

# 1975

# Instructions for Form 1040

## AND for Schedules

## A, B, C, D, E, F,

## R, and SE

### 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.

### From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, and SE. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

I am sorry to say that the 1040 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 credits for personal exemptions, earned income, and purchase of a new principal residence. We have also provided for the new deduction for payments to individual retirement plans and the taxes that may apply as a result of excess contributions or premature distributions.

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 Checkoff on line 8 of your 1040. 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 38 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



## New Features for 1975

Please note these important new changes that have been made because of revisions in the tax laws:

### Credit for Personal Exemptions—line 16(b)

This new credit of \$30 for each exemption claimed on line 6(d) is available to all filers. See page 7.

### Earned Income Credit—line 21(c)

If line 15 is less than \$8,000 and you reported wages, salaries, tips, etc., on line 9, or had self-employment income, you may be eligible to claim this refundable credit. See page 8. A worksheet has been provided to assist eligible filers in figuring this credit. Self-employed persons can be eligible for this credit even though their net earnings from self-employment are less than \$400.

### Payments to an Individual Retirement Arrangement—line 40(b)

You may be able to deduct up to a limit of \$1,500 of payments made to individual retirement accounts, or for individual retirement annuities or bonds. See page 10.

### Forfeited Interest Penalty for Premature Withdrawal from Time Savings Accounts—line 41

You can deduct a forfeited interest penalty for premature withdrawal from a time savings account. See page 10.

### Purchase of New Principal Residence Credit—line 53

If after March 12, 1975, you purchased and occupied a new principal residence that was constructed or being constructed before March 26, 1975, you may be able to claim a 5% credit based on the purchase price. See page 10.

### Tax on Premature Distributions—line 58

If you cashed in your individual retirement arrangement prematurely, you may be subject to an additional tax. See page 10.

### Excess Contributions Tax—line 62

If you contributed to your individual retirement arrangement an amount in excess of the maximum amount deductible, you may have to pay a 6% excise tax on the amount of such excess. See page 10.

### Who Must File

The income levels at which most filers must file have been increased. See page 3.

### Standard Deduction

The standard deduction has been increased. See page 7 and Form 1040, line 44(b).

### Tax Tables

Tax Tables have been increased to cover incomes up to \$15,000.

## 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 identifica-

tion 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.

# Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

- **Step 1.—Gather up your income records** including Forms W-2, W-2P, and 1099. 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.
- **Step 2.—If you are going to itemize your deductions, collect your expense records**, such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 11 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.
- **Step 3.—Get any forms or schedules you need but did not receive** by mail. See the order blank. It will help you decide which ones you will need.
- **Step 4.—Name and Address.** Use the mailing label on the forms 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.
- **Step 5.—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 space for social security number.  
Don't forget to show occupations in spaces in upper right corner just below social security blocks.
- **Step 6.—Revenue Sharing.** The Census Bureau advises you to answer questions A, B, and C; also D, if applicable. See instructions for Revenue Sharing on page 4.
- **Step 7.—Filing Status.** 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 5.

- **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, e, and 7. See instructions for Exemptions on page 5.
- **Step 9.—**Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.
- **Step 10.—Fill in the schedules and forms mentioned** for lines 10, 11, 28 through 32, and 37 through 40b if you need to. Enter the totals from your schedules on the correct lines on Form 1040.  
If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.
- **Step 11.—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16a are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.
- **Step 12.—Decide whether to use the standard deduction or itemize your deductions.** The instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 7 will help you decide.
- **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16a** (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 14). If line 15 is under \$15,000, find your tax in the Tax Tables. (The standard deduction is included and your tax is already figured out for you.) Show the tax on line 16a. Skip the rest of this step and step 14.  
If line 15 is \$15,000 or more, fill in lines 43 through 47 on the back of Form 1040. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a. Skip step 14.
- **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 44 of Form 1040. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16a.

- **Step 15.—Figure your credit for personal exemptions.** Multiply the number of personal exemptions on line 6d by \$30 and enter the amount on line 16b (but do not enter more than the tax shown on line 16a).
- **Step 16.—Fill in lines 48 through 67 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. Enter the amounts from these lines on the front of Form 1040. Fill in any other amounts needed for lines 17 through 26.
- **Step 17.—If you owe tax**, show amount on line 23. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 23 is under \$1, you do not have to pay.
- **Step 18.—If we owe you a refund**, show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1976 estimated tax. If line 24 is under \$1, we will send you a refund only on written request.
- **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.
- **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.
- **Step 21.—Attachments.** Attach Forms W-2 or W-2P (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 37, be sure to attach Form 2440 or other required statement. Attach schedules in alphabetical order and forms other than W-2 or W-2P in numbered order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

**Note:** 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.

## Form 1040 Instructions

### Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will send them to you.

### Who Must File

(See page 6 for examples of income)

#### File a return if you are:

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

### File a return if you are:

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

And your gross income is at least:

**File a return if you are:**

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
Self employed and your net earnings from self-employment were at least \$400.	

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. If you are filing solely because of the earned income credit, see Form 1040A Instructions to determine whether you can file Short Form 1040A.

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

**U.S. Citizens Living Abroad.**—Generally, foreign source income must be reported on your return. Get Publication 54, Tax Guide For U.S. Citizens Abroad.

**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 in-

come of the surviving spouse for the entire year must be included in the joint return.

If you are filing such a joint return, write in the signature area "Filing as 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.

**Foreign Bank, Securities, and Other Financial Accounts.**—If you had a financial interest in, or signature authority or other authority over a bank, securities, or other financial account in a foreign country at any time in 1975, you must complete Form 4683 and attach it to your return.

**Rounding Off to Whole Dollars.**—You may round off cents to the nearest whole dollar on your return and schedules. 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.

**Recordkeeping Requirements.**—Get Publication 552, Recordkeeping Requirements and A Guide To Tax Publications, for details.

**Information on Tax Changes.**—Get Publication 553, Highlights of 1975 Changes in the Tax Law, for more information concerning important tax law changes and watch for later changes not included in Pub. 553.

**When to File.**—As soon as you can after January 1, but not later than April 15, 1976. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 8.

**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.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, N.Y. 11799
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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

If you are located in:	Use this address:
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or if excluding income under section 933) 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 and those excluding income under section 911 or 931	11601 Roosevelt Boulevard Philadelphia, Pa. 19155

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

IRS will figure your tax if your income on line 15 is \$20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in occupation and revenue sharing blocks. On a joint return, show names, social security numbers and occupations of both you and your spouse. If you are married, give social security

numbers of both you and your spouse even though you file separately.

2. Fill in lines 1 through 7.

3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).

4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and e, if necessary. Also, attach Form 4683 (Foreign Bank Account), if applicable.

5. On a joint return, show your and your spouse's income separately in the space below the line 15 entry space so IRS can figure your tax in the way that will give you the smallest tax.

6. Sign your return. Both you and your spouse must sign a joint return. 7. File on or before April 15, 1976.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

**Note:** If you are eligible to claim the earned income credit (see page 8), we will figure the credit for you if you write EIC on line 21c. If you have a retirement income credit, we will figure that also. Just attach **Schedule R** after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write **RIC** on line 17 of Form 1040.

## Instructions for Page 1 of Form 1040

### Filing Status

#### Decide How You Should File From the Explanations Below

**Were You Married or Single?**—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described on this page, consider yourself single for the whole year.

If your spouse died during 1975, consider yourself married for the whole year.

**Married People.**—Should you file joint or separate returns?

**Joint Return.**—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

**Things to Remember on a Joint Return.**—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

**Separate Returns.**—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is \$950 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. Get **Publication 555**, Community Property and the Federal Income Tax.

**Tax Savings.**—Before you file a separate return, see if you can reduce your tax by meeting the tests described in "Were You Married and Living Apart From Your

Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

**Things to Remember on a Separate Return.**—Check the box on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in the space provided on line 3 and enter spouse's social security number in the designated space.

Check the applicable boxes on lines 6a and 6e if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return.

#### Were You Married and Living Apart from Your Spouse?

—Some married people can file as Single or as Unmarried Head of Household and ignore 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 itemizes 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. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

- (1) You file a separate return.
- (2) You paid more than half the cost to keep up your home for 1975.
- (3) Your spouse did not live in your home at any time during 1975.
- (4) For over six months of 1975, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1975.

**Were You an Unmarried Head of Household?**—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

Generally, you may use unmarried head of household tax rates ONLY IF on December 31, 1975, you were single or legally separated, AND met test (1) or (2) below.

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

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

**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 "Lines 6b and 6c—Children and Other Dependents" on page 6, 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 relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

**Were You a Qualifying Widow or Widower with a Dependent Child?**—You may still be able to use joint return tax rates for 1975. See Tax Tables and Tax Rate Schedule Y.

If your spouse died during 1974 or 1973 and you did not remarry before the end of 1975, you can file a return for 1975 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You have a child or stepchild you can claim as a dependent.

(3) Your home was the main home of that child during 1975, except for temporary absences for vacation and school.

Check the box on line 5 "Qualifying widow(er) with dependent child" and give year of death in the parenthesis. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1975 and you did not remarry, read "Were You Married or Single?" on this page. If spouse died before 1973, read "Were You an Unmarried Head of Household?" on this page to determine if you qualify, otherwise you must file as Single.

### Exemptions (\$750 for Each Exemption You Can Take)

If you take your tax from the Tax Tables, do not take a separate deduction for exemptions. The deduction has already been allowed in the Tax Tables.

**Lines 6a and 6e—You and Your Spouse.**—

**For You.**—You can always take one exemption for yourself. Take two exemptions

if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1976, you can consider yourself 65 on December 31, 1975.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

**Proof of Blindness.**—If you are 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: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may 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.**—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

**Nonresident Alien Spouse.**—You may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use lines 6a and 6e to claim exemptions for a nonresident alien spouse. When claiming your spouse's regular exemption on line 6a, write "NRA" to the right of the line 6a.

