	7,650	7,700	289	280	271	410	343	9,150	9,200	557	534	501	696	628			
6,200	6,250	60	60	60	157	114	7,700	7,750	297	288	279	419	353	9,200	9,250	565	541	508	707	638			
6,250	6,300	67	67	67	165	120	7,750	7,800	306	296	286	429	362	9,250	9,300	573	549	515	718	647			
6,300	6,350	74	74	74	173	126	7,800	7,850	315	305	294	438	372	9,300	9,350	581	557	522	729	657			
6,350	6,400	81	81	81	181	133	7,850	7,900	324	314	302	448	381	9,350	9,400	589	564	530	740	666			
6,400	6,450	89	88	88	189	139	7,900	7,950	334	323	310	457	391	9,400	9,450	597	572	537	751	676			
6,450	6,500	96	95	95	197	146	7,950	8,000	343	332	318	467	400	9,450	9,500	605	580	544	762	685			
6,500	6,550	104	102	102	205	152	8,000	8,050	353	341	326	476	410	9,500	9,550	613	587	551	773	696			
6,550	6,600	111	109	109	213	159	8,050	8,100	362	350	334	486	419	9,550	9,600	621	595	559	784	707			
6,600	6,650	119	116	116	221	166	8,100	8,150	372	359	342	495	429	9,600	9,650	629	603	566	795	718			
6,650	6,700	126	123	123	229	173	8,150	8,200	381	368	350	505	438	9,650	9,700	638	610	573	806	729			
6,700	6,750	134	130	130	238	181	8,200	8,250	391	377	358	514	448	9,700	9,750	646	618	580	817	740			
6,750	6,800	141	137	137	246	189	8,250	8,300	400	386	366	524	457	9,750	9,800	654	626	587	828	751			
6,800	6,850	149	144	144	255	197	8,300	8,350	410	395	374	533	467	9,800	9,850	662	633	595	839	762			
6,850	6,900	157	152	151	263	205	8,350	8,400	419	404	382	543	476	9,850	9,900	670	641	602	850	773			
6,900	6,950	165	160	159	272	213	8,400	8,450	429	413	390	552	486	9,900	9,950	678	649	609	861	784			
6,950	7,000	173	168	166	280	221	8,450	8,500	438	422	398	562	495	9,950	10,000	686	656	616	872	795			
7,000	7,050	181	176	174	289	229	8,500	8,550	448	431	406	571	505										

