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### Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

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# Form 1040 Instructions

## for preparing your Federal Income Tax Return

### A Special Message to Taxpayers

You will find a new, one-page Form 1040 in your tax package this year. It takes the place of the card Form 1040A and the old Form 1040. We think it contains the best features of both.

We have done away with the card Form 1040A because many taxpayers, in choosing this short form, denied themselves tax advantages to which they were entitled. It did not provide space for them to claim such benefits as itemized deductions, exclusions for sick pay, retirement income credit, and reduced tax rates for heads of households.

The new Form 1040 has the advantage of being short—only a single page. Except for a few lines it asks for the same information as the old 1040A. At the same time it gives taxpayers an opportunity to claim the benefits to which they are entitled.

Nearly half of the 75 million taxpayers who file individual income tax returns will need to use only this one-page Form 1040.

The tax package also takes into account the situations of taxpayers who need to furnish more information than the one-page Form 1040 calls for. We have included in the package a series of schedules. Each taxpayer can fill out, in addition to the new Form 1040, only

the schedules he needs and then discard the rest.

The inside of this cover has an Index which shows the pages where instructions for the forms and schedules can be found. Instructions are printed on the back of the schedules to which they apply. However, where the instructions require more space, we have carried them over to the backs of extra copies of schedules in order to save the cost of printing additional pages.

We have tried to write the instructions so that the great majority of taxpayers can fill out the 1040 themselves. If, however, the instructions leave any of your questions unanswered, please call your local Internal Revenue Service office.

One final word: This year, we are asking taxpayers to fasten their W-2's to the back of the tax form.

It is our hope that the new "building block 1040" will not only encourage you to take full advantage of the tax benefits the law provides but will also make the job of filling out your tax forms a little easier.

Randolph W. Thrower,  
Commissioner of Internal Revenue

# Index

Where to find instructions.—Instructions appear on the backs of the forms and schedules. References such as 1040-1, 1040-2, A-1, A-2, etc., have been used to indicate that the item is located on the back of the first or second copy of that form or schedule. Example: The reference for "Care of Children and Other Dependents" is A-2. This means that the information on this subject appears on the back of the second copy of Schedule A.

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General information for Form 1040 appears on pages 1040-1, 1040-2, B-2, E-2 and R-2.

**When You Buy U.S. Savings Bonds, You're In Good Company**

**You're With Tens of Millions of Other Americans**

They're protected against loss or theft. And best of all, you can buy them in easy payday installments through the Payroll Savings Plan where you work—the system that builds nest-eggs out of money you've never even seen.

People who are building financial security for themselves, and economic strength for America too. Patriotic, sure—and practical.

Savings Bonds are safe. They offer a guaranteed return.

Whatever the big things you have to save for—education, home ownership, retirement—you'll get there safely and surely with U.S. Savings Bonds. Join the millions who buy them regularly where they work or bank. It'll put you in with a good crowd.

Other Internal Revenue publications containing helpful tax information . . .

Your Federal Income Tax, 1970 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany form 1040.  
160 pages with illustrations . . . . . 60¢ per copy

Tax Guide for Small Business, 1970 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships.  
160 pages with illustrations . . . . . 60¢ per copy

They will be available on or about January 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

**YOUR FEDERAL INCOME TAX**

**TAX GUIDE FOR SMALL BUSINESS**

U.S. GOVERNMENT PRINTING OFFICE  
DIVISION OF PUBLIC DOCUMENTS  
WASHINGTON, D.C. 20402

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U.S. GOVERNMENT PRINTING OFFICE

**OFFICIAL BUSINESS**  
RETURN AFTER 5 DAYS

YF

TG

Name .....

Street address .....

City and State ..... ZIP Code .....

# We've combined Forms 1040 and 1040A:

There are nearly 75 million people who file income tax returns. They have different kinds of income, different kinds of deductions, credits, and exclusions. No one form can possibly suit all of them. That's why we have developed a new return system that takes the place of both the old Form 1040 and the old Form 1040A. It is a building-block system. You start with a basic one-page form (still called Form 1040). Nearly half of the taxpayers will need no other forms. The other half will add special schedules or forms only as they need them.

Attach Copy B of Form W-2 here.

## How to Prepare Your Return

- **Fill out the new Form 1040**—whether or not you need to attach any schedules. Usually you can file a complete return on the one-page form, if:

- All your income was from wages, dividends (not more than \$100), and interest (not more than \$100),

**AND you have no adjustments for:**

- Sick pay
- Moving expenses
- Employee business expenses
- Payments as a self-employed person to a retirement plan, **AND**
- You do not itemize deductions.

- **Add the following schedule(s) as required**—

1. **Schedule A if you:**
  - Itemize deductions.
2. **Schedule B if you:**
  - Have gross dividends and other distributions on stock in excess of \$100.
  - Have interest income in excess of \$100.
3. **Schedule C if you:**
  - Have income (or loss) from a business (other than a farm) to include in line 14.
4. **Schedule D if you:**
  - Have gains (or loss) from sales or exchanges of property to include in line 14.
5. **Schedule E if you have income from:**  
(To include in line 14.)
  - Pensions or annuities
  - Rents or royalties,
  - Partnerships, estates or trusts, small business corporations, or miscellaneous sources.
6. **Schedule F if you:**
  - Have farm income (or loss) to include in line 14.
7. **Schedule G if you:**
  - Claim the benefits of income averaging.
8. **Schedule R if you:**
  - Claim a retirement income credit.
9. **Schedule SE if you:**
  - Report net earnings from self-employment.
10. **Schedule T if you:**
  - Are subject to self-employment tax,
  - Are subject to tax from recomputing prior year investment credit,
  - Claim a retirement income credit
  - Claim investment credit
  - Claim foreign tax credit.

## ● Income adjustments—

**Line 15b.**—Your income can be reduced by the following adjustments:

- Sick pay (attach Form 2440)
- Moving Expenses (attach Form 3903)
- Employee business expenses (attach Form 2106)
- Payments to self-employment retirement plans (attach Form 2950SE).

## ● Rules for IRS computation of tax—

If line 15a is under \$5,000 and consisted only of wages subject to withholding and not more than \$200 of dividends, interest, and nonwithheld wages, and you are not claiming any adjustments on line 15b, you can have IRS figure your tax by omitting lines 16, 17, 18, 20, 21, 22, 23, 24, 25, and 26 (but complete line 19). If you are filing a joint return, show husband's income and wife's income separately in the space to the right of line 15c. Identify husband's income by marking (H) and wife's income by marking (W).

**Note:** If the IRS figures your tax and surcharge, the law does not permit the IRS to allow you the benefits of: (1) the retirement income credit, (2) head of household or surviving spouse status, and (3) minimum standard deduction, if you are married and filing a separate return. If you are entitled to any of these benefits, it is to your advantage to figure your own tax and surcharge.