**Death of Spouse.**—If your spouse died during 1975, check the boxes for the exemptions you could have taken for your spouse on the date of death. See instructions for Death of Taxpayer on page 4.

**Lines 6b and 6c—Children and Other Dependents.**—Show on line 6b the first names and the total number of your dependent children who lived with you during 1975.

If you claim other dependents, complete columns (a) through (f) on line 27. Enter on line 6c the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) **Income.**—Received less than \$750 income. (If your child<sup>1</sup> was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) **Support.**—Received over half 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" on this page. If you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) **Married Dependents.**—Did not file a joint return with his or her spouse.

(4) **Citizenship or Residence.**—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship.**—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

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

<sup>1</sup> 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.

(b) Was a person who lived in your home as a member of your family for the whole year.

**Meaning of Support.**—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like 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 who furnished over half of a dependent's support, include the dependent's own money used for his or her support, even if his or her money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he or she received as scholarships.

**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 this page.

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<sup>2</sup> 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<sup>2</sup> or a State, county, or local government agency.)

<sup>2</sup> 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 purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

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

**Dependent Supported by Two or More Taxpayers.**—If two or more taxpayers supported a person and no one gave more than half the support, get Form 2120 and Publication 501.

**Birth or Death of Dependent.**—Take a \$750 exemption for a dependent who died or was born during 1975 if he or she met the tests for a dependent for the time he or she lived.

**Line 8.—Presidential Election Campaign Fund.**—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: (1) Both may elect to designate \$1 each for a total of \$2. (2) Both may elect not to designate. (3) 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.

## What Income To Report

**Examples of Income You Must Report.**—Wages including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

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.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions. Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments, including lump-sum distributions.

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

Profits from the sale or exchange of real estate, securities, or other property.

Sale of personal residence. (See Instructions for Schedule D.)

Rents and royalties.

Your share of estate or trust income, including accumulation distribution from trusts.

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.

Prizes and awards (contests, raffles, etc.). Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.

Fees received for jury duty and precinct election board duty.

Fees received by an Executor, Administrator, or Director.

Embezzled or other illegal income.

**Examples of Income You Do Not Report.**—Disability retirement payments and other benefits paid by the Veterans Administration.

**Dividends on veterans' insurance.**

Federal Income Tax Rebate.

**Life insurance** sums received at a person's death.

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

**Interest on certain State and municipal bonds.**

Federal social security benefits.

**Gifts, money or other property** you inherited or that was willed to you.

**Insurance repayments** that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayments of the amount you spent for normal living expenses must be reported as income.

**Line 9.—Wages, Salaries, Tips, etc.—**

Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W-2 in the box "Wages, Tips and Other Compensation" in 1975.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 60—instructions for this are on page 10).

(3) Wages you received but do not have a Form W-2 for.

(4) Disability retirement income if you are below the mandatory retirement age.

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. If your employer provided meals where you worked for your employer's convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(6) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get **Publication 525**, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

**Line 10a—Dividends.**—For explanation of dividend income, see instructions for Schedule B on page 14. If you received \$400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than \$400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

**Note:** If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions on Form 1040, line 29b.

**Line 10b—Exclusion.**—For explanation of dividends exclusion see instructions on page 14.

**Line 11—Interest Income.**—For explanation of interest income, see page 14. If you received \$400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over \$400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

**Should You Use the Standard Deduction or Itemize Your Deductions?**

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 15).

If you are:

● Married filing jointly or a qualifying widow(er) with dependent child, you should itemize deductions if your income on line 15 of Form 1040 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 15.

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 deductions if your income on line 15 of Form 1040 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 15.

over \$14,375 and your itemized deductions total more than \$2,300.

## Tax—Credits—Payments

If you check the block between lines 15 and 16a, follow these instructions.

If you can be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do NOT use the Tax Tables.<sup>3</sup> An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his or her own return and his or her parents are filing a return of their own. If you don't itemize your deductions substitute the following instruction for line 44(b):

**44(b)** If you do not itemize deductions, enter the larger of:

1. 16% of that part of line 15 that is attributable to earned income but not more than \$2,300 if single; or \$1,300 if married filing separately, or

2. \$1,600 if single; or \$950 if married filing separately, but not more than your earned income included on line 15.

<sup>3</sup> However, you may use the Tax Tables to find your tax instead of following the substitute instruction for line 44(b) if line 15: (1) includes less than \$750 of income other than earned income, and (2) is less than \$10,000 if single or \$5,950 if married filing separately and your spouse does not use the percentage standard deduction.

**"Earned income"** means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

**Line 16a—Tax—**

**How To Figure Your Tax if You Take the Standard Deduction and the Above Instruction Isn't Applicable**

If line 15 is under \$15,000, find your tax in the Tax Tables. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16a.<sup>4</sup>

If line 15 is \$15,000 or more, fill in lines 43 through 47. (Your standard deduction goes on line 44.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.<sup>4</sup>

**How To Figure Your Tax if You Itemize Deductions**

Fill in Schedule A and enter your total deductions on line 44. Fill in lines 43, 45, 46, and 47. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16a.<sup>4</sup>

**Other Ways to Figure Your Tax**

**Schedule G, Income Averaging.**—It may be advantageous to use the "averaging method" if after subtracting \$3,000 from your 1975 taxable income (line 47), the balance is over 30 percent of the total of your taxable income for the last four years (1971 through 1974). If you use this method, fill in Schedule G. For more information, get **Publication 506**, Computing Your Tax Under the Income Averaging Method.

**Schedule D, Alternative Tax.**—It may be advantageous to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

**Form 4726, Maximum Tax on Earned Income.**—The tax on earned taxable income is limited to a maximum rate of 50 percent. Get **Form 4726** for more information if your earned taxable income was over:

\$38,000 and you are single,  
\$52,000 and you are married filing jointly or are a qualifying widow(er) with dependent child, or  
\$38,000 and you claim unmarried head of household status.

**Line 16b—Credit for Personal Exemptions.**—Multiply the number of personal exemptions on line 6d by \$30 and enter the amount (but do not enter more than the tax shown on line 16a).

**Line 21a—Federal Income Tax Withheld.**—Enter the total income tax withheld as shown on your Forms W-2 or W-2P.

**Line 21b—Estimated Tax Payments.**—Fill in on this line any payments you made on your estimated Federal income tax for 1975.

<sup>4</sup> Include in the amount on line 16a any partial tax from Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Special 10-Year Averaging Method, which may be used by recipients of lump-sum distributions from qualified employees' trusts or annuity plans.

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 amounts you agree to. Be sure to show the social security numbers of both on the separate 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 social security numbers on your joint return.

Follow the above instructions even if your spouse died.

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 1/2 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.

**Penalty for Not Paying Enough Tax During the Year.**—Add lines 21c, 57, 60, 61, 62, and 65. Subtract this total from line 20 and call the difference total A. Add lines 21c, 21d (unless extension is filed and tax is paid before January 31, 1976), 65, and 66. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66 2/3 percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

**Line 26—Overpayments Credited to 1976 Estimated Tax.**—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

**Declaration of Estimated Tax**

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must 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 5;
  - (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.

**Line 21c—Earned Income Credit.**

Generally, if line 15, or your earned income if greater, is less than \$8,000 you may be able to claim a refundable credit based on your earned income. For this purpose earned income means wages and salaries after the sick pay exclusion, if applicable, tips, other employee compensation, and your net earnings from self-employment as shown on Schedule SE (Form 1040), line 13. If you are married you must file a joint income tax return to be eligible for the credit; however, certain married persons living apart with a dependent child may be eligible to claim the credit—see Were You Married and Living Apart from Your Spouse? on page 5.

Complete the Earned Income Credit Worksheet only if you:

- (1) did not check the box on Form 1040, line 3 (married filing separately);
- (2) are not entitled to file Form 2555, Exemption of Income Earned Abroad, or Form 4563, Exclusion of Income from Sources in United States Possessions; AND,
- (3) can answer "Yes," to all of the following questions.

	Yes	No
A Is your adjusted gross income, Form 1040, line 15, less than \$8,000?	<input type="checkbox"/>	<input type="checkbox"/>
B Is your earned income (see line 5 below) less than \$8,000?	<input type="checkbox"/>	<input type="checkbox"/>
C 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 pages 5 and 6).	<input type="checkbox"/>	<input type="checkbox"/>
D Was your dependent child under 19 years of age or a student? (See page 6.)	<input type="checkbox"/>	<input type="checkbox"/>

**Earned Income Credit Worksheet**

1 Amount of wages, salaries, tips, etc. (from Form 1040, line 9)	_____
2 Sick pay exclusion (from Form 1040, line 37)	_____
3 Subtract line 2 from line 1	_____
4 Net earnings from self-employment (from Schedule SE (Form 1040), line 13)	_____
5 Earned income (add lines 3 and 4. However if line 4 is a loss, subtract line 4 from line 3.)	_____
6 Adjusted gross income (from Form 1040, line 15)	_____
7 Amount from line 5 or line 6, whichever is larger	_____
8 Enter 10% of line 5 but not more than \$400	_____
If line 7 is \$4,000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 21c.	
9 Amount from line 7	_____
10 Limitation base	<b>4,000</b>
11 Subtract line 10 from line 9	_____
12 Enter 10% of line 11	_____
13 Earned income credit (subtract line 12 from line 8). Enter here and on Form 1040, line 21c. (Do Not File—Retain For Your Records)	_____

**Line 21d—Extension of Time to File 1975 Return.**—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1975, enter the amount paid with Form 4368 on this line.

