1975

Instructions For Preparing Short Form 1040A

New Features for 1975

Be sure to note these important new changes:

- **Credit for personal exemptions—line 13b.**—This new credit of $30 for each exemption claimed on line 6d is available to all filers. See page 7.
- **Earned Income Credit—line 16d.**—If line 12 is less than $8,000 and you reported wages, salaries, tips, etc., on line 9, you may be eligible to claim this refundable credit. See page 18 for more information and Special Instructions for those who are filing a return solely to get a refund of their earned income credit. A worksheet has been provided to assist eligible filers in figuring this credit.
- The income levels at which most filers must file have been increased. See page 2.
- The standard deduction has been increased. See Tax Computation Worksheet on page 18.
- Tax Tables have been increased to cover incomes up to $15,000.

Watch for Tax Law Changes

At the time we printed this instruction pamphlet, Congress was considering proposals to add or change several tax law provisions. If any changes in the tax law are enacted and apply to 1975, they must be taken into account in computing 1975 income taxes. Internal Revenue will do its best to provide supplemental forms, instructions and information for taxpayers affected by any new legislation.

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From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Please read the instructions on page 3 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040A Form is more complex than last year's and this instruction pamphlet is longer than last year's. This year the Census Bureau has called on us to collect some detailed residence data, and we have changed the return and instructions to provide for the new earned income credit and credit for personal exemptions.

The keys to a simpler tax return are (1) a simpler tax law and (2) our asking you for only what the law requires us to obtain.

Please note the Presidential Election Campaign Fund Check-Off on line 8 of your 1040A. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1976 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 20 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue

Department of the Treasury
Internal Revenue Service

AMERICAN REVOLUTION BICENTENNIAL 1776-1976

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Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Quarterly Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. In addition, with respect to U.S. Individual Income Tax Returns, IRS is soliciting information concerning place of residence for the Bureau of the Census for revenue-sharing and other Census purposes. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation; to other Federal Agencies; to States, the District of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law and regulations; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Who Must File

File a return if you are:	And your gross income is at least:
● Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65	$2,350
● Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,100
● A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
● A qualifying widow(er) with dependent child and are under 65	2,650
● A qualifying widow(er) with dependent child and are 65 or older	3,400
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are under 65	3,400
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and one is 65 or older	4,150
● Married filing jointly, living together at the end of 1975 (or at date of death of spouse), and both are 65 or older	4,900
● Married filing separate return or married but not living together at end of 1975	750
● A person with income from sources within U.S. possessions	750

If income tax was withheld or **if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund. See special instructions on page 18.**

The filing rules apply to 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 15, 1976.

Where to File

Mail your return to the **Internal Revenue Service Center** for the place where you live. Use the addressed envelope that came with your return, or use the address for your State.

If you are located in:	Use this address:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico; 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
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Penalties and Interest

Avoid penalties and interest by correctly filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—**up to 25 percent of the unpaid amount.** The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents–increase amounts from 50 to 99 cents to next dollar. Example: $1.39 becomes $1 and $2.69 becomes $3.

Do You Want More or Less Income Tax Withheld in 1976?

If your payment due IRS on line 18, or the refund IRS owes you on line 19, is large, see your payroll office about changing the amount of tax to be withheld from your wages.

Who May Use Short Form 1040A

You may use Short Form 1040A if all your income in 1975 was from wages, salaries, tips, other employee compensation, and not more than $400 in dividends or $400 in interest and you do not itemize your deductions.

You may disregard the $400 limitations for dividends and interest if you are not required to file a return but are filing solely to get your earned income credit refunded.

Who May NOT Use Short Form 1040A

File Form 1040 instead of Short Form 1040A if:

- You received more than $400 in dividends or $400 in interest (Disregard if you are not required to file but are filing solely to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, dividends or interest
- You had pension or annuity income
- 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 claim
  - a retirement income credit
  - an investment credit
  - a foreign tax credit
  - a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
  - a credit from a regulated investment company, or
  - a credit for purchase of a new principal residence
- You choose the benefits of income averaging
- (1) You can be claimed as a dependent on your parent's return AND

  (2) You had dividend or interest income AND

  (3a) Your combined dividend and interest income was $750 or more, OR

  (3b) Your total income (amount that would otherwise be shown on line 12, Short Form 1040A) is: $10,000 or more, if single; or $5,950 or more, if married filing separately; or if your spouse uses the percentage standard deduction on a separate return regardless of income
- Your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A because you are "not married for tax purposes," if all three of the following statements are true: (1) you did not live with your spouse at any time during 1975, (2) you furnished more than half the cost of keeping up your home for 1975, AND (3) your child or stepchild lived in your home for more than 6 months of 1975, AND you can claim that child as a dependent
- You are a nonresident alien (use **Form 1040NR)**
- You were married to a nonresident alien at end of 1975 (unless you are "not married for tax purposes" as described above)
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You claim a deduction for business expenses as an outside salesperson or for travel for your job
- You claim a sick pay exclusion
- You claim a moving expense deduction because you changed jobs or were transferred
- You claim a deduction for payment to an Individual Retirement Account, or for an Individual Retirement Annuity, or Bond
- You claim a deduction for a penalty on a premature withdrawal from a time savings account
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You should file Form 2210, Underpayment of Estimated Income Tax by Individuals, because line 18 is more than 20% of line 15. See instructions for Penalty for Not Paying Enough Tax During the Year on page 5
- 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 required to file **Form 2555,** Exemption of Income Earned Abroad

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get Form 1040 and its instructions, and any of our explanatory publications you need. You can get Form 1040 and its instructions, and other forms and publications, at all Internal Revenue offices. You may also use the order blank on the inside back cover.

IMPORTANT

Short Form 1040A may not be right for you . . .
Before you file, take a few minutes to read these instructions.

It may be to your advantage to use Form 1040, if your itemized deductions are substantial, or if you are eligible for the retirement income credit.

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. Your payments for medical insurance and medical and dental care in excess of limitations. Local, State and real estate taxes. Alimony, and interest on loans and mortgages;

2. Your gifts to churches, charities, Boy Scouts, Red Cross, Cancer Society, and similar organizations;

3. Employee business expenses such as union dues, safety helmets, tools;

4. Your net personal casualty or theft loss in excess of $100;

5. The money you paid someone (so you could work) to take care of your dependent under 15 years old or to take care of your spouse or other dependent who could not take care of himself or herself.

Here is a General Test to Help. Will your Tax be Lower if you List (Itemize) Deductions?

If you are—

- Married filing jointly or a qualifying widow(er) with dependent child, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $11,875 and your itemized deductions total more than $1,900; between $11,875 and $16,250 and your itemized deductions total more than 16% of line 12; or, over $16,250 and your itemized deductions total more than $2,600.
- Married filing separately, divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.
- Single or Unmarried Head of Household, you should itemize on Form 1040 if your income on line 12 of Short Form 1040A is: less than $10,000 and your itemized deductions total more than $1,600; between $10,000 and $14,375 and your itemized deductions total more than 16% of line 12; or, over $14,375 and your itemized deductions total more than $2,300.

Retirement Income Credit

You may be able to claim this credit on Form 1040 and reduce your tax by as much as $229 (if single), or by as much as $457 (if married, filing joint return) if you meet all of the following tests:

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.

3. You earned more than $600 a year for **ANY** 10 years before 1975. (If your spouse died, you can use your spouse's earnings to meet this test.)

General Information

Federal Income Tax Rebate

Your rebate is not income and should not be shown on your tax return.

Death of Taxpayer

If a person died in 1975, or in 1976 before filing a return for 1975, the surviving spouse or executor or administrator of the estate must file a return for the deceased. If a refund is due, attach Form 1310 to the return.

The executor or administrator can file a joint return for the decedent with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The 1975 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing such a joint return, write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1975. 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 (see paragraphs 4 and 5)

This filing status applies if on December 31, 1975, you were one of the following:

(a) not married.

(b) separated from your spouse by either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1975 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1975, (3) paid more than half the cost of keeping up your home for 1975, and (4) your child or stepchild lived in your home for more than 6 months of 1975 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 you may be eligible to claim the earned income credit. It also means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is $2,300 instead of the $1,300 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 you and your spouse, but can be filed even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1975, you were either of the following:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your spouse died in 1975, 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 married taxpayers file separate returns because each wants to be responsible for only his or her own tax or receive his or her own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check box on line 3.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case file Form 1040 instead of Short Form 1040A.) If you take the percentage standard deduction, your spouse cannot take the low income allowance (this is $950 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 ONLY IF on December 31, 1975, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your father or mother who you can claim as a dependent. (They did not have to live with you.)

(2) 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:

A your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.) **Note:** *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is* **not** *your dependent, enter that person's name in the space provided on line 4.*

B any other person listed in 5(a) under "Children and Other Dependents (lines 6b and 6c)" on this page, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) had not lived with your spouse at any time during 1975, (3) paid more than half the cost of keeping up your home for 1975, and (4) your dependent child or stepchild lived in your home during all of 1975.

5. A Qualifying Widow(er) with Dependent Child

This filing status applies if your spouse died in 1973 or 1974 *and* on December 31, 1975, 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 keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year he or she died.

If your spouse died in 1975, and you had not remarried, see paragraph 2(b), Married Filing Jointly. If spouse died before 1973, see paragraphs (1) Single, and (4), Unmarried Head of Household.

Your Exemptions (lines 6a and 6e)

Note: *You are allowed $750 for each exemption for 1975. If you find your tax in one of the Tax Tables, the total amount for all your exemptions is already figured in for you. If you use the Tax Computation Worksheet, and figure your tax yourself, fill in the total amount for your exemptions on line 4 of the 1975 Tax Computation Worksheet on page 18.*

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 lines 6a and 6e for the exemptions you can take.

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

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1976, you can take the extra exemption for age for 1975.

Proof of Blindness.—If completely blind attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) and (b), you may instead submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return; in subsequent years attach only a statement referring to this opinion.

For your spouse

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

Your spouse's exemptions are like your own: one, for the regular exemption . . . two, for either blindness or 65 or older . . . three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on lines 6a and 6e.

If at the end of 1975, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree) you may still take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1975, check the boxes for the exemptions you could have taken for him or her on the date of death. See *instruction for Death of Taxpayer on page 3.*

Children and Other Dependents (lines 6b and 6c)

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

(1) 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 at least 5 months of the year. See *instruction for Student Dependent.)*

(2) Support—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of divorced or separated parents," or "Dependent supported by two or more taxpayers." The support can be from either spouse 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, furniture or appliances, income taxes, and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, include money the dependent used for his or her 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 or she received as scholarships.

(3) Married Dependents—Did not file a joint return with spouse.

(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 spouse if you are filing jointly) in one of the following ways:

Child [1]	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

if related by blood

Uncle	Nephew
Aunt	Niece

[1] 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 claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on page 4.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution [2] during any 5 months of 1975, or

(2) took a full-time, on-farm training course during any 5 months of 1975. (The course had to be given by an educational institution [2] or a State, county, or local government agency.)

[2] Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. 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.

For more information, get **Publication 532,** Filing and Dependency Information for Students and Parents.

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 shorter time), may take the exemption if:

1. he or she contributed at least $600 toward the child's support during 1975, and the decree of divorce or separate maintenance, (or a written agreement between the parents) states he or she can take the exemption, or

2. he or she contributed $1,200 or more for child support during 1975 (regardless of how many children), and the parent having custody cannot prove that he or she contributed more than the other parent contributed.

Note: *For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.*

Dependent Supported by Two or More Taxpayers

There is a special rule where two or more taxpayers together paid for more than 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. One of them can claim an exemption for that person if he or she meets the following two tests: (a) he or she paid for at least 10% of the support, and

(b) he or she attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his or her own return.

Birth or Death of a Dependent

You can take a full $750 exemption for a dependent who died or was born during 1975 if he or she met the tests for a dependent while he or she lived. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

Filling in Lines 6b and 6c

- Enter on line 6b the first names of your dependent children who lived with you. Fill in the total number to the right of the arrow.
- Enter on line 22 the full names and other information for your other dependents. Then bring the total number being claimed from line 22 to line 6c.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from spouse as described on page 4;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040–ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 18 is more than 20 percent of line 15, you should file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

The following Statement and Instructions have been supplied by the Bureau of the Census

Revenue Sharing Residence Questions

General Instructions

The residence questions, immediately below the address portion of the return, are authorized under section 6017A of the Internal Revenue Code. The law authorizes a penalty to be imposed for failure to supply this information without reasonable cause. Answers to these residence questions will be supplied to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income; such estimates are used principally for determining the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you reside.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to obtain assistance from your local government officials. If they are unable to answer your inquiries, write to the Bureau of the Census, Residence Question, Washington, D.C. 20233, or call collect 812–948–2111 between the hours of 8 a.m. and 5 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—In what city, town, village, etc., do you live?—Enter the name of the city, town, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

—If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

—If you are a college student away from home, answer the questions for the place where you reside while attending college.

—If you are a member of the Armed Forces and live on base, answer the questions for such base. If you live off base, answer the questions for the place where you live off base.

—If you are a crew member on board a U.S. vessel, and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of the city, town, etc.?—Every municipality has definite legal limits. If the area where you live is unincorporated, or is outside the legal limits of the place you named in answer to Question A, check **No** to Question B. If you are not sure whether you live within the legal limits, check **Don't Know** to Question B.

Question C.—In what county and State do you live?

County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is **not** part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

Question D.—In what township do you live?—Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

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

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

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

Short Form 1040A **U.S. Individual Income Tax Return** Department of the Treasury Internal Revenue Service **1975**

Please print or type

Name (If joint return, give first names and initials of both): John F. & Mary — Last name: Brown

Present home address (Number and street, including apartment number, or rural route): 3700 Millway (1)

City, town or post office, State and ZIP code: Hometown, Maryland 20715

(2) Your social security number: 516 04 1492 — Spouse's social security no.: 575 10 1776

Occupation: Yours ▶ CLERK — Spouse's ▶ HOMEMAKER

For Privacy Act Notification, see page 2 of Instructions. For IRS use only

Requested by Census Bureau for Revenue Sharing ▶ A In what city, town, village; etc., do you live? Hometown (3) — B Do you live within the legal limits of the city, town, etc.? ☑ Yes ☐ No ☐ Don't know — C In what county and State do you live? County: Home State: Md — D In what township do you live? (See page 5.)

Filing Status (4)

1 ☐ Single (check only ONE box)
2 ☑ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household (See page 4 of Instructions) ▶
5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 4 of Instructions.

Exemptions

6a Regular ☑ Yourself ☑ Spouse — Enter number of boxes checked ▶ 2
b First names of your dependent children who lived with you JAMES (5) — Enter number ▶ 1
c Number of other dependents (from line 22) . ▶
d Total (add lines 6a, b, and c) . . . . ▶ 3
e Age 65 or over . ☐ Yourself ☐ Spouse; Blind . . . . ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶
7 Total (add lines 6d and e) . . . . ▶ 3

(6) 8 Presidential Election Campaign Fund . . ▶ Do you wish to designate $1 of your taxes for this fund? . . ✓ Yes (7) No — If joint return, does your spouse wish to designate $1? . . ✓ Yes No — Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Attach Copy B of Forms W-2 and Check or Money Order here

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions) . (8)	9	12,500	00
10a Dividends (if over $400, see Instructions at top of page 3) $ 400.00 10b Less exclusion $ 200.00 Balance ▶	10c	200	00
11 Interest income (if over $400, see Instructions at top of page 3) . . . . (9)	11	375	00
12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income) (If less than $8,000, see page 18 of Instructions on "Earned Income Credit.") (10)	12	13,075	00

- **If you want IRS to figure your tax, see page 6 of Instructions (11)**
- **If line 12 is under $15,000, find tax in Tax Tables (on pages 8–18) and enter on line 13a, on the back.**
- **If line 12 is $15,000 or more, figure your tax using the Tax Computation Worksheet on page 18 of Instructions.**

16—82503-2

(1) Name and Address

Use the mailing label on the cover of the tax forms package we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address in the appropriate block on your return.

(2) Social Security Number

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS–5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the block for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks.

(3) Revenue Sharing

The Census Bureau advises you to answer questions A, B, and C. Also D, if applicable. See instructions on page 5.

(4) Filing Status— Lines 1 through 5

Check only one box (lines 1 through 5). Your tax rate depends on the box you check. So before you decide, see instructions for Filing Status on page 4.

(5) Your Exemptions and Dependents—Lines 6a, b, c, d, e, and 7

See instructions for Your Exemptions and Children And Other Dependents, on page 4, to find out whom you can claim.

(6) Presidential Election Campaign Fund—Line 8

You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (a) Both may elect to designate $1 each for a total of $2. (b) Both may elect not to designate. (c) One may elect to designate $1 and the other choose not to.

If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: *If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1977. You may use Form 1040X, Amended U.S. Individual Income Tax Return.*

(7) Wages, Salaries, Tips, and Other Employee Compensation—Line 9

Give the total of all the wages shown on your Forms W–2. If all your tips are not shown on your Forms W–2, add these amounts in, too. For a joint return, combine the total for you and your spouse.

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 your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 16, contact an Internal Revenue Service office.

(8) Dividends—Line 10

The first $100 you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first $100. If one receives less than $100 in dividends, the other 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% or more of their income from U.S. possessions and 50% or more of their income from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits.

Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

Note: *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.*

(9) Interest Income—Line 11

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.

(10) Total Income—Line 12

Add the amounts on lines 9, 10c, and 11. This is your "Adjusted Gross Income."

(11) Figuring Your Tax

If you want IRS to figure your tax: Skip lines 13a, 13b, 14a, 15, and 17 through 21. Be sure that lines 14b, and 16a, b, and c are filled in. If you are eligible to claim the earned income credit (see page 18), write "EIC" on line 16d and we will figure the credit for you. Sign your return and attach the forms needed. See instructions that follow for filling in lines 14b, and 16a, b, and c and for completing your return.

If you are filing a joint return and both you and your spouse have income, show the income of each separately in the space below the line 12 entry space so IRS can figure your tax the way that gives you the smaller tax.

File on or before April 15, 1976. We will then figure your tax and send you a refund check or bill you if you did not pay enough.

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 12 is under $15,000, turn to Tax Tables on pages 8–18 to find your tax. After you have found your tax, enter it on line 13a and check the block for "Tax Tables."

If your income on line 12 is $15,000, or more, complete lines 1 through 6 on the 1975 Tax Computation Worksheet on page 18.

⑫ Credit for Personal Exemptions—Line 13b

Line 13b.—Multiply the number of personal exemptions on line 6d by $30 and enter the amount (but not more than your tax shown on line 13a).

Line 14a.—Subtract line 13b from line 13a and enter the difference.

⑬ Credit for Contributions to Candidates for Public Office, etc.—Line 14b

Add up the money you gave to help pay campaign expenses of candidates for public office and political committees **AND** to newsletter funds of candidates and elected public officials. Fill in **HALF** the amount you gave, but not more than the smaller of these amounts (1) $25.00 ($50.00 on a joint return), or (2) the amount on line 14a.

⑭ Income Tax—Line 15

Subtract amount on line 13b, from the amount on line 13a and show the difference on line 14a. If you filled in an amount on line 14b subtract it from line 14a and show the difference on line 15.

⑮ Income Tax Withheld—Line 16a

Fill in the amount shown 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 you and your spouse.