**Table 7 —Returns claiming SEVEN exemptions (and not itemizing deductions)**

\$0	\$5,900	\$0	\$0	\$0	\$0	\$0	\$7,250	\$7,300	\$104	\$102	\$102	\$205	\$149	\$8,650	\$8,700	\$334	\$322	\$310	\$457	\$391		
5,900	5,950	0	0	0	4	0	7,300	7,350	111	109	109	213	157	8,700	8,750	342	330	317	467	400		
5,950	6,000	0	0	0	11	0	7,350	7,400	119	116	116	221	165	8,750	8,800	350	338	323	476	410		
6,000	6,050	0	0	0	18	0	7,400	7,450	126	123	123	229	173	8,800	8,850	358	345	330	486	419		
6,050	6,100	0	0	0	25	0	7,450	7,500	134	130	130	238	181	8,850	8,900	366	353	337	495	429		
6,100	6,150	0	0	0	32	0	7,500	7,550	141	137	137	246	189	8,900	8,950	374	361	344	505	438		
6,150	6,200	0	0	0	39	0	7,550	7,600	149	144	144	255	197	8,950	9,000	382	368	351	514	448		
6,200	6,250	0	0	0	46	6	7,600	7,650	157	152	151	263	205	9,000	9,050	390	376	357	524	457		
6,250	6,300	0	0	0	53	12	7,650	7,700	165	160	159	272	213	9,050	9,100	398	383	364	533	467		
6,300	6,350	0	0	0	60	18	7,700	7,750	173	168	166	280	221	9,100	9,150	406	391	371	543	476		
6,350	6,400	0	0	0	67	24	7,750	7,800	181	176	174	289	229	9,150	9,200	414	399	378	552	486		
6,400	6,450	0	0	0	74	30	7,800	7,850	189	184	181	297	238	9,200	9,250	422	406	385	562	495		
6,450	6,500	0	0	0	81	36	7,850	7,900	197	192	189	306	246	9,250	9,300	430	414	391	571	505		
6,500	6,550	0	0	0	89	41	7,900	7,950	205	200	196	315	255	9,300	9,350	438	422	398	581	514		
6,550	6,600	4	4	4	96	47	7,950	8,000	213	208	204	324	263	9,350	9,400	447	429	405	590	524		
6,600	6,650	11	11	11	104	53	8,000	8,050	221	216	211	334	272	9,400	9,450	455	437	412	600	533		
6,650	6,700	18	18	18	111	60	8,050	8,100	229	224	219	343	280	9,450	9,500	463	445	419	609	543		
6,700	6,750	25	25	25	119	67	8,100	8,150	238	232	226	353	289	9,500	9,550	471	452	425	619	552		
6,750	6,800	32	32	32	126	74	8,150	8,200	246	240	234	362	297	9,550	9,600	479	460	432	628	562		
6,800	6,850	39	39	39	134	81	8,200	8,250	255	248	241	372	306	9,600	9,650	487	468	439	638	571		
6,850	6,900	46	46	46	141	89	8,250	8,300	263	256	249	381	315	9,650	9,700	495	475	446	647	581		
6,900	6,950	53	53	53	149	96	8,300	8,350	272	264	256	391	324	9,700	9,750	503	483	453	657	590		
6,950	7,000	60	60	60	157	104	8,350	8,400	280	272	264	400	334	9,750	9,800	511	491	460	666	600		
7,000	7,050	67	67	67	165	111	8,400	8,450	289	280	271	410	343	9,800	9,850	519	498	467	676	609		
7,050	7,100	74	74	74	173	119	8,450	8,500	297	288	279	419	353	9,850	9,900	527	506	474	685	619		
7,100	7,150	81	81	81	181	126	8,500	8,550	306	296	286	429	362	9,900	9,950	535	514	482	696	628		
7,150	7,200	89	88	88	189	134	8,550	8,600	315	305	294	438	372	9,950	10,000	543	521	489	707	638		
7,200	7,250	96	95	95	197	141	8,600	8,650	324	314	302	448	381									

**Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions)**

\$0	\$6,650	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,050	\$0	\$0	\$0	\$53	\$4	\$7,400	\$7,450	\$18	\$18	\$18	\$111	\$60
6,650	6,700	0	0	0	4	0	7,050	7,100	0	0	0	60	11	7,450	7,500	25	25	25	119	67
6,700	6,750	0	0	0	11	0	7,100	7,150	0	0	0	67	18	7,500	7,550	32	32	32	126	74
6,750	6,800	0	0	0	18	0	7,150	7,200	0	0	0	74	25	7,550	7,600	39	39	39	134	81
6,800	6,850	0	0	0	25	0	7,200	7,250	0	0	0	81	32	7,600	7,650	46	46	46	141	89
6,850	6,900	0	0	0	32	0	7,250	7,300	0	0	0	89	39							
6,900	6,950	0	0																	

**Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—					If the amount on Form 1040A, line 14, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming—	
					Low income allowance	%Standard deduction						Low income allowance	%Standard deduction						Low income allowance	%Standard deduction
\$7,650	\$7,700	\$53	\$53	\$53	\$149	\$96	\$8,450	\$8,500	\$173	\$168	\$166	\$280	\$221	\$9,250	\$9,300	\$290	\$281	\$273	\$429	\$362
7,700	7,750	60	60	60	157	104	8,500	8,550	181	176	174	289	229	9,300	9,350	297	288	279	438	372
7,750	7,800	67	67	67	165	111	8,550	8,600	189	184	181	297	238	9,350	9,400	305	295	285	448	381
7,800	7,850	74	74	74	173	119	8,600	8,650	197	192	189	306	246	9,400	9,450	312	302	292	457	391
7,850	7,900	81	81	81	181	126	8,650	8,700	205	200	196	315	255	9,450	9,500	320	310	299	467	400
7,900	7,950	89	88	88	189	134	8,700	8,750	212	207	202	324	263	9,500	9,550	328	317	305	476	410
7,950	8,000	96	95	95	197	141	8,750	8,800	218	213	209	334	272	9,550	9,600	336	325	312	486	419
8,000	8,050	104	102	102	205	149	8,800	8,850	225	220	215	343	280	9,600	9,650	344	333	319	495	429
8,050	8,100	111	109	109	213	157	8,850	8,900	232	227	222	353	289	9,650	9,700	353	340	326	505	438
8,100	8,150	119	116	116	221	165	8,900	8,950	240	234	228	362	297	9,700	9,750	361	348	333	514	448
8,150	8,200	126	123	123	229	173	8,950	9,000	247	241	234	372	306	9,750	9,800	369	356	339	524	457
8,200	8,250	134	130	130	238	181	9,000	9,050	254	247	241	381	315	9,800	9,850	377	363	346	533	467
8,250	8,300	141	137	137	246	189	9,050	9,100	261	254	247	391	324	9,850	9,900	385	371	353	543	476
8,300	8,350	149	144	144	255	197	9,100	9,150	269	261	253	400	334	9,900	9,950	393	379	360	552	486
8,350	8,400	157	152	151	263	205	9,150	9,200	276	268	260	410	343	9,950	10,000	401	386	367	562	495
8,400	8,450	165	160	159	272	213	9,200	9,250	283	275	266	419	353							

**Table 9 —Returns claiming NINE exemptions (and not itemizing deductions)**

\$0	\$7,400	\$0	\$0	\$0	\$0	\$0	\$8,250	\$8,300	\$32	\$32	\$32	\$126	\$74	\$9,150	\$9,200	\$153	\$148	\$147	\$272	\$213
7,400	7,450	0	0	0	4	0	8,300	8,350	39	39	39	134	81	9,200	9,250	160	155	154	280	221
7,450	7,500	0	0	0	11	0	8,350	8,400	46	46	46	141	89	9,250	9,300	166	161	160	289	229
7,500	7,550	0	0	0	18	0	8,400	8,450	53	53	53	149	96	9,300	9,350	173	168	166	297	238
7,550	7,600	0	0	0	25	0	8,450	8,500	60	60	60	157	104	9,350	9,400	180	175	173	306	246
7,600	7,650	0	0	0	32	0	8,500	8,550	67	67	67	165	111	9,400	9,450	187	182	179	315	255
7,650	7,700	0	0	0	39	0	8,550	8,600	74	74	74	173	119	9,450	9,500	194	189	186	324	263
7,700	7,750	0	0	0	46	0	8,600	8,650	81	81	81	181	126	9,500	9,550	200	195	192	334	272
7,750	7,800	0	0	0	53	4	8,650	8,700	89	87	87	189	134	9,550	9,600	207	202	198	343	280
7,800	7,850	0	0	0	60	11	8,700	8,750	95	93	93	197	141	9,600	9,650	214	209	205	353	289
7,850	7,900	0	0	0	67	18	8,750	8,800	101	99	99	205	149	9,650	9,700	221	216	211	362	297
7,900	7,950	0	0	0	74	25	8,800	8,850	108	105	105	213	157	9,700	9,750	228	223	217	372	306
7,950	8,000	0	0	0	81	32	8,850	8,900	114	111	111	221	165	9,750	9,800	235	229	224	381	315
8,000	8,050	0	0	0	89	39	8,900	8,950	120	117	117	229	173	9,800	8,850	242	236	230	391	324
8,050	8,100	4	4	4	96	46	8,950	9,000	127	123	123	238	181	9,850	9,900	249	243	237	400	334
8,100	8,150	11	11	11	104	53	9,000	9,050	133	129	129	246	189	9,900	9,950	257	250	243	410	343
8,150	8,200	18	18	18	111	60	9,050	9,100	140	135	135	255	197	9,950	10,000	264	257	249	419	353
8,200	8,250	25	25	25	119	67	9,100	9,150	146	141	141	263	205							