**Line 22—Special Note for Beneficiary of a Trust.**—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

**Line 23—Balance Due.**—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1976, you can file a new allowance certificate, Form W-4, with your employer and claim fewer allowances. Or you can ask your employer to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040-ES and make installment payments. For more information, get **Publication 505, Tax Withholding and Declaration of Estimated Tax.**

**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.



# Instructions for Page 2 of Form 1040

## PART I.—Income Other Than Wages, Dividends, and Interest

### Miscellaneous Income

**Line 29b—50% of Capital Gain Distributions.**—If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions here.

**Line 31b—Fully Taxable Pensions and Annuities.**—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: (1) Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W-2P. (3) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1975.

**Line 33—State Income Tax Refunds.**—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Do not offset this amount against your deduction for current year taxes.

**Line 34—Alimony Received.**—Show amounts you received as alimony or separate maintenance.

**Line 35—Other.**—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

Also report gross lottery and gambling winnings. You must report the gross winnings as income on line 35. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(e).

**Net Operating Loss.**—If you lost money in a trade or business in 1975, you can subtract the loss from your 1975 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1975 and the five years after. This means you have to carry the loss back to 1972 and then bring any remaining loss forward to 1973, 1974, and 1976 through 1980. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1975, enter it as a "minus" figure on line 35. Attach a separate sheet showing how you figured the amount.

## PART II.—Adjustments to Income

**Line 37—Sick Pay Exclusion.**—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you may be able to exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For information on how to figure your exclusion, get **Form 2440** and **Publication 522**, Adjustments to Income for Sick Pay.

Enter the amount of your sick pay exclusion on line 37 and attach Form 2440 (or other required statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

**Line 38—Moving Expenses.**—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: (1) Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job. (3) Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521**, Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on Form 1040, line 9, all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W-2 your employer gave you.) Then show your allowable expenses on line 38.

### Line 39—Employee Business Expenses (and Employer Payments).—

**Deductible Expenses and Excess Payments.**—You can deduct the expenses listed below that were not paid by your employer.

(1) **Travel and Transportation.**—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) **Meals and Lodging.**—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) **Outside Salesperson.**—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from employer's place of business. If your main duties are service and delivery, such as a milk driver-salesperson, you are not considered an outside salesperson.

(4) **Other Business Expenses.**—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instructions for Reporting Deductions and Excess Payments on this page.)

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following: (1) The total of all amounts received from or charged to your employer and nature of your occupation. (2) The amount of your business expenses broken down into broad subjects. (3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than \$44 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for parking fees and tolls attributable to the traveling and transportation expenses as separate items.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave your employer proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are considered fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

**Reporting Deductions and Excess Payments.**—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 35, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesperson expenses, you can deduct the difference on line 39. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

**Note:** If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 39.

**Lines 40a and 40b—Payments to a Retirement Plan or Arrangement.**—To support deductions, file the applicable forms listed below.

(1) Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500-K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500-K to report on Keogh plans.

Complete a Form 5500-K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500-K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year.

(2) Individuals who have made contributions to an individual retirement arrangement enter the allowable deduction shown on Form 5329, Part III. Married persons, both of whom qualify for the deduction, filing a joint return, should attach a Form 5329 for each taxpayer and enter the combined deductions on line 40b.

Individuals who have an individual retirement account or annuity, must attach Form 5329 whether or not a contribution was made in the year. Also, attach Form 5498 to Form 5329, except for individual retirement bonds.

**Caution:** Failure to file Form 5329 by the due date, without reasonable cause, will result in a penalty of \$10 a day for each day it is not filed, not to exceed \$5,000.

**Line 41—Forfeited Interest Penalty for Premature Withdrawal.**—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099-INT here. Note: Be sure to include the gross amount of 1975 interest income in line 11.

## PART IV.—Credits

**Line 48—Retirement Income Credit.**—See instructions for Schedule R.

**Line 49—Investment Credit.**—For exceptions and conditions under which you can take an investment credit, get Form 3468.

**Line 50—Foreign Tax Credit.**—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get Form 1116.

**Line 51—Credit for Contributions to Candidates for Public Office, etc.**—You may claim a tax credit here or an itemized deduction on Schedule A, line 33, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of

candidates and elected public officials. Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than \$25 (\$50 if married and filing a joint return). Do not enter more than the amount on line 16c reduced by the amount of credits on lines 48, 49, and 50. Make a side calculation before you enter the credit here.

**Line 52—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.**—Business employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20% of salaries and wages paid for business or nonbusiness employment of certain Federal welfare recipients hired after March 29, 1975, for services performed before July 1, 1976. For nonbusiness employers, this credit is limited to \$1,000 for each employee. See Form 4874.

**Line 53—Credit for Purchase of New Principal Residence.**—You may be able to claim a credit of 5% of the purchase price of your new principal residence that was constructed or being constructed before March 26, 1975, and acquired and occupied after March 12, 1975. The maximum credit is \$2,000. See Form 5405.

## PART V.—Other Taxes

**Line 55—Tax from Recomputing Prior Year Investment Credit.**—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach Form 4255.

**Line 56—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.**—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. See Form 4874.

The tax from recomputing a prior year (WIN) credit may not be offset against the current year's (WIN) credit.

**Line 57—Minimum Tax.**—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than \$30,000 (\$15,000 if married filing separately), attach Form 4625 even if there is no minimum tax due.

**Line 58—Tax on Premature Distributions from Individual Retirement Arrangements.**—Enter any tax due as shown on Form 5329, Part V.

**Line 59—Self-employment Tax.**—Enter amount shown on Schedule SE, line 18.

**Lines 60 and 61—Tax on Tip Income.**—If you received tips of \$20 or more in a month that you did not report to your employer, or if your wages were not enough for your employer to withhold social security or railroad retirement tax on tips that you reported, you must pay these taxes with your Form 1040.

For tips you did not report but must pay social security tax on, attach Form 4137. Enter the tax on line 60. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 60. On the dotted line to the left of the line 60, write "RR tax on tips."

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to your employer. Enter that amount on line 61.

Be sure all your tips are included as income on Form 1040, line 9.

**Line 62—Excess Contribution Tax on Individual Retirement Arrangements.**—Enter any tax due as shown on Form 5329, Part IV.

**Line 63—Tax on Income Subject to the Penalty Under Section 72(m)(5).**—If you received income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust when you are (or were) also an owner of the business, such income is subject to a penalty under section 72(m)(5) of the Code. Enter the amount of tax in your total for line 63. On the dotted line to the left of the line 63 entry space, write "72(m)(5) Tax", and show the amount.

## PART VI.—Other Payments

**Line 64—Excess FICA, RRTA, or FICA/RRTA Tax Withheld—More Than One Employer.**—

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 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.

<b>Step 1. (a)</b> Add all FICA and RRTA tax withheld by employers from your wages for 1975.* Enter the total here . . . . .	\$ _____
<b>(b)</b> Add all uncollected FICA or RRTA tax on tips, if any. Enter the total here . . . . .	_____
<b>Step 2.</b> Add (a) and (b) . . . . .	\$ _____
<b>Step 3.</b> Subtract . . . . .	824.85
<b>Step 4.</b> Enter this amount on Form 1040, line 64 . . . . .	\$ _____

\***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.

**Line 65—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.**—Enter on this line any tax credit you can take for:

- (1) Gasoline used—
  - (a) on a farm for farming use.
  - (b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.
  - (c) in vehicles furnishing certain public transportation by land.
- (2) Lubricating oil used for any purpose other than in a highway motor vehicle.
- (3) Special fuels used—
  - (a) on a farm for farming use.
  - (b) in vehicles furnishing certain public transportation by land.
  - (c) generally, in commercial aviation or under other conditions not subject to tax.

Attach Form 4136. For more information, get Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

**Line 66—Credit for Taxes Paid by Regulated Investment Companies.**—Enter credit here. Attach Copy B of Form 2439.

# Instructions for Schedule A (Form 1040)

## Itemized Deductions

(See the instruction on page 7, *Should You Use the Standard Deduction or Itemize Your Deductions?*)

### Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to \$150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in lines 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Subtract 1 percent of line 15, Form 1040, (adjusted gross income) from that amount. Add the amounts on lines 4 through 6c. Subtract from the total, 3 percent of line 15, Form 1040, (adjusted gross income.)

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your spouse or other dependents.

The medical expenses can be for yourself, your spouse, or any dependent who received over half of his or her support from you, even if the dependent had income of \$750 or more.

Include all amounts you paid during 1975, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

#### Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapists, psychiatrists; psychologists and psychoanalysts (medical care only); and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of guide dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you may take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

#### Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the .009 hospital insurance benefits tax included as part of the social

security tax and withheld from wages or paid on self-employed income.

Capital expenditures are not generally deductible. For exceptions and more information get **Publication 502**, Deduction for Medical and Dental Expenses.

### Taxes

#### You Can Deduct.—

State and local income taxes.

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 12.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The **only** sales taxes you can add to the table amount are those paid on the purchase of the following five classes of items:

- (1) A boat, airplane, mobile home, or materials **YOU** bought to build a new home if:
  - (a) the tax rate was the same as the general sales tax rate, and
  - (b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.
- (2) A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.)

The sales tax tables cover income up to \$19,999. (Income is: line 15 of Form 1040 plus any income you received that is not subject to tax, such as social security, veterans', railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, sick pay exclusion, dividends exclusion, unemployment compensation and public assistance payments.) The steps below and the examples shown explain how to figure your sales tax deduction if your income was over \$19,999.

If your income was more than \$19,999 but less than \$100,000, figure 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 or fraction of it of income 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 or fraction of it of income 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, your deduction is 210 percent of the amount determined in Step 1, above.