⑯ Excess FICA, RRTA, or FICA/RRTA Tax Withheld (More Than One Employer)—Line 16b

If you had more than one employer in 1975 and together they paid you more than $14,100 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined (FICA) and railroad retirement (RRTA) tax may have been taken out of your wages. If too much was withheld, you may be able to take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1975.* Enter the total here	$
Step 2. Subtract	824.85
Step 3. Enter this amount on Form 1040A, line 16b	$

***Note:** *Do not include more than $824.85 for any one employer. If any one employer withheld more than $824.85, ask that employer to refund that excess to you. You cannot take credit for it on your return.*

Form 1040A (1975) Page 2

13a	Tax, check if from: ✓ Tax Tables (pages 8–18) OR ☐ Tax Computation Worksheet (page 18) ⑫	13a	1541	00
b	Credit for personal exemptions (multiply line 6d by $30) . . .	b	90	00
14a	Balance (subtract line 13b from line 13a). If less than zero, enter zero. . . . ⑬	14a	1451	00
b	Credit for contributions to candidates for public office (see page 7 of Instructions) . . . ⑭	b	—	
15	Income tax (subtract line 14b from line 14a). If less than zero, enter zero. ⑮	15	1451	00
16a	Total Federal income tax withheld (attach Forms W–2 to front) .	16a	1526	60
b	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 7 of Instructions) . ⑯	b		
c	1975 estimated tax payments (include amount allowed as credit from 1974 return) ⑰	c		
d	Earned income credit . . . . ⑱	d		
17	Total (add lines 16a, b, c, and d) . . . . ⑲	17	1526	60
18	If line 15 is larger than line 17, enter **BALANCE DUE IRS** . . . ▶	18		
19	If line 17 is larger than line 15, enter amount **OVERPAID** . . . ⑳ ▶	19	75	60
20	Amount of line 19 to be **REFUNDED TO YOU** . . . ▶	20	75	60
21	Amount of line 19 to be credited on 1976 estimated tax . . . ▶	21		

Pay amount on line 18 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

If all of overpayment (line 19) is to be refunded (line 20), make no entry on line 21.

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 YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

22 Total number of dependents listed in column (a). Enter here and on line 6c . . . . ▶

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 preparer has any knowledge.

Sign here ▶ John F. Brown 2-17-76
Your signature — Date ㉑

▶ Mary Brown 2/17/76
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

▶ Preparer's signature (other than taxpayer) — Date

Address (and ZIP Code)

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⑰ Estimated Tax Payments—Line 16c

Fill in on this line any payments you made on your estimated Federal income tax for 1975.

If you and your spouse filed a joint declaration of estimated tax for 1975 but decide to file separate income tax returns for 1975, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show both of your social security numbers on both returns.

If you and your spouse filed separate estimated tax declarations for 1975 but decide to file a joint income tax return for 1975, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your social security numbers on your joint return.

Follow the above instructions even if your spouse died.

⑱ Earned Income Credit—Line 16d

If line 12 is less than $8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the Earned Income Credit) on page 18. You may be entitled to a 10% refundable credit based on your earned income (line 9).

⑲ Tax Due IRS—Line 18

If line 15 is more than line 17, show the difference on line 18. This is the tax you still owe.

How to Pay

You may pay by check or money order made payable to Internal Revenue Service. Please write your social security number on your check or money order and attach it to your return.

If line 18 is under $1, you do not have to pay.

⑳ A Refund Due You—Line 19

If line 17 is more than line 15, show the difference on line 19. This is the refund we owe you.

Refund of Tax

If line 19 is under $1, we will not send you a refund unless you ask for it when you file your return.

If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and, the service center where you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.

㉑ Completing Your Return

- **Sign and date your return.**—Both you and your spouse must sign a joint return.

  If someone else made out your return for pay, that person must also sign and show his or her address.
- **Attach your Forms W–2** and any statements or other forms. Include payment if you owe tax.

1975 Tax Tables

For persons with income under $15,000 using Short Form 1040A.

The standard deduction AND the $750 deduction for each exemption have been allowed in figuring the tax shown in these Tables. **Don't take a separate deduction for them if you take your tax from the Tables.**

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except for married persons filing separate returns.

Note for married persons filing separate returns: *The Tables show the tax figured on the percentage standard deduction and on the low income allowance in separate columns. You can take your tax from either column.* **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) on page 4 to see if you can be considered "unmarried" for purposes of using the Tax Tables. If you can, your tax may be lower.

To find your tax—

▶ Select the Table that covers your total number of exemptions on line 7 of your return.

▶ Read down the income columns until you find the line covering the income on line 12 of your return.

▶ Read across to the column heading for your filing status. (If you checked the box on line 5, use the column for "Married filing joint return.")

▶ Enter the tax you find there on line 13a of your return.

Income Averaging.—See note at the top of Tax Rate Schedules X, Y, and Z to see if you can use the "averaging method."

Note: *Be sure to use the figures in the Tax Table columns as follows—*

If you checked the filing status box on—	Find your tax under column
Line 1, Form 1040A	A
Line 4, Form 1040A	B
Line 2 or 5, Form 1040A	C
Line 3, Form 1040A	D

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
0	900	0	0	0	0
900	925	0	0	0	2
925	950	0	0	0	5
950	975	0	0	0	8
975	1,000	0	0	0	11
1,000	1,025	0	0	0	14
1,025	1,050	0	0	0	17
1,050	1,075	0	0	0	20
1,075	1,100	0	0	0	23
1,100	1,125	0	0	0	26
1,125	1,150	0	0	0	29
1,150	1,175	0	0	0	32
1,175	1,200	0	0	0	35
1,200	1,225	0	0	0	38
1,225	1,250	0	0	0	41
1,250	1,275	0	0	0	43
1,275	1,300	0	0	0	46
1,300	1,325	0	0	0	49
1,325	1,350	0	0	0	52
1,350	1,375	0	0	0	55
1,375	1,400	0	0	0	58
1,400	1,425	0	0	0	61
1,425	1,450	0	0	0	64
1,450	1,475	0	0	0	67
1,475	1,500	0	0	0	70
1,500	1,525	0	0	0	73
1,525	1,550	0	0	0	76
1,550	1,575	0	0	0	79
1,575	1,600	0	0	0	83
1,600	1,625	0	0	0	86
1,625	1,650	0	0	0	89
1,650	1,675	0	0	0	92
1,675	1,700	0	0	0	95
1,700	1,725	0	0	2	98
1,725	1,750	0	0	5	101
1,750	1,775	0	0	9	105
1,775	1,800	0	0	12	108
1,800	1,825	0	0	16	111
1,825	1,850	0	0	19	114
1,850	1,875	0	0	23	117
1,875	1,900	0	0	26	120
1,900	1,925	0	0	30	123
1,925	1,950	0	0	33	127
1,950	1,975	0	0	37	130
1,975	2,000	0	0	40	133
2,000	2,025	0	0	44	136
2,025	2,050	0	0	47	139
2,050	2,075	0	0	51	142
2,075	2,100	0	0	54	146
2,100	2,125	0	0	58	149
2,125	2,150	0	0	61	152
2,150	2,175	0	0	65	156

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
2,175	2,200	0	0	68	159
2,200	2,225	0	0	72	162
2,225	2,250	0	0	76	166
2,250	2,275	0	0	79	169
2,275	2,300	0	0	83	172
2,300	2,325	0	0	87	176
2,325	2,350	0	0	91	179
2,350	2,375	2	2	94	183
2,375	2,400	5	5	98	186
2,400	2,425	9	9	102	189
2,425	2,450	12	12	106	193
2,450	2,475	16	16	109	196
2,475	2,500	19	19	113	199
2,500	2,525	23	23	117	203
2,525	2,550	26	26	121	206
2,550	2,575	30	30	124	209
2,575	2,600	33	33	128	213
2,600	2,625	37	37	132	216
2,625	2,650	40	40	136	219
2,650	2,675	44	44	139	223
2,675	2,700	47	47	143	226
2,700	2,725	51	51	147	230
2,725	2,750	54	54	151	233
2,750	2,775	58	58	155	237
2,775	2,800	61	61	159	241
2,800	2,825	65	65	163	244
2,825	2,850	68	68	167	248
2,850	2,875	72	72	171	251
2,875	2,900	76	75	175	255
2,900	2,925	79	79	179	258
2,925	2,950	83	82	183	262
2,950	2,975	87	86	187	266
2,975	3,000	91	89	191	269
3,000	3,050	96	95	197	274
3,050	3,100	104	102	205	282
3,100	3,150	111	109	213	289
3,150	3,200	119	116	221	296
3,200	3,250	126	123	229	303
3,250	3,300	134	130	238	310
3,300	3,350	141	137	246	318
3,350	3,400	149	144	255	326
3,400	3,450	157	152	263	334
3,450	3,500	165	160	272	342
3,500	3,550	173	168	280	350
3,550	3,600	181	176	289	358
3,600	3,650	189	184	297	366
3,650	3,700	197	192	306	374
3,700	3,750	205	200	315	382
3,750	3,800	213	208	324	390
3,800	3,850	221	216	334	398
3,850	3,900	229	224	343	406
3,900	3,950	238	232	353	414

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
3,950	4,000	246	240	362	422
4,000	4,050	255	248	372	430
4,050	4,100	263	256	381	438
4,100	4,150	272	264	391	446
4,150	4,200	280	272	400	454
4,200	4,250	289	280	410	462
4,250	4,300	297	288	419	470
4,300	4,350	306	296	429	478
4,350	4,400	315	305	438	486
4,400	4,450	324	314	448	494
4,450	4,500	334	323	457	502
4,500	4,550	343	332	467	510
4,550	4,600	353	341	476	518
4,600	4,650	362	350	486	526
4,650	4,700	372	359	495	534
4,700	4,750	381	368	505	542
4,750	4,800	391	377	514	550
4,800	4,850	400	386	524	558
4,850	4,900	410	395	533	566
4,900	4,950	419	404	543	574
4,950	5,000	429	413	552	582
5,000	5,050	438	422	562	589
5,050	5,100	448	431	571	597
5,100	5,150	457	440	581	605
5,150	5,200	467	449	590	613
5,200	5,250	476	458	600	621
5,250	5,300	486	467	609	629
5,300	5,350	495	476	619	637
5,350	5,400	505	485	628	645
5,400	5,450	514	494	638	653
5,450	5,500	524	503	647	661
5,500	5,550	533	512	657	669
5,550	5,600	543	521	666	677
5,600	5,650	552	530	676	685
5,650	5,700	562	539	685	694
5,700	5,750	571	548	696	703
5,750	5,800	581	557	707	712
5,800	5,850	590	566	718	721
5,850	5,900	600	575	729	731
5,900	5,950	609	584	740	740
5,950	6,000	619	593	751	749
6,000	6,050	628	602	762	758
6,050	6,100	638	611	773	768
6,100	6,150	647	620	784	777
6,150	6,200	657	629	795	786
6,200	6,250	666	638	806	795
6,250	6,300	676	647	817	805
6,300	6,350	685	656	828	814
6,350	6,400	695	665	839	823
6,400	6,450	706	674	850	832

Continued on next page

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
6,450	**6,500**	716	684	861	842
6,500	**6,550**	727	693	872	851
6,550	**6,600**	737	703	883	860
6,600	**6,650**	748	712	894	869
6,650	**6,700**	758	722	905	879
6,700	**6,750**	769	731	916	888
6,750	**6,800**	779	741	927	897
6,800	**6,850**	790	750	938	906
6,850	**6,900**	800	760	949	916
6,900	**6,950**	811	769	960	925
6,950	**7,000**	821	779	971	934
7,000	**7,050**	832	788	982	943
7,050	**7,100**	842	798	993	952
7,100	**7,150**	853	807	1,004	962
7,150	**7,200**	863	817	1,015	971
7,200	**7,250**	874	826	1,026	980
7,250	**7,300**	884	836	1,037	989
7,300	**7,350**	895	845	1,048	999
7,350	**7,400**	905	855	1,059	1,008
7,400	**7,450**	916	864	1,070	1,017
7,450	**7,500**	926	874	1,081	1,026
7,500	**7,550**	937	883	1,092	1,036
7,550	**7,600**	947	893	1,103	1,045
7,600	**7,650**	958	902	1,114	1,054
7,650	**7,700**	968	912	1,125	1,063
7,700	**7,750**	979	921	1,136	1,073
7,750	**7,800**	989	931	1,149	1,082
7,800	**7,850**	1,000	940	1,161	1,091
7,850	**7,900**	1,010	950	1,174	1,100
7,900	**7,950**	1,021	959	1,186	1,110
7,950	**8,000**	1,031	969	1,199	1,119
8,000	**8,050**	1,042	978	1,211	1,128
8,050	**8,100**	1,052	988	1,224	1,138
8,100	**8,150**	1,063	997	1,236	1,149
8,150	**8,200**	1,073	1,007	1,249	1,161
8,200	**8,250**	1,084	1,016	1,261	1,174
8,250	**8,300**	1,094	1,026	1,274	1,186
8,300	**8,350**	1,105	1,035	1,286	1,199
8,350	**8,400**	1,116	1,046	1,299	1,211
8,400	**8,450**	1,128	1,057	1,311	1,224
8,450	**8,500**	1,140	1,068	1,324	1,236
8,500	**8,550**	1,152	1,079	1,336	1,249
8,550	**8,600**	1,164	1,090	1,349	1,261
8,600	**8,650**	1,176	1,101	1,361	1,274
8,650	**8,700**	1,188	1,112	1,374	1,286
8,700	**8,750**	1,200	1,123	1,386	1,299
8,750	**8,800**	1,212	1,134	1,399	1,311
8,800	**8,850**	1,224	1,145	1,411	1,324
8,850	**8,900**	1,236	1,156	1,424	1,336
8,900	**8,950**	1,248	1,167	1,436	1,349
8,950	**9,000**	1,260	1,178	1,449	1,361
9,000	**9,050**	1,272	1,189	1,461	1,374
9,050	**9,100**	1,284	1,200	1,474	1,386
9,100	**9,150**	1,296	1,211	1,486	1,399
9,150	**9,200**	1,308	1,222	1,499	1,411
9,200	**9,250**	1,320	1,233	1,511	1,424
9,250	**9,300**	1,332	1,244	1,524	1,436

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
9,300	**9,350**	1,344	1,255	1,536	1,449
9,350	**9,400**	1,356	1,266	1,549	1,461
9,400	**9,450**	1,368	1,277	1,561	1,474
9,450	**9,500**	1,380	1,288	1,574	1,486
9,500	**9,550**	1,392	1,299	1,586	1,499
9,550	**9,600**	1,404	1,310	1,599	1,511
9,600	**9,650**	1,416	1,321	1,611	1,524
9,650	**9,700**	1,428	1,332	1,624	1,536
9,700	**9,750**	1,440	1,343	1,637	1,549
9,750	**9,800**	1,452	1,354	1,651	1,561
9,800	**9,850**	1,464	1,365	1,665	1,574
9,850	**9,900**	1,476	1,376	1,679	1,586
9,900	**9,950**	1,488	1,387	1,693	1,599
9,950	**10,000**	1,500	1,398	1,707	1,611
10,000	**10,050**	1,511	1,408	1,721	1,624
10,050	**10,100**	1,521	1,417	1,735	1,637
10,100	**10,150**	1,531	1,426	1,749	1,651
10,150	**10,200**	1,541	1,435	1,763	1,665
10,200	**10,250**	1,551	1,445	1,777	1,679
10,250	**10,300**	1,561	1,454	1,791	1,693
10,300	**10,350**	1,572	1,463	1,805	1,707
10,350	**10,400**	1,582	1,472	1,819	1,721
10,400	**10,450**	1,592	1,482	1,833	1,735
10,450	**10,500**	1,602	1,491	1,847	1,749
10,500	**10,550**	1,613	1,501	1,861	1,763
10,550	**10,600**	1,623	1,511	1,875	1,777
10,600	**10,650**	1,634	1,520	1,889	1,791
10,650	**10,700**	1,644	1,530	1,903	1,805
10,700	**10,750**	1,655	1,540	1,917	1,819
10,750	**10,800**	1,665	1,549	1,931	1,833
10,800	**10,850**	1,676	1,559	1,945	1,847
10,850	**10,900**	1,686	1,569	1,959	1,861
10,900	**10,950**	1,697	1,578	1,973	1,875
10,950	**11,000**	1,707	1,588	1,987	1,889
11,000	**11,050**	1,718	1,598	2,001	1,903
11,050	**11,100**	1,728	1,607	2,015	1,917
11,100	**11,150**	1,739	1,617	2,029	1,931
11,150	**11,200**	1,749	1,627	2,043	1,945
11,200	**11,250**	1,760	1,636	2,057	1,959
11,250	**11,300**	1,770	1,646	2,071	1,973
11,300	**11,350**	1,781	1,655	2,085	1,987
11,350	**11,400**	1,791	1,665	2,099	2,001
11,400	**11,450**	1,802	1,675	2,113	2,015
11,450	**11,500**	1,812	1,684	2,127	2,029
11,500	**11,550**	1,823	1,694	2,141	2,043
11,550	**11,600**	1,833	1,704	2,155	2,057
11,600	**11,650**	1,844	1,713	2,169	2,071
11,650	**11,700**	1,854	1,723	2,183	2,085
11,700	**11,750**	1,865	1,733	2,198	2,099
11,750	**11,800**	1,875	1,742	2,214	2,113
11,800	**11,850**	1,886	1,752	2,230	2,127
11,850	**11,900**	1,896	1,762	2,246	2,141
11,900	**11,950**	1,907	1,771	2,262	2,155
11,950	**12,000**	1,917	1,781	2,278	2,169
12,000	**12,050**	1,928	1,791	2,294	2,183
12,050	**12,100**	1,938	1,800	2,310	2,198
12,100	**12,150**	1,949	1,810	2,326	2,214

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—			
12,150	**12,200**	1,959	1,820	2,342	2,230
12,200	**12,250**	1,970	1,829	2,358	2,246
12,250	**12,300**	1,980	1,839	2,374	2,262
12,300	**12,350**	1,991	1,849	2,390	2,278
12,350	**12,400**	2,001	1,858	2,406	2,294
12,400	**12,450**	2,012	1,868	2,422	2,310
12,450	**12,500**	2,022	1,878	2,438	2,326
12,500	**12,550**	2,033	1,887	2,454	2,342
12,550	**12,600**	2,043	1,897	2,470	2,358
12,600	**12,650**	2,054	1,907	2,486	2,374
12,650	**12,700**	2,064	1,916	2,502	2,390
12,700	**12,750**	2,075	1,926	2,518	2,406
12,750	**12,800**	2,085	1,936	2,534	2,422
12,800	**12,850**	2,096	1,946	2,550	2,438
12,850	**12,900**	2,108	1,956	2,566	2,454
12,900	**12,950**	2,119	1,967	2,582	2,470
12,950	**13,000**	2,130	1,977	2,598	2,486
13,000	**13,050**	2,142	1,988	2,614	2,502
13,050	**13,100**	2,153	1,998	2,630	2,518
13,100	**13,150**	2,164	2,009	2,646	2,534
13,150	**13,200**	2,176	2,019	2,662	2,550
13,200	**13,250**	2,187	2,030	2,678	2,566
13,250	**13,300**	2,198	2,040	2,694	2,582
13,300	**13,350**	2,210	2,051	2,710	2,598
13,350	**13,400**	2,221	2,061	2,726	2,614
13,400	**13,450**	2,232	2,072	2,742	2,630
13,450	**13,500**	2,244	2,082	2,758	2,646
13,500	**13,550**	2,255	2,093	2,774	2,662
13,550	**13,600**	2,266	2,103	2,790	2,678
13,600	**13,650**	2,278	2,114	2,806	2,694
13,650	**13,700**	2,289	2,124	2,822	2,710
13,700	**13,750**	2,300	2,135	2,839	2,726
13,750	**13,800**	2,312	2,145	2,857	2,742
13,800	**13,850**	2,323	2,156	2,875	2,758
13,850	**13,900**	2,334	2,166	2,893	2,774
13,900	**13,950**	2,346	2,177	2,911	2,790
13,950	**14,000**	2,357	2,187	2,929	2,806
14,000	**14,050**	2,368	2,198	2,947	2,822
14,050	**14,100**	2,380	2,208	2,965	2,839
14,100	**14,150**	2,391	2,219	2,983	2,857
14,150	**14,200**	2,402	2,229	3,001	2,875
14,200	**14,250**	2,414	2,240	3,019	2,893
14,250	**14,300**	2,425	2,250	3,037	2,911
14,300	**14,350**	2,436	2,261	3,055	2,929
14,350	**14,400**	2,448	2,271	3,073	2,947
14,400	**14,450**	2,461	2,284	3,091	2,965
14,450	**14,500**	2,475	2,296	3,109	2,983
14,500	**14,550**	2,488	2,309	3,127	3,001
14,550	**14,600**	2,502	2,321	3,145	3,019
14,600	**14,650**	2,515	2,334	3,163	3,037
14,650	**14,700**	2,529	2,346	3,181	3,055
14,700	**14,750**	2,542	2,359	3,199	3,073
14,750	**14,800**	2,556	2,371	3,217	3,091
14,800	**14,850**	2,569	2,384	3,235	3,109
14,850	**14,900**	2,583	2,396	3,253	3,127
14,900	**14,950**	2,596	2,409	3,271	3,145
14,950	**15,000**	2,610	2,421	3,289	3,163