## Addresses of Internal Revenue Offices

If you are located in:

Send your return to:

Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bollvia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

If you claim more than two dependents on line 9, show the required information below. You may also use this space to explain a missing Form W-2.

**Where to Get Forms.**—As far as practical, the forms are mailed directly to taxpayers. You may obtain additional forms from an Internal Revenue Service office, and at many banks and post offices. However, there are some specialized forms that are only available at Internal Revenue Service offices including the following:

- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Underpayment of Estimated Tax by Individuals;
- Form 2440, Sick-Pay Exclusion;
- Form 2441, Expenses for Care of Children and Certain Other Dependents;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

You may also obtain publications referred to in these instructions from the District Director.

**Who Must File.**—Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income must file; except that if you are 65 or over, you must file if you had income of \$1,200 or more.

You must also file a return and pay any tax due if you have net earnings from self-employment of \$400 or more. See Schedule SE.

**Where to File.**—With the Internal Revenue Service Center for your region. Use envelope mailed to you or see 1040-1 for addresses.

**When to File.**—As soon as possible after January 1 but not later than April 15.

**How to Pay.**—Make check or money order payable to "Internal Revenue Service" for full amount on line 24. Write your social security number on your check or money order. If line 24 is less than \$1, do not pay.

**Refund Under \$1.**—Will be refunded only upon written request.

**Earned Income From Sources Outside the United States.**—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach Form 2555.

**Social Security Number (SSN).**—If your social security number as shown on the label is incorrect or you did not receive a labeled re-

turn, enter your correct social security number in the space provided on the return. If you are married, also enter your wife's (husband's) number.

If you have no number, file application Form SS-5 with the local office of the Social Security Administration early enough to make certain you receive your card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

**Members of Armed Forces.**—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from SSN).

**Rounding Off to Whole Dollars.**—The money items on your return and schedules may be shown in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

**Deceased Taxpayers.**—If a person died in 1969, or in 1970 before filing a return for 1969, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach Form 1310.

**Attachments to the Return.**—Fill in all applicable items of income, adjustments, tax computation and deductions on the official return forms and schedules. If you need more space, attach statements following the format of the official forms and attach them in the same order. Also enter the totals shown on the supporting statements on the appropriate lines of the official forms.

**Form W-2 Missing or Incorrect.**—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 by January 31, or if Form W-2 is incorrect, contact your employer as soon as possible.

**Signature and Verification.**—You have not filed a valid return unless you sign it. Husband and wife both must sign a joint return.

Any person(s), firm or corporation who prepares a taxpayer's return for compensation must also sign. If a firm or corporation prepares the return it should be signed in the name of the firm or corporation.

The verification is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, bookkeeper.

## Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

**Examples of Income Which Must Be Reported**  
Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Profits from business or profession.

Your share of partnership profits.

Pensions, annuities, endowments.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

**Examples of Income Which Should Not Be Reported**

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on Veterans' Insurance.

Life insurance proceeds upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

(Continued on B-2, E-2, and R-2)

(Continued from 1040-2)

## Married Persons—Joint or Separate Returns

**Advantages of a Joint Return.**—There are benefits in figuring the tax on a joint return, which in most cases result in a lower tax than would result from separate returns.

**How To Prepare a Joint Return.**—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: "John F. and Mary L. Doe.") Both must sign the return unless husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in military service in Vietnam.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

**How To Prepare a Separate Return.**—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on line 3 or line 6, whichever is applicable. If you checked the box on line 3, "Married filing separate return and spouse is also filing a return," write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) own income, exemptions, and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See Publication 555, Community Property and Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a

separate return is \$100 plus \$100 for each exemption claimed on line 10.

If you checked the box on line 6, "Married filing separate return and spouse is not filing a return," check the boxes on line 7b, to claim the exemption(s) for your wife or husband (enter only the name of the one having income in the name and address area).

**Changes in Marital Status.**—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may then be filed for the year. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations" below.)

## Special Computations

**Unmarried Head of Household.**—The law provides special tax rates for any person who qualifies as a "Head of Household." (See Tax Rate Schedule III on T-1, and Tax Table B on T-2.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except

for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on this page) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

**Widows and Widowers.**—Under certain conditions, a taxpayer whose husband (or wife) has

died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return were being filed. (See Tax Rate Schedule II on T-1, and Tax Table B on T-2.) You may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) was entitled to file a joint return with her husband (or his wife) for the year of death.

## Instructions for Form 1040

### Exemptions (\$600 for Each Allowable Exemption)

#### Line 7 (Form 1040)—You and Your Wife

**For You.**—As the taxpayer, you are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1969. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1970, you get the additional exemption for age on your return for 1969.

**For Your Wife.**—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason. (For example, to obtain a refund of tax withheld where her income is less than \$600.) Otherwise, your wife's exemptions are like your own—*one*, if she was neither blind nor 65 or over; *two*, if she was either blind or 65 or over; *three*, if she was both blind and 65 or over.

**In Case of Death.**—If your wife or husband died during 1969, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, attach a statement to that effect to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

#### Lines 8 and 9 (Form 1040)—Children, Other Dependents

Enter on line 8 the first names and the total number of your dependent children who lived with you during 1969.

If you claim other dependents, complete columns (a) through (f) on line 9 and enter the figure 1 in the last column to right for each name listed. If dependent died or was born during the year, write "D" for died or "B" for born in column (c).

Each dependent claimed must meet all of the following tests:

- 1. Income.**—Received less than \$600 income. (If the child was under 19 or was a full-time student, this limitation does not apply.)
- 2. Support.**—Received more than half of his support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)
- 3. Married Dependents.**—Did not file a joint return with husband or wife.
- 4. Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.**—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

or, (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

\*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

**Definition of Support.**—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support is the expense incurred by the one furnishing such item. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts he received as scholarships.

**Student Dependency and Exemption.**—For rules on student dependents and exemptions see Publication 532, Tax Information for Students and Parents.

**Divorced or Separated Parents.**—For rules on dependency exemptions for your children, see Publication 501, Your Exemptions and Exemptions for Dependents.

**Birth or Death of Dependent.**—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

**Support by More Than One Taxpayer.**—If two or more persons contributed toward the support of an individual, see Form 2120.

(Continued on E-2 and R-2)

(Continued from B-2)

**Line 11 (Form 1040)—Wages, Salaries, Tips, etc.**

Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1969," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1969," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. (See instructions for line 15b for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line. (See Form 4137).

**Payment in Merchandise, etc.**—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

**Meals and Living Quarters.**—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated as wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment, or you are required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

**Exclusions for Military Combat Pay.**—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1969 by the Armed Forces ordinarily do not include these payments. If you have any doubt whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 11, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 11.