**Example 1.**—Assume your income was \$27,250, you live in Ohio, and there are 5 people in your family.

<b>Step 1.</b> The Ohio table for income of \$19,999 and a family of 5 people shows . . . . .	\$184.00
<b>Step 2.</b> Figure this step as follows: .02 × \$184.00 = \$3.68 \$27,250 - \$19,999 = \$7,251 \$7,251 ÷ 1,000 = 7.251 or 8 (each \$1,000 or fraction of \$1,000 of income) 8 × \$3.68 = . . . . .	29.44
Ohio sales tax deduction on income of \$27,250 for family of 5 . . . . .	\$213.44

**Example 2.**—Assume the same facts except that your income was \$52,500.

<b>Step 1.</b> Ohio sales tax table—\$19,999 income—family size 5 . . . . .	\$184.00
<b>Step 2.</b> Figure this step as follows: .02 × \$184.00 = \$3.68 \$49,999 - \$19,999 = \$30,000 \$30,000 ÷ 1,000 = 30 30 × \$3.68 = . . . . .	110.40
<b>Step 3.</b> Figure this step as follows: .01 × \$184.00 = \$1.84 \$52,500 - \$49,999 = \$2,501 \$2,501 ÷ 1,000 = 2.501 or 3 3 × \$1.84 = . . . . .	5.52
Ohio sales tax deduction on income of \$52,500 for family of 5 . . . . .	\$299.92

If your records show that you paid more sales tax than the amount shown in the table, you can deduct the larger amount and not use the table. If you do not use the table, you can deduct the following taxes:

- (1) General State or local sales taxes you paid when you bought items.
- (2) General State or local sales taxes the seller paid if seller stated the tax separately from the price of the item but included it in the total amount you paid.
- (3) Certain State or local selective sales or excise taxes if the rates were the same as the general sales tax rates.

**Personal property taxes.** If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this, contact your local Internal Revenue office.

If you had any deductible tax other than those for lines 11 through 15 on Schedule A (such as foreign income tax), describe the tax and show the amount on line 16.

Use Schedules C, E, or F to deduct business Federal taxes or other taxes paid for your business or profession.

#### Do Not Deduct.—

Federal social security tax, Federal excise taxes on your personal goods or for transportation, telephone, or gasoline.

Fees for hunting and dog licenses, car inspection, or driver's licenses.

Taxes you paid for another person, water taxes, or taxes on liquor, beer, wine, cigarettes, and tobacco.

Selective sales or excise taxes (such as those on admissions, room rental, etc.) even if they are separately stated. (**Note:** If these taxes are at the same rate as the general sales tax and you do not use the sales tax tables, you can deduct them as explained.)

Taxes charged for sidewalks, front-foot benefits, or other improvements which make your property more valuable.

For more information about taxes, get **Publication 546**, Income Tax Deduction for Taxes. More information about deductions homeowners can take is given in **Publication 530**, Tax Information for Homeowners and **Publication 588**, Condominiums.

## State Gasoline Tax Table

The following list shows the tax rate on a gallon of gasoline in each State based on information available on September 1, 1975. Find the rate for your State. Then use the table below to find how much tax

to deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1975, find your deduction for the miles

you drove at each rate, and add the two amounts.

If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢ Alaska 8¢ Arizona 8¢ Arkansas 8.5¢ California 7¢ Colorado 7¢ Connecticut <sup>1</sup> 10¢ Delaware 9¢ Dist. of Columbia 8¢ Florida 8¢	Georgia 7.5¢ Hawaii 5¢ (after May 1, 8.5¢) Idaho 8.5¢ Illinois 7.5¢ Indiana 8¢ Iowa 7¢ Kansas 7¢ Kentucky 9¢ Louisiana 8¢	Maine 9¢ Maryland 9¢ Massachusetts 7.5¢ (after June 30, 8.5¢) Michigan 9¢ Minnesota 7¢ (after May 31, 9¢) Mississippi 9¢ Missouri 7¢	Montana 2 7¢ (after June 30, 7.75¢) Nebraska <sup>3</sup> 8.5¢ Nevada 6¢ New Hampshire 9¢ New Jersey 8¢ New Mexico 7¢ New York 8¢ North Carolina 9¢ North Dakota 7¢	Ohio 7¢ Oklahoma 6.58¢ Oregon 7¢ (after Sept. 30, 8¢) <sup>4</sup> Pennsylvania 9¢ Rhode Island 1 8¢ (after May 31, 10¢) South Carolina 8¢ South Dakota 7¢ (after March 30, 8¢)	Tennessee 7¢ Texas 5¢ Utah 7¢ Vermont 9¢ Virginia 9¢ Washington 9¢ West Virginia 8.5¢ Wisconsin 7¢ Wyoming 7¢
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<sup>1</sup> Connecticut, Rhode Island—for 10¢ rate use 2 × 5¢ rate

<sup>2</sup> Montana—for gasoline taxed at 7.75¢ use the average of the 7.5¢ and 8¢ table amounts for the miles driven

<sup>3</sup> Nebraska—for gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts for the miles driven

<sup>4</sup> Oregon—pending referendum petition

Nonbusiness Miles Driven	Tax Rate								Nonbusiness Miles Driven	Tax Rate														
	5¢	6¢	6.58¢	7¢	7.5¢	8¢	8.5¢	9¢		5¢	6¢	6.58¢	7¢	7.5¢	8¢	8.5¢	9¢							
Under 3,000	\$8	\$10	\$11	\$12	\$12	\$13	\$14	\$15	10,000 to 10,999	\$43	\$52	\$56	\$61	\$65	\$69	\$74	\$78							
3,000 to 3,499	13	16	17	19	20	22	23	24	11,000 to 11,999	48	57	62	67	71	76	81	86							
3,500 to 3,999	16	19	20	22	23	25	26	28	12,000 to 12,999	52	62	67	72	77	83	88	93							
4,000 to 4,499	18	21	23	25	26	28	30	32	13,000 to 13,999	56	67	73	78	84	89	95	100							
4,500 to 4,999	20	24	26	28	29	31	33	35	14,000 to 14,999	60	72	78	84	90	96	102	108							
5,000 to 5,499	22	26	28	30	33	35	37	39	15,000 to 15,999	64	77	83	90	96	102	109	115							
5,500 to 5,999	24	29	31	33	36	38	40	43	16,000 to 16,999	68	82	89	95	102	109	116	123							
6,000 to 6,499	26	31	34	36	39	41	44	47	17,000 to 17,999	72	87	94	101	108	116	123	130							
6,500 to 6,999	28	33	36	39	42	45	47	50	18,000 to 18,999	76	92	99	107	115	122	130	138							
7,000 to 7,499	30	36	39	42	45	48	51	54	19,000 to 19,999	81	97	105	113	121	129	137	145							
7,500 to 7,999	32	38	42	45	48	51	54	58	20,000 miles*	83	99	107	116	124	132	141	149							
8,000 to 8,499	34	41	44	48	51	55	58	61	*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.															
8,500 to 8,999	36	43	47	51	54	58	61	65																
9,000 to 9,499	38	46	50	53	57	61	65	69																
9,500 to 9,999	40	48	52	56	60	64	69	73																

### Interest Expense

Show on Schedule A only interest on nonbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

#### You Can Deduct Interest On.—

- Your personal note to a bank, credit union, or person, for money you borrowed.
- Mortgage on your home.
- Life insurance loan if the interest is paid in cash.
- Taxes you paid late. Show only the interest. If the taxes are the kind you can deduct, enter them under the heading, "Taxes."
- Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit investigation fees, etc.
- Revolving charge accounts. You may deduct the finance charge added to your revolving charge accounts by retail stores if the charges are based on your unpaid balance and computed monthly.
- Personal property (cars, televisions, etc.), that you buy on the installment plan.

Interest expense of more than \$25,000 (\$12,500 if married and filing separately) paid or accrued on a debt related to investment property may be subject to limitations. See Form 4952 for further instructions and, if applicable report the allowable interest expense which is to be treated as an itemized deduction on Schedule A, line 19.

#### Do Not Deduct Interest On.—

- Life insurance loan if the interest is added to the loan and you report on the cash basis.
- Money you borrowed to buy tax-exempt securities or single-premium life insurance.

For more information on interest expenses, get Publication 545, Income Tax Deduction for Interest Expense.

### Contributions

#### You Can Deduct Gifts To.—

Organizations operated for religious, charitable, educational, scientific, or literary purposes, or to prevent cruelty to animals and children. These include:

- Churches (including assessments paid), Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, and similar organizations.
- Fraternal organizations, if the gifts will be used for the above purposes, and certain cultural and veterans' organizations.

Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Nonprofit schools, hospitals, and organizations whose main purpose is to find a cure for (or to help people who have) arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, heart disease, diabetes, hemophilia, mental illness and retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.

#### You Can Also Deduct.—

Amounts you paid for your gasoline and other expenses necessary to carry out your duties as a civil defense volunteer. (Do not deduct any amounts that were repaid to you.)

Out-of-pocket expenses such as gas, oil, etc., to do volunteer work for a charitable organization. (Do not deduct any

amounts that were repaid to you.) Instead of figuring what you spent for gas and oil, you can take 7 cents a mile.

In some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

#### Do Not Deduct Gifts To.—

- Relatives, friends, or other persons.
- Social clubs, labor unions, or chambers of commerce.
- Foreign organizations, organizations operated for personal profit or organizations whose purpose is to get people to vote for new laws or changes in old laws.

Deduct what you gave in cash (checks, money orders, etc.) or property, but do not deduct the value of your time or services. If you gave property, attach a description, show the date you gave it, and (except for securities) how you figured its value. Also, for each gift valued at over \$200 and each gift of capital gain or ordinary income property:

- (1) Explain any conditions attached to the gift.
- (2) Tell how you got the property.
- (3) Show the cost or other basis of the property if you owned it less than five years or if Internal Revenue Code Section 170(e) applies, and
- (4) Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

**Publication 561, Valuation of Donated Property**, gives information and guidelines on appraisals. A special rule is given to figure the amount you can deduct for a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, you cannot take a deduction for a transfer of a future interest in tangible personal property until the entire interest has been transferred.