Table 2—Returns claiming TWO exemptions (and not itemizing deductions)

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
0	1,800	0	0	0	0	0
1,800	1,825	0	0	0	0	3
1,825	1,850	0	0	0	0	6
1,850	1,875	0	0	0	0	9
1,875	1,900	0	0	0	0	12
1,900	1,925	0	0	0	0	15
1,925	1,950	0	0	0	0	18
1,950	1,975	0	0	0	0	21
1,975	2,000	0	0	0	0	24
2,000	2,025	0	0	0	0	27
2,025	2,050	0	0	0	0	30
2,050	2,075	0	0	0	0	33
2,075	2,100	0	0	0	0	35
2,100	2,125	0	0	0	0	38
2,125	2,150	0	0	0	0	41
2,150	2,175	0	0	0	0	44
2,175	2,200	0	0	0	0	47
2,200	2,225	0	0	0	0	50
2,225	2,250	0	0	0	0	53
2,250	2,275	0	0	0	0	56
2,275	2,300	0	0	0	0	59
2,300	2,325	0	0	0	0	62
2,325	2,350	0	0	0	0	65
2,350	2,375	0	0	0	0	68
2,375	2,400	0	0	0	0	71
2,400	2,425	0	0	0	0	74
2,425	2,450	0	0	0	0	77
2,450	2,475	0	0	0	2	80
2,475	2,500	0	0	0	5	83
2,500	2,525	0	0	0	9	87
2,525	2,550	0	0	0	12	90
2,550	2,575	0	0	0	16	93
2,575	2,600	0	0	0	19	96
2,600	2,625	0	0	0	23	99
2,625	2,650	0	0	0	26	102
2,650	2,675	0	0	0	30	105
2,675	2,700	0	0	0	33	109
2,700	2,725	0	0	0	37	112
2,725	2,750	0	0	0	40	115
2,750	2,775	0	0	0	44	118
2,775	2,800	0	0	0	47	121
2,800	2,825	0	0	0	51	124
2,825	2,850	0	0	0	54	128
2,850	2,875	0	0	0	58	131
2,875	2,900	0	0	0	61	134
2,900	2,925	0	0	0	65	137
2,925	2,950	0	0	0	68	140
2,950	2,975	0	0	0	72	143
2,975	3,000	0	0	0	76	147
3,000	3,050	0	0	0	81	152
3,050	3,100	0	0	0	89	158
3,100	3,150	4	4	0	96	165
3,150	3,200	11	11	0	104	172
3,200	3,250	18	18	0	111	178
3,250	3,300	25	25	0	119	185
3,300	3,350	32	32	0	126	192
3,350	3,400	39	39	0	134	199
3,400	3,450	46	46	4	141	205
3,450	3,500	53	53	11	149	212
3,500	3,550	60	60	18	157	219
3,550	3,600	67	67	25	165	226
3,600	3,650	74	74	32	173	233
3,650	3,700	81	81	39	181	240
3,700	3,750	89	88	46	189	247
3,750	3,800	96	95	53	197	254
3,800	3,850	104	102	60	205	261
3,850	3,900	111	109	67	213	268
3,900	3,950	119	116	74	221	275
3,950	4,000	126	123	81	229	283
4,000	4,050	134	130	88	238	290
4,050	4,100	141	137	95	246	297
4,100	4,150	149	144	102	255	304
4,150	4,200	157	152	109	263	311
4,200	4,250	165	160	116	272	319
4,250	4,300	173	168	123	280	327
4,300	4,350	181	176	130	289	335
4,350	4,400	189	184	137	297	343
4,400	4,450	197	192	144	306	351
4,450	4,500	205	200	151	315	359
4,500	4,550	213	208	159	324	367
4,550	4,600	221	216	166	334	375
4,600	4,650	229	224	174	343	383
4,650	4,700	238	232	181	353	391
4,700	4,750	246	240	189	362	399
4,750	4,800	255	248	196	372	407
4,800	4,850	263	256	204	381	415
4,850	4,900	272	264	211	391	423
4,900	4,950	280	272	219	400	431
4,950	5,000	289	280	226	410	439
5,000	5,050	297	288	234	419	447
5,050	5,100	306	296	241	429	455
5,100	5,150	315	305	249	438	463
5,150	5,200	324	314	256	448	471
5,200	5,250	334	323	264	457	479
5,250	5,300	343	332	271	467	487
5,300	5,350	353	341	279	476	495
5,350	5,400	362	350	286	486	503
5,400	5,450	372	359	294	495	511
5,450	5,500	381	368	302	505	519
5,500	5,550	391	377	310	514	527
5,550	5,600	400	386	318	524	535
5,600	5,650	410	395	326	533	543
5,650	5,700	419	404	334	543	551
5,700	5,750	429	413	342	552	559
5,750	5,800	438	422	350	562	567
5,800	5,850	448	431	358	571	575
5,850	5,900	457	440	366	581	583
5,900	5,950	467	449	374	590	591
5,950	6,000	476	458	382	600	599
6,000	6,050	486	467	390	609	607
6,050	6,100	495	476	398	619	615
6,100	6,150	505	485	406	628	623
6,150	6,200	514	494	414	638	631
6,200	6,250	524	503	422	647	639
6,250	6,300	533	512	430	657	646
6,300	6,350	543	521	438	666	654
6,350	6,400	552	530	446	676	662
6,400	6,450	562	539	454	685	670
6,450	6,500	571	548	463	696	678
6,500	6,550	581	557	471	707	686
6,550	6,600	590	566	480	718	695
6,600	6,650	600	575	488	729	704
6,650	6,700	609	584	497	740	714
6,700	6,750	619	593	505	751	723
6,750	6,800	628	602	514	762	732
6,800	6,850	638	611	522	773	741
6,850	6,900	647	620	531	784	751
6,900	6,950	657	629	539	795	760
6,950	7,000	666	638	548	806	769
7,000	7,050	676	647	556	817	778
7,050	7,100	685	656	565	828	787
7,100	7,150	695	665	573	839	797
7,150	7,200	706	674	582	850	806
7,200	7,250	716	684	590	861	815
7,250	7,300	727	693	599	872	824
7,300	7,350	737	703	607	883	834
7,350	7,400	748	712	616	894	843
7,400	7,450	758	722	625	905	852
7,450	7,500	769	731	634	916	861
7,500	7,550	779	741	644	927	871
7,550	7,600	790	750	653	938	880
7,600	7,650	800	760	663	949	889
7,650	7,700	811	769	672	960	898
7,700	7,750	821	779	682	971	908
7,750	7,800	832	788	691	982	917
7,800	7,850	842	798	701	993	926
7,850	7,900	853	807	710	1,004	935
7,900	7,950	863	817	720	1,015	945
7,950	8,000	874	826	729	1,026	954
8,000	8,050	884	836	739	1,037	963
8,050	8,100	895	845	748	1,048	972
8,100	8,150	905	855	758	1,059	982
8,150	8,200	916	864	767	1,070	993
8,200	8,250	926	874	777	1,081	1,004
8,250	8,300	937	883	786	1,092	1,015
8,300	8,350	947	893	796	1,103	1,026
8,350	8,400	958	902	805	1,114	1,037
8,400	8,450	968	912	815	1,125	1,048
8,450	8,500	979	921	824	1,136	1,059
8,500	8,550	989	931	834	1,149	1,070
8,550	8,600	1,000	940	843	1,161	1,081
8,600	8,650	1,010	950	853	1,174	1,092
8,650	8,700	1,021	959	862	1,186	1,103
8,700	8,750	1,031	969	872	1,199	1,114
8,750	8,800	1,042	978	881	1,211	1,125
8,800	8,850	1,052	988	891	1,224	1,136
8,850	8,900	1,063	997	900	1,236	1,149
8,900	8,950	1,073	1,007	910	1,249	1,161
8,950	9,000	1,084	1,016	919	1,261	1,174
9,000	9,050	1,094	1,026	929	1,274	1,186
9,050	9,100	1,105	1,035	938	1,286	1,199
9,100	9,150	1,116	1,046	948	1,299	1,211
9,150	9,200	1,128	1,057	957	1,311	1,224
9,200	9,250	1,140	1,068	967	1,324	1,236
9,250	9,300	1,152	1,079	976	1,336	1,249
9,300	9,350	1,164	1,090	986	1,349	1,261
9,350	9,400	1,176	1,101	995	1,361	1,274
9,400	9,450	1,188	1,112	1,005	1,374	1,286
9,450	9,500	1,200	1,123	1,014	1,386	1,299
9,500	9,550	1,212	1,134	1,024	1,399	1,311
9,550	9,600	1,224	1,145	1,033	1,411	1,324
9,600	9,650	1,236	1,156	1,043	1,424	1,336
9,650	9,700	1,248	1,167	1,052	1,436	1,349
9,700	9,750	1,260	1,178	1,062	1,449	1,361
9,750	9,800	1,272	1,189	1,071	1,461	1,374
9,800	9,850	1,284	1,200	1,081	1,474	1,386
9,850	9,900	1,296	1,211	1,090	1,486	1,399
9,900	9,950	1,308	1,222	1,100	1,499	1,411
9,950	10,000	1,320	1,233	1,109	1,511	1,424
10,000	10,050	1,331	1,243	1,119	1,524	1,436
10,050	10,100	1,341	1,252	1,128	1,536	1,449
10,100	10,150	1,351	1,261	1,138	1,549	1,461
10,150	10,200	1,361	1,270	1,147	1,561	1,474
10,200	10,250	1,371	1,280	1,157	1,574	1,486
10,250	10,300	1,381	1,289	1,166	1,586	1,499
10,300	10,350	1,392	1,298	1,176	1,599	1,511
10,350	10,400	1,402	1,307	1,185	1,611	1,524
10,400	10,450	1,412	1,317	1,195	1,624	1,536
10,450	10,500	1,422	1,326	1,204	1,637	1,549
10,500	10,550	1,432	1,335	1,214	1,651	1,561
10,550	10,600	1,442	1,344	1,223	1,665	1,574
10,600	10,650	1,452	1,354	1,233	1,679	1,586
10,650	10,700	1,462	1,363	1,242	1,693	1,599
10,700	10,750	1,472	1,372	1,252	1,707	1,611
10,750	10,800	1,482	1,381	1,261	1,721	1,624
10,800	10,850	1,492	1,390	1,271	1,735	1,637
10,850	10,900	1,502	1,400	1,280	1,749	1,651
10,900	10,950	1,512	1,409	1,290	1,763	1,665
10,950	11,000	1,523	1,418	1,299	1,777	1,679
11,000	11,050	1,533	1,427	1,309	1,791	1,693
11,050	11,100	1,543	1,437	1,318	1,805	1,707
11,100	11,150	1,553	1,446	1,328	1,819	1,721
11,150	11,200	1,563	1,455	1,337	1,833	1,735
11,200	11,250	1,573	1,464	1,347	1,847	1,749
11,250	11,300	1,583	1,474	1,356	1,861	1,763
11,300	11,350	1,593	1,483	1,366	1,875	1,777
11,350	11,400	1,604	1,493	1,375	1,889	1,791
11,400	11,450	1,614	1,502	1,386	1,903	1,805
11,450	11,500	1,625	1,512	1,397	1,917	1,819
11,500	11,550	1,635	1,522	1,408	1,931	1,833
11,550	11,600	1,646	1,531	1,419	1,945	1,847
11,600	11,650	1,656	1,541	1,430	1,959	1,861
11,650	11,700	1,667	1,551	1,441	1,973	1,875
11,700	11,750	1,677	1,560	1,452	1,987	1,889
11,750	11,800	1,688	1,570	1,463	2,001	1,903
11,800	11,850	1,698	1,580	1,474	2,015	1,917
11,850	11,900	1,709	1,589	1,485	2,029	1,931
11,900	11,950	1,719	1,599	1,494	2,043	1,945
11,950	12,000	1,730	1,609	1,503	2,057	1,959
12,000	12,050	1,740	1,618	1,512	2,071	1,973
12,050	12,100	1,751	1,628	1,521	2,085	1,987
12,100	12,150	1,761	1,638	1,531	2,099	2,001
12,150	12,200	1,772	1,647	1,540	2,113	2,015
12,200	12,250	1,782	1,657	1,549	2,127	2,029
12,250	12,300	1,793	1,667	1,558	2,141	2,043
12,300	12,350	1,803	1,676	1,568	2,155	2,057
12,350	12,400	1,814	1,686	1,577	2,169	2,071
12,400	12,450	1,824	1,696	1,586	2,183	2,085
12,450	12,500	1,835	1,705	1,595	2,198	2,099
12,500	12,550	1,845	1,715	1,605	2,214	2,113
12,550	12,600	1,856	1,724	1,614	2,230	2,127
12,600	12,650	1,866	1,734	1,623	2,246	2,141
12,650	12,700	1,877	1,744	1,632	2,262	2,155
12,700	12,750	1,887	1,753	1,642	2,278	2,169
12,750	12,800	1,898	1,763	1,651	2,294	2,183
12,800	12,850	1,908	1,773	1,660	2,310	2,198
12,850	12,900	1,919	1,782	1,669	2,326	2,214
12,900	12,950	1,929	1,792	1,679	2,342	2,230
12,950	13,000	1,940	1,802	1,688	2,358	2,246
13,000	13,050	1,950	1,811	1,697	2,374	2,262
13,050	13,100	1,961	1,821	1,706	2,390	2,278
13,100	13,150	1,971	1,831	1,716	2,406	2,294
13,150	13,200	1,982	1,840	1,725	2,422	2,310
13,200	13,250	1,992	1,850	1,734	2,438	2,326
13,250	13,300	2,003	1,860	1,743	2,454	2,342
13,300	13,350	2,013	1,869	1,752	2,470	2,358
13,350	13,400	2,024	1,879	1,762	2,486	2,374
13,400	13,450	2,034	1,889	1,771	2,502	2,390
13,450	13,500	2,045	1,898	1,780	2,518	2,406
13,500	13,550	2,055	1,908	1,789	2,534	2,422
13,550	13,600	2,066	1,918	1,799	2,550	2,438
13,600	13,650	2,076	1,927	1,808	2,566	2,454

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

Table 2—Returns claiming TWO exemptions (and not itemizing deductions) (Continued)

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
13,650	13,700	2,087	1,937	1,817	2,582	2,470
13,700	13,750	2,098	1,947	1,826	2,598	2,486
13,750	13,800	2,109	1,958	1,836	2,614	2,502
13,800	13,850	2,121	1,968	1,845	2,630	2,518
13,850	13,900	2,132	1,979	1,854	2,646	2,534
13,900	13,950	2,143	1,989	1,863	2,662	2,550
13,950	14,000	2,155	2,000	1,873	2,678	2,566
14,000	14,050	2,166	2,010	1,882	2,694	2,582
14,050	14,100	2,177	2,021	1,891	2,710	2,598
14,100	14,150	2,189	2,031	1,900	2,726	2,614
14,150	14,200	2,200	2,042	1,910	2,742	2,630
14,200	14,250	2,211	2,052	1,919	2,758	2,646
14,250	14,300	2,223	2,063	1,928	2,774	2,662
14,300	14,350	2,234	2,073	1,937	2,790	2,678
14,350	14,400	2,245	2,084	1,947	2,806	2,694
14,400	14,450	2,259	2,096	1,956	2,822	2,710
14,450	14,500	2,272	2,109	1,965	2,839	2,726
14,500	14,550	2,286	2,121	1,974	2,857	2,742
14,550	14,600	2,299	2,134	1,983	2,875	2,758
14,600	14,650	2,313	2,146	1,993	2,893	2,774
14,650	14,700	2,326	2,159	2,002	2,911	2,790
14,700	14,750	2,340	2,171	2,011	2,929	2,806
14,750	14,800	2,353	2,184	2,020	2,947	2,822
14,800	14,850	2,367	2,196	2,030	2,965	2,839
14,850	14,900	2,380	2,209	2,039	2,983	2,857
14,900	14,950	2,394	2,221	2,048	3,001	2,875
14,950	15,000	2,407	2,234	2,057	3,019	2,893