**Line 15b (Form 1040)—Adjustments to Income**

**Sick Pay Exclusion.**—You should exclude from income amounts received under a wage continuation plan for the period during which you were absent from work because of personal

injuries or sickness. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions. However, there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

**(a) Over 75 percent—**

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30 calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

**(b) 75 percent or less—**

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least one day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

**Moving Expenses.**—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of the household, and meals and lodging while in transit). The deduction is allowed only if: (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and (c) in the case of a new employee, during the 12-month period immediately following his arrival at the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks. See Publication 521, Moving Expenses—Tax Information for Employees and Employers.

Attach Form 3903 or a statement showing the amount of your reimbursement and deductible expenses. Enter any excess reimbursement on Schedule E, Part III, under "Miscellaneous income," and include any excess expenses in line 15b. However, if your employer included the reimbursement on Form W-2, and the reimbursement is included on

line 11, of your return, just attach a list of your deductible expenses and include the expenses in line 15b.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

**Employee Business Expenses and Employer Payments**

**Deductible Expenses and Excess Payments.—**

You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

**(a) Travel and Transportation.**—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

**(b) Meals and Lodging.**—If you are temporarily away on business at least overnight from the city, town, or other general area which is your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

**(c) Outside Salesman.**—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

**(d) Other Business Expenses.**—If you itemize deductions on Schedule A of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

**Additional information.**—If you claim a deduction for these employee business expenses, you must submit the following information with your return. You may use Form 2106 for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to make and did make, an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting if you received an allowance not in excess of \$25 a day, instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; and have established the time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

(Continued on R-2)

(Continued from E-2)

If you operate your own automobile for business purposes, you may figure the cost of operation at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses.

Use of this method is optional on a yearly basis. However, this simplified method cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed. If you use the optional method, you cannot deduct interest and taxes paid in connection with the purchase of the automobile as itemized deductions.

Actual expenses include gasoline, oil, repairs, license tags, insurance, depreciation, and interest and taxes paid in connection with the purchase of the automobile.

**Reporting Deductions and Excess Payments.**—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on Schedule E, Part III, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "outside salesman," may be deducted on line 15b. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on Schedule A, under "Miscellaneous deductions."

(c) If the expenses equaled the payments (or the expenses exceeded the payments but you do not wish to claim a deduction for the excess), write on the back of Form 1040, "Employer payments did not exceed employee business expenses."

**Note:** If, however, your employer included the reimbursement on Form W-2, and the reimbursement is included on line 11 of your return, attach a statement containing the information given under the caption "Additional Information" on E-2, and include the total expense on line 15b.

**Payments as a Self-employed Person to a Retirement Plan.**—Self-employed individuals who made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan that includes the self-employed individual, should see the instruction on Form 2950SE.

## Tax

### Line 16 (Form 1040)—Find Your Tax From Tax Tables

The Tax Tables on T-2 and T-3 are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

### Line 17 (Form 1040)—Tax Surcharge

The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See T-1 for Tax Surcharge Tables.

## R-2

## Credits

### Line 19 (Form 1040)—Federal Income Tax Withheld

On this line include the total income tax withheld as shown on Forms W-2.

### Line 20 (Form 1040)—Excess FICA Tax

**Withheld—Two or More Employers.**—If you worked for two or more employers in 1969 and you received FICA wages totaling more than \$7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

a. Add:	
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W-2 for 1969	\$ _____
(2) Uncollected employee tax on tips, if any, as shown on all Forms W-2 for 1969	\$ _____
b. Total of a(1) and a(2)	\$ _____
c. Subtract	\$ 374.40
d. Enter balance on Form 1040, line 20	\$ _____

**Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).**—If in 1969 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the RRTA compensation and FICA wages is more than \$7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the excess, see Form 4469.

### Line 21 (Form 1040)

On this line, include any amounts from the following sources and check box(es) to indicate credit.

**Credit for Federal Taxes on Gasoline and Lubricating Oil.**—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, or (3) in vehicles while engaged in furnishing certain public passenger land transportation service; or (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return must be timely filed (including any extensions).

**Credit for Taxes Paid by Regulated Investment Companies.**—Include the credit on this line. Attach Copy B of Form 2439.

### Line 22 (Form 1040)—Estimated Tax Payments

Enter the total paid for the year including any overpayment credit from 1968.

If you and your spouse filed a joint declaration of estimated tax for 1969 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate return(s).

If you and your spouse filed separate estimated tax declarations for 1969 and elect to file a joint income tax return for the year, enter on this line the sum of the amounts paid on the separate declarations. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

The above instructions should be followed even if one spouse is deceased.

**Penalty for Underpaying Your Tax During the Year.**—If the total of lines 19, 20, and 22 is less than 80 percent (66 $\frac{2}{3}$  percent for farmers and fishermen) of an amount equal to the total tax on line 18 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If the penalty is in order, show the amount in the bottom margin on Form 1040, as "penalty-estimated tax" and increase line 24 or decrease line 25 accordingly.

### Line 23 (Form 1040)

If as a beneficiary of a trust you are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line. Also include in total for line 23.

### Lines 24 and 25 (Form 1040)—Social Security (FICA) or Railroad Retirement (RRTA) Tax On Tip Income

If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 for those tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 24), or subtracted from your "Overpayment" (line 25). On the bottom margin of Form 1040, write the amount and the words "tax on tips," and the initials FICA or RRTA, whichever are applicable. For income tax purposes, be sure all your tips are included in line 11, Form 1040.

### Line 26(a) (Form 1040)—Overpayments Credited to 1970 Estimated Tax

Amounts elected for credit to estimated tax will be applied to the number reported on the return as "Your social security number," unless the return is accompanied by a statement requesting that the amount be credited to the "Spouse's social security number."

## Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1970 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.



# 1969 Tax Rate Schedules

If you do not use one of the Tax Tables, then figure your tax on the amount on line 5, Schedule T, by using the appropriate Tax Rate Schedule on this page. Enter tax on line 6. Also see Tax Surcharge Tables below for tax surcharge.