If your contributions exceed 20% of line 15, get **Publication 526, Income Tax Deduction for Contributions**. It explains the maximum amount you can deduct and provides more information on contributions including special rules, examples, and limits on gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of the use of property.

## Casualty or Theft Losses

If you had property that was stolen or damaged by fire, storm, car accident, shipwreck, etc., you may be able to deduct your loss or part of it. In general, Schedule A can be used to report a casualty or theft loss. Personal casualty or theft losses are deductible but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than \$100. If you and your spouse owned the property jointly but file separate returns, you both must subtract \$100 from your part of the loss.

Casualty or theft losses of trade, business, rental, royalty, or other income-producing properties are not subject to the \$100 limitation.

If you had more than one casualty or theft loss omit lines 25 through 28 of Schedule A. On a separate sheet of paper prepare a schedule using the information on lines 25 through 29 for each loss. Add the net losses and enter the amount on Schedule A, line 29. Write in the margin to the right of line 29, "Multiple casualty/theft losses. See attachment."

You may find Form 4684, *Casualties and Thefts*, helpful in determining the amount of your loss, particularly if the property is over six months old. If you fill out Form 4684 omit lines 25 through 28 of Schedule A and enter the loss from Form 4684 on line 29.

For more information, get **Publication 547, Tax Information on Disasters, Casualty Losses and Thefts**.

## Miscellaneous Deductions

### Alimony Paid.—

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1954, or a decree for support entered into after March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement or amounts specified as child support. For more information, get **Publication 504, Income Tax Deductions for Alimony Payments**.

**Union Dues.**—You can deduct dues paid to unions.

### Household and Dependent Care Services (Child Care Expenses).

If you paid someone to take care of a dependent so you (and your spouse if married) could work or find work, you may be able to deduct up to \$400 a month.

The expense must be for the following persons who lived in your home as members of your family:

(1) Your dependent under 15 years old who can be claimed as an exemption. (2) A person who is physically or mentally incapable of self-care whom you either: (a) are entitled to claim as an exemption; or (b) would be entitled to claim as an exemption except that the person had gross income of \$750 or more. See instruction for Exemptions on page 5. (3) Your spouse who could not care for himself or herself because of mental or physical illness.

You can deduct expenses for the services of a maid or cook but not for the services of a chauffeur, bartender, or gardener. The full amount you paid to a nursery school is dependent care expense, even if the school gave your child lunch. But school expenses you paid for a child in the first or higher grade are not.

**Payments to a Related Individual.**—In computing your deduction you may not include payments made to a relative of yours or of your spouse (except for a cousin or any relative not listed below) or to a dependent household member. For this exclusion, a relative of yours or of your spouse includes: son or daughter and their descendants; stepson or stepdaughter; brother, sister, stepbrother, stepsister; father or mother and their ancestors; stepfather, stepmother; nephew, niece, uncle, aunt; son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law.

The expense must be for services in your home, with one exception. You can deduct the cost of services outside your home for a dependent under 15 years of age, who can be claimed as your exemption. In this case, the amount you can deduct is limited to: (1) \$200 a month for one such individual. (2) \$300 a month for two such individuals. (3) \$400 a month for three or more such individuals.

If your spouse or dependent (other than a dependent under 15 who can be claimed as an exemption) was physically or mentally unable to care for himself or herself and received income or disability payments during 1975, you have to reduce your monthly expenses as follows:

(1) **Dependent.**—Subtract \$750 from the adjusted gross income and disability payments the dependent received during 1975. Divide the balance by the number of months you incurred these expenses. Then subtract the result from your monthly dependent expenses.

(2) **Spouse.**—Divide disability payments your spouse received during 1975 by the number of months you incurred expenses for your spouse. Then subtract the result from your monthly expenses incurred for your spouse.

Disability payment means payment (other than a gift) received because of physical or mental condition which is not included in income. For example, workmen's or veterans' disability compensation, private health and accident insurance.

If your adjusted gross income (Form 1040, line 15) was more than \$18,000, you have to reduce your monthly expenses by dividing one-half of the amount over \$18,000 by 12 (number of months in your tax year). For example, if your adjusted gross income was \$20,400, you would reduce your monthly expenses by \$100 (\$20,400 less \$18,000 ÷ 2 = \$1,200 ÷ 12 = \$100). If you were married for all or part of the year, be sure to take into account the adjusted gross income of both you and your spouse for the time you were married.

Requirements for married taxpayers:

(1) If you were married at the end of 1975, you and your spouse must file a joint return for the year to claim the deduction.

(2) If you were married during the time you paid the expenses:

(a) Both you and your spouse must have either worked full time or have been looking for a job, or

(b) Your spouse had to be unable to care for himself or herself because of mental or physical illness.

You may use **Form 2441** to figure your deduction and attach the completed form to your return. Enter your deduction on Schedule A, line 32. You may be liable for FICA (Social Security) tax on your employee's wages. See Form 942, *Employer's Quarterly Tax Return for Household Employees*. For more information, get **Publication 503, Child Care and Disabled Dependent Care**.

## Other Miscellaneous Deductions.—

**Contributions to Candidates for Public Office, etc., Itemized Deduction.**—You may claim an itemized deduction on Schedule A, line 33, or a tax credit on Form 1040, line 51, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials.

If you elect to claim an itemized deduction on Schedule A, line 33, the amount of the deduction entered may not exceed \$100 (\$200 if you are married and file a joint return). Just write "political contribution" on this line (you need not identify the person or political party) next to the amount of the contribution.

See instructions for line 51 on page 10, for "Political contributions."

**Expenses for Education.**—The rules for reporting educational expenses are the same as those on page 9 for employee business expenses.

You can generally deduct expenses for Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

### Do Not Deduct Expenses For.—

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

For more information, get **Publication 508, Tax Information on Educational Expenses**.

You can also deduct several other types of expenses such as:

Gambling losses, but only up to the amount you won and reported on Form 1040, line 35.

Cost of safety equipment, small tools, and supplies used in your job.

Dues to professional organizations and chambers of commerce.

Cost of business entertainment.

Fees you paid to employment agencies to get a job.

Necessary expenses connected with producing or collecting income or for managing or protecting property held for producing income.

**Note:** If you work for wages or a salary, be sure to include the employee business expenses you did not claim on Form 1040, line 39.

Do Not Deduct the Cost Of.—Going to and from work or entertaining friends.

For more information, get **Publication 529, Miscellaneous Deductions and Credits**.

# Instructions for Schedule B (Form 1040)

**Line 1—Gross Dividends and Other Distributions on Stock.**—If you own stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value.

If you received more than \$400 in gross dividends and other distributions (including capital gain dividends and nontaxable distributions), list names of all payers and amounts received in Schedule B, line 1. Be sure to include amounts you received through nominees or other agents. List their names as payers. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

## Do Not Report the Following as Dividends.—

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions, on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550**, Tax Information on Investment Income and Expenses.

**Line 3—Capital Gain Distributions.**—Enter on this line all capital gain distributions. If you received a return of capital that was more than the cost (or other basis) of your stock, include the difference as a capital gain distribution, even though the paying corporation called it a nontaxable distribution. The amounts included on line 3 must also be included in Schedule B, line 1. Also see note at bottom of Schedule B.

**Line 4—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. You must reduce your investment

cost (or other basis) by the amount of nontaxable distributions received. Amounts reported here cannot be more than the cost (or other basis) of your stock in paying corporations. Amounts received over your cost (or other basis) will be taxed as gains. These gains must be reported on Schedule D. Any amount entered on line 4 must also be included in Schedule B, line 1.

## Dividends Exclusion

You can exclude on Form 1040, line 10b, up to \$100 of dividends received from qualifying domestic corporations.

If you file a joint return and both you and your spouse had dividend income, each can exclude up to \$100 of dividends received from qualifying domestic corporations. However, neither can use any part of the \$100 exclusion not used by the other. For example, if you had \$300 in dividends, and your spouse had \$20, only \$120 may be excluded.

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

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

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

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Line 7—Interest Income.**—If you received more than \$400 in interest, list names of

all payers and amounts received in Schedule B, line 7.

Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

## Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest.

You can report interest on series E bonds in either of the following ways.

(1) You can report the interest when you cash your bonds, or when the bonds reach final maturity and no longer earn interest.

(2) You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576**, Tax Information on United States Savings Bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550**, Tax Information on Investment Income and Expenses. For unstated interest, get **Publication 537**, Installment and Deferred-Payment Sales.

# Instructions for Schedule D (Form 1040)

**A. Who May File.**—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B, below. In general, use Form 4797, Supplemental Schedule of Gains and Losses, instead of Schedule D to report:

(1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property;

(2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and

(3) the disposition of other noncapital assets not mentioned in (1), above. If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Form 4797, Part I, Section A. You can get these forms from any Internal Revenue Service office.

**B. What is a Capital Asset.**—Generally, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Some examples are: the home you own and live in with your family, your household furnishings, a car used for pleasure, and stocks or bonds held in your personal account.

A capital asset as defined by law is any piece of property held by a taxpayer except:

(1) stock in trade;

(2) real or personal property includible in inventory;

(3) real or personal property held for sale to customers;

(4) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (1), (2), or (3), or for services rendered as an employee;

(5) depreciable property used in a trade or business (even though fully depreciated);

(6) real property used in a trade or business;

(7) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(a) created by a taxpayer's personal efforts; (b) prepared or produced for a taxpayer, in the case of a letter, memorandum, or similar property; or (c) if acquired from a taxpayer described in (a) or (b) under circumstances entitling a taxpayer to the basis of the preceding owner (for example, by gift); and

(8) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

**C. Transfer of Appreciated Property to a Political Organization.**—If you transfer property to a political organization and at the time of the transfer the fair market value of the property exceeds your adjusted basis, you must treat this transaction as a sale of property on the date of transfer. Report the fair market value of the property at the time of transfer as the sales price. Ordinary income or capital gains provisions will apply as if a sale actually occurred. (See section 84.)