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

At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate — Low income allowance	%Standard deduction
0	2,675	0	0	0	0	0
2,675	2,700	0	0	0	0	1
2,700	2,725	0	0	0	0	4
2,725	2,750	0	0	0	0	7
2,750	2,775	0	0	0	0	10
2,775	2,800	0	0	0	0	13
2,800	2,825	0	0	0	0	16
2,825	2,850	0	0	0	0	19
2,850	2,875	0	0	0	0	22
2,875	2,900	0	0	0	0	25
2,900	2,925	0	0	0	0	28
2,925	2,950	0	0	0	0	30
2,950	2,975	0	0	0	0	33
2,975	3,000	0	0	0	0	36
3,000	3,050	0	0	0	0	41
3,050	3,100	0	0	0	0	47
3,100	3,150	0	0	0	0	53
3,150	3,200	0	0	0	0	58
3,200	3,250	0	0	0	4	64
3,250	3,300	0	0	0	11	70
3,300	3,350	0	0	0	18	76
3,350	3,400	0	0	0	25	83
3,400	3,450	0	0	0	32	89
3,450	3,500	0	0	0	39	95
3,500	3,550	0	0	0	46	102
3,550	3,600	0	0	0	53	108
3,600	3,650	0	0	0	60	114
3,650	3,700	0	0	0	67	121
3,700	3,750	0	0	0	74	127
3,750	3,800	0	0	0	81	133
3,800	3,850	0	0	0	89	139
3,850	3,900	4	4	0	96	146
3,900	3,950	11	11	0	104	153
3,950	4,000	18	18	0	111	159
4,000	4,050	25	25	0	119	166
4,050	4,100	32	32	0	126	173
4,100	4,150	39	39	0	134	179
4,150	4,200	46	46	4	141	186
4,200	4,250	53	53	11	149	193
4,250	4,300	60	60	18	157	200
4,300	4,350	67	67	25	165	206
4,350	4,400	74	74	32	173	213
4,400	4,450	81	81	39	181	220
4,450	4,500	89	88	46	189	227
4,500	4,550	96	95	53	197	234
4,550	4,600	104	102	60	205	241
4,600	4,650	111	109	67	213	248
4,650	4,700	119	116	74	221	255
4,700	4,750	126	123	81	229	262
4,750	4,800	134	130	88	238	269
4,800	4,850	141	137	95	246	277
4,850	4,900	149	144	102	255	284
4,900	4,950	157	152	109	263	291
4,950	5,000	165	160	116	272	298
5,000	5,050	173	168	123	280	305
5,050	5,100	181	176	130	289	312
5,100	5,150	189	184	137	297	320
5,150	5,200	197	192	144	306	328
5,200	5,250	205	200	151	315	336
5,250	5,300	213	208	159	324	344
5,300	5,350	221	216	166	334	352
5,350	5,400	229	224	174	343	360
5,400	5,450	238	232	181	353	368
5,450	5,500	246	240	189	362	376
5,500	5,550	255	248	196	372	384
5,550	5,600	263	256	204	381	392
5,600	5,650	272	264	211	391	400
5,650	5,700	280	272	219	400	408
5,700	5,750	289	280	226	410	416
5,750	5,800	297	288	234	419	424
5,800	5,850	306	296	241	429	432
5,850	5,900	315	305	249	438	440
5,900	5,950	324	314	256	448	448
5,950	6,000	334	323	264	457	456
6,000	6,050	343	332	271	467	464
6,050	6,100	353	341	279	476	472
6,100	6,150	362	350	286	486	480
6,150	6,200	372	359	294	495	488
6,200	6,250	381	368	302	505	496
6,250	6,300	391	377	310	514	504
6,300	6,350	400	386	318	524	512
6,350	6,400	410	395	326	533	520
6,400	6,450	419	404	334	543	528
6,450	6,500	429	413	342	552	536
6,500	6,550	438	422	350	562	544
6,550	6,600	448	431	358	571	552
6,600	6,650	457	440	366	581	560
6,650	6,700	467	449	374	590	568
6,700	6,750	476	458	382	600	576
6,750	6,800	486	467	390	609	584
6,800	6,850	495	476	398	619	592
6,850	6,900	505	485	406	628	600
6,900	6,950	514	494	414	638	608
6,950	7,000	524	503	422	647	616
7,000	7,050	533	512	430	657	624
7,050	7,100	543	521	438	666	632
7,100	7,150	552	530	446	676	640
7,150	7,200	562	539	454	685	648
7,200	7,250	571	548	463	696	656
7,250	7,300	581	557	471	707	664
7,300	7,350	590	566	480	718	672
7,350	7,400	600	575	488	729	680
7,400	7,450	609	584	497	740	688
7,450	7,500	619	593	505	751	696
7,500	7,550	628	602	514	762	706
7,550	7,600	638	611	522	773	715
7,600	7,650	647	620	531	784	724
7,650	7,700	657	629	539	795	733
7,700	7,750	666	638	548	806	743
7,750	7,800	676	647	556	817	752
7,800	7,850	685	656	565	828	761
7,850	7,900	695	665	573	839	770
7,900	7,950	706	674	582	850	780
7,950	8,000	716	684	590	861	789
8,000	8,050	727	693	599	872	798
8,050	8,100	737	703	607	883	807
8,100	8,150	748	712	616	894	817
8,150	8,200	758	722	625	905	828
8,200	8,250	769	731	634	916	839
8,250	8,300	779	741	644	927	850
8,300	8,350	790	750	653	938	861
8,350	8,400	800	760	663	949	872
8,400	8,450	811	769	672	960	883
8,450	8,500	821	779	682	971	894
8,500	8,550	832	788	691	982	905
8,550	8,600	842	798	701	993	916
8,600	8,650	853	807	710	1,004	927
8,650	8,700	863	817	720	1,015	938
8,700	8,750	874	826	729	1,026	949
8,750	8,800	884	836	739	1,037	960
8,800	8,850	895	845	748	1,048	971
8,850	8,900	905	855	758	1,059	982
8,900	8,950	916	864	767	1,070	993
8,950	9,000	926	874	777	1,081	1,004
9,000	9,050	937	883	786	1,092	1,015
9,050	9,100	947	893	796	1,103	1,026
9,100	9,150	958	902	805	1,114	1,037
9,150	9,200	968	912	815	1,125	1,048
9,200	9,250	979	921	824	1,136	1,059
9,250	9,300	989	931	834	1,149	1,070
9,300	9,350	1,000	940	843	1,161	1,081
9,350	9,400	1,010	950	853	1,174	1,092
9,400	9,450	1,021	959	862	1,186	1,103
9,450	9,500	1,031	969	872	1,199	1,114
9,500	9,550	1,042	978	881	1,211	1,125
9,550	9,600	1,052	988	891	1,224	1,136
9,600	9,650	1,063	997	900	1,236	1,149
9,650	9,700	1,073	1,007	910	1,249	1,161
9,700	9,750	1,084	1,016	919	1,261	1,174
9,750	9,800	1,094	1,026	929	1,274	1,186
9,800	9,850	1,105	1,035	938	1,286	1,199
9,850	9,900	1,116	1,046	948	1,299	1,211
9,900	9,950	1,128	1,057	957	1,311	1,224
9,950	10,000	1,140	1,068	967	1,324	1,236
10,000	10,050	1,151	1,078	976	1,336	1,249
10,050	10,100	1,161	1,087	986	1,349	1,261
10,100	10,150	1,171	1,096	995	1,361	1,274
10,150	10,200	1,181	1,105	1,005	1,374	1,286
10,200	10,250	1,191	1,115	1,014	1,386	1,299
10,250	10,300	1,201	1,124	1,024	1,399	1,311
10,300	10,350	1,212	1,133	1,033	1,411	1,324
10,350	10,400	1,222	1,142	1,043	1,424	1,336
10,400	10,450	1,232	1,152	1,052	1,436	1,349
10,450	10,500	1,242	1,161	1,062	1,449	1,361
10,500	10,550	1,252	1,170	1,071	1,461	1,374
10,550	10,600	1,262	1,179	1,081	1,474	1,386
10,600	10,650	1,272	1,189	1,090	1,486	1,399
10,650	10,700	1,282	1,198	1,100	1,499	1,411
10,700	10,750	1,292	1,207	1,109	1,511	1,424
10,750	10,800	1,302	1,216	1,119	1,524	1,436
10,800	10,850	1,312	1,225	1,128	1,536	1,449
10,850	10,900	1,322	1,235	1,138	1,549	1,461
10,900	10,950	1,332	1,244	1,147	1,561	1,474
10,950	11,000	1,343	1,253	1,157	1,574	1,486
11,000	11,050	1,353	1,262	1,166	1,586	1,499
11,050	11,100	1,363	1,272	1,176	1,599	1,511
11,100	11,150	1,373	1,281	1,185	1,611	1,524
11,150	11,200	1,383	1,290	1,195	1,624	1,536
11,200	11,250	1,393	1,299	1,204	1,637	1,549
11,250	11,300	1,403	1,309	1,214	1,651	1,561
11,300	11,350	1,413	1,318	1,223	1,665	1,574
11,350	11,400	1,423	1,327	1,233	1,679	1,586
11,400	11,450	1,433	1,336	1,242	1,693	1,599
11,450	11,500	1,443	1,346	1,252	1,707	1,611
11,500	11,550	1,453	1,355	1,261	1,721	1,624
11,550	11,600	1,464	1,364	1,271	1,735	1,637
11,600	11,650	1,474	1,373	1,280	1,749	1,651
11,650	11,700	1,484	1,383	1,290	1,763	1,665
11,700	11,750	1,494	1,392	1,299	1,777	1,679
11,750	11,800	1,504	1,401	1,309	1,791	1,693
11,800	11,850	1,514	1,410	1,318	1,805	1,707
11,850	11,900	1,524	1,420	1,328	1,819	1,721
11,900	11,950	1,534	1,429	1,336	1,833	1,735
11,950	12,000	1,544	1,438	1,344	1,847	1,749
12,000	12,050	1,554	1,447	1,352	1,861	1,763
12,050	12,100	1,564	1,456	1,360	1,875	1,777
12,100	12,150	1,574	1,466	1,368	1,889	1,791
12,150	12,200	1,584	1,475	1,376	1,903	1,805
12,200	12,250	1,595	1,484	1,384	1,917	1,819
12,250	12,300	1,605	1,494	1,393	1,931	1,833
12,300	12,350	1,616	1,504	1,403	1,945	1,847
12,350	12,400	1,626	1,513	1,412	1,959	1,861
12,400	12,450	1,637	1,523	1,421	1,973	1,875
12,450	12,500	1,647	1,533	1,430	1,987	1,889
12,500	12,550	1,658	1,542	1,440	2,001	1,903
12,550	12,600	1,668	1,552	1,449	2,015	1,917
12,600	12,650	1,679	1,562	1,458	2,029	1,931
12,650	12,700	1,689	1,571	1,467	2,043	1,945
12,700	12,750	1,700	1,581	1,477	2,057	1,959
12,750	12,800	1,710	1,591	1,486	2,071	1,973
12,800	12,850	1,721	1,600	1,495	2,085	1,987
12,850	12,900	1,731	1,610	1,504	2,099	2,001
12,900	12,950	1,742	1,620	1,514	2,113	2,015
12,950	13,000	1,752	1,629	1,523	2,127	2,029
13,000	13,050	1,763	1,639	1,532	2,141	2,043
13,050	13,100	1,773	1,649	1,541	2,155	2,057
13,100	13,150	1,784	1,658	1,551	2,169	2,071
13,150	13,200	1,794	1,668	1,560	2,183	2,085
13,200	13,250	1,805	1,678	1,569	2,198	2,099
13,250	13,300	1,815	1,687	1,578	2,214	2,113
13,300	13,350	1,826	1,697	1,587	2,230	2,127
13,350	13,400	1,836	1,707	1,597	2,246	2,141
13,400	13,450	1,847	1,716	1,606	2,262	2,155
13,450	13,500	1,857	1,726	1,615	2,278	2,169
13,500	13,550	1,868	1,736	1,624	2,294	2,183
13,550	13,600	1,878	1,745	1,634	2,310	2,198

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child

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

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. %Standard deduction
		Your tax is—				
13,600	13,650	1,889	1,755	1,643	2,326	2,214
13,650	13,700	1,899	1,765	1,652	2,342	2,230
13,700	13,750	1,910	1,774	1,661	2,358	2,246
13,750	13,800	1,920	1,784	1,671	2,374	2,262
13,800	13,850	1,931	1,793	1,680	2,390	2,278
13,850	13,900	1,941	1,803	1,689	2,406	2,294
13,900	13,950	1,952	1,813	1,698	2,422	2,310
13,950	14,000	1,962	1,822	1,708	2,438	2,326
14,000	14,050	1,973	1,832	1,717	2,454	2,342
14,050	14,100	1,983	1,842	1,726	2,470	2,358
14,100	14,150	1,994	1,851	1,735	2,486	2,374
14,150	14,200	2,004	1,861	1,745	2,502	2,390
14,200	14,250	2,015	1,871	1,754	2,518	2,406
14,250	14,300	2,025	1,880	1,763	2,534	2,422
14,300	14,350	2,036	1,890	1,772	2,550	2,438
14,350	14,400	2,046	1,900	1,782	2,566	2,454
14,400	14,450	2,059	1,911	1,791	2,582	2,470
14,450	14,500	2,071	1,923	1,800	2,598	2,486
14,500	14,550	2,084	1,934	1,809	2,614	2,502
14,550	14,600	2,097	1,946	1,818	2,630	2,518
14,600	14,650	2,110	1,959	1,828	2,646	2,534
14,650	14,700	2,124	1,971	1,837	2,662	2,550
14,700	14,750	2,137	1,984	1,846	2,678	2,566
14,750	14,800	2,151	1,996	1,855	2,694	2,582
14,800	14,850	2,164	2,009	1,865	2,710	2,598
14,850	14,900	2,178	2,021	1,874	2,726	2,614
14,900	14,950	2,191	2,034	1,883	2,742	2,630
14,950	15,000	2,205	2,046	1,892	2,758	2,646

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	3,600	0	0	0	0	0
3,600	3,650	0	0	0	0	6
3,650	3,700	0	0	0	0	12
3,700	3,750	0	0	0	0	18
3,750	3,800	0	0	0	0	24
3,800	3,850	0	0	0	0	30
3,850	3,900	0	0	0	0	36
3,900	3,950	0	0	0	0	42
3,950	4,000	0	0	0	4	47
4,000	4,050	0	0	0	11	53
4,050	4,100	0	0	0	18	59
4,100	4,150	0	0	0	25	65
4,150	4,200	0	0	0	32	71
4,200	4,250	0	0	0	39	77
4,250	4,300	0	0	0	46	84
4,300	4,350	0	0	0	53	90
4,350	4,400	0	0	0	60	96
4,400	4,450	0	0	0	67	103
4,450	4,500	0	0	0	74	109
4,500	4,550	0	0	0	81	115
4,550	4,600	0	0	0	89	121
4,600	4,650	4	4	0	96	128
4,650	4,700	11	11	0	104	134
4,700	4,750	18	18	0	111	140
4,750	4,800	25	25	0	119	147
4,800	4,850	32	32	0	126	153
4,850	4,900	39	39	0	134	160
4,900	4,950	46	46	4	141	167
4,950	5,000	53	53	11	149	174
5,000	5,050	60	60	18	157	180
5,050	5,100	67	67	25	165	187
5,100	5,150	74	74	32	173	194
5,150	5,200	81	81	39	181	201
5,200	5,250	89	88	46	189	207
5,250	5,300	96	95	53	197	214
5,300	5,350	104	102	60	205	221
5,350	5,400	111	109	67	213	228
5,400	5,450	119	116	74	221	235
5,450	5,500	126	123	81	229	242
5,500	5,550	134	130	88	238	249
5,550	5,600	141	137	95	246	256
5,600	5,650	149	144	102	255	263
5,650	5,700	157	152	109	263	270
5,700	5,750	165	160	116	272	278
5,750	5,800	173	168	123	280	285
5,800	5,850	181	176	130	289	292
5,850	5,900	189	184	137	297	299
5,900	5,950	197	192	144	306	306
5,950	6,000	205	200	151	315	314
6,000	6,050	213	208	159	324	322
6,050	6,100	221	216	166	334	330
6,100	6,150	229	224	174	343	338
6,150	6,200	238	232	181	353	346
6,200	6,250	246	240	189	362	354
6,250	6,300	255	248	196	372	361
6,300	6,350	263	256	204	381	369
6,350	6,400	272	264	211	391	377
6,400	6,450	280	272	219	400	385
6,450	6,500	289	280	226	410	393
6,500	6,550	297	288	234	419	401
6,550	6,600	306	296	241	429	409
6,600	6,650	315	305	249	438	417
6,650	6,700	324	314	256	448	425
6,700	6,750	334	323	264	457	433
6,750	6,800	343	332	271	467	441
6,800	6,850	353	341	279	476	449
6,850	6,900	362	350	286	486	457
6,900	6,950	372	359	294	495	465
6,950	7,000	381	368	302	505	473
7,000	7,050	391	377	310	514	481
7,050	7,100	400	386	318	524	489
7,100	7,150	410	395	326	533	497
7,150	7,200	419	404	334	543	505
7,200	7,250	429	413	342	552	513
7,250	7,300	438	422	350	562	521
7,300	7,350	448	431	358	571	529
7,350	7,400	457	440	366	581	537
7,400	7,450	467	449	374	590	545
7,450	7,500	476	458	382	600	553
7,500	7,550	486	467	390	609	561
7,550	7,600	495	476	398	619	569
7,600	7,650	505	485	406	628	577
7,650	7,700	514	494	414	638	585
7,700	7,750	524	503	422	647	593
7,750	7,800	533	512	430	657	601
7,800	7,850	543	521	438	666	609
7,850	7,900	552	530	446	676	617
7,900	7,950	562	539	454	685	625
7,950	8,000	571	548	463	696	633
8,000	8,050	581	557	471	707	641
8,050	8,100	590	566	480	718	649
8,100	8,150	600	575	488	729	657
8,150	8,200	609	584	497	740	666
8,200	8,250	619	593	505	751	676
8,250	8,300	628	602	514	762	685
8,300	8,350	638	611	522	773	696
8,350	8,400	647	620	531	784	707
8,400	8,450	657	629	539	795	718
8,450	8,500	666	638	548	806	729
8,500	8,550	676	647	556	817	740
8,550	8,600	685	656	565	828	751
8,600	8,650	695	665	573	839	762
8,650	8,700	706	674	582	850	773
8,700	8,750	716	684	590	861	784
8,750	8,800	727	693	599	872	795
8,800	8,850	737	703	607	883	806
8,850	8,900	748	712	616	894	817
8,900	8,950	758	722	625	905	828
8,950	9,000	769	731	634	916	839
9,000	9,050	779	741	644	927	850
9,050	9,100	790	750	653	938	861
9,100	9,150	800	760	663	949	872
9,150	9,200	811	769	672	960	883
9,200	9,250	821	779	682	971	894
9,250	9,300	832	788	691	982	905
9,300	9,350	842	798	701	993	916
9,350	9,400	853	807	710	1,004	927
9,400	9,450	863	817	720	1,015	938
9,450	9,500	874	826	729	1,026	949
9,500	9,550	884	836	739	1,037	960
9,550	9,600	895	845	748	1,048	971
9,600	9,650	905	855	758	1,059	982
9,650	9,700	916	864	767	1,070	993
9,700	9,750	926	874	777	1,081	1,004
9,750	9,800	937	883	786	1,092	1,015
9,800	9,850	947	893	796	1,103	1,026
9,850	9,900	958	902	805	1,114	1,037
9,900	9,950	968	912	815	1,125	1,048
9,950	10,000	979	921	824	1,136	1,059
10,000	10,050	988	930	834	1,149	1,070
10,050	10,100	997	938	843	1,161	1,081
10,100	10,150	1,006	946	853	1,174	1,092
10,150	10,200	1,015	954	862	1,186	1,103
10,200	10,250	1,024	962	872	1,199	1,114
10,250	10,300	1,033	970	881	1,211	1,125
10,300	10,350	1,041	978	891	1,224	1,136
10,350	10,400	1,050	986	900	1,236	1,149
10,400	10,450	1,059	994	910	1,249	1,161
10,450	10,500	1,068	1,002	919	1,261	1,174
10,500	10,550	1,077	1,010	929	1,274	1,186
10,550	10,600	1,085	1,018	938	1,286	1,199
10,600	10,650	1,094	1,026	948	1,299	1,211
10,650	10,700	1,103	1,034	957	1,311	1,224
10,700	10,750	1,112	1,042	967	1,324	1,236
10,750	10,800	1,122	1,051	976	1,336	1,249
10,800	10,850	1,132	1,060	986	1,349	1,261
10,850	10,900	1,142	1,070	995	1,361	1,274
10,900	10,950	1,152	1,079	1,005	1,374	1,286
10,950	11,000	1,163	1,088	1,014	1,386	1,299
11,000	11,050	1,173	1,097	1,024	1,399	1,311
11,050	11,100	1,183	1,107	1,033	1,411	1,324
11,100	11,150	1,193	1,116	1,043	1,424	1,336
11,150	11,200	1,203	1,125	1,052	1,436	1,349
11,200	11,250	1,213	1,134	1,062	1,449	1,361
11,250	11,300	1,223	1,144	1,071	1,461	1,374
11,300	11,350	1,233	1,153	1,081	1,474	1,386
11,350	11,400	1,243	1,162	1,090	1,486	1,399
11,400	11,450	1,253	1,171	1,100	1,499	1,411
11,450	11,500	1,263	1,181	1,109	1,511	1,424
11,500	11,550	1,273	1,190	1,119	1,524	1,436
11,550	11,600	1,284	1,199	1,128	1,536	1,449
11,600	11,650	1,294	1,208	1,138	1,549	1,461
11,650	11,700	1,304	1,218	1,147	1,561	1,474
11,700	11,750	1,314	1,227	1,157	1,574	1,486
11,750	11,800	1,324	1,236	1,166	1,586	1,499
11,800	11,850	1,334	1,245	1,176	1,599	1,511
11,850	11,900	1,344	1,255	1,185	1,611	1,524
11,900	11,950	1,354	1,264	1,193	1,624	1,536
11,950	12,000	1,364	1,273	1,201	1,637	1,549
12,000	12,050	1,374	1,282	1,209	1,651	1,561
12,050	12,100	1,384	1,291	1,217	1,665	1,574
12,100	12,150	1,394	1,301	1,225	1,679	1,586
12,150	12,200	1,404	1,310	1,233	1,693	1,599
12,200	12,250	1,415	1,319	1,241	1,707	1,611
12,250	12,300	1,425	1,328	1,249	1,721	1,624
12,300	12,350	1,435	1,338	1,257	1,735	1,637
12,350	12,400	1,445	1,347	1,265	1,749	1,651
12,400	12,450	1,455	1,356	1,273	1,763	1,665
12,450	12,500	1,465	1,365	1,281	1,777	1,679
12,500	12,550	1,475	1,375	1,289	1,791	1,693
12,550	12,600	1,485	1,384	1,297	1,805	1,707
12,600	12,650	1,495	1,393	1,305	1,819	1,721
12,650	12,700	1,505	1,402	1,313	1,833	1,735
12,700	12,750	1,515	1,412	1,321	1,847	1,749
12,750	12,800	1,525	1,421	1,329	1,861	1,763
12,800	12,850	1,536	1,430	1,337	1,875	1,777
12,850	12,900	1,546	1,439	1,345	1,889	1,791
12,900	12,950	1,556	1,449	1,353	1,903	1,805
12,950	13,000	1,566	1,458	1,361	1,917	1,819
13,000	13,050	1,576	1,467	1,369	1,931	1,833
13,050	13,100	1,586	1,476	1,377	1,945	1,847
13,100	13,150	1,596	1,486	1,386	1,959	1,861
13,150	13,200	1,607	1,495	1,395	1,973	1,875
13,200	13,250	1,617	1,505	1,404	1,987	1,889
13,250	13,300	1,628	1,515	1,413	2,001	1,903
13,300	13,350	1,638	1,524	1,422	2,015	1,917
13,350	13,400	1,649	1,534	1,432	2,029	1,931
13,400	13,450	1,659	1,544	1,441	2,043	1,945
13,450	13,500	1,670	1,553	1,450	2,057	1,959
13,500	13,550	1,680	1,563	1,459	2,071	1,973
13,550	13,600	1,691	1,573	1,469	2,085	1,987
13,600	13,650	1,701	1,582	1,478	2,099	2,001
13,650	13,700	1,712	1,592	1,487	2,113	2,015
13,700	13,750	1,722	1,602	1,496	2,127	2,029
13,750	13,800	1,733	1,611	1,506	2,141	2,043
13,800	13,850	1,743	1,621	1,515	2,155	2,057
13,850	13,900	1,754	1,631	1,524	2,169	2,071
13,900	13,950	1,764	1,640	1,533	2,183	2,085
13,950	14,000	1,775	1,650	1,543	2,198	2,099
14,000	14,050	1,785	1,660	1,552	2,214	2,113
14,050	14,100	1,796	1,669	1,561	2,230	2,127
14,100	14,150	1,806	1,679	1,570	2,246	2,141
14,150	14,200	1,817	1,689	1,580	2,262	2,155
14,200	14,250	1,827	1,698	1,589	2,278	2,169
14,250	14,300	1,838	1,708	1,598	2,294	2,183
14,300	14,350	1,848	1,718	1,607	2,310	2,198
14,350	14,400	1,859	1,727	1,617	2,326	2,214
14,400	14,450	1,871	1,739	1,626	2,342	2,230
14,450	14,500	1,884	1,750	1,635	2,358	2,246
14,500	14,550	1,896	1,762	1,644	2,374	2,262