## Schedule I—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:  
Not over \$500.....14% of the amount on line 5.

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

## Schedule II—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See B-2)

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:  
Not over \$1,000.....14% of the amount on line 5.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+15%	\$1,000
\$2,000	\$3,000	\$290+16%	\$2,000
\$3,000	\$4,000	\$450+17%	\$3,000
\$4,000	\$8,000	\$620+19%	\$4,000
\$8,000	\$12,000	\$1,380+22%	\$8,000
\$12,000	\$16,000	\$2,260+25%	\$12,000
\$16,000	\$20,000	\$3,260+28%	\$16,000
\$20,000	\$24,000	\$4,380+32%	\$20,000
\$24,000	\$28,000	\$5,660+36%	\$24,000
\$28,000	\$32,000	\$7,100+39%	\$28,000
\$32,000	\$36,000	\$8,660+42%	\$32,000
\$36,000	\$40,000	\$10,340+45%	\$36,000
\$40,000	\$44,000	\$12,140+48%	\$40,000
\$44,000	\$52,000	\$14,060+50%	\$44,000
\$52,000	\$64,000	\$18,060+53%	\$52,000
\$64,000	\$76,000	\$24,420+55%	\$64,000
\$76,000	\$88,000	\$31,020+58%	\$76,000
\$88,000	\$100,000	\$37,980+60%	\$88,000
\$100,000	\$120,000	\$45,180+62%	\$100,000
\$120,000	\$140,000	\$57,580+64%	\$120,000
\$140,000	\$160,000	\$70,380+66%	\$140,000
\$160,000	\$180,000	\$83,580+68%	\$160,000
\$180,000	\$200,000	\$97,180+69%	\$180,000
\$200,000	.....	\$110,980+70%	\$200,000

## Schedule III—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See B-2)

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:  
Not over \$1,000.....14% of the amount on line 5.

Over—	But not over—		of excess over—
\$1,000	\$2,000	\$140+16%	\$1,000
\$2,000	\$4,000	\$300+18%	\$2,000
\$4,000	\$6,000	\$660+20%	\$4,000
\$6,000	\$8,000	\$1,060+22%	\$6,000
\$8,000	\$10,000	\$1,500+25%	\$8,000
\$10,000	\$12,000	\$2,000+27%	\$10,000
\$12,000	\$14,000	\$2,540+31%	\$12,000
\$14,000	\$16,000	\$3,160+32%	\$14,000
\$16,000	\$18,000	\$3,800+35%	\$16,000
\$18,000	\$20,000	\$4,500+36%	\$18,000
\$20,000	\$22,000	\$5,220+40%	\$20,000
\$22,000	\$24,000	\$6,020+41%	\$22,000
\$24,000	\$26,000	\$6,840+43%	\$24,000
\$26,000	\$28,000	\$7,700+45%	\$26,000
\$28,000	\$32,000	\$8,600+46%	\$28,000
\$32,000	\$36,000	\$10,440+48%	\$32,000
\$36,000	\$38,000	\$12,360+50%	\$36,000
\$38,000	\$40,000	\$13,360+52%	\$38,000
\$40,000	\$44,000	\$14,400+53%	\$40,000
\$44,000	\$50,000	\$16,520+55%	\$44,000
\$50,000	\$52,000	\$19,820+56%	\$50,000
\$52,000	\$64,000	\$20,940+58%	\$52,000
\$64,000	\$70,000	\$27,900+59%	\$64,000
\$70,000	\$76,000	\$31,440+61%	\$70,000
\$76,000	\$80,000	\$35,100+62%	\$76,000
\$80,000	\$88,000	\$37,580+63%	\$80,000
\$88,000	\$100,000	\$42,620+64%	\$88,000
\$100,000	\$120,000	\$50,300+66%	\$100,000
\$120,000	\$140,000	\$63,500+67%	\$120,000
\$140,000	\$160,000	\$76,900+68%	\$140,000
\$160,000	\$180,000	\$90,500+69%	\$160,000
\$180,000	.....	\$104,300+70%	\$180,000

# 1969 Tax Surcharge Tables

<sup>1</sup> Your tax—Amount shown on line 16, Form 1040 or line 8, Schedule T.  
<sup>2</sup> Enter your tax surcharge on line 17, Form 1040 or line 9, Schedule T.

TABLE 1—Single Taxpayers and Married Persons Filing Separate Returns

If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:	If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:
0	\$148	0	\$395	\$405	\$40
\$148	153	\$1	405	415	41
153	158	2	415	425	42
158	163	3	425	435	43
163	168	4	435	445	44
168	173	5	445	455	45
173	178	6	455	465	46
178	183	7	465	475	47
183	188	8	475	485	48
188	193	9	485	495	49
193	198	10	495	505	50
198	203	11	505	515	51
203	208	12	515	525	52
208	213	13	525	535	53
213	218	14	535	545	54
218	223	15	545	555	55
223	228	16	555	565	56
228	233	17	565	575	57
233	238	18	575	585	58
238	243	19	585	595	59
243	248	20	595	605	60
248	253	21	605	615	61
253	258	22	615	625	62
258	263	23	625	635	63
263	268	24	635	645	64
268	273	25	645	655	65
273	278	26	655	665	66
278	283	27	665	675	67
283	288	28	675	685	68
288	293	29	685	695	69
293	298	30	695	705	70
298	303	31	705	715	71
303	308	32	715	725	72
308	313	33	725	735	73
313	318	34			
318	323	35			
323	328	36			
328	333	37			
333	338	38			
338	343	39			
343	348				
348	353				
353	358				
358	363				
363	368				
368	373				
373	378				
378	383				
383	388				
388	393				
393	398				
398	403				
403	408				
408	413				
413	418				
418	423				
423	428				
428	433				
433	438				
438	443				
443	448				
448	453				
453	458				
458	463				
463	468				
468	473				
473	478				
478	483				
483	488				

If \$735 or more multiply your tax<sup>1</sup> by .10

TABLE 2—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:	If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:
0	\$293	0	\$488	\$493	\$40
\$293	298	\$1	493	498	41
298	303	2	498	503	42
303	308	3	503	508	43
308	313	4	508	513	44
313	318	5	513	518	45
318	323	6	518	523	46
323	328	7	523	528	47
328	333	8	528	533	48
333	338	9	533	538	49
338	343	10	538	543	50
343	348	11	543	548	51
348	353	12	548	553	52
353	358	13	553	558	53
358	363	14	558	563	54
363	368	15	563	568	55
368	373	16	568	573	56
373	378	17	573	578	57
378	383	18	578	583	58
383	388	19	583	588	59
388	393	20	588	593	60
393	398	21	593	598	61
398	403	22	598	603	62
403	408	23	603	608	63
408	413	24	608	613	64
413	418	25	613	618	65
418	423	26	618	623	66
423	428	27	623	628	67
428	433	28	628	633	68
433	438	29	633	638	69
438	443	30	638	643	70
443	448	31	643	648	71
448	453	32	648	653	72
453	458	33	653	658	73
458	463	34	658	663	
463	468	35	663	668	
468	473	36	668	673	
473	478	37	673	678	
478	483	38	678	683	
483	488	39	683	688	