**D. Exchange of "Like Kind" Property.**—Although no gain or loss is recognized when property held for productive use in trade or business or for investment (not including stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest) is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, you must report the transaction on Schedule D or Form 4797, whichever is applicable. If

Schedule D is used, identify the property disposed of in column (a). Enter the date of acquisition in column (b) and the date of exchange in column (c). Write "like kind exchange" in column (d) and enter the adjusted basis in column (e). Enter zero in column (f). (See section 1031.)

**E. Sale or Exchange of Capital Assets Held for Personal Use.**—Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, loss from the sale or exchange of such property (but not necessarily involuntary conversions such as by casualty or theft) is not deductible.

**F. Cost or Other Basis, as Adjusted.**—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (See section 1011.)

You may need to use a basis other than actual cash cost if you acquired the property by bequest, gift, tax-free exchange, involuntary conversion, or wash sale of stock. (See sections 1014, 1015, 1031, 1033, and 1091.) If you do not use actual cash cost, attach an explanation of the basis used.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

**G. Short-term or Long-term.**—When you sell or exchange a capital asset you will have either a short-term or a long-term capital gain or loss, depending on how long you held the property. (See instruction H.)

If you held the property 6 months or less, the gain or loss is short-term and you should report it in Part I.

If you held the property more than 6 months, the gain or loss is long-term and you should report it in Part II.

A nonbusiness bad debt is usually treated as a short-term capital loss. This does not apply to: (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

**H. Holding Period.**—To determine whether you held property over 6 months, begin counting on the day after the day you acquired the property. The same day of each following month is the beginning of a new month, regardless of the number of days in the month before. In your computation, include the day you disposed of the property. For special rules on nontaxable exchanges, gifts of property, property you inherited or that was willed to you, get **Publication 544, Sales and Other Dispositions of Assets.**

**I. Capital Loss Carryover.**—You will have a capital loss to carry to 1975 if the amount on your 1974 Schedule D (Form 1040), line 16(a) or line 33, is larger than the capital loss you deducted from income on your 1974 Form 1040, line 29. Compute your capital loss carryover on Form 4798.

If you do not have a capital loss carryover to 1975 ignore lines 4(a), 4(b), 12(a), and 12(b) on your 1975 Schedule D (Form 1040).

**J. Capital Loss Limitation.**—If you have a net capital loss on line 14, go to line 16. The instructions for line 16 will guide you to completing line 16 or omitting line 16 and going to Part IV. Use Part IV if you have pre-1970 long-term capital loss carryovers in the net capital loss on line 14. If you are married and filing a separate return, see instruction N.

**K. Line 26 or 40.**—If there is a gain and a loss on the lines mentioned in the instructions for line 26 or 40, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

**L. Line 29 or 43.**—If there is a loss and a gain on the lines mentioned in the instructions for line 29 or 43, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

**M. "Taxable Income, as Adjusted."**—This term is used to describe the amount on Form 1040, line 45 (Form 1040, line 15, if you use the tax table) determined without regard to gains or losses from sales or exchanges of capital assets. When such gains and losses have been included in the amount on Form 1040, line 45 (or line 15), use a separate computation to arrive at the "taxable income, as adjusted." You can omit this separate computation if you know you have more than \$1,000 of taxable income (\$500 if married and filing a separate return) after excluding: (1) gains and losses from the sales and exchanges of capital assets, and (2) amounts allowed for personal and dependency exemptions.

If a separate computation is not required, do this: If you are completing line 16, enter on line 16(b) the loss shown on line 16(a); or, if you are completing Part IV instead of line 16, enter on line 34 the loss shown on line 33—but in either case, do not enter a loss larger than \$1,000 (\$500 if married and filing a separate return—unless a higher limit is allowed as provided in instruction N).

**N. Married Taxpayers Filing Separate Returns.**—The \$500 limitation mentioned in the parentheses "... if married filing a separate return" remains \$500 if line 4(a) and line 12(a) are blank. However, if either of these lines contain losses, the \$500 limitation may be increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed \$1,000.

If there is a loss on line 4(a), complete Part V. If there is a loss on line 12(a), complete lines 21 through 29 (assuming all the lines in Part IV were not otherwise required to be completed) ignoring the note under line 21.

If you are married and filing a separate return, the limitation on line 16(b)(ii) (or line 34(b) if you completed Part IV instead of line 16) is the sum of \$500 plus (1) the loss on line 29 (the long-term capital loss component) and (2) the loss on line 43 (the short-term capital loss component). Your total must not exceed \$1,000.

**O. Investment Interest Expense Deduction Adjustment.**—If Schedule D, line 13 is blank or if line 13 or line 14 shows a loss, please disregard the rest of Instruction O.

If you have investment interest expense of more than \$25,000, the amount of that interest that you can deduct could be limited. See Form 4952 for details. If there is an entry on Form 4952, line 16; and, on Schedule D, both lines 13 and 14 show a gain, part or all of the amount of capital gains used on Form 4952, line 16, will be treated as ordinary income for purposes of determining the 50 percent capital gain deduction or the Alternative Capital Gain Tax. The amount treated as ordinary income is the lesser of: (a) the amount on Form 4952, line 16, (b) the amount on Schedule D, line 13, or (c) the amount on Schedule D, line 14. Enter this amount

in the margin to the right of Schedule D, line 13, and identify it as "From Form 4952." Therefore, before determining the Capital Gain deduction on Schedule D, line 15(a), or the Alternative Tax in Part VI, decrease the gains on Schedule D, line 13 and line 14 by the amount treated as ordinary income limited to the lesser amount of (a), (b), or (c) above. Enter the amount treated as an ordinary gain (shown in the margin) on Form 4797, Part II, line 8, or if Form 4797 is not used for other transactions, enter such gain on your Form 1040, line 30, and identify "From Form 4952."

**P. Installment Sales.**—If you sold personal property for more than \$1,000, or real property for any amount, you may be eligible to use the installment method to report any gain if: (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a part of the payments as "unstated interest" on deferred payment sales, see section 483.

For further information, get **Publication 537, Installment and Deferred-Payment Sales**, from any Internal Revenue Service office.

**Q. Capital Gain Distributions.**—See the instructions for Schedule B (Form 1040) on page 14.

**R. Special Rules.**—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale which may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401-407 (see Form 4972)), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239), (7) gain on disposition of stock in a domestic international sales corporation (section 995).

**S. Sale of Personal Residence.**—Tax on a portion or all of the gain from the sale of your principal residence must be deferred if:

(1) within 18 months after or before the sale, you purchase another principal residence and use it as such; or

(2) before the sale or within 18 months after the sale, you begin construction of a new principal residence and use it as such not later than two years after the sale.

If you sold your home for \$20,000 or less on or after your 65th birthday, and you owned and used it as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than \$20,000, you may have to report part of the gain as income.

Form 2119 may be used to report the sale of your personal residence if you purchase a qualified replacement residence, or are 65 or older. Get **Publication 523, Tax Information on Selling Your Home.**

**T. Losses in Transactions Between Certain Persons.**—A deduction is not allowed for a loss from the sale or exchange of property directly or indirectly between: (1) members of a family; (2) a corporation and an individual or a fiduciary owning more

than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or the individual's family. Partners and partnerships see section 707(b).

**U. Long-term Capital Gains from Regulated Investment Companies.**—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 66. Add to the basis of your stock, the excess of the amount included in income over the credit.

## Instructions for Schedule E (Form 1040)

### PART I.—Pensions and Annuities

**General Rule for Annuities.**—Generally, amounts you received from annuities and pensions are included in your income in an amount which is figured on your life expectancy. This computation and your life expectancy multiple can be found in the income tax regulations covering annuities and pensions. Once you figure the excludable amount for a full year, it does not change so you will not have to refigure the amount to exclude each full year. In making this computation, you can get help from the Internal Revenue Service as well as from the payer of the annuity or pension.

**Special Rule for Certain Types of Employees' Annuities.**—A special rule applies for amounts received as employees' annuities if the employer contributed part of the cost and if you will receive the amount you contributed within three years from the date of the first payment you receive under the contract. If both conditions are met, you can exclude from income the payments you receive under the contract during the first three years, until you recover your cost. Your cost is the amount you contributed, plus the contributions your employer made on which you were previously taxed. (**Caution.**—Do not add interest shown as earned on your contributions to your annuity cost unless you were previously taxed on it.) After you recover your cost, all amounts you receive are fully taxable. This method of figuring taxable income also applies to the employee's beneficiary if the employee dies before receiving any annuity or pension payments.

**Example:** An employee received \$200 a month from an annuity. While working the employee contributed \$4,925 toward the cost of the annuity. The employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid \$7,200 during the first three years, which exceeds the employee's contribution of \$4,925. The employee would exclude from income all the payments received as an annuity until \$4,925 is received. All payments received afterward are fully taxable.

**Note:** If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1975, report your annuity on Form 1040, line 31b instead of on Schedule E. (Do this even if you received a Form W-2P.)

**V. Losses on Small Business Stock.**—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset, to the extent provided in that section.

**W. Alternative Tax Computation.**—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing: (1) as a single person or head of household with taxable income over \$38,000; (2) a joint return, or as a qualifying widow(er) with dependent child, with taxable income over \$52,000; or (3) a separate return from your spouse and you have taxable income over \$26,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, figure the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

**Line 48.**—"Certain subsection (d) gains" referred to on line 48 are long-term capital gains (except gains under sections 631 and 1235) recognized on amounts received before January 1, 1975 (including gains recognized under the installment method) from sales or other dispositions made under a binding contract that was entered into on or before October 9, 1969. This provision will apply only if a partnership, fiduciary, or small business corporation (Subchapter S) received payment prior to January 1, 1975 and your share is reportable on your 1975 return.