**Table 10 —Returns claiming TEN exemptions (and not itemizing deductions)**

\$0	\$8,150	\$0	\$0	\$0	\$0	\$0	\$8,750	\$8,800	\$0	\$0	\$0	\$89	\$39	\$9,400	\$9,450	\$72	\$72	\$72	\$189	\$134
8,150	8,200	0	0	0	4	0	8,800	8,850	0	0	0	96	46	9,450	9,500	78	78	78	197	141
8,200	8,250	0	0	0	11	0	8,850	8,900	6	6	6	104	53	9,500	9,550	84	83	83	205	149
8,250	8,300	0	0	0	18	0	8,900	8,950	12	12	12	111	60	9,550	9,600	91	89	89	213	157
8,300	8,350	0	0	0	25	0	8,950	9,000	18	18	18	119	67	9,600	9,650	97	95	95	221	165
8,350	8,400	0	0	0	32	0	9,000	9,050	24	24	24	126	74	9,650	9,700	104	101	101	229	173
8,400	8,450	0	0	0	39	0	9,050	9,100	30	30	30	134	81	9,700	9,750	110	107	107	238	181
8,450	8,500	0	0	0	46	0	9,100	9,150	36	36	36	141	89	9,750	9,800	116	113	113	246	189
8,500	8,550	0	0	0	53	4	9,150	9,200	42	42	42	149	96	9,800	9,850	123	119	119	255	197
8,550	8,600	0	0	0	60	11	9,200	9,250	48	48	48	157	104	9,850	9,900	129	125	125	263	205
8,600	8,650	0	0	0	67	18	9,250	9,300	54	54	54	165	111	9,900	9,950	135	131	131	272	213
8,650	8,700	0	0	0	74	25	9,300	9,350	60	60	60	173	119	9,950	10,000	142	137	137	280	221
8,700	8,750	0	0	0	81	32	9,350	9,400	66	66	66	181	126							

**Table 11 —Returns claiming ELEVEN exemptions (and not itemizing deductions)**

\$0	\$8,900	\$0	\$0	\$0	\$0	\$0	\$9,250	\$9,300	\$0	\$0	\$0	\$53	\$4	\$9,650	\$9,700	\$0	\$0	\$0	\$111	\$60
8,900	8,950	0	0	0	4	0	9,300	9,350	0	0	0	60	11	9,700	9,750	2	2	2	119	67
8,950	9,000	0	0	0	11	0	9,350	9,400	0	0	0	67	18	9,750	9,800	8	8	8	126	74
9,000	9,050	0	0	0	18	0	9,400	9,450	0	0	0	74	25	9,800	9,850	14	14	14	134	81
9,050	9,100	0	0	0	25	0	9,450	9,500	0	0	0	81	32	9,850	9,900	20	20	20	141	89
9,100	9,150	0	0	0	32	0	9,500	9,550	0	0	0	89	39	9,900	9,950	26	26	26	149	96
9,150	9,200	0	0	0	39	0	9,550	9,600	0	0	0	96	46	9,950	10,000	32	32	32	157	104
9,200	9,250	0	0	0	46	0	9,600	9,650	0	0	0	104	53							

**Table 12 —Returns claiming TWELVE exemptions (and not itemizing deductions)**

\$0	\$9,650	\$0	\$0	\$0	\$0	\$0	\$9,750	\$9,800	\$0	\$0	\$0	\$18	\$0	\$9,900	\$9,950	\$0	\$0	\$0	\$39	\$0
9,650	9,700	0	0	0	4	0	9,800	9,850	0	0	0	25	0	9,950	10,000	0	0	0	46	0
9,700	9,750	0	0	0	11	0	9,850	9,900	0	0	0	32	0							

Returns claiming THIRTEEN or more exemptions.—There is no tax due if the amount on Form 1040A, line 14, is less than \$10,000.

\*This column may also be used by certain widows or widowers who qualify for special tax rates.

# 1972 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount

on Short Form 1040A, line 18, by using the appropriate Tax Rate

Schedule on this page. Enter tax on Short Form 1040A, line 19.

## SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

## SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your wife (husband), see page 6, paragraph 1(d), of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

## SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 6)

If the amount on Form 1040A, line 18, is:		Enter on Form 1040A, line 19:	
Not over \$500.....14% of the amount on line 18.			
Over—	But not over—	of excess over—	
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+21%	\$4,000
\$6,000	\$8,000	\$1,110+24%	\$6,000
\$8,000	\$10,000	\$1,590+25%	\$8,000
\$10,000	\$12,000	\$2,090+27%	\$10,000
\$12,000	\$14,000	\$2,630+29%	\$12,000
\$14,000	\$16,000	\$3,210+31%	\$14,000
\$16,000	\$18,000	\$3,830+34%	\$16,000
\$18,000	\$20,000	\$4,510+36%	\$18,000
\$20,000	\$22,000	\$5,230+38%	\$20,000
\$22,000	\$26,000	\$5,990+40%	\$22,000
\$26,000	\$32,000	\$7,590+45%	\$26,000
\$32,000	\$38,000	\$10,290+50%	\$32,000
\$38,000	\$44,000	\$13,290+55%	\$38,000
\$44,000	\$50,000	\$16,590+60%	\$44,000
\$50,000	\$60,000	\$20,190+62%	\$50,000
\$60,000	\$70,000	\$26,390+64%	\$60,000
\$70,000	\$80,000	\$32,790+66%	\$70,000
\$80,000	\$90,000	\$39,390+68%	\$80,000
\$90,000	\$100,000	\$46,190+69%	\$90,000
\$100,000	.....	\$53,090+70%	\$100,000

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 6)			
If the amount on Form 1040A, line 18, is:		Enter on Form 1040A, line 19:	
Not over \$1,000.....14% of the amount on line 18.			
Over—	But not over—	of excess over—	
\$1,000	\$2,000	\$140+15%	\$1,000
\$2,000	\$3,000	\$290+16%	\$2,000
\$3,000	\$4,000	\$450+17%	\$3,000
\$4,000	\$8,000	\$620+19%	\$4,000
\$8,000	\$12,000	\$1,380+22%	\$8,000
\$12,000	\$16,000	\$2,260+25%	\$12,000
\$16,000	\$20,000	\$3,260+28%	\$16,000
\$20,000	\$24,000	\$4,380+32%	\$20,000
\$24,000	\$28,000	\$5,660+36%	\$24,000
\$28,000	\$32,000	\$7,100+39%	\$28,000
\$32,000	\$36,000	\$8,660+42%	\$32,000
\$36,000	\$40,000	\$10,340+45%	\$36,000
\$40,000	\$44,000	\$12,140+48%	\$40,000
\$44,000	\$52,000	\$14,060+50%	\$44,000
\$52,000	\$64,000	\$18,060+53%	\$52,000
\$64,000	\$76,000	\$24,420+55%	\$64,000
\$76,000	\$88,000	\$31,020+58%	\$76,000
\$88,000	\$100,000	\$37,980+60%	\$88,000
\$100,000	\$120,000	\$45,180+62%	\$100,000
\$120,000	\$140,000	\$57,580+64%	\$120,000
\$140,000	\$160,000	\$70,380+66%	\$140,000
\$160,000	\$180,000	\$83,580+68%	\$160,000
\$180,000	\$200,000	\$97,180+69%	\$180,000
\$200,000	.....	\$110,980+70%	\$200,000

Married Taxpayers Filing Separate Returns			
If the amount on Form 1040A, line 18, is:		Enter on Form 1040A, line 19:	
Not over \$500.....14% of the amount on line 18.			
Over—	But not over—	of excess over—	
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+22%	\$4,000
\$6,000	\$8,000	\$1,130+25%	\$6,000
\$8,000	\$10,000	\$1,630+28%	\$8,000
\$10,000	\$12,000	\$2,190+32%	\$10,000
\$12,000	\$14,000	\$2,830+36%	\$12,000
\$14,000	\$16,000	\$3,550+39%	\$14,000
\$16,000	\$18,000	\$4,330+42%	\$16,000
\$18,000	\$20,000	\$5,170+45%	\$18,000
\$20,000	\$22,000	\$6,070+48%	\$20,000
\$22,000	\$26,000	\$7,030+50%	\$22,000
\$26,000	\$32,000	\$9,030+53%	\$26,000
\$32,000	\$38,000	\$12,210+55%	\$32,000
\$38,000	\$44,000	\$15,510+58%	\$38,000
\$44,000	\$50,000	\$18,990+60%	\$44,000
\$50,000	\$60,000	\$22,590+62%	\$50,000
\$60,000	\$70,000	\$28,790+64%	\$60,000
\$70,000	\$80,000	\$35,190+66%	\$70,000
\$80,000	\$90,000	\$41,790+68%	\$80,000
\$90,000	\$100,000	\$48,590+69%	\$90,000
\$100,000	.....	\$55,490+70%	\$100,000

Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 6)			
If the amount on Form 1040A, line 18, is:		Enter on Form 1040A, line 19:	
Not over \$1,000.....14% of the amount on line 18.			
Over—	But not over—	of excess over—	
\$1,000	\$2,000	\$140+16%	\$1,000
\$2,000	\$4,000	\$300+18%	\$2,000
\$4,000	\$6,000	\$660+19%	\$4,000
\$6,000	\$8,000	\$1,040+22%	\$6,000
\$8,000	\$10,000	\$1,480+23%	\$8,000
\$10,000	\$12,000	\$1,940+25%	\$10,000
\$12,000	\$14,000	\$2,440+27%	\$12,000
\$14,000	\$16,000	\$2,980+28%	\$14,000
\$16,000	\$18,000	\$3,540+31%	\$16,000
\$18,000	\$20,000	\$4,160+32%	\$18,000
\$20,000	\$22,000	\$4,800+35%	\$20,000
\$22,000	\$24,000	\$5,500+36%	\$22,000
\$24,000	\$26,000	\$6,220+38%	\$24,000
\$26,000	\$28,000	\$6,980+41%	\$26,000
\$28,000	\$32,000	\$7,800+42%	\$28,000
\$32,000	\$36,000	\$9,480+45%	\$32,000
\$36,000	\$38,000	\$11,280+48%	\$36,000
\$38,000	\$40,000	\$12,240+51%	\$38,000
\$40,000	\$44,000	\$13,260+52%	\$40,000
\$44,000	\$50,000	\$15,340+55%	\$44,000
\$50,000	\$52,000	\$18,640+56%	\$50,000
\$52,000	\$64,000	\$19,760+58%	\$52,000
\$64,000	\$70,000	\$26,720+59%	\$64,000
\$70,000	\$76,000	\$30,260+61%	\$70,000
\$76,000	\$80,000	\$33,920+62%	\$76,000
\$80,000	\$88,000	\$36,400+63%	\$80,000
\$88,000	\$100,000	\$41,440+64%	\$88,000
\$100,000	\$120,000	\$49,120+66%	\$100,000
\$120,000	\$140,000	\$62,320+67%	\$120,000
\$140,000	\$160,000	\$75,720+68%	\$140,000
\$160,000	\$180,000	\$89,320+69%	\$160,000
\$180,000	.....	\$103,120+70%	\$180,000

**Where to Send Your Order for Free Forms and Publications.**—Send your order to the District Director, IRS, for your State. If there is more than one district office in your State, send the order to the office nearest you.

- Alabama—Birmingham, Ala. 35203
- Alaska—Anchorage, Alaska 99510
- Arizona—Phoenix, Ariz. 85025
- Arkansas—Little Rock, Ark. 72203
- California—Los Angeles, Calif. 90012  
San Francisco, Calif. 94102
- Colorado—Denver, Colo. 80202
- Connecticut—Hartford, Conn. 06103
- Delaware—Wilmington, Del. 19801
- District of Columbia—Baltimore, Md. 21201
- Florida—Jacksonville, Fla. 32202
- Georgia—Atlanta, Ga. 30303
- Hawaii—Honolulu, Hawaii 96813
- Idaho—Boise, Idaho 83707
- Illinois—Chicago, Ill. 60602  
Springfield, Ill. 62704
- Indiana—Indianapolis, Ind. 46204
- Iowa—Des Moines, Iowa 50309
- Kansas—Wichita, Kans. 67202
- Kentucky—Louisville, Ky. 40202