If \$735 or more multiply your tax<sup>1</sup> by .10

TABLE 3—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:	If your tax <sup>1</sup> is at least:	But less than:	Your tax surcharge <sup>2</sup> is:
0	\$223	0	\$418	\$423	\$40
\$223	228	\$1	423	428	41
228	233	2	428	433	42
233	238	3	433	438	43
238	243	4	438	443	44
243	248	5	443	448	45
248	253	6	448	453	46
253	258	7	453	458	47
258	263	8	458	463	48
263	268	9	463	468	49
268	273	10	468	473	50
273	278	11	473	478	51
278	283	12	478	483	52
283	288	13	483	488	53
288	293	14	488	493	54
293	298	15	493	498	55
298	303	16	498	503	56
303	308	17	503	508	57
308	313	18	508	513	58
313	318	19	513	518	59
318	323	20	518	523	60
323	328	21	523	528	61
328	333	22	528	533	62
333	338	23	533	538	63
338	343	24	538	543	64
343	348	25	543	548	65
348	353	26	548	553	66
353	358	27	553	558	67
358	363	28	558	563	68
363	368	29	563	568	69
368	373	30	568	573	70





# 1969 TAX TABLE C—For Married Persons Filing Separate Returns

FOR PERSONS WITH INCOMES UNDER \$5,000

WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. Read down the income columns below until you find the line covering your adjusted gross income (line 15c, Form

1040). Then read across to the appropriate column headed by the number of your exemptions. This is your tax. Enter tax on line 16, Form 1040 or line 6, Schedule T. Also see Tax Surcharge Tables on T-1.

If adjusted gross income is—		And the number of exemptions is—						If adjusted gross income is—		And the number of exemptions is—													
At least	But less than	1		2		3		At least	But less than	1		2		3		4		5		6		7	
		10%	Minimum	10%	Minimum	If 4 or more there is no tax 10%	Minimum			10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	If 8 or more there is no tax 10%	Minimum
Your tax (before surcharge) is—																							
\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$2,825	\$2,850	\$226	\$231	\$131	\$124	\$43	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	36	0	0	0	0	0	0	0	
800	825	18	0	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	
825	850	21	0	0	0	0	0	2,500	2,525	253	261	155	147	65	44	0	0	0	0	0	0	0	
850	875	24	0	0	0	0	0	2,525	2,550	257	265	158	151	68	47	0	0	0	0	0	0	0	
875	900	27	0	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	
900	925	31	0	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	
925	950	34	0	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	
950	975	37	0	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	
975	1,000	40	0	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	
1,000	1,025	44	0	0	0	0	0	2,675	2,700	279	291	180	175	88	68	0	0	0	0	0	0	0	
1,025	1,050	47	0	0	0	0	0	2,700	2,725	283	295	184	179	91	72	0	0	0	0	0	0	0	
1,050	1,075	50	0	0	0	0	0	2,725	2,750	287	299	187	183	95	76	0	0	0	0	0	0	0	
1,075	1,100	53	0	0	0	0	0	2,750	2,775	291	304	191	187	98	79	0	0	0	0	0	0	0	
1,100	1,125	56	0	0	0	0	0	2,775	2,800	294	308	194	191	101	83	0	0	0	0	0	0	0	
1,125	1,150	59	0	0	0	0	0	2,800	2,825	298	312	198	195	105	87	0	0	0	0	0	0	0	
1,150	1,175	62	0	0	0	0	0	2,825	2,850	302	317	202	199	108	91	0	0	0	0	0	0	0	
1,175	1,200	65	0	0	0	0	0	2,850	2,875	306	322	205	203	111	94	0	0	0	0	0	0	0	
1,200	1,225	69	0	0	0	0	0	2,875	2,900	310	327	209	207	115	98	0	0	0	0	0	0	0	
1,225	1,250	72	0	0	0	0	0	2,900	2,925	314	331	213	211	118	102	0	0	0	0	0	0	0	
1,250	1,275	75	0	0	0	0	0	2,925	2,950	318	336	216	215	122	106	0	0	0	0	0	0	0	
1,275	1,300	78	0	0	0	0	0	2,950	2,975	322	341	220	219	125	109	0	0	0	0	0	0	0	
1,300	1,325	82	0	0	0	0	0	2,975	3,000	327	346	223	223	128	113	0	0	0	0	0	0	0	
1,325	1,350	85	0	0	0	0	0	3,000	3,025	331	351	227	228	133	119	0	0	0	0	0	0	0	
1,350	1,375	88	0	0	0	0	0	3,025	3,050	335	356	230	232	137	126	0	0	0	0	0	0	0	
1,375	1,400	92	0	0	0	0	0	3,050	3,100	343	372	244	246	147	134	0	0	0	0	0	0	0	
1,400	1,425	96	0	0	0	0	0	3,100	3,200	359	381	252	255	154	141	0	0	0	0	0	0	0	
1,425	1,450	99	0	0	0	0	0	3,200	3,300	375	400	267	272	169	157	0	0	0	0	0	0	0	
1,450	1,475	103	0	0	0	0	0	3,300	3,400	391	410	275	280	176	165	0	0	0	0	0	0	0	
1,475	1,500	106	0	0	0	0	0	3,400	3,500	407	419	282	289	183	173	0	0	0	0	0	0	0	
1,500	1,525	109	0	0	0	0	0	3,500	3,600	423	429	290	297	190	181	0	0	0	0	0	0	0	
1,525	1,550	113	0	0	0	0	0	3,600	3,700	439	438	298	306	197	189	0	0	0	0	0	0	0	
1,550	1,575	116	0	0	0	0	0	3,700	3,800	455	448	305	315	205	197	0	0	0	0	0	0	0	
1,575	1,600	119	0	0	0	0	0	3,800	3,900	471	458	313	324	212	205	0	0	0	0	0	0	0	
1,600	1,625	123	0	0	0	0	0	3,900	4,000	487	467	320	324	219	212	0	0	0	0	0	0	0	
1,625	1,650	127	0	0	0	0	0	4,000	4,100	503	477	328	333	226	219	0	0	0	0	0	0	0	
1,650	1,675	130	0	0	0	0	0	4,100	4,200	519	486	336	338	234	229	0	0	0	0	0	0	0	
1,675	1,700	134	0	0	0	0	0	4,200	4,300	535	495	344	343	242	234	0	0	0	0	0	0	0	
1,700	1,725	138	0	0	0	0	0	4,300	4,400	551	504	352	352	250	242	0	0	0	0	0	0	0	
1,725	1,750	142	0	0	0	0	0	4,400	4,500	567	514	360	358	258	250	0	0	0	0	0	0	0	
1,750	1,775	146	0	0	0	0	0	4,500	4,600	583	524	368	361	266	263	0	0	0	0	0	0	0	
1,775	1,800	149	0	0	0	0	0	4,600	4,700	599	534	376	368	274	265	0	0	0	0	0	0	0	
1,800	1,825	153	0	0	0	0	0	4,700	4,800	615	544	384	370	282	272	0	0	0	0	0	0	0	
1,825	1,850	157	0	0	0	0	0	4,800	4,900	631	554	392	379	290	280	0	0	0	0	0	0	0	
1,850	1,875	161	0	0	0	0	0	4,900	5,000	647	564	400	388	298	289	0	0	0	0	0	0	0	
1,875	1,900	165	0	0	0	0	0	5,000	5,100	663	574	408	397	306	297	0	0	0	0	0	0	0	
1,900	1,925	169	0	0	0	0	0	5,100	5,200	679	584	416	406	314	306	0	0	0	0	0	0	0	
1,925	1,950	173	0	0	0	0	0	5,200	5,300	695	594	424	415	322	315	0	0	0	0	0	0	0	
1,950	1,975	177	0	0	0	0	0	5,300	5,400	711	604	432	424	330	324	0	0	0	0	0	0	0	
1,975	2,000	181	0	0	0	0	0	5,400	5,500	727	614	440	433	338	334	0	0	0	0	0	0	0	
2,000	2,025	185	0	0	0	0	0	5,500	5,600	743	624	448	442	346	343	0	0	0	0	0	0	0	
2,025	2,050	189	0	0	0	0	0	5,600	5,700	759	634	456	451	354	352	0	0	0	0	0	0	0	
2,050	2,075	193	0	0	0	0	0	5,700	5,800	775	644	464	459	362	360	0	0	0	0	0	0	0	
2,075	2,100	197	0	0	0	0	0	5,800	5,900	791	654	472	468	370	368	0	0	0	0	0	0	0	
2,100	2,125	201	0	0	0	0	0	5,900	6,000	807	664	480	476	378	376	0	0	0	0	0	0	0	
2,125	2,150	205	0	0	0	0	0	6,000	6,100	823	674	488	484	386	384	0	0	0	0	0	0	0	
2,150</																							