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. %Standard deduction
		Your tax is—				
14,550	14,600	1,909	1,773	1,653	2,390	2,278
14,600	14,650	1,921	1,785	1,663	2,406	2,294
14,650	14,700	1,934	1,796	1,672	2,422	2,310
14,700	14,750	1,946	1,808	1,681	2,438	2,326
14,750	14,800	1,959	1,819	1,690	2,454	2,342
14,800	14,850	1,971	1,831	1,700	2,470	2,358
14,850	14,900	1,984	1,842	1,709	2,486	2,374
14,900	14,950	1,996	1,854	1,718	2,502	2,390
14,950	15,000	2,009	1,865	1,727	2,518	2,406

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

At least	But less than	A.	B.	C.	D. Low income allowance	D. %Standard deduction
0	4,450	0	0	0	0	0
4,450	4,500	0	0	0	0	1
4,500	4,550	0	0	0	0	7
4,550	4,600	0	0	0	0	13
4,600	4,650	0	0	0	0	19
4,650	4,700	0	0	0	0	25
4,700	4,750	0	0	0	4	31
4,750	4,800	0	0	0	11	37
4,800	4,850	0	0	0	18	42
4,850	4,900	0	0	0	25	48
4,900	4,950	0	0	0	32	54
4,950	5,000	0	0	0	39	60
5,000	5,050	0	0	0	46	66
5,050	5,100	0	0	0	53	72
5,100	5,150	0	0	0	60	78
5,150	5,200	0	0	0	67	85
5,200	5,250	0	0	0	74	91
5,250	5,300	0	0	0	81	97
5,300	5,350	0	0	0	89	103
5,350	5,400	4	4	0	96	110
5,400	5,450	11	11	0	104	116
5,450	5,500	18	18	0	111	122
5,500	5,550	25	25	0	119	129
5,550	5,600	32	32	0	126	135
5,600	5,650	39	39	0	134	141
5,650	5,700	46	46	4	141	148
5,700	5,750	53	53	11	149	154
5,750	5,800	60	60	18	157	161
5,800	5,850	67	67	25	165	168
5,850	5,900	74	74	32	173	175
5,900	5,950	81	81	39	181	181
5,950	6,000	89	88	46	189	188
6,000	6,050	96	95	53	197	195
6,050	6,100	104	102	60	205	201
6,100	6,150	111	109	67	213	208
6,150	6,200	119	116	74	221	215
6,200	6,250	126	123	81	229	222
6,250	6,300	134	130	88	238	229
6,300	6,350	141	137	95	246	236
6,350	6,400	149	144	102	255	243
6,400	6,450	157	152	109	263	250
6,450	6,500	165	160	116	272	257
6,500	6,550	173	168	123	280	264
6,550	6,600	181	176	130	289	271
6,600	6,650	189	184	137	297	279
6,650	6,700	197	192	144	306	286
6,700	6,750	205	200	151	315	293
6,750	6,800	213	208	159	324	300
6,800	6,850	221	216	166	334	307
6,850	6,900	229	224	174	343	315
6,900	6,950	238	232	181	353	323
6,950	7,000	246	240	189	362	331
7,000	7,050	255	248	196	372	339
7,050	7,100	263	256	204	381	347
7,100	7,150	272	264	211	391	355
7,150	7,200	280	272	219	400	363
7,200	7,250	289	280	226	410	371
7,250	7,300	297	288	234	419	379
7,300	7,350	306	296	241	429	387
7,350	7,400	315	305	249	438	395
7,400	7,450	324	314	256	448	403
7,450	7,500	334	323	264	457	411
7,500	7,550	343	332	271	467	418
7,550	7,600	353	341	279	476	426
7,600	7,650	362	350	286	486	434
7,650	7,700	372	359	294	495	442
7,700	7,750	381	368	302	505	450
7,750	7,800	391	377	310	514	458
7,800	7,850	400	386	318	524	466
7,850	7,900	410	395	326	533	474
7,900	7,950	419	404	334	543	482
7,950	8,000	429	413	342	552	490
8,000	8,050	438	422	350	562	498
8,050	8,100	448	431	358	571	506
8,100	8,150	457	440	366	581	514
8,150	8,200	467	449	374	590	524
8,200	8,250	476	458	382	600	533
8,250	8,300	486	467	390	609	543
8,300	8,350	495	476	398	619	552
8,350	8,400	505	485	406	628	562
8,400	8,450	514	494	414	638	571
8,450	8,500	524	503	422	647	581
8,500	8,550	533	512	430	657	590
8,550	8,600	543	521	438	666	600
8,600	8,650	552	530	446	676	609
8,650	8,700	562	539	454	685	619
8,700	8,750	571	548	463	696	628
8,750	8,800	581	557	471	707	638
8,800	8,850	590	566	480	718	647
8,850	8,900	600	575	488	729	657
8,900	8,950	609	584	497	740	666
8,950	9,000	619	593	505	751	676
9,000	9,050	628	602	514	762	685
9,050	9,100	638	611	522	773	696
9,100	9,150	647	620	531	784	707
9,150	9,200	657	629	539	795	718
9,200	9,250	666	638	548	806	729
9,250	9,300	676	647	556	817	740
9,300	9,350	685	656	565	828	751
9,350	9,400	695	665	573	839	762
9,400	9,450	706	674	582	850	773
9,450	9,500	716	684	590	861	784
9,500	9,550	727	693	599	872	795
9,550	9,600	737	703	607	883	806
9,600	9,650	748	712	616	894	817
9,650	9,700	758	722	625	905	828
9,700	9,750	769	731	634	916	839
9,750	9,800	779	741	644	927	850
9,800	9,850	790	750	653	938	861
9,850	9,900	800	760	663	949	872
9,900	9,950	811	769	672	960	883
9,950	10,000	821	779	682	971	894
10,000	10,050	831	787	691	982	905
10,050	10,100	840	795	701	993	916
10,100	10,150	849	803	710	1,004	927
10,150	10,200	857	811	720	1,015	938
10,200	10,250	866	819	729	1,026	949
10,250	10,300	875	827	739	1,037	960
10,300	10,350	884	835	748	1,048	971
10,350	10,400	893	843	758	1,059	982
10,400	10,450	901	851	767	1,070	993
10,450	10,500	910	859	777	1,081	1,004
10,500	10,550	919	867	786	1,092	1,015
10,550	10,600	928	875	796	1,103	1,026
10,600	10,650	937	883	805	1,114	1,037
10,650	10,700	946	891	815	1,125	1,048
10,700	10,750	954	899	824	1,136	1,059
10,750	10,800	963	907	834	1,149	1,070
10,800	10,850	972	915	843	1,161	1,081
10,850	10,900	981	923	853	1,174	1,092
10,900	10,950	990	931	862	1,186	1,103
10,950	11,000	998	939	872	1,199	1,114
11,000	11,050	1,007	947	881	1,211	1,125
11,050	11,100	1,016	955	891	1,224	1,136
11,100	11,150	1,025	963	900	1,236	1,149
11,150	11,200	1,034	971	910	1,249	1,161
11,200	11,250	1,043	979	919	1,261	1,174
11,250	11,300	1,051	987	929	1,274	1,186
11,300	11,350	1,060	995	938	1,286	1,199
11,350	11,400	1,069	1,003	948	1,299	1,211
11,400	11,450	1,078	1,011	957	1,311	1,224
11,450	11,500	1,087	1,019	967	1,324	1,236
11,500	11,550	1,096	1,027	976	1,336	1,249
11,550	11,600	1,104	1,035	986	1,349	1,261
11,600	11,650	1,114	1,043	995	1,361	1,274
11,650	11,700	1,124	1,053	1,005	1,374	1,286
11,700	11,750	1,134	1,062	1,014	1,386	1,299
11,750	11,800	1,144	1,071	1,024	1,399	1,311
11,800	11,850	1,154	1,080	1,033	1,411	1,324
11,850	11,900	1,164	1,090	1,043	1,424	1,336
11,900	11,950	1,174	1,099	1,051	1,436	1,349
11,950	12,000	1,184	1,108	1,059	1,449	1,361
12,000	12,050	1,194	1,117	1,067	1,461	1,374
12,050	12,100	1,204	1,126	1,075	1,474	1,386
12,100	12,150	1,214	1,136	1,083	1,486	1,399
12,150	12,200	1,224	1,145	1,091	1,499	1,411
12,200	12,250	1,235	1,154	1,099	1,511	1,424
12,250	12,300	1,245	1,163	1,107	1,524	1,436
12,300	12,350	1,255	1,173	1,115	1,536	1,449
12,350	12,400	1,265	1,182	1,123	1,549	1,461
12,400	12,450	1,275	1,191	1,131	1,561	1,474
12,450	12,500	1,285	1,200	1,139	1,574	1,486
12,500	12,550	1,295	1,210	1,146	1,586	1,499
12,550	12,600	1,305	1,219	1,154	1,599	1,511
12,600	12,650	1,315	1,228	1,162	1,611	1,524
12,650	12,700	1,325	1,237	1,170	1,624	1,536
12,700	12,750	1,335	1,247	1,178	1,637	1,549
12,750	12,800	1,345	1,256	1,186	1,651	1,561
12,800	12,850	1,356	1,265	1,194	1,665	1,574
12,850	12,900	1,366	1,274	1,202	1,679	1,586
12,900	12,950	1,376	1,284	1,210	1,693	1,599
12,950	13,000	1,386	1,293	1,218	1,707	1,611
13,000	13,050	1,396	1,302	1,226	1,721	1,624
13,050	13,100	1,406	1,311	1,234	1,735	1,637
13,100	13,150	1,416	1,321	1,242	1,749	1,651
13,150	13,200	1,426	1,330	1,250	1,763	1,665
13,200	13,250	1,436	1,339	1,258	1,777	1,679
13,250	13,300	1,446	1,348	1,266	1,791	1,693
13,300	13,350	1,456	1,357	1,274	1,805	1,707
13,350	13,400	1,466	1,367	1,282	1,819	1,721
13,400	13,450	1,476	1,376	1,290	1,833	1,735
13,450	13,500	1,487	1,385	1,298	1,847	1,749
13,500	13,550	1,497	1,394	1,306	1,861	1,763
13,550	13,600	1,507	1,404	1,314	1,875	1,777
13,600	13,650	1,517	1,413	1,322	1,889	1,791
13,650	13,700	1,527	1,422	1,330	1,903	1,805
13,700	13,750	1,537	1,431	1,338	1,917	1,819
13,750	13,800	1,547	1,441	1,346	1,931	1,833
13,800	13,850	1,557	1,450	1,354	1,945	1,847
13,850	13,900	1,567	1,459	1,362	1,959	1,861
13,900	13,950	1,577	1,468	1,370	1,973	1,875
13,950	14,000	1,587	1,478	1,378	1,987	1,889
14,000	14,050	1,598	1,487	1,387	2,001	1,903
14,050	14,100	1,608	1,497	1,396	2,015	1,917
14,100	14,150	1,619	1,506	1,405	2,029	1,931
14,150	14,200	1,629	1,516	1,415	2,043	1,945
14,200	14,250	1,640	1,526	1,424	2,057	1,959
14,250	14,300	1,650	1,535	1,433	2,071	1,973
14,300	14,350	1,661	1,545	1,442	2,085	1,987
14,350	14,400	1,671	1,555	1,452	2,099	2,001
14,400	14,450	1,684	1,566	1,461	2,113	2,015
14,450	14,500	1,696	1,578	1,470	2,127	2,029
14,500	14,550	1,709	1,589	1,479	2,141	2,043
14,550	14,600	1,721	1,601	1,488	2,155	2,057
14,600	14,650	1,734	1,612	1,498	2,169	2,071
14,650	14,700	1,746	1,624	1,507	2,183	2,085
14,700	14,750	1,759	1,635	1,516	2,198	2,099
14,750	14,800	1,771	1,647	1,525	2,214	2,113
14,800	14,850	1,784	1,658	1,535	2,230	2,127
14,850	14,900	1,796	1,670	1,544	2,246	2,141
14,900	14,950	1,809	1,681	1,553	2,262	2,155
14,950	15,000	1,821	1,693	1,562	2,278	2,169

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

At least	But less than	A.	B.	C.	D. Low income allowance	D. %Standard deduction
0	5,350	0	0	0	0	0
5,350	5,400	0	0	0	0	2
5,400	5,450	0	0	0	0	8
5,450	5,500	0	0	0	4	14
5,500	5,550	0	0	0	11	20
5,550	5,600	0	0	0	18	26
5,600	5,650	0	0	0	25	32
5,650	5,700	0	0	0	32	37
5,700	5,750	0	0	0	39	43
5,750	5,800	0	0	0	46	49
5,800	5,850	0	0	0	53	55
5,850	5,900	0	0	0	60	61
5,900	5,950	0	0	0	67	67
5,950	6,000	0	0	0	74	73
6,000	6,050	0	0	0	81	79
6,050	6,100	0	0	0	89	85
6,100	6,150	4	4	0	96	92
6,150	6,200	11	11	0	104	98
6,200	6,250	18	18	0	111	104

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
6,250	6,300	25	25	0	119	111
6,300	6,350	32	32	0	126	117
6,350	6,400	39	39	0	134	123
6,400	6,450	46	46	4	141	130
6,450	6,500	53	53	11	149	136
6,500	6,550	60	60	18	157	142
6,550	6,600	67	67	25	165	149
6,600	6,650	74	74	32	173	155
6,650	6,700	81	81	39	181	162
6,700	6,750	89	88	46	189	169
6,750	6,800	96	95	53	197	176
6,800	6,850	104	102	60	205	182
6,850	6,900	111	109	67	213	189
6,900	6,950	119	116	74	221	196
6,950	7,000	126	123	81	229	202
7,000	7,050	134	130	88	238	209
7,050	7,100	141	137	95	246	216
7,100	7,150	149	144	102	255	223
7,150	7,200	157	152	109	263	230
7,200	7,250	165	160	116	272	237
7,250	7,300	173	168	123	280	244
7,300	7,350	181	176	130	289	251
7,350	7,400	189	184	137	297	258
7,400	7,450	197	192	144	306	265
7,450	7,500	205	200	151	315	272
7,500	7,550	213	208	159	324	280
7,550	7,600	221	216	166	334	287
7,600	7,650	229	224	174	343	294
7,650	7,700	238	232	181	353	301
7,700	7,750	246	240	189	362	308
7,750	7,800	255	248	196	372	316
7,800	7,850	263	256	204	381	324
7,850	7,900	272	264	211	391	332
7,900	7,950	280	272	219	400	340
7,950	8,000	289	280	226	410	348
8,000	8,050	297	288	234	419	356
8,050	8,100	306	296	241	429	364
8,100	8,150	315	305	249	438	372
8,150	8,200	324	314	256	448	381
8,200	8,250	334	323	264	457	391
8,250	8,300	343	332	271	467	400
8,300	8,350	353	341	279	476	410
8,350	8,400	362	350	286	486	419
8,400	8,450	372	359	294	495	429
8,450	8,500	381	368	302	505	438
8,500	8,550	391	377	310	514	448
8,550	8,600	400	386	318	524	457
8,600	8,650	410	395	326	533	467
8,650	8,700	419	404	334	543	476
8,700	8,750	429	413	342	552	486
8,750	8,800	438	422	350	562	495
8,800	8,850	448	431	358	571	505
8,850	8,900	457	440	366	581	514
8,900	8,950	467	449	374	590	524
8,950	9,000	476	458	382	600	533
9,000	9,050	486	467	390	609	543
9,050	9,100	495	476	398	619	552
9,100	9,150	505	485	406	628	562
9,150	9,200	514	494	414	638	571