- Louisiana—New Orleans, La. 70130
- Maine—Augusta, Maine 04330
- Maryland—Baltimore, Md. 21201
- Massachusetts—Boston, Mass. 02203
- Michigan—Detroit, Mich. 48226
- Minnesota—St. Paul, Minn. 55101
- Mississippi—Jackson, Miss. 39202
- Missouri—St. Louis, Mo. 63101
- Montana—Helena, Mont. 59601
- Nebraska—Omaha, Nebr. 68102
- Nevada—Reno, Nev. 89502
- New Hampshire—Portsmouth, N.H. 03801
- New Jersey—Newark, N.J. 07102
- New Mexico—Albuquerque, N. Mex. 87101
- New York—Albany, N.Y. 12206  
Brooklyn, N.Y. 11201  
Buffalo, N.Y. 14202  
New York, N.Y. 10007
- North Carolina—Greensboro, N.C. 27401
- North Dakota—Fargo, N. Dak. 58102
- Ohio—Cleveland, Ohio 44199  
Cincinnati, Ohio 45202
- Oklahoma—Oklahoma City, Okla. 73102
- Oregon—Portland, Ore. 97204
- Panama Canal Zone—Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225

- Pennsylvania—Philadelphia, Pa. 19108  
Pittsburgh, Pa. 15222
- Puerto Rico—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, Puerto Rico 00917
- Rhode Island—Providence, R.I. 02903
- South Carolina—Columbia, S.C. 29201
- South Dakota—Aberdeen, S. Dak. 57401
- Tennessee—Nashville, Tenn. 37203
- Texas—Austin, Tex. 78701  
Dallas, Tex. 75202
- Utah—Salt Lake City, Utah 84110
- Vermont—Burlington, Vt. 05401
- Virginia—Richmond, Va. 23240
- Virgin Islands—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
- Washington—Seattle, Wash. 98121
- West Virginia—Parkersburg, W. Va. 26101
- Wisconsin—Milwaukee, Wis. 53202
- Wyoming—Cheyenne, Wyo. 82001
- Foreign Addresses—Taxpayers with legal residence in foreign countries: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225

**How to Get Forms**

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Therefore, IRS will mail people either Short Form 1040A or Form 1040. If you received Form 1040, schedules and forms that may be required include the following, which you may obtain from an Internal Revenue Service office, at many banks and post offices, or by using the order blank below.

- Schedule A for itemized deductions;
  - Schedule B for gross dividends and other distributions on stock in excess of \$200, and for interest income in excess of \$200;
  - Schedule C for income from a personally owned business;
  - Schedule D for income from the sale or exchange of capital assets;
  - Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;
  - Schedule F for income from farming;
  - Schedule G for income averaging;
  - Schedule R for retirement income credit; and
  - Schedule SE for reporting net earnings from self-employment.
- Form 1040-ES for making estimated tax payments.
- Some specialized forms available only at Internal Revenue Service offices are:

- Form 1310, Statement of Claimant to Refund Due Deceased Taxpayer;
- Form 2106, Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Underpayment of Estimated Tax by individuals;
- Form 2440, Sick-Pay Exclusion;
- Form 2441, Expenses for Household and Dependent Care Services;
- Form 3468, Computation of Investment Credit;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;
- Form 4137, Computation of Social Security Tax on Unreported Tip Income;
- Form 4562 for optional use by individuals, etc., claiming depreciation;
- Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;
- Form 4684 for reporting gains and losses resulting from casualties and thefts;
- Form 4797, Supplemental Schedule of Gains and Losses;
- Form 4798 for computing a capital loss carryover from the current year to a succeeding taxable year;
- Form 4331 for reporting rental income;

- Form 4332, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets);
  - Form 4835 for reporting farm rental income and expenses.
- Some helpful publications which may be ordered using the order blank are:
- 501 Exemptions and Dependents
  - 502 Medical Expenses
  - 506 Computing Your Tax Under the Income Averaging Method
  - 521 Moving Expenses
  - 522 Sick Pay
  - 523 Selling Your Home
  - 524 Retirement Income Credit
  - 526 Contributions
  - 529 Miscellaneous Deductions
  - 530 Homeowner's Deductions
  - 532 Students and Parents
  - 545 Interest Expense
  - 552 Recordkeeping Requirements
  - 575 Pensions and Annuities
- Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1973 editions), may be purchased for 75¢ a copy from the Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81009, from any District Director, or from many post offices.
- Other publications and forms are available free from any District Director.