# 1969 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than \$19,999, but less than \$100,000, compute your deduction as follows:

**Step 1**—For the first \$19,999, find the amount for your family size in the table for your State.

**Step 2**—For each \$1,000 of income (or fraction thereof) over \$19,999, but less than \$50,000, add 2 percent of the amount you, determined in Step 1, above.

**Step 3**—For each \$1,000 of income (or fraction thereof) over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was \$100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

Income <sup>1</sup>	Alabama <sup>2</sup>					Arizona <sup>3</sup>					Arkansas <sup>3</sup>					California <sup>4</sup>				
	Family size (persons) Over					Family size (persons) Over					Family size (persons) Over					Family size (persons) Over				
	1	2	3&4	5	5	1	2	3	4	5	5	1	2	3&4	5	5	1&2	3&4	5	5
Under \$3,000	\$47	\$56	\$68	\$74	\$74	\$41	\$53	\$55	\$64	\$64	\$65	\$37	\$44	\$53	\$57	\$58	\$40	\$46	\$50	\$50
\$3,000-\$3,999	58	70	85	93	94	50	65	68	77	79	81	46	55	65	71	73	51	59	65	65
\$4,000-\$4,999	68	83	99	109	112	59	75	80	89	92	96	53	65	77	84	87	63	72	78	78
\$5,000-\$5,999	77	95	112	125	128	67	85	90	99	104	109	60	74	87	96	100	73	83	91	91
\$6,000-\$6,999	85	106	125	139	144	74	94	100	109	116	121	66	82	97	108	112	83	94	105	105
\$7,000-\$7,999	93	117	137	153	159	81	102	110	118	127	133	72	90	106	119	124	83	106	116	117
\$8,000-\$8,999	100	127	148	166	174	87	110	119	126	137	144	78	98	115	129	135	103	116	127	129
\$9,000-\$9,999	107	137	158	179	188	93	118	127	134	147	155	83	106	123	139	146	112	126	138	140
\$10,000-\$10,999	114	146	168	191	201	99	125	135	142	156	165	88	114	131	149	156	121	135	150	152
\$11,000-\$11,999	120	155	178	203	214	105	132	143	149	165	175	93	122	139	158	166	129	145	160	163
\$12,000-\$12,999	126	164	188	214	227	111	139	151	156	174	185	98	129	146	167	176	137	154	170	173
\$13,000-\$13,999	132	173	197	225	239	116	145	158	163	182	194	103	136	153	176	186	146	163	180	183
\$14,000-\$14,999	138	181	206	236	251	121	151	165	170	190	203	108	142	160	185	195	154	172	191	194
\$15,000-\$15,999	144	189	215	247	263	126	157	172	176	198	212	112	148	167	193	204	162	181	201	204
\$16,000-\$16,999	150	197	224	258	275	131	163	179	182	206	221	116	154	174	201	213	170	191	211	214
\$17,000-\$17,999	155	205	232	268	286	136	169	186	188	214	230	120	160	181	209	222	178	199	220	224
\$18,000-\$18,999	160	213	240	278	297	141	175	193	194	222	238	124	166	187	217	231	187	207	230	234
\$19,000-\$19,999	165	221	248	287	308	145	180	199	199	229	246	128	172	193	225	239	194	215	239	243

Income <sup>1</sup>	Colorado <sup>2</sup>					Connecticut			Dist. of Columbia					Florida					Georgia					Hawaii							
	Family size (persons) Over					Family size (persons) 5 & Over			Family size (persons) Over					Family size (persons) Over					Family size (persons) Over					Family size (persons) Over							
	1	2	3	4	5	1&2	3&4	Over	1	2	3&4	5	5	1&2	3&4	5	5	1	2	3&4	5	5	1	2	3&4	5	5	1	2	3&4	5
Under \$3,000	\$35	\$48	\$49	\$59	\$59	\$60	\$27	\$31	\$35	\$38	\$40	\$50	\$53	\$53	\$39	\$48	\$51	\$51	\$40	\$49	\$59	\$65	\$65	\$69	\$87	\$91	\$101	\$101	\$101		
\$3,000-\$3,999	44	58	61	71	73	75	37	41	46	47	51	62	67	67	51	61	65	65	50	61	72	80	80	85	105	111	123	123	123		
\$4,000-\$4,999	51	68	72	82	85	88	46	51	56	56	61	73	79	79	62	73	78	78	58	72	85	94	94	99	120	129	143	143	144		
\$5,000-\$5,999	58	76	82	91	97	100	54	60	66	64	71	83	91	92	72	84	90	90	65	82	96	106	107	112	135	145	161	163	163		
\$6,000-\$6,999	64	84	91	100	107	112	63	69	76	72	80	93	102	104	82	94	101	101	72	91	106	118	120	123	148	159	178	181	181		
\$7,000-\$7,999	70	92	100	109	117	123	71	78	86	79	89	103	113	115	91	104	112	112	79	100	116	129	133	134	160	173	193	198	198		
\$8,000-\$8,999	76	99	108	117	127	133	79	87	95	86	98	112	123	126	100	114	123	124	85	109	125	140	145	145	172	186	208	215	215		
\$9,000-\$9,999	81	106	116	124	136	143	87	95	104	93	107	121	133	137	109	123	133	135	91	117	134	150	157	155	183	199	222	230	230		
\$10,000-\$10,999	86	112	124	131	145	153	95	103	113	99	115	129	142	147	118	132	143	146	96	125	143	159	168	165	193	211	236	245	245		
\$11,000-\$11,999	91	118	132	138	154	163	103	112	122	105	123	137	151	157	126	141	153	157	102	133	151	169	179	174	203	222	249	260	260		
\$12,000-\$12,999	96	124	139	145	162	172	111	120	131	111	131	145	160	167	134	150	162	167	107	140	159	178	190	183	213	233	261	274	274		
\$13,000-\$13,999	101	130	146	151	170	181	118	128	139	117	139	153	169	177	142	158	171	177	112	147	167	187	200	192	222	244	273	287	287		
\$14,000-\$14,999	106	136	153	157	178	190	126	135	147	123	147	161	178	187	150	166	180	187	117	154	174	196	210	200	231	254	285	300	300		
\$15,000-\$15,999	110	141	160	163	186	198	133	143	155	129	154	168	186	196	158	174	189	197	122	161	181	204	220	208	240	264	296	313	313		
\$16,000-\$16,999	114	146	167	169	194	206	141	151	163	134	161	175	194	205	166	182	198	207	127	168	188	212	230	216	248	274	307	326	326		
\$17,000-\$17,999	118	151	173	175	201	214	148	159	171	139	168	182	202	214	174	190	206	217	132	174	195	220	240	224	256	284	318	338	338		
\$18,000-\$18,999	122	156	179	181	208	222	155	167	179	144	175	189	210	223	182	197	214	226	136	180	202	228	250	232	264	293	329	350	350		
\$19,000-\$19,999	126	161	185	186	215	230	163	174	187	149	182	195	218	231	189	204	222	235	140	186	208	235	259	239	272	302	339	362	362		