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
9,200	9,250	524	503	422	647	581
9,250	9,300	533	512	430	657	590
9,300	9,350	543	521	438	666	600
9,350	9,400	552	530	446	676	609
9,400	9,450	562	539	454	685	619
9,450	9,500	571	548	463	696	628
9,500	9,550	581	557	471	707	638
9,550	9,600	590	566	480	718	647
9,600	9,650	600	575	488	729	657
9,650	9,700	609	584	497	740	666
9,700	9,750	619	593	505	751	676
9,750	9,800	628	602	514	762	685
9,800	9,850	638	611	522	773	696
9,850	9,900	647	620	531	784	707
9,900	9,950	657	629	539	795	718
9,950	10,000	666	638	548	806	729
10,000	10,050	675	646	556	817	740
10,050	10,100	683	653	565	828	751
10,100	10,150	691	661	573	839	762
10,150	10,200	700	669	582	850	773
10,200	10,250	709	677	590	861	784
10,250	10,300	718	685	599	872	795
10,300	10,350	726	693	607	883	806
10,350	10,400	735	701	616	894	817
10,400	10,450	744	709	625	905	828
10,450	10,500	753	717	634	916	839
10,500	10,550	762	725	644	927	850
10,550	10,600	770	733	653	938	861
10,600	10,650	779	741	663	949	872
10,650	10,700	788	749	672	960	883
10,700	10,750	797	757	682	971	894
10,750	10,800	806	765	691	982	905
10,800	10,850	815	773	701	993	916
10,850	10,900	823	781	710	1,004	927
10,900	10,950	832	789	720	1,015	938
10,950	11,000	841	797	729	1,026	949
11,000	11,050	850	805	739	1,037	960
11,050	11,100	859	813	748	1,048	971
11,100	11,150	867	821	758	1,059	982
11,150	11,200	876	829	767	1,070	993
11,200	11,250	885	837	777	1,081	1,004
11,250	11,300	894	844	786	1,092	1,015
11,300	11,350	903	852	796	1,103	1,026
11,350	11,400	912	860	805	1,114	1,037
11,400	11,450	920	868	815	1,125	1,048
11,450	11,500	929	876	824	1,136	1,059
11,500	11,550	938	884	834	1,149	1,070
11,550	11,600	947	892	843	1,161	1,081
11,600	11,650	956	900	853	1,174	1,092
11,650	11,700	964	908	862	1,186	1,103
11,700	11,750	973	916	872	1,199	1,114
11,750	11,800	982	924	881	1,211	1,125
11,800	11,850	991	932	891	1,224	1,136
11,850	11,900	1,000	940	900	1,236	1,149
11,900	11,950	1,009	948	908	1,249	1,161
11,950	12,000	1,017	956	916	1,261	1,174
12,000	12,050	1,026	964	924	1,274	1,186
12,050	12,100	1,035	972	932	1,286	1,199
12,100	12,150	1,044	980	940	1,299	1,211

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C.* Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
12,150	12,200	1,053	988	948	1,311	1,224
12,200	12,250	1,061	996	956	1,324	1,236
12,250	12,300	1,070	1,004	964	1,336	1,249
12,300	12,350	1,079	1,012	972	1,349	1,261
12,350	12,400	1,088	1,020	980	1,361	1,274
12,400	12,450	1,097	1,028	988	1,374	1,286
12,450	12,500	1,106	1,036	996	1,386	1,299
12,500	12,550	1,115	1,045	1,004	1,399	1,311
12,550	12,600	1,125	1,054	1,012	1,411	1,324
12,600	12,650	1,135	1,063	1,020	1,424	1,336
12,650	12,700	1,145	1,072	1,028	1,436	1,349
12,700	12,750	1,155	1,082	1,036	1,449	1,361
12,750	12,800	1,165	1,091	1,044	1,461	1,374
12,800	12,850	1,176	1,100	1,052	1,474	1,386
12,850	12,900	1,186	1,109	1,060	1,486	1,399
12,900	12,950	1,196	1,119	1,068	1,499	1,411
12,950	13,000	1,206	1,128	1,076	1,511	1,424
13,000	13,050	1,216	1,137	1,084	1,524	1,436
13,050	13,100	1,226	1,146	1,092	1,536	1,449
13,100	13,150	1,236	1,156	1,100	1,549	1,461
13,150	13,200	1,246	1,165	1,108	1,561	1,474
13,200	13,250	1,256	1,174	1,116	1,574	1,486
13,250	13,300	1,266	1,183	1,124	1,586	1,499
13,300	13,350	1,276	1,192	1,132	1,599	1,511
13,350	13,400	1,286	1,202	1,140	1,611	1,524
13,400	13,450	1,296	1,211	1,148	1,624	1,536
13,450	13,500	1,307	1,220	1,156	1,637	1,549
13,500	13,550	1,317	1,229	1,164	1,651	1,561
13,550	13,600	1,327	1,239	1,172	1,665	1,574
13,600	13,650	1,337	1,248	1,180	1,679	1,586
13,650	13,700	1,347	1,257	1,188	1,693	1,599
13,700	13,750	1,357	1,266	1,196	1,707	1,611
13,750	13,800	1,367	1,276	1,203	1,721	1,624
13,800	13,850	1,377	1,285	1,211	1,735	1,637
13,850	13,900	1,387	1,294	1,219	1,749	1,651
13,900	13,950	1,397	1,303	1,227	1,763	1,665
13,950	14,000	1,407	1,313	1,235	1,777	1,679
14,000	14,050	1,417	1,322	1,243	1,791	1,693
14,050	14,100	1,428	1,331	1,251	1,805	1,707
14,100	14,150	1,438	1,340	1,259	1,819	1,721
14,150	14,200	1,448	1,350	1,267	1,833	1,735
14,200	14,250	1,458	1,359	1,275	1,847	1,749
14,250	14,300	1,468	1,368	1,283	1,861	1,763
14,300	14,350	1,478	1,377	1,291	1,875	1,777
14,350	14,400	1,488	1,387	1,299	1,889	1,791
14,400	14,450	1,500	1,398	1,307	1,903	1,805
14,450	14,500	1,512	1,409	1,315	1,917	1,819
14,500	14,550	1,524	1,420	1,323	1,931	1,833
14,550	14,600	1,536	1,431	1,331	1,945	1,847
14,600	14,650	1,548	1,442	1,339	1,959	1,861
14,650	14,700	1,560	1,453	1,347	1,973	1,875
14,700	14,750	1,572	1,464	1,355	1,987	1,889
14,750	14,800	1,584	1,475	1,363	2,001	1,903
14,800	14,850	1,596	1,486	1,371	2,015	1,917
14,850	14,900	1,609	1,497	1,379	2,029	1,931
14,900	14,950	1,621	1,509	1,388	2,043	1,945
14,950	15,000	1,634	1,520	1,397	2,057	1,959

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

At least	But less than	A.	B.	C.*	D. Low income allowance	D. %Standard deduction
0	6,200	0	0	0	0	0
6,200	6,250	0	0	0	4	0
6,250	6,300	0	0	0	11	3
6,300	6,350	0	0	0	18	9
6,350	6,400	0	0	0	25	15
6,400	6,450	0	0	0	32	21
6,450	6,500	0	0	0	39	26
6,500	6,550	0	0	0	46	32
6,550	6,600	0	0	0	53	38
6,600	6,650	0	0	0	60	44
6,650	6,700	0	0	0	67	50
6,700	6,750	0	0	0	74	56
6,750	6,800	0	0	0	81	62
6,800	6,850	0	0	0	89	68
6,850	6,900	4	4	0	96	74
6,900	6,950	11	11	0	104	80
6,950	7,000	18	18	0	111	86
7,000	7,050	25	25	0	119	93
7,050	7,100	32	32	0	126	99
7,100	7,150	39	39	0	134	105
7,150	7,200	46	46	4	141	112
7,200	7,250	53	53	11	149	118
7,250	7,300	60	60	18	157	124
7,300	7,350	67	67	25	165	130
7,350	7,400	74	74	32	173	137

At least	But less than	A.	B.	C.*	D. Low income allowance	D. %Standard deduction
7,400	7,450	81	81	39	181	143
7,450	7,500	89	88	46	189	150
7,500	7,550	96	95	53	197	156
7,550	7,600	104	102	60	205	163
7,600	7,650	111	109	67	213	170
7,650	7,700	119	116	74	221	177
7,700	7,750	126	123	81	229	183
7,750	7,800	134	130	88	238	190
7,800	7,850	141	137	95	246	197
7,850	7,900	149	144	102	255	203
7,900	7,950	157	152	109	263	210
7,950	8,000	165	160	116	272	217
8,000	8,050	173	168	123	280	224
8,050	8,100	181	176	130	289	231
8,100	8,150	189	184	137	297	238
8,150	8,200	197	192	144	306	246
8,200	8,250	205	200	151	315	255
8,250	8,300	213	208	159	324	263
8,300	8,350	221	216	166	334	272
8,350	8,400	229	224	174	343	280
8,400	8,450	238	232	181	353	289
8,450	8,500	246	240	189	362	297
8,500	8,550	255	248	196	372	306
8,550	8,600	263	256	204	381	315
8,600	8,650	272	264	211	391	324

At least	But less than	A.	B.	C.*	D. Low income allowance	D. %Standard deduction
8,650	8,700	280	272	219	400	334
8,700	8,750	289	280	226	410	343
8,750	8,800	297	288	234	419	353
8,800	8,850	306	296	241	429	362
8,850	8,900	315	305	249	438	372
8,900	8,950	324	314	256	448	381
8,950	9,000	334	323	264	457	391
9,000	9,050	343	332	271	467	400
9,050	9,100	353	341	279	476	410
9,100	9,150	362	350	286	486	419
9,150	9,200	372	359	294	495	429
9,200	9,250	381	368	302	505	438
9,250	9,300	391	377	310	514	448
9,300	9,350	400	386	318	524	457
9,350	9,400	410	395	326	533	467
9,400	9,450	419	404	334	543	476
9,450	9,500	429	413	342	552	486
9,500	9,550	438	422	350	562	495
9,550	9,600	448	431	358	571	505
9,600	9,650	457	440	366	581	514
9,650	9,700	467	449	374	590	524
9,700	9,750	476	458	382	600	533
9,750	9,800	486	467	390	609	543

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
9,800	9,850	495	476	398	619	552
9,850	9,900	505	485	406	628	562
9,900	9,950	514	494	414	638	571
9,950	10,000	524	503	422	647	581
10,000	10,050	532	511	430	657	590
10,050	10,100	540	518	438	666	600
10,100	10,150	548	526	446	676	609
10,150	10,200	556	533	454	685	619
10,200	10,250	564	541	463	696	628
10,250	10,300	572	549	471	707	638
10,300	10,350	580	556	480	718	647
10,350	10,400	588	564	488	729	657
10,400	10,450	596	571	497	740	666
10,450	10,500	604	579	505	751	676
10,500	10,550	612	586	514	762	685
10,550	10,600	620	594	522	773	696
10,600	10,650	628	602	531	784	707
10,650	10,700	636	609	539	795	718
10,700	10,750	644	617	548	806	729
10,750	10,800	652	624	556	817	740
10,800	10,850	660	632	565	828	751
10,850	10,900	668	639	573	839	762
10,900	10,950	676	647	582	850	773
10,950	11,000	684	654	590	861	784
11,000	11,050	692	662	599	872	795
11,050	11,100	701	670	607	883	806
11,100	11,150	710	678	616	894	817
11,150	11,200	719	686	625	905	828
11,200	11,250	728	694	634	916	839
11,250	11,300	736	702	644	927	850
11,300	11,350	745	710	653	938	861
11,350	11,400	754	718	663	949	872
11,400	11,450	763	726	672	960	883
11,450	11,500	772	734	682	971	894
11,500	11,550	781	742	691	982	905
11,550	11,600	789	750	701	993	916
11,600	11,650	798	758	710	1,004	927
11,650	11,700	807	766	720	1,015	938
11,700	11,750	816	774	729	1,026	949
11,750	11,800	825	782	739	1,037	960
11,800	11,850	833	790	748	1,048	971
11,850	11,900	842	798	758	1,059	982
11,900	11,950	851	806	766	1,070	993
11,950	12,000	860	814	774	1,081	1,004
12,000	12,050	869	822	782	1,092	1,015
12,050	12,100	878	830	790	1,103	1,026
12,100	12,150	886	838	798	1,114	1,037
12,150	12,200	895	846	806	1,125	1,048
12,200	12,250	904	854	814	1,136	1,059
12,250	12,300	913	862	822	1,149	1,070
12,300	12,350	922	870	830	1,161	1,081
12,350	12,400	930	878	838	1,174	1,092
12,400	12,450	939	886	846	1,186	1,103
12,450	12,500	948	894	854	1,199	1,114
12,500	12,550	957	901	861	1,211	1,125
12,550	12,600	966	909	869	1,224	1,136
12,600	12,650	975	917	877	1,236	1,149
12,650	12,700	983	925	885	1,249	1,161
12,700	12,750	992	933	893	1,261	1,174
12,750	12,800	1,001	941	901	1,274	1,186
12,800	12,850	1,010	949	909	1,286	1,199
12,850	12,900	1,019	957	917	1,299	1,211
12,900	12,950	1,027	965	925	1,311	1,224
12,950	13,000	1,036	973	933	1,324	1,236
13,000	13,050	1,045	981	941	1,336	1,249
13,050	13,100	1,054	989	949	1,349	1,261
13,100	13,150	1,063	997	957	1,361	1,274
13,150	13,200	1,072	1,005	965	1,374	1,286
13,200	13,250	1,080	1,013	973	1,386	1,299
13,250	13,300	1,089	1,021	981	1,399	1,311
13,300	13,350	1,098	1,029	989	1,411	1,324
13,350	13,400	1,107	1,037	997	1,424	1,336
13,400	13,450	1,116	1,046	1,005	1,436	1,349
13,450	13,500	1,127	1,055	1,013	1,449	1,361
13,500	13,550	1,137	1,064	1,021	1,461	1,374
13,550	13,600	1,147	1,074	1,029	1,474	1,386
13,600	13,650	1,157	1,083	1,037	1,486	1,399
13,650	13,700	1,167	1,092	1,045	1,499	1,411
13,700	13,750	1,177	1,101	1,053	1,511	1,424
13,750	13,800	1,187	1,111	1,061	1,524	1,436
13,800	13,850	1,197	1,120	1,069	1,536	1,449
13,850	13,900	1,207	1,129	1,077	1,549	1,461
13,900	13,950	1,217	1,138	1,085	1,561	1,474
13,950	14,000	1,227	1,148	1,093	1,574	1,486
14,000	14,050	1,237	1,157	1,101	1,586	1,499
14,050	14,100	1,248	1,166	1,109	1,599	1,511
14,100	14,150	1,258	1,175	1,117	1,611	1,524
14,150	14,200	1,268	1,185	1,125	1,624	1,536
14,200	14,250	1,278	1,194	1,133	1,637	1,549
14,250	14,300	1,288	1,203	1,141	1,651	1,561
14,300	14,350	1,298	1,212	1,149	1,665	1,574
14,350	14,400	1,308	1,222	1,157	1,679	1,586
14,400	14,450	1,320	1,233	1,165	1,693	1,599
14,450	14,500	1,332	1,244	1,173	1,707	1,611
14,500	14,550	1,344	1,255	1,181	1,721	1,624
14,550	14,600	1,356	1,266	1,189	1,735	1,637
14,600	14,650	1,368	1,277	1,197	1,749	1,651
14,650	14,700	1,380	1,288	1,205	1,763	1,665
14,700	14,750	1,392	1,299	1,213	1,777	1,679
14,750	14,800	1,404	1,310	1,221	1,791	1,693
14,800	14,850	1,416	1,321	1,229	1,805	1,707
14,850	14,900	1,428	1,332	1,237	1,819	1,721
14,900	14,950	1,440	1,343	1,245	1,833	1,735
14,950	15,000	1,452	1,354	1,253	1,847	1,749

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	6,950	0	0	0	0	0
6,950	7,000	0	0	0	4	0
7,000	7,050	0	0	0	11	0
7,050	7,100	0	0	0	18	0
7,100	7,150	0	0	0	25	0
7,150	7,200	0	0	0	32	4
7,200	7,250	0	0	0	39	10
7,250	7,300	0	0	0	46	16
7,300	7,350	0	0	0	53	21
7,350	7,400	0	0	0	60	27
7,400	7,450	0	0	0	67	33
7,450	7,500	0	0	0	74	39
7,500	7,550	0	0	0	81	45
7,550	7,600	0	0	0	89	51
7,600	7,650	4	4	0	96	57
7,650	7,700	11	11	0	104	63
7,700	7,750	18	18	0	111	68
7,750	7,800	25	25	0	119	75
7,800	7,850	32	32	0	126	81
7,850	7,900	39	39	0	134	87
7,900	7,950	46	46	4	141	94
7,950	8,000	53	53	11	149	100
8,000	8,050	60	60	18	157	106
8,050	8,100	67	67	25	165	112
8,100	8,150	74	74	32	173	119
8,150	8,200	81	81	39	181	126
8,200	8,250	89	88	46	189	134
8,250	8,300	96	95	53	197	141
8,300	8,350	104	102	60	205	149
8,350	8,400	111	109	67	213	157
8,400	8,450	119	116	74	221	165
8,450	8,500	126	123	81	229	173
8,500	8,550	134	130	88	238	181
8,550	8,600	141	137	95	246	189
8,600	8,650	149	144	102	255	197
8,650	8,700	157	152	109	263	205
8,700	8,750	165	160	116	272	213
8,750	8,800	173	168	123	280	221
8,800	8,850	181	176	130	289	229
8,850	8,900	189	184	137	297	238
8,900	8,950	197	192	144	306	246
8,950	9,000	205	200	151	315	255
9,000	9,050	213	208	159	324	263
9,050	9,100	221	216	166	334	272
9,100	9,150	229	224	174	343	280
9,150	9,200	238	232	181	353	289
9,200	9,250	246	240	189	362	297
9,250	9,300	255	248	196	372	306
9,300	9,350	263	256	204	381	315
9,350	9,400	272	264	211	391	324
9,400	9,450	280	272	219	400	334
9,450	9,500	289	280	226	410	343
9,500	9,550	297	288	234	419	353
9,550	9,600	306	296	241	429	362
9,600	9,650	315	305	249	438	372
9,650	9,700	324	314	256	448	381
9,700	9,750	334	323	264	457	391
9,750	9,800	343	332	271	467	400
9,800	9,850	353	341	279	476	410
9,850	9,900	362	350	286	486	419
9,900	9,950	372	359	294	495	429
9,950	10,000	381	368	302	505	438
10,000	10,050	390	376	310	514	448
10,050	10,100	398	383	318	524	457
10,100	10,150	406	391	326	533	467
10,150	10,200	414	398	334	543	476
10,200	10,250	422	406	342	552	486
10,250	10,300	430	414	350	562	495
10,300	10,350	438	421	358	571	505
10,350	10,400	446	429	366	581	514
10,400	10,450	454	436	374	590	524
10,450	10,500	462	444	382	600	533
10,500	10,550	470	451	390	609	543
10,550	10,600	478	459	398	619	552
10,600	10,650	486	467	406	628	562
10,650	10,700	494	474	414	638	571
10,700	10,750	502	482	422	647	581
10,750	10,800	510	489	430	657	590
10,800	10,850	518	497	438	666	600
10,850	10,900	526	504	446	676	609
10,900	10,950	534	512	454	685	619
10,950	11,000	542	519	463	696	628
11,000	11,050	550	527	471	707	638
11,050	11,100	558	535	480	718	647
11,100	11,150	566	542	488	729	657
11,150	11,200	574	550	497	740	666
11,200	11,250	582	557	505	751	676
11,250	11,300	589	565	514	762	685
11,300	11,350	597	572	522	773	696
11,350	11,400	605	580	531	784	707
11,400	11,450	613	587	539	795	718
11,450	11,500	621	595	548	806	729
11,500	11,550	629	603	556	817	740
11,550	11,600	637	610	565	828	751
11,600	11,650	645	618	573	839	762
11,650	11,700	653	625	582	850	773
11,700	11,750	661	633	590	861	784
11,750	11,800	669	640	599	872	795
11,800	11,850	677	648	607	883	806
11,850	11,900	685	656	616	894	817
11,900	11,950	694	663	623	905	828
11,950	12,000	702	671	631	916	839
12,000	12,050	711	679	639	927	850
12,050	12,100	720	687	647	938	861
12,100	12,150	729	695	655	949	872
12,150	12,200	738	703	663	960	883
12,200	12,250	746	711	671	971	894
12,250	12,300	755	719	679	982	905
12,300	12,350	764	727	687	993	916
12,350	12,400	773	735	695	1,004	927
12,400	12,450	782	743	703	1,015	938
12,450	12,500	791	751	711	1,026	949
12,500	12,550	799	759	719	1,037	960
12,550	12,600	808	767	727	1,048	971
12,600	12,650	817	775	735	1,059	982
12,650	12,700	826	783	743	1,070	993
12,700	12,750	835	791	751	1,081	1,004
12,750	12,800	844	799	759	1,092	1,015
12,800	12,850	852	807	767	1,103	1,026
12,850	12,900	861	815	775	1,114	1,037
12,900	12,950	870	823	783	1,125	1,048
12,950	13,000	879	831	791	1,136	1,059
13,000	13,050	888	839	799	1,149	1,070
13,050	13,100	896	847	807	1,161	1,081
13,100	13,150	905	855	815	1,174	1,092
13,150	13,200	914	863	823	1,186	1,103
13,200	13,250	923	871	831	1,199	1,114
13,250	13,300	932	879	839	1,211	1,125
13,300	13,350	941	887	847	1,224	1,136
13,350	13,400	949	895	855	1,236	1,149
13,400	13,450	958	903	863	1,249	1,161
13,450	13,500	967	911	871	1,261	1,174
13,500	13,550	976	919	879	1,274	1,186
13,550	13,600	985	927	887	1,286	1,199
13,600	13,650	993	935	895	1,299	1,211
13,650	13,700	1,002	943	903	1,311	1,224
13,700	13,750	1,011	951	911	1,324	1,236
13,750	13,800	1,020	958	918	1,336	1,249
13,800	13,850	1,029	966	926	1,349	1,261
13,850	13,900	1,038	974	934	1,361	1,274
13,900	13,950	1,046	982	942	1,374	1,286
13,950	14,000	1,055	990	950	1,386	1,299
14,000	14,050	1,064	998	958	1,399	1,311
14,050	14,100	1,073	1,006	966	1,411	1,324
14,100	14,150	1,082	1,014	974	1,424	1,336