**Death Benefit Exclusion.**—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. For more information, get **Publication 575**, Tax Information on Pension and Annuity Income.

**Disability Payments.**—Report the total disability payments received in 1975 as income on Form 1040, line 9. You may exclude that portion of your disability payments that are excludable as sick pay on Form 1040, line 37, until you reach retirement age. Retirement age is the age at which your employer would have required you to retire. If your employer has no set age for requiring retirement or has no set practice of terminating, due to age, the service of the class of employees to which you last belonged, age 65 is considered your retirement age. You cannot offset any of your pension or annuity cost against this income.

Any amount included in income is not considered retirement income (Schedule R (Form 1040), line 5), but all payments received are considered earned income (Schedule R (Form 1040), line 2(b)).

When you reach retirement age, you will begin to report the total amount of your disability payments under the applicable pension or annuity rule.

**Lump-Sum Distribution From Form 1099R.**—If you received a lump-sum distribution from a profit-sharing or retirement plan, report the taxable amount paid as capital gain on Schedule D (Form 1040); and ordinary income on Form 1040.

You may be eligible to compute the tax on the ordinary income portion of your lump-sum distribution under a special averaging method. For more information, get Form 4972, Special 10-Year Averaging Method, and separate instructions.

### PART II.—Rent and Royalty Income

**Rents.**—If you were not in the business of selling real estate but received rent from property you own or control, report the total on Schedule E, Part II, column (b). If you received property as rent, instead of money, report its fair market value.

Report amounts received from room rent and other space rentals in this part, unless you also provided services to the person renting from you. If you provided

services, report the full amount received as business income in Schedule C (Form 1040). If you were in the business of selling real estate, report rentals received in Schedule C.

You can deduct depreciation expense for rental property. You can also deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. Do not deduct capital investments or improvements. Add these to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. Do not deduct the value of your own labor.

**If You Rent Part of Your House.**—If you rent out only part of your property, you can deduct only the part of your expenses that relate to the rented part. If you do not know the exact amount of these expenses, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

**Form 4831, Rental Income**, is available at Internal Revenue Service offices, if you want to use it as an attachment to your return to report your rental income and expenses. If you use Form 4831, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II.

**Rental Income Based upon Farm Production or Crop Shares.**—Report such income and your related expenses on Form 4835, Farm Rental Income and Expenses, if you meet all these tests:

(1) You received rental income based on farm production or you received crop shares based on the rental of all or part of your crop land on a crop share basis.

(2) You did not, to any great extent, take part in managing or operating the farm.

(3) Two-thirds of your gross income was from farming (fishing). See note below.

If you use Form 4835, be sure to carry over the totals of income and related expenses to the correct columns of Schedule E, Part II. Report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

**Note:** For purposes of estimated tax, such income received from crop shares and from rental based on farm production (but not a fixed rental that is not based on farm production) is considered to be in-



come from farming. Add such income shown on Form 4835, line 22, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1976. Be sure to check the box in the heading of Part II if two-thirds of your gross income is from farming (or fishing).

**Royalties.**—Report on Schedule E, Part II, column (c), royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in Schedule C (Form 1040). Under certain circumstances, you can treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (For more information, get **Publication 544**, Sales and Other Dispositions of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses.

### PART III.—Partnerships, etc.

**Partnerships.**—If you are a member of a partnership, joint venture, or the like, include on Schedule E, Part III, your share of the ordinary income (whether you received it or not) or the net loss for the partnership tax year which ends during the year covered by your return or on the same day as that covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Other items of income, deductions, credits, etc., to be carried to your individual return and applicable schedules are shown in Schedule K-1 (Form 1065) of the partnership return.

As a SE, you must include on Schedule SE your distributive share of

partnership income or (loss) from the operation of a trade or business which constitutes net earnings from self-employment. For more information, get **Publication 541**, Tax Information on Partnership Income and Losses.

**Estates and Trusts.**—If you are a beneficiary of an estate or trust, report your taxable part of its income whether you received it or not as follows:

Dividends from qualifying domestic corporations on Schedule B (Form 1040), Part I, line 1.

Short-term capital gains on line 2, Schedule D (Form 1040).

Long-term capital gains on line 9, Schedule D (Form 1040).

Other taxable income less deductions for depreciation and depletion and other deductions on Schedule E, Part III.

See Schedule K-1 (Form 1041) or get information from the fiduciary about these items. Include your share of items of tax preference on Form 4625.

**Income from Farming Reported in Part III.**—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1976.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming on Schedule E, Part III, and meet the two-thirds requirement, check the box in the heading of Part III. Show your share of partnership gross income or your part of fiduciary taxable income from farming on Form 4835, Part III. Attach it to Form 1040.

**Small Business Corporations.**—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders, report—

(1) Actual dividend distributions (whether taxable as ordinary income or long-term

capital gain) as dividend income in Schedule B (Form 1040), Part I, line 1.

Subtract from the actual dividend distribution the non-dividend (distribution of previously taxed income) portion on Schedule B, Part I, line 4, and the long-term capital gain portion on Schedule B, Part I, line 3. Also include the long-term capital gain portion on Schedule D, line 7.

(2) Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as ordinary income (loss) on Schedule E, Part III.

(3) Constructive dividends reported to you on Schedule K-1 (Form 1120S) taxable as long-term capital gain on Schedule D, line 10.

If you are a shareholder claiming a deduction for a net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you. See sections 1374, 1376, and related income tax regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

### Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

**Class Life (ADR) System and Guideline Class Life System.**—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534**, Tax information on Depreciation.

## Instructions for Schedule R (Form 1040)

### Retirement Income Credit

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your retirement income.

To qualify for the credit, you have to meet tests 1 and 2. Both husband and wife can take the credit if both meet these tests. If you meet these two tests, you then figure how much, if any, of your retirement income you can take a credit on. This is explained in "Figuring the Credit."

**Test 1. Prior Earned Income.**—You must have received over \$600 of earned income during each of any 10 years before 1975. The years did not have to follow in order.

**What is Earned Income.**—This is wages, salaries, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income.

If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased spouse

in figuring whether you meet this test, even if you had no earned income. You can also add your deceased spouse's earned income to yours to figure whether you qualify.

**Test 2. Retirement Income.**—You must have received retirement income during 1975.

**What is Retirement Income.**—(a) If you were under 65 on January 1, 1976, retirement income includes only the amount received during 1975 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal, State, etc. Government on disability and are under mandatory retirement age, no part of your disability annuity is retirement income. However, all payments received are considered earned income (line 2(b)) and reduce retirement income for credit computation (line 1). Once you reach mandatory retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1976, retirement income includes the amounts received during 1975 from pensions, annuities, interest, rents, dividends, proceeds of retirement bonds, and amounts received from individual retirement ac-

counts and individual retirement annuities which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

**Figuring the Credit.**—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your spouse are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is \$1,524 (\$2,286 if you and your spouse are both 65 or older and are filing jointly, or \$3,048 if you are filing jointly and both husband and wife show \$1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1975 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be

More than the amount of tax shown on Form 1040, line 16c.

\$457.20 (15% of \$3,048) on a joint return where both husband and wife show \$1,524 on line 6, columns A and B.

\$342.90 (15% of \$2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1).

\$228.60 (15% of \$1,524) for all others. Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

**Line 2(a).**—Show the following pensions and annuities received during 1975.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

**Line 2(b)**—Show earned income received during 1975 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1976, skip this line. (The meaning of earned income is given under test 1.)

**Line 3.**—Add lines 2(a) and (b) and enter total on line 3.

**Line 4.**—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero or less on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

**Line 5.**—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), for what income to enter.

**Lines 6 through 13.**—Complete these lines as instructed on the schedule.

If you need more information, get **Publication 524, Retirement Income Credit**. It gives examples of how to figure the credit and also sample filled-in schedules.

**Married Residents of Community Property States.**—If you are married and live in a community property State, all community income must be divided equally between you and your spouse to figure whether each qualifies for the credit and the amount of credit each can take. In figuring whether you and your spouse had prior earned income to meet test 1, community income earned by either of you must be divided equally.

To figure whether you and your spouse had retirement income to meet test 2, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if you are 65 or older and your spouse is under 65, your spouse can consider half of the pension from a public retirement system as retirement income. But your spouse cannot consider half of the rents, dividends, interest, or annuities as retirement income.

For more information, get **Publication 555, Community Property and the Federal Income Tax**.

## Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on Form 1040, line 59.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of your car usage is for business, you can deduct only half of the cost of operating the car.

**Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.**

**Accounting Methods and Records.**—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received,

and deduct expenses when incurred, even if not paid during the taxable year.

**Item A—Principal Business Activity and Product.**—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

**Item C—Employer Identification Number.**—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

**Item D—Business Address.**—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

**Item F—Information Returns.**—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W-3 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

### Income

**Line 1—Gross receipts or gross sales.**—Enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

**Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**Installment Sales.**—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1975 and the three preceding years:

- (1) gross sales,
- (2) cost of goods sold,

- (3) gross profit,
- (4) percentage of gross profits to gross sales,
- (5) amounts collected, and
- (6) gross profits on amounts collected.

**Line 2—Cost of goods sold, Schedule C-1.**—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your taxable year.

The inventories can be valued at:

- (1) cost,
- (2) cost or market, whichever is lower, or
- (3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for such permission, and file it with the Commissioner within 180 days after the beginning of the taxable year in which you want to use the new method.

**Cost of Operations (Where Inventories are Not an Income-determining Factor).**—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C-1.

**Line 4—Other Income.**—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

### Deductions

**Line 6—Depreciation.**—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade,

inventories, land, and personal assets. See Form 4562 for information on depreciation methods, limitations and special rules.