Income <sup>1</sup>	Idaho					Illinois <sup>2</sup>					Indiana					Iowa					Kansas								
	Family size (persons) Over					Family size (persons) Over					Family size (persons) Over					Family size (persons) Over					Family size (persons) Over								
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4
Under \$3,000	\$34	\$45	\$47	\$57	\$57	\$61	\$81	\$89	\$104	\$104	\$108	\$25	\$34	\$37	\$43	\$43	\$45	\$40	\$51	\$56	\$63	\$63	\$66	\$36	\$47	\$52	\$59	\$59	\$63
\$3,000-\$3,999	42	55	59	69	72	74	99	110	125	128	134	31	41	46	52	53	56	49	63	69	77	78	83	44	57	64	71	73	78
\$4,000-\$4,999	49	64	69	79	82	85	86	115	128	144	149	37	48	54	60	63	65	57	73	81	89	92	98	51	66	74	82	86	92
\$5,000-\$5,999	56	73	79	88	93	97	97	129	145	161	168	41	54	61	67	71	75	65	83	92	101	105	112	57	75	84	92	98	105
\$6,000-\$6,999	62	81	88	97	104	109	108	143	161	176	187	46	60	68	74	79	83	72	92	103	111	117	125	63	83	94	102	109	117
\$7,000-\$7,999	68	88	97	105	114	120	117	155	176	190	204	50	65	74	80	86	91	78	101	113	121	129	138	68	90	102	111	120	128
\$8,000-\$8,999	74	95	105	113	124	130	126	167	190	204	220	54	70	80	86	93	99	84	109	122	131	140	150	73	97	110	119	130	139
\$9,000-\$9,999	79	102	113	120	133	140	135	179	204	217	235	58	75	86	91	100	107	90	117	131	140	151	162	78	104	118	127	140	150
\$10,000-\$10,999	84	109	121	127	142	150	143	190	217	229	250	61	80	91	96	106	114	96	124	140	148	161	173	83	110	126	135	149	160
\$11,000-\$11,999	89	115	129	134	151	159	151	200	229	241	265	65	85	97	101	112	121	102	131	149	156	171	184	88	116	134	142	158	170
\$12,000-\$12,999	94	121	136	140	159	168	159	210	241	252	279	68	89	102	106	118	128	107	138	157	164	181	194	93	122	141	149	167	180
\$13,000-\$13,999	99	127	143	146	167	177	167	220	253	263	292	71	93	107	111	124	135	112	145	165	172	190							

# 1969 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on Schedule A. However, if you are able to establish that you paid an amount larger than that shown you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont.

If your income was more than \$19,999, but less than \$100,000, compute your deduction as follows:

Step 1—For the first \$19,999, find the amount for your family size in the table for your State.

Step 2—For each \$1,000 of income (or fraction thereof) over \$19,999, but less than \$50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each \$1,000 of income (or fraction thereof) over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was \$100,000 or more, simply deduct 210 percent of the amount determined in Step 1, above.

Income <sup>1</sup>	Mississippi					Missouri <sup>2</sup>					Nebraska <sup>3</sup>					Nevada <sup>4</sup>							
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)							
	1	2	3&4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Under \$3,000	\$70	\$83	\$100	\$108	\$109	\$37	\$48	\$52	\$59	\$59	\$63	\$24	\$31	\$35	\$39	\$40	\$43	\$33	\$45	\$47	\$57	\$57	\$58
\$3,000-\$4,999	86	104	124	135	135	45	58	65	72	74	79	30	38	43	48	49	53	41	54	58	68	69	72
\$4,000-\$4,999	100	123	144	158	159	53	68	76	83	87	93	35	45	50	55	58	62	48	63	68	78	80	84
\$5,000-\$5,999	113	141	163	181	182	59	77	86	94	99	106	39	51	57	62	66	71	54	71	77	88	91	95
\$6,000-\$6,999	125	156	181	201	204	65	85	95	103	111	118	43	56	64	69	74	79	60	78	86	94	101	106
\$7,000-\$7,999	136	173	198	220	225	71	93	104	112	122	130	47	61	70	75	81	87	65	85	94	102	110	116
\$8,000-\$8,999	147	188	214	238	246	77	100	113	121	132	141	51	66	76	81	88	95	70	92	102	109	119	126
\$9,000-\$9,999	157	203	230	256	266	83	107	121	129	142	152	55	71	81	86	94	102	75	98	109	115	128	135
\$10,000-\$10,999	167	217	244	273	285	88	114	129	137	151	162	58	75	86	91	100	109	80	104	116	121	136	144
\$11,000-\$11,999	176	230	258	289	304	93	121	137	145	160	172	61	79	91	96	106	116	85	110	123	127	144	152
\$12,000-\$12,999	185	243	272	305	322	98	127	144	152	169	182	64	83	96	101	112	122	89	116	130	133	152	160
\$13,000-\$13,999	194	256	285	320	340	103	133	151	159	178	191	67	87	101	106	118	128	93	121	136	139	159	168
\$14,000-\$14,999	202	269	298	335	358	107	139	158	166	187	200	70	91	106	111	124	134	97	126	142	144	166	176
\$15,000-\$15,999	210	281	311	350	375	111	145	165	173	195	209	73	95	111	115	129	140	101	131	148	149	173	184
\$16,000-\$16,999	218	293	323	364	392	115	151	172	179	203	218	76	99	115	119	134	146	105	136	154	154	180	191
\$17,000-\$17,999	226	305	335	378	408	119	156	179	185	211	227	79	103	119	123	139	152	109	141	160	160	187	198
\$18,000-\$18,999	234	316	347	392	424	123	161	185	191	219	235	82	106	123	127	144	157	113	146	166	166	194	205
\$19,000-\$19,999	241	327	359	405	440	127	166	191	197	226	243	84	109	127	131	149	162	117	150	172	172	200	212