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—				
14,150	14,200	1,090	1,022	982	1,436	1,349
14,200	14,250	1,099	1,030	990	1,449	1,361
14,250	14,300	1,108	1,038	998	1,461	1,374
14,300	14,350	1,118	1,047	1,006	1,474	1,386
14,350	14,400	1,128	1,057	1,014	1,486	1,399
14,400	14,450	1,140	1,068	1,022	1,499	1,411
14,450	14,500	1,152	1,079	1,030	1,511	1,424
14,500	14,550	1,164	1,090	1,038	1,524	1,436
14,550	14,600	1,176	1,101	1,046	1,536	1,449
14,600	14,650	1,188	1,112	1,054	1,549	1,461
14,650	14,700	1,200	1,123	1,062	1,561	1,474
14,700	14,750	1,212	1,134	1,070	1,574	1,486
14,750	14,800	1,224	1,145	1,078	1,586	1,499
14,800	14,850	1,236	1,156	1,086	1,599	1,511
14,850	14,900	1,248	1,167	1,094	1,611	1,524
14,900	14,950	1,260	1,178	1,102	1,624	1,536
14,950	15,000	1,272	1,189	1,110	1,637	1,549

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	7,700	0	0	0	0	0
7,700	7,750	0	0	0	4	0
7,750	7,800	0	0	0	11	0
7,800	7,850	0	0	0	18	0
7,850	7,900	0	0	0	25	0
7,900	7,950	0	0	0	32	0
7,950	8,000	0	0	0	39	0
8,000	8,050	0	0	0	46	0
8,050	8,100	0	0	0	53	5
8,100	8,150	0	0	0	60	11
8,150	8,200	0	0	0	67	18
8,200	8,250	0	0	0	74	25
8,250	8,300	0	0	0	81	32
8,300	8,350	0	0	0	89	39
8,350	8,400	4	4	0	96	46
8,400	8,450	11	11	0	104	53
8,450	8,500	18	18	0	111	60
8,500	8,550	25	25	0	119	67
8,550	8,600	32	32	0	126	74
8,600	8,650	39	39	0	134	81
8,650	8,700	46	46	4	141	89
8,700	8,750	53	53	11	149	96
8,750	8,800	60	60	18	157	104
8,800	8,850	67	67	25	165	111
8,850	8,900	74	74	32	173	119
8,900	8,950	81	81	39	181	126
8,950	9,000	89	88	46	189	134
9,000	9,050	96	95	53	197	141
9,050	9,100	104	102	60	205	149
9,100	9,150	111	109	67	213	157
9,150	9,200	119	116	74	221	165
9,200	9,250	126	123	81	229	173
9,250	9,300	134	130	88	238	181
9,300	9,350	141	137	95	246	189
9,350	9,400	149	144	102	255	197
9,400	9,450	157	152	109	263	205
9,450	9,500	165	160	116	272	213
9,500	9,550	173	168	123	280	221
9,550	9,600	181	176	130	289	229
9,600	9,650	189	184	137	297	238
9,650	9,700	197	192	144	306	246
9,700	9,750	205	200	151	315	255
9,750	9,800	213	208	159	324	263
9,800	9,850	221	216	166	334	272
9,850	9,900	229	224	174	343	280
9,900	9,950	238	232	181	353	289
9,950	10,000	246	240	189	362	297
10,000	10,050	254	247	196	372	306
10,050	10,100	261	254	204	381	315
10,100	10,150	268	261	211	391	324
10,150	10,200	275	268	219	400	334
10,200	10,250	283	274	226	410	343
10,250	10,300	290	281	234	419	353
10,300	10,350	297	288	241	429	362
10,350	10,400	304	294	249	438	372
10,400	10,450	311	301	256	448	381
10,450	10,500	319	309	264	457	391
10,500	10,550	327	316	271	467	400
10,550	10,600	335	324	279	476	410
10,600	10,650	343	332	286	486	419
10,650	10,700	351	339	294	495	429
10,700	10,750	359	347	302	505	438
10,750	10,800	367	354	310	514	448
10,800	10,850	375	362	318	524	457
10,850	10,900	383	369	326	533	467
10,900	10,950	391	377	334	543	476
10,950	11,000	399	384	342	552	486
11,000	11,050	407	392	350	562	495
11,050	11,100	415	400	358	571	505
11,100	11,150	423	407	366	581	514
11,150	11,200	431	415	374	590	524
11,200	11,250	439	422	382	600	533
11,250	11,300	447	430	390	609	543
11,300	11,350	455	437	398	619	552
11,350	11,400	463	445	406	628	562
11,400	11,450	471	452	414	638	571
11,450	11,500	479	460	422	647	581
11,500	11,550	487	468	430	657	590
11,550	11,600	495	475	438	666	600
11,600	11,650	503	483	446	676	609
11,650	11,700	511	490	454	685	619
11,700	11,750	519	498	463	696	628
11,750	11,800	527	505	471	707	638
11,800	11,850	535	513	480	718	647
11,850	11,900	543	521	488	729	657
11,900	11,950	551	528	495	740	666
11,950	12,000	559	536	503	751	676
12,000	12,050	567	543	510	762	685
12,050	12,100	575	551	517	773	696
12,100	12,150	583	558	524	784	707
12,150	12,200	591	566	531	795	718
12,200	12,250	599	573	538	806	729
12,250	12,300	607	581	545	817	740
12,300	12,350	615	589	553	828	751
12,350	12,400	623	596	560	839	762
12,400	12,450	631	604	567	850	773
12,450	12,500	639	611	574	861	784
12,500	12,550	646	619	581	872	795
12,550	12,600	654	626	588	883	806
12,600	12,650	662	634	595	894	817
12,650	12,700	670	641	602	905	828
12,700	12,750	678	649	610	916	839
12,750	12,800	686	657	617	927	850
12,800	12,850	695	664	624	938	861
12,850	12,900	704	672	632	949	872
12,900	12,950	712	680	640	960	883
12,950	13,000	721	688	648	971	894
13,000	13,050	730	696	656	982	905
13,050	13,100	739	704	664	993	916
13,100	13,150	748	712	672	1,004	927
13,150	13,200	757	720	680	1,015	938
13,200	13,250	765	728	688	1,026	949
13,250	13,300	774	736	696	1,037	960
13,300	13,350	783	744	704	1,048	971
13,350	13,400	792	752	712	1,059	982
13,400	13,450	801	760	720	1,070	993
13,450	13,500	809	768	728	1,081	1,004
13,500	13,550	818	776	736	1,092	1,015
13,550	13,600	827	784	744	1,103	1,026
13,600	13,650	836	792	752	1,114	1,037
13,650	13,700	845	800	760	1,125	1,048
13,700	13,750	854	808	768	1,136	1,059
13,750	13,800	862	816	776	1,149	1,070
13,800	13,850	871	824	784	1,161	1,081
13,850	13,900	880	832	792	1,174	1,092
13,900	13,950	889	840	800	1,186	1,103
13,950	14,000	898	848	808	1,199	1,114
14,000	14,050	907	856	816	1,211	1,125
14,050	14,100	915	864	824	1,224	1,136
14,100	14,150	924	872	832	1,236	1,149
14,150	14,200	933	880	840	1,249	1,161
14,200	14,250	942	888	848	1,261	1,174
14,250	14,300	951	896	856	1,274	1,186
14,300	14,350	959	904	864	1,286	1,199
14,350	14,400	968	912	872	1,299	1,211
14,400	14,450	979	921	880	1,311	1,224
14,450	14,500	989	931	888	1,324	1,236
14,500	14,550	1,000	940	896	1,336	1,249
14,550	14,600	1,010	950	904	1,349	1,261
14,600	14,650	1,021	959	912	1,361	1,274
14,650	14,700	1,031	969	920	1,374	1,286
14,700	14,750	1,042	978	928	1,386	1,299
14,750	14,800	1,052	988	936	1,399	1,311
14,800	14,850	1,063	997	944	1,411	1,324
14,850	14,900	1,073	1,007	952	1,424	1,336
14,900	14,950	1,084	1,016	960	1,436	1,349
14,950	15,000	1,094	1,026	968	1,449	1,361

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	8,450	0	0	0	0	0
8,450	8,500	0	0	0	4	0
8,500	8,550	0	0	0	11	0
8,550	8,600	0	0	0	18	0
8,600	8,650	0	0	0	25	0
8,650	8,700	0	0	0	32	0
8,700	8,750	0	0	0	39	0
8,750	8,800	0	0	0	46	0
8,800	8,850	0	0	0	53	4
8,850	8,900	0	0	0	60	11
8,900	8,950	0	0	0	67	18
8,950	9,000	0	0	0	74	25
9,000	9,050	0	0	0	81	32
9,050	9,100	0	0	0	89	39
9,100	9,150	4	4	0	96	46
9,150	9,200	11	11	0	104	53
9,200	9,250	18	18	0	111	60
9,250	9,300	25	25	0	119	67
9,300	9,350	32	32	0	126	74
9,350	9,400	39	39	0	134	81
9,400	9,450	46	46	4	141	89
9,450	9,500	53	53	11	149	96
9,500	9,550	60	60	18	157	104
9,550	9,600	67	67	25	165	111
9,600	9,650	74	74	32	173	119
9,650	9,700	81	81	39	181	126
9,700	9,750	89	88	46	189	134
9,750	9,800	96	95	53	197	141
9,800	9,850	104	102	60	205	149
9,850	9,900	111	109	67	213	157
9,900	9,950	119	116	74	221	165
9,950	10,000	126	123	81	229	173
10,000	10,050	133	129	88	238	181
10,050	10,100	139	135	95	246	189
10,100	10,150	146	141	102	255	197
10,150	10,200	153	148	109	263	205
10,200	10,250	159	154	116	272	213
10,250	10,300	166	161	123	280	221
10,300	10,350	173	168	130	289	229
10,350	10,400	179	174	137	297	238
10,400	10,450	186	181	144	306	246
10,450	10,500	193	188	151	315	255
10,500	10,550	200	195	159	324	263
10,550	10,600	206	201	166	334	272
10,600	10,650	213	208	174	343	280
10,650	10,700	220	215	181	353	289
10,700	10,750	227	221	189	362	297
10,750	10,800	234	228	196	372	306
10,800	10,850	241	235	204	381	315
10,850	10,900	248	242	211	391	324
10,900	10,950	255	248	219	400	334
10,950	11,000	262	255	226	410	343
11,000	11,050	269	262	234	419	353
11,050	11,100	277	268	241	429	362
11,100	11,150	284	275	249	438	372
11,150	11,200	291	282	256	448	381
11,200	11,250	298	289	264	457	391
11,250	11,300	305	295	271	467	400
11,300	11,350	312	302	279	476	410
11,350	11,400	320	310	286	486	419
11,400	11,450	328	317	294	495	429
11,450	11,500	336	325	302	505	438
11,500	11,550	344	333	310	514	448
11,550	11,600	352	340	318	524	457
11,600	11,650	360	348	326	533	467
11,650	11,700	368	355	334	543	476
11,700	11,750	376	363	342	552	486
11,750	11,800	384	370	350	562	495
11,800	11,850	392	378	358	571	505
11,850	11,900	400	386	366	581	514
11,900	11,950	408	393	373	590	524
11,950	12,000	416	401	379	600	533
12,000	12,050	424	408	386	609	543
12,050	12,100	432	416	393	619	552
12,100	12,150	440	423	400	628	562
12,150	12,200	448	431	406	638	571

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. %Standard deduction
		Your tax is—				
12,200	12,250	456	438	413	647	581
12,250	12,300	464	446	420	657	590
12,300	12,350	472	454	426	666	600
12,350	12,400	480	461	433	676	609
12,400	12,450	488	469	440	685	619
12,450	12,500	496	476	447	696	628
12,500	12,550	504	484	454	707	638
12,550	12,600	512	491	461	718	647
12,600	12,650	520	499	468	729	657
12,650	12,700	528	506	475	740	666
12,700	12,750	536	514	482	751	676
12,750	12,800	544	522	489	762	685
12,800	12,850	552	529	496	773	696
12,850	12,900	560	537	504	784	707
12,900	12,950	568	544	511	795	718
12,950	13,000	576	552	518	806	729
13,000	13,050	584	559	525	817	740
13,050	13,100	592	567	532	828	751
13,100	13,150	600	575	539	839	762
13,150	13,200	608	582	546	850	773
13,200	13,250	616	590	554	861	784
13,250	13,300	624	597	561	872	795
13,300	13,350	632	605	568	883	806
13,350	13,400	640	612	575	894	817
13,400	13,450	648	620	582	905	828
13,450	13,500	656	627	589	916	839
13,500	13,550	664	635	596	927	850
13,550	13,600	672	643	604	938	861
13,600	13,650	680	650	611	949	872
13,650	13,700	688	658	618	960	883
13,700	13,750	696	666	626	971	894
13,750	13,800	705	673	633	982	905
13,800	13,850	714	681	641	993	916
13,850	13,900	723	689	649	1,004	927
13,900	13,950	731	697	657	1,015	938
13,950	14,000	740	705	665	1,026	949
14,000	14,050	749	713	673	1,037	960
14,050	14,100	758	721	681	1,048	971
14,100	14,150	767	729	689	1,059	982
14,150	14,200	775	737	697	1,070	993
14,200	14,250	784	745	705	1,081	1,004
14,250	14,300	793	753	713	1,092	1,015
14,300	14,350	802	761	721	1,103	1,026
14,350	14,400	811	769	729	1,114	1,037
14,400	14,450	821	779	737	1,125	1,048
14,450	14,500	832	788	745	1,136	1,059
14,500	14,550	842	798	753	1,149	1,070
14,550	14,600	853	807	761	1,161	1,081
14,600	14,650	863	817	769	1,174	1,092
14,650	14,700	874	826	777	1,186	1,103
14,700	14,750	884	836	785	1,199	1,114
14,750	14,800	895	845	793	1,211	1,125
14,800	14,850	905	855	801	1,224	1,136
14,850	14,900	916	864	809	1,236	1,149
14,900	14,950	926	874	817	1,249	1,161
14,950	15,000	937	883	825	1,261	1,174

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	9,200	0	0	0	0	0
9,200	9,250	0	0	0	4	0
9,250	9,300	0	0	0	11	0
9,300	9,350	0	0	0	18	0
9,350	9,400	0	0	0	25	0
9,400	9,450	0	0	0	32	0
9,450	9,500	0	0	0	39	0
9,500	9,550	0	0	0	46	0
9,550	9,600	0	0	0	53	4
9,600	9,650	0	0	0	60	11
9,650	9,700	0	0	0	67	18
9,700	9,750	0	0	0	74	25
9,750	9,800	0	0	0	81	32
9,800	9,850	0	0	0	89	39
9,850	9,900	4	4	0	96	46
9,900	9,950	11	11	0	104	53
9,950	10,000	18	18	0	111	60
10,000	10,050	24	24	0	119	67
10,050	10,100	30	30	0	126	74
10,100	10,150	36	36	0	134	81
10,150	10,200	42	42	4	141	89
10,200	10,250	47	47	11	149	96
10,250	10,300	53	53	18	157	104
10,300	10,350	59	59	25	165	111
10,350	10,400	65	65	32	173	119
10,400	10,450	71	71	39	181	126
10,450	10,500	77	77	46	189	134
10,500	10,550	84	83	53	197	141
10,550	10,600	90	89	60	205	149
10,600	10,650	96	95	67	213	157
10,650	10,700	103	100	74	221	165
10,700	10,750	109	106	81	229	173
10,750	10,800	115	112	88	238	181
10,800	10,850	121	118	95	246	189
10,850	10,900	128	124	102	255	197
10,900	10,950	134	130	109	263	205
10,950	11,000	140	136	116	272	213
11,000	11,050	147	142	123	280	221
11,050	11,100	153	148	130	289	229
11,100	11,150	160	155	137	297	238
11,150	11,200	167	162	144	306	246
11,200	11,250	174	169	151	315	255
11,250	11,300	180	175	159	324	263
11,300	11,350	187	182	166	334	272
11,350	11,400	194	189	174	343	280
11,400	11,450	201	196	181	353	289
11,450	11,500	207	202	189	362	297
11,500	11,550	214	209	196	372	306
11,550	11,600	221	216	204	381	315
11,600	11,650	228	222	211	391	324
11,650	11,700	235	229	219	400	334
11,700	11,750	242	236	226	410	343
11,750	11,800	249	243	234	419	353
11,800	11,850	256	249	241	429	362
11,850	11,900	263	256	249	438	372
11,900	11,950	270	263	255	448	381
11,950	12,000	278	269	261	457	391
12,000	12,050	285	276	268	467	400
12,050	12,100	292	283	274	476	410
12,100	12,150	299	290	280	486	419
12,150	12,200	306	296	287	495	429
12,200	12,250	314	303	293	505	438
12,250	12,300	322	311	300	514	448
12,300	12,350	330	319	306	524	457
12,350	12,400	338	326	313	533	467
12,400	12,450	346	334	320	543	476
12,450	12,500	354	341	327	552	486
12,500	12,550	361	349	333	562	495
12,550	12,600	369	356	340	571	505
12,600	12,650	377	364	347	581	514
12,650	12,700	385	371	354	590	524
12,700	12,750	393	379	360	600	533
12,750	12,800	401	387	367	609	543
12,800	12,850	409	394	374	619	552
12,850	12,900	417	402	380	628	562
12,900	12,950	425	409	387	638	571
12,950	13,000	433	417	394	647	581
13,000	13,050	441	424	401	657	590
13,050	13,100	449	432	407	666	600
13,100	13,150	457	440	414	676	609
13,150	13,200	465	447	421	685	619
13,200	13,250	473	455	427	696	628
13,250	13,300	481	462	434	707	638
13,300	13,350	489	470	441	718	647
13,350	13,400	497	477	448	729	657
13,400	13,450	505	485	455	740	666
13,450	13,500	513	492	462	751	676
13,500	13,550	521	500	469	762	685
13,550	13,600	529	508	476	773	696
13,600	13,650	537	515	483	784	707
13,650	13,700	545	523	490	795	718
13,700	13,750	553	530	497	806	729
13,750	13,800	561	538	505	817	740
13,800	13,850	569	545	512	828	751
13,850	13,900	577	553	519	839	762
13,900	13,950	585	560	526	850	773
13,950	14,000	593	568	533	861	784
14,000	14,050	601	576	540	872	795
14,050	14,100	609	583	547	883	806
14,100	14,150	617	591	555	894	817
14,150	14,200	625	598	562	905	828
14,200	14,250	633	606	569	916	839
14,250	14,300	641	613	576	927	850
14,300	14,350	649	621	583	938	861
14,350	14,400	657	629	590	949	872
14,400	14,450	666	638	597	960	883
14,450	14,500	676	647	605	971	894
14,500	14,550	685	656	612	982	905
14,550	14,600	695	665	619	993	916
14,600	14,650	706	674	627	1,004	927
14,650	14,700	716	684	635	1,015	938
14,700	14,750	727	693	643	1,026	949
14,750	14,800	737	703	651	1,037	960
14,800	14,850	748	712	659	1,048	971
14,850	14,900	758	722	667	1,059	982
14,900	14,950	769	731	675	1,070	993
14,950	15,000	779	741	683	1,081	1,004