**Class Life (ADR) System and Guideline Class Life System.**—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get Publication 534, Tax Information on Depreciation.

**Line 9—Repairs.**—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

**Line 14—Amortization.**—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

**Line 15(a)—Retirement Plans, etc.**—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf

(but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule C, line 15(a).

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500-K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500-K to report on Keogh plans.

Complete a Form 5500-K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500-K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.

**Line 15(b)—Employee benefit program.**—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

**Line 16—Interest on Business Indebtedness.**—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A

(Form 1040). For further information, see Schedule A (Form 1040) instructions.

**Line 17—Bad Debts Arising from Sales or Services.**—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

**Line 18—Depletion.**—If a deduction is claimed on account of timber depletion, attach Form T to your return.

**Line 19—Other Business Expenses.**—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rule.**—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

**Schedule C-4—Expense Account Information.**—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

## Instructions for Schedule SE (Form 1040)

**IMPORTANT NOTICE:** If self-employed and Form 1040, line 15, is less than \$8,000, it may be necessary for you to complete lines 1 through 13 of Schedule SE (Form 1040), even though your self-employment income is less than \$400. You may be eligible to claim the earned income credit. See page 8. Income exempt from self-employment tax as a result of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Fiscal year filers must use the tax rate and earnings base that are applicable at the time in which their fiscal year begins. No proration of the tax or earnings base is required for a fiscal year that overlaps the date of a rate or earnings base change.

**Ministers, members of religious orders, and Christian Science practitioners.**—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty)

and Christian Science practitioners are subject to social security self-employment tax. But you can, under certain conditions, request to exempt your income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361 and you have no other income subject to social security self-employment tax, write "Exempt-Form 4361" on Form 1040, line 59. (**Note:** If you filed Form 4361 but have \$400 or more from other net earnings subject to self-employment tax, you must complete Schedule SE.) You can get forms, schedules, and publications from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. For more information get Publication 517, Social Security for Members of the Clergy and Religious Workers.

**Coverage of ministers and members of religious orders who are U.S. citizens serving outside the U.S.**—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may compute net earnings from self-employment as if they were serving in the U.S. Ministers or members of a religious order who are serving in a possession of the U.S. or in a foreign country must include their income in computing net earnings from self-employment. This provision applies to ministers who have not elected to be exempt from coverage.

Christian Science practitioners are not included in this provision. The provision ap-

plies only to ministers and members of religious orders.

If you are a minister or member of a religious order, you must include in your earnings from self-employment (but not for income tax purposes) the rental value of a home furnished you or an allowance for it. You must also include the value of meals and lodging furnished you for the convenience of your employers.

**Members of certain religious sects.**—If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can file Form 4029 to get exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 59.

**U.S. citizens employed by foreign governments or international organizations.**—You are subject to the social security self-employment tax if you are a U.S. citizen employed in the U.S., Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act. Report income from such employment on Schedule SE, line 5(d).

**Self-employment income of certain individuals temporarily living outside the U.S.**—U.S. citizens who are self-employed outside the U.S. and who retain their residence in the U.S. must compute their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion (provided by Code

section 911(a)(2)) for income tax purposes does not apply with respect to the social security self-employment tax. This provision does not apply to U.S. citizens who have established residence in a foreign country.

**Fee basis State or local government employees.**—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if the functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement.

### Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

Use Schedule SE, line 7, to exclude any amounts reported in Schedule C that should not be taken into account in figuring your nonfarm self-employment income. Deduct additional first-year depreciation from nonfarm partnerships on Schedule SE, line 7.

In figuring net earnings from self-employment, do not take into account income or (loss) or any deductions for expenses connected with this income from the sources listed below.

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as: (1) a public official (except as noted above); (2) an employee or employee representative under the railroad retirement system; or (3) an employee (except as indicated above).

**Note.**—Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the employee kept the profits from such sales.

**Certain payments to retired partners.**—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts on Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and the landlord does participate materially in the production or in the management of the production of one or more farm products on his or her land. Such income represents farm earnings and should be reported on Schedules F and SE.

**Note.**—To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.

The following are not real estate rentals: payments for the use or occupancy of rooms or other space where services are also furnished to the occupant, such as rooms in hotels, boarding houses, apart-

ment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. These payments must be included in figuring net earnings from self-employment.

**Dividends and interest.**—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

**Property gains and losses.**—Gain or loss: (1) from the sale or exchange of a capital asset; (2) to which section 631 of the Internal Revenue Code applies; or (3) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (a) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year; nor (b) property held primarily for sale to customers in the ordinary course of the trade or business.

**Net operating losses.**—No deduction for net operating losses of other years is allowed in figuring net earnings from self-employment. Such deductions should be included as a "minus" figure on Form 1040, line 35.

### More Than One Trade or Business

If you farmed and also had one or more other trades or businesses, your net earnings from self-employment are the combined net earnings from self-employment of all your trades and businesses. Thus, if you had a loss in one trade or business, it reduces the income from another trade or business. In such cases, use both Schedule F and Schedule C to figure net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

### Joint Returns

For a joint return, show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total of profits or (losses) from all businesses on Form 1040, line 28 or 32, as appropriate. Then enter the combined self-employment tax on Form 1040, line 59.

### Community Income

For the purpose of figuring net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's.

If you file separate returns, attach Schedules C and SE or Schedules F and SE to the return of the spouse with self-employment income. Community income included on such schedules must be divided, for income tax purposes, on the basis of the community property laws.

### Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of such earnings from a partnership, including any guaran-

teed payments. No part of that share can be allocated to your spouse, even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income on Schedule E (Form 1040) Part III, for income tax purposes, and on Schedule SE, line 1(b), for self-employment tax purposes. (Report nonfarm partnership income in Schedule SE, line 5(b), for social security self-employment tax purposes.)

**Note.**—If a member of a continuing partnership dies, part of the deceased partner's distributive share of the partnership's ordinary income or (loss) for the taxable year of the partnership in which the partner died must be included in the partner's net earnings from self-employment.

### Optional Method for Computing Net Earnings From Farm Self-Employment

If your gross profits for the year from farming were not more than \$2,400, you can report two-thirds of your gross profits from farming instead of your actual net earnings from farming. If your gross profits from farming were more than \$2,400, and your actual net earnings from farming were less than \$1,600, you can report \$1,600.

The optional method may be used for one year and not for the next. If it is used, however, it must be applied to all farm earnings from self-employment for the year. It may be used to increase or decrease net farm earnings and it may be used even if the farming operation resulted in a loss. You may change the method (either from actual net to optional net or the reverse) after you file your return. The change may be effected by the taxpayer or someone qualified to act on the taxpayer's behalf if the taxpayer is incompetent or deceased.

For the optional method, you should figure your share of gross profits from the farm partnership according to the partnership agreement. In the case of guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

### Optional Method for Computing Net Earnings From Nonfarm Self-Employment

If you are a regularly self-employed individual you may, if you meet certain conditions, use an optional method to determine your net earnings from nonfarm self-employment. The option is available when your actual earnings from nonfarm self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits.

Under the nonfarm optional method, you as a regularly self-employed individual may report two-thirds of your gross nonfarm profits (but not more than \$1,600) as your net earnings from self-employment if your net earnings from such self-employment are less than \$1,600 and less than two-thirds of your gross nonfarm profits from such self-employment. However, unlike the farm optional method, the nonfarm optional method precludes you from reporting less than your actual net earnings from nonfarm self-employment.

You may use the optional method of computing net earnings from nonfarm self-employment if you are: (1) regularly self-employed, or (2) regularly a member of a

partnership. This requirement is met if you had actual net earnings from self-employment of \$400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from trades or businesses (nonfarm and farm) in at least 2 years of the 3 consecutive years immediately preceding the year for which you elect to use the nonfarm option.

Do not use the optional method of computing net earnings from nonfarm self-employment for more than 5 years. The 5 years need not be consecutive.

If both nonfarm and farm businesses are involved, the nonfarm option may be used only if your actual net earnings from nonfarm self-employment are less than \$1,600. Additionally, in all such combined

cases your net nonfarm earnings must be less than two-thirds of your gross nonfarm profits in order to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings but not less than actual net earnings from nonfarm self-employment alone.

If you elect to use both the nonfarm option and the farm option in computing net earnings from self-employment, your maximum combined total of net earnings from self-employment for any one taxable year cannot be more than \$1,600.

For the nonfarm optional method, you should figure your share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, your share of the partnership's gross profits is your guaranteed payment plus your share of the gross profits

after such gross profits are reduced by all guaranteed payments of the partnership.

### Share-Farming Arrangements

If you produce crops or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self-employed person rather than an employee. Report your net earnings on Schedule F for income tax purposes and on Schedule SE for social security self-employment tax purposes.

For more information on self-employment tax, get **Publication 533**, Information on Self-Employment Tax free from your local IRS office.

## Instructions for Schedule F (Form 1040)

### Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

### Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1975 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1975, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or get **Publication 225**, Farmer's Tax Guide.

### Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1975, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

### Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is

subject to self-employment tax and should be reported in Schedule F. **Note.**—To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.

Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent. (See Rev. Rul. 75-11, 1975-2 IRB 5.)

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Include recoveries from insurance on growing crops. ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

### Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, Schedule F, line 21, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

### Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1974. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1975.

### Agricultural Program Payments

**In Cash.**—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

**In Materials and Services.**—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

### Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

**Commodity Futures.**—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself

through favorable price fluctuation are considered speculation and these transactions are shown on Schedule D, Form 1040.

## Expenses and Other Deductions

**Hired Labor.**—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

**Repairs and Maintenance.**—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

**Rent of Farm, Part of Farm, or Pasture.**—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

**Fertilizers, Lime, Chemicals, etc.**—These can be either capitalized or deducted as an