DETACH AT THIS LINE

**Order Blank for Free Forms and Publications.**—The forms and publications listed below are described above. We will send you 2 copies of each form and 1 copy of each publication checked below. Cut the order blank on the dotted line, write your name

and address on the other side and send to the IRS office shown above. The order blank will be used as a label to return your order. Orders should be submitted no later than March 15 to insure timely receipt of needed items.

(√)	Form No.	(√)	Form No.	(√)	Form No.	(√)	Form No.	(√)	Form No.	(√)	Pub. No.	(√)	Pub. No.
	1040		Schedule D (1040)		1310		3468		4684		501		526
	1040 Instr.		Sch. E&R (1040)		2106		3903		4797		502		529
	1040A		Schedule F (1040)		2120		4136		4798		506		530
	1040A Instr.		Schedule G (1040)		2210		4137		4831		521		532
	Sch. A&B (1040)		Schedule SE (1040)		2440		4562		4832		522		545
	Schedule C (1040)		1040-ES		2441		4683		4835		523		552
											524		575

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## Meaning of Some Terms and Words Used in Instructions

**Adjusted gross income**—Total of wages, dividends and interest appearing on line 14, Short Form, 1040A  
**Declaration of estimated tax**—A statement which might have to be filed with the IRS if one expects to owe \$100 or more in tax beyond any withholding tax or credits  
**Dependent**—A person for whom you may claim an exemption on your return  
**Dividends exclusion**—First \$100 you receive from qualifying domestic corporations  
**Dividends income**—Money received by you from stock you own  
**Domestic corporations**—Corporations organized and doing business in the U.S.  
**Excess**—More than  
**Excludable sick pay**—Generally, the money received by you while you were off work due to sickness or injury through an employer's wage continuation plan  
**Exemptions**—An allowance of \$750 for you, your wife, and each dependent as provided for on lines 6 thru 9  
**Gross income**—All the money you receive from wages, interest, dividends, business, etc. Does not include such items as unemployment compensation, social security benefits, and dividends on veteran's insurance

**Insurance reimbursements**—Money paid to you by an insurance company to cover certain expenses you paid, such as doctor bills  
**Interest income**—Income you received for money on deposit in banks, building and loan associations, credit unions, etc.  
**Interlocutory decree**—Divorce not final  
**Itemized deductions**—Certain expenses such as medical and dental, taxes, contributions and interest that may be used in reducing your adjusted gross income to arrive at taxable income  
**Joint return**—Both husband and wife use one return together  
**Low income allowance**—A special feature in the Tax Tables which provides for a standard deduction up to \$1,300 (\$650 if one is married and filing a separate return)  
**Net earnings from self-employment**—Generally, the net profit from a business which is subject to self-employment tax  
**Non-resident Alien**—A person from a foreign country and generally not living in the U.S.  
**Percentage standard deduction**—Generally, 15% of your adjusted gross income limited to \$2,000 (\$1,000 if one is married and filing a separate return). Used by those persons not itemizing deductions

**Political contributions credit**—An amount subtracted from your tax based on payments given to political candidates or committees  
**Power of attorney**—Written permission given to another to act for you  
**Reimbursement**—Money paid to you from the insurance company  
**Resident Alien**—A person from a foreign country but living in the U.S.  
**Retirement income credit**—An amount to be subtracted from your tax if you qualify for this credit  
**Revenue sharing**—A program through which State and local governments are given a share of U.S. Individual Income Tax  
**Separate maintenance**—A legal statement which provides for the support of a wife (husband) and children  
**Standard deduction**—An allowance used to reduce your adjusted gross income when you do not itemize your deductions  
**Tax deductible**—Items which may be used to reduce income  
**Widow**—A woman whose husband has died  
**Widower**—A man whose wife has died  
**W-2 Form**—The form your employer gives you showing wages, income tax withheld and social security tax withheld.

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