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

At least	But less than	A	B	C	D Low income allowance	D %Standard deduction
0	9,950	0	0	0	0	0
9,950	10,000	0	0	0	4	0
10,000	10,050	0	0	0	11	0
10,050	10,100	0	0	0	18	0
10,100	10,150	0	0	0	25	0
10,150	10,200	0	0	0	32	0
10,200	10,250	0	0	0	39	0
10,250	10,300	0	0	0	46	0
10,300	10,350	0	0	0	53	4
10,350	10,400	0	0	0	60	11
10,400	10,450	0	0	0	67	18
10,450	10,500	0	0	0	74	25
10,500	10,550	0	0	0	81	32
10,550	10,600	0	0	0	89	39
10,600	10,650	0	0	0	96	46
10,650	10,700	0	0	0	104	53
10,700	10,750	1	1	0	111	60
10,750	10,800	7	7	0	119	67
10,800	10,850	13	13	0	126	74
10,850	10,900	19	19	0	134	81
10,900	10,950	25	25	4	141	89
10,950	11,000	31	31	11	149	96
11,000	11,050	37	37	18	157	104
11,050	11,100	42	42	25	165	111
11,100	11,150	48	48	32	173	119
11,150	11,200	54	54	39	181	126
11,200	11,250	60	60	46	189	134
11,250	11,300	66	66	53	197	141
11,300	11,350	72	72	60	205	149
11,350	11,400	78	78	67	213	157
11,400	11,450	85	84	74	221	165
11,450	11,500	91	89	81	229	173
11,500	11,550	97	95	88	238	181
11,550	11,600	103	101	95	246	189
11,600	11,650	110	107	102	255	197
11,650	11,700	116	113	109	263	205
11,700	11,750	122	119	116	272	213
11,750	11,800	129	125	123	280	221
11,800	11,850	135	131	130	289	229
11,850	11,900	141	137	137	297	238
11,900	11,950	148	143	143	306	246
11,950	12,000	154	149	149	315	255
12,000	12,050	161	156	155	324	263
12,050	12,100	168	163	161	334	272
12,100	12,150	175	170	168	343	280
12,150	12,200	181	176	174	353	289
12,200	12,250	188	183	180	362	297
12,250	12,300	195	190	187	372	306
12,300	12,350	201	196	193	381	315
12,350	12,400	208	203	199	391	324
12,400	12,450	215	210	206	400	334
12,450	12,500	222	217	212	410	343
12,500	12,550	229	223	218	419	353
12,550	12,600	236	230	224	429	362
12,600	12,650	243	237	231	438	372
12,650	12,700	250	244	237	448	381
12,700	12,750	257	250	243	457	391
12,750	12,800	264	257	250	467	400
12,800	12,850	271	264	256	476	410
12,850	12,900	279	270	262	486	419
12,900	12,950	286	277	269	495	429
12,950	13,000	293	284	275	505	438
13,000	13,050	300	291	281	514	448
13,050	13,100	307	297	287	524	457
13,100	13,150	315	305	294	533	467
13,150	13,200	323	312	301	543	476
13,200	13,250	331	320	307	552	486

Continued on next page

*This column may also be used by Qualifying widow(er) with dependent child.

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

If the amount on Form 1040A, line 12, is— At least	But less than	And you are— A. Single, not head of household	B. Head of household	C. * Married filing joint return	D. Married filing separate return claiming— Low income allowance	D. Married filing separate return claiming— %Standard deduction
		Your tax is—				
13,250	**13,300**	339	327	314	562	495
13,300	**13,350**	347	335	321	571	505
13,350	**13,400**	355	342	328	581	514
13,400	**13,450**	363	350	334	590	524
13,450	**13,500**	371	357	341	600	533
13,500	**13,550**	379	365	348	609	543
13,550	**13,600**	387	373	354	619	552
13,600	**13,650**	395	380	361	628	562
13,650	**13,700**	403	388	368	638	571
13,700	**13,750**	411	395	375	647	581
13,750	**13,800**	418	403	381	657	590
13,800	**13,850**	426	410	388	666	600
13,850	**13,900**	434	418	395	676	609
13,900	**13,950**	442	425	402	685	619
13,950	**14,000**	450	433	408	696	628
14,000	**14,050**	458	441	415	707	638
14,050	**14,100**	466	448	422	718	647
14,100	**14,150**	474	456	428	729	657
14,150	**14,200**	482	463	435	740	666
14,200	**14,250**	490	471	442	751	676
14,250	**14,300**	498	478	449	762	685
14,300	**14,350**	506	486	456	773	696
14,350	**14,400**	514	494	463	784	707
14,400	**14,450**	524	503	470	795	718
14,450	**14,500**	533	512	477	806	729
14,500	**14,550**	543	521	484	817	740
14,550	**14,600**	552	530	491	828	751
14,600	**14,650**	562	539	498	839	762
14,650	**14,700**	571	548	506	850	773
14,700	**14,750**	581	557	513	861	784
14,750	**14,800**	590	566	520	872	795
14,800	**14,850**	600	575	527	883	806
14,850	**14,900**	609	584	534	894	817
14,900	**14,950**	619	593	541	905	828
14,950	**15,000**	628	602	548	916	839

* This column may also be used by Qualifying widow(er) with dependent child.

Returns claiming THIRTEEN or more exemptions (and not itemizing deductions).

Note: *If you are claiming THIRTEEN or more exemptions (and not itemizing deductions) AND your adjusted gross income is less than $10,700 there is no tax. ALL OTHERS with adjusted gross income (line 12) under $15,000, should get Publication 870–A to find their tax.*

1975 Tax Computation Worksheet (Use only if your total income, line 12 of Form 1040A, is $15,000 or more)

1	Enter your total income from line 12 of Form 1040A	$
2	If on Form 1040A, you checked the box on line: 2 or 5, enter 16% of line 1, above, but not more than $2,600 . . . . ; 1 or 4, enter $2,300 . . . . ; 3, enter $1,300	
3	Subtract line 2 from line 1	
4	Multiply total number of exemptions claimed on line 7, Form 1040A, by $750	
5	Taxable income (subtract line 4 from line 3)	
6	Tax on amount on line 5. Use appropriate tax rate schedule on page 19. Enter here and on line 13a of Form 1040A and check the block for Tax Computation Worksheet. **(Do Not File—Retain for Your Records)** . . .	$

(18) Earned Income Credit—Line 16d

If line 12 is less than $8,000, you may be able to claim a 10% refundable credit based on your earned income (line 9). If you qualify for this credit, you should file a return **whether or not** you are otherwise required to file a return. The earned income credit will first reduce any tax liability, and any credit in excess of your tax liability will result in a refund to you. You would be entitled to a refund even though you have not paid any estimated income tax or had no income tax withheld from your wages.

If you are married, you must file a joint tax return to be eligible for the credit, however, certain married persons living apart with a dependent child as described in paragraph 4(b), under "Your Filing Status" on page 4, can be eligible to claim the credit.

Complete the earned income worksheet only if you can answer "Yes," to all three of the following questions.

		Yes	No
A	Is the amount on Form 1040A, line 12 less than $8,000?		
B	Did you pay more than half the cost of keeping-up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of your child whom you can claim as a dependent? (see page 4)		
C	Was your dependent child under 19 years of age or a student? (see pages 4 and 5) .		

Special Instructions for Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

Even though you are not required to file a return because your income is less than the amount applicable to you under "Who Must File" on page 2, you should file Form 1040A to get a refund of your earned income credit (generally 10% of the amount on line 9). If you are filing Form 1040A, solely to claim the earned income credit, you need only:

(1) Fill in Form 1040A through line 7,
(2) Skip line 8,
(3) Then fill in lines 9 through 12,
(4) Use Earned Income Credit Worksheet at right to figure credit and enter applicable amount from line 1 or line 6 of the Worksheet, on line 16d of Form 1040A.
(5) Fill in lines 17, 19, and 20.
(6) Sign and date the return, AND
(7) Be sure to attach Copy B of Form W–2.

Note: *If you want IRS to compute and refund your earned income credit, skip steps (4) and (5) and write "EIC" on line 16d.*

Earned Income Credit Worksheet

Do not complete this Worksheet if you checked the box on Form 1040A, line 3 (Married Filing Separately) or if you are entitled to file Form 2555, Exemption of Income Earned Abroad, or Form 4563, Exclusion of Income from Sources in United States Possessions.

1	10% of amount on Form 1040A, line 9 but not more than $400 . **Note:** *If Form 1040A, line 12 is $4,000 or less, do not complete the rest of this Worksheet but enter amount from line 1 above on Form 1040A, line 16d.*		$
2	Amount from Form 1040A, line 12	$	
3	Limitation base	4,000.00	
4	Subtract line 3 from line 2	$	
5	10% of line 4		
6	**Earned income credit** (subtract line 5 from line 1). Enter here and on Form 1040A, line 16d. **(Do Not File—Retain for Your Records)** . . .		$

1975 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on line 5 of the Tax Computation Worksheet on page 18, by using the appropriate Tax Rate Schedule on this page. Enter tax on line 6 of Tax Computation Worksheet and on Short Form 1040A, line 13a. **Note:** *It may be to your advantage to use the "averaging method" and file Form 1040 if after subtracting $3,000 from your 1975 taxable income (line 5 of the Tax Computation Worksheet), the balance is over 30 percent of the total of your taxable income for the last four years (1971 through 1974). See Schedule G (Form 1040) and* **Publication 506,** *Computing Your Tax Under the Income Averaging Method.*

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

Use this schedule if you checked the box on Short Form 1040A, line 1.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $500....**14% of the amount on line 5 of the Tax Computation worksheet.**

Over—	But not over—		of the amount 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**

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers

If you are a married person living apart from your spouse, see page 4, paragraph 1(d), of the instructions to see if you can be considered as "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 4)

Use this schedule if you checked the box on Short Form 1040A, line 2 or 5.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $1,000..**14% of the amount on line 5 of the Tax Computation worksheet.**

Over—	But not over—		of the amount 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

Use this schedule if you checked the box on Short Form 1040A, line 3.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $500....**14% of the amount on line 5 of the Tax Computation worksheet.**

Over—	But not over—		of the amount 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**

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

Use this schedule if you checked the box on Short Form 1040A, line 4.

If the amount on line 5 of the Tax Computation Worksheet is: / Enter on line 6 of Tax Computation Worksheet:

Not over $1,000..**14% of the amount on line 5 of the Tax Computation worksheet.**

Over—	But not over—		of the amount 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**

To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made.

Caution: *Please use a local city number* **ONLY** *if it is not a long distance call for you. Otherwise, use the general toll free number provided.*

ALABAMA
Birmingham, 252–1155
Decatur, 355–1855
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Tuscaloosa, 758–4434
Elsewhere in Alabama, 800–292–6300

ALASKA
Anchorage, 279–0681
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257–1233
Elsewhere in Arizona, 800–352–6911

ARKANSAS
Little Rock, 376–4401
Elsewhere in Arkansas, 800–482–9350

CALIFORNIA
Please call your toll-free telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

COLORADO
Denver, 825–7041
Elsewhere in Colorado, 800–332–2060

CONNECTICUT
Bridgeport, 576–1433
Hartford, 249–8251
Stamford, 348–6235
Elsewhere in Connecticut, 1–800–842–1120

DELAWARE
Wilmington, 571–6400
Elsewhere in Delaware, 800–292–9575

DISTRICT OF COLUMBIA
Call 488–3100

FLORIDA
Fort Lauderdale, 491–3311
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
Pensacola, 438–3101
St. Petersburg, 576–7400
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida 1–800–342–8300

GEORGIA
Atlanta, 522–0050
Elsewhere in Georgia, 1–800–222–1040

HAWAII
Hilo, 935–4895
Honolulu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for Enterprise 8036
Maui, 244–0685

HAWAII (cont.)
Molokai, call operator and ask for Enterprise 8034

IDAHO
Boise, 336–1040
Elsewhere in Idaho, 800–632–5990

ILLINOIS
Chicago, 435–1040
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800–972–5400
Springfield, 789–4220
Elsewhere in all other locations in Illinois, 800–252–2921

INDIANA
Evansville, 424–6481
Fort Wayne, 423–2331
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 635–2275
South Bend, 232–3981
Elsewhere in Indiana, 800–382–9740

IOWA
Cedar Rapids, 366–8771
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

KANSAS
Kansas City, 722–2910
Topeka, 357–5311
Wichita, 263–2161
Elsewhere in Kansas, 800–362–2190

KENTUCKY
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Cincinnati local dialing area), 621–6281
Elsewhere in Kentucky, 800–292–6570

LOUISIANA
Baton Rouge, 387–2206
New Orleans, 581–2440
Shreveport, 424–6301
Elsewhere in Louisiana, 800–362–6900

MAINE
Augusta, 622–7101
Portland, 775–7401
Elsewhere in Maine, 1–800–452–8750

MARYLAND
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland, 800–492–0460

MASSACHUSETTS
Boston, 523–1040
Brockton, 580–1770
Fitchburg, 345–1031
Lawrence, 682–4344
Lowell, 957–4470
New Bedford, 996–3111
Springfield, 785–1201
Worcester, 757–2712
Elsewhere in Massachusetts, 1–800–392–6288

MICHIGAN
Ann Arbor, 769–9850
Detroit, 444–5500
Flint, 767–8830
Grand Rapids, 774–8300
Lansing, 394–1550
Mount Clemens, 469–4200
Muskegon, 726–4971
Pontiac, 858–2530
Elsewhere in Michigan, 800–482–9650

MINNESOTA
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

MISSISSIPPI
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi, 1–800–222–8070

MISSOURI
Kansas City, 474–0350
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

MONTANA
Helena, 443–2320
Elsewhere in Montana, 800–332–2275

NEBRASKA
Lincoln, 475–3611
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

NEVADA
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 800–992–5770

NEW HAMPSHIRE
Manchester, 668–2100
Portsmouth, 436–8810
Elsewhere in New Hampshire, 1–800–582–7200

NEW JERSEY
Camden, 966–7333
Hackensack, 487–8981
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in area code 201, call 800–242–6750
Elsewhere in area code 609, call 800–322–8680

NEW MEXICO
Albuquerque, 766–3401
Elsewhere in New Mexico, 800–432–6880

NEW YORK
Albany District
Albany, 449–3120
Poughkeepsie, 452–7800
Elsewhere in Albany District 1–800–342–3700
Brooklyn District
Brooklyn, 596–3770
Nassau, 248–3620

NEW YORK (cont.)
Queens, 596–3770
Suffolk, 724–5000
Buffalo District
Binghamton, 772–1540
Buffalo, 855–3955
Niagara Falls, 285–9361
Rochester, 263–6770
Syracuse, 473–3365
Utica, 797–2550
Elsewhere in Buffalo District, 1–800–462–1560
Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County:
North (Peekskill Area), 739–9191
South (White Plains—Yonkers Area), 212–732–0100

NORTH CAROLINA
Greensboro, 274–3711
Elsewhere in North Carolina, 800–822–8800

NORTH DAKOTA
Fargo, 293–0650
Elsewhere in North Dakota, 800–342–4710

OHIO
Akron, 253–1141
Canton, 455–6781
Cincinnati, 621–6281
Cleveland, 522–3000
Columbus, 228–0520
Dayton, 228–0557
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio, 800–362–9050
Elsewhere in Southern Ohio, 800–582–1700

OKLAHOMA
Oklahoma City, 231–5121
Tulsa, 583–5121
Elsewhere in Oklahoma, 800–962–3456

OREGON
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 800–452–1980

PENNSYLVANIA
Allentown, 437–6966
Bethlehem, 437–6966
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717, call 800–462–4000
Elsewhere in area codes 412 and 814, call 800–242–0250

RHODE ISLAND
Burrillville—Gloucester, 568–3100
Hope Valley, 539–2361
Newport, 847–2463
Providence, 274–1040
Tiverton—Little Compton, 624–6647
Woonsocket, 722–9245

SOUTH CAROLINA
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina, 1–800–922–8810

SOUTH DAKOTA
Aberdeen, 225–9112
Elsewhere in South Dakota, 800–592–1870

TENNESSEE
Chattanooga, 892–3010
Johnson City, 929–0181
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee, 800–342–8420

TEXAS
Amarillo, 376–2184
Austin, 472–1974
Dallas, 742–2440
El Paso, 543–7572
Ft. Worth, 334–3811
Houston, 224–8211
Lubbock, 747–4361
San Antonio, 684–7111
Elsewhere in Texas, 800–492–4830

UTAH
Salt Lake City, 524–4060
Elsewhere in Utah, 1–800–662–5370

VERMONT
Burlington, 658–1870
Elsewhere in Vermont, 1–800–642–3110

VIRGINIA
Baileys Crossroads (Northern Virginia), 557–9230
Chesapeake, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia, 800–552–9500

WASHINGTON
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Vancouver, 695–9252
Wenatchee, 663–2645
Yakima, 248–6891
Elsewhere in Washington, 800–732–1040

WEST VIRGINIA
Parkersburg, 485–1601
Elsewhere in West Virginia, 800–642–1931

WISCONSIN
Milwaukee, 271–3780
Elsewhere in Wisconsin, 800–452–9100

WYOMING
Cheyenne, 635–4124
Elsewhere in Wyoming, 800–442–1301

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