Income <sup>1</sup>	New Jersey		New Mexico <sup>4</sup>					New York <sup>5</sup>					North Carolina <sup>6</sup>					North Dakota					Ohio <sup>7</sup>					Oklahoma <sup>8</sup>									
	Family size (persons)		Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)									
	4 or under	5 and over	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5
Under \$3,000	\$16	\$21	\$51	\$68	\$68	\$81	\$81	\$81	\$26	\$31	\$37	\$39	\$39	\$39	\$35	\$40	\$50	\$54	\$55	\$35	\$45	\$50	\$57	\$57	\$61	\$29	\$35	\$36	\$36	\$25	\$29	\$35	\$38	\$38			
\$3,000-\$4,999	22	27	63	84	85	98	100	101	34	40	46	49	49	43	51	62	68	69	43	56	62	69	71	76	38	45	47	47	31	37	43	47	48				
\$4,000-\$4,999	27	33	74	97	100	113	117	119	41	48	54	58	58	50	60	73	80	82	50	65	73	80	84	90	46	55	58	58	36	44	51	56	58				
\$5,000-\$5,999	32	39	83	109	114	127	134	136	48	56	62	67	67	57	69	82	92	94	57	74	83	90	95	102	54	64	68	69	41	50	58	64	66				
\$6,000-\$6,999	37	44	92	121	128	140	149	153	55	64	70	75	75	63	77	91	102	106	63	82	92	100	106	114	62	73	78	80	45	56	64	72	74				
\$7,000-\$7,999	42	49	101	132	141	152	163	168	62	71	77	83	83	69	85	100	112	116	69	89	101	109	117	126	70	82	87	90	49	61	70	79	82				
\$8,000-\$8,999	47	54	109	142	153	163	177	183	69	78	84	91	91	74	93	108	122	126	74	96	109	117	127	137	78	90	96	100	53	66	76	86	89				
\$9,000-\$9,999	52	59	117	152	165	174	191	197	75	85	90	98	99	79	100	116	131	136	79	103	117	125	136	147	85	98	105	110	57	71	82	93	96				
\$10,000-\$10,999	56	63	124	161	176	185	203	211	81	92	96	105	107	84	107	123	140	146	84	110	125	133	145	157	92	106	114	119	60	76	87	99	103				
\$11,000-\$11,999	61	68	131	170	187	195	216	224	87	99	102	112	115	89	114	131	149	156	89	116	132	140	154	167	99	114	123	128	64	81	92	105	110				
\$12,000-\$12,999	66	72	138	179	198	204	228	237	93	105	108	119	123	94	121	138	158	165	94	122	139	147	163	176	106	121	132	137	68	86	97	111	117				
\$13,000-\$13,999	71	77	145	187	208	213	240	250	99	111	114	125	131	98	128	146	166	174	99	128	146	154	171	185	113	128	141	146	71	91	102	117	123				
\$14,000-\$14,999	76	81	152	195	216	222	251	262	105	117	120	131	138	102	134	152	174	183	103	134	153	160	179	194	120	135	149	155	74	96	107	123	129				
\$15,000-\$15,999	80	85	158	203	228	231	262	274	111	123	125	137	145	106	140	158	182	192	107	140	160	166	187	203	127	142	157	164	77	100	112	129	135				
\$16,000-\$16,999	84	89	164	211	238	240	273	286	117	129	130	143	152	110	146	164	190	200	111	145	166	172	195	212	133	149	165	173	80	104	117	134	141				
\$17,000-\$17,999	88	94	170	219	248	248	284	298	122	135	135	149	159	114	152	170	197	208	115	150	172	178	203	220	139	156	173	182	83	108	121	139	147				
\$18,000-\$18,999	93	98	176	226	257	257	294	309	127	141	141	155	166	118	158	176	204	216	119	155	178	184	210	228	145	163	181	191	86	112	125	144	153				
\$19,000-\$19,999	97	102	182	233	266	266	304	320	132	147	147	160	173	122	164	181	211	224	123	160	184	190	217	236	151	170	189	199	88	116	129	149	159				

Income <sup>1</sup>	Pennsylvania		Rhode Island					South Carolina					South Dakota <sup>2</sup>					Tennessee <sup>3</sup>					Texas <sup>4</sup>									
	Family size (persons)		Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)									
	4 or under	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5
Under \$3,000	\$42	\$55	\$55	\$42	\$48	\$58	\$61	\$61	\$47	\$55	\$66	\$71	\$71	\$45	\$57	\$62	\$72	\$72	\$73	\$41	\$48	\$57	\$62	\$62	\$24	\$31	\$33	\$33	\$24	\$31	\$33	\$33
\$3,000-\$4,999	55	70	70	55	62	73	77	77	57	69	81	89	89	55	70	77	88	88	92	49	60	70	77	77	32	39	42	42	32	39	42	42
\$4,000-\$4,999	68	83	83	67	75	87	92	92	66	81	95	104	106	64	82	91	102	103	110	57	70	82	90	92	39	47	51	51	39	47	51	51
\$5,000-\$5,999	79	95	95	79	88	99	106	106	74	92	107	119	122	73	93	104	115	118	126	64	80	93	103	105	45	54	59	59	45	54	59	59
\$6,000-\$6,999	90	107	107	90	100	111	120	120	82	103	119	132	136	81	103	116	127	132	142	71	89	103	115	118	51	61	67	67	51	61	67	67
\$7,000-\$7,999	101	118	118	101	112	123	133	133	89	113	130	145	150	88	113	127	138	145	157	77	98	113	126	131	57	68	74	75	57	68	74	75
\$8,000-\$8,999	112	129	129	112	123	134	145	146	96	123	140	157	164	95	122	138	149	157	171	83	106	122	137	143	63	74	81	83	63	74	81	83
\$9,000-\$9,999	122	139	139	122	134	144	157	159	103	132	150	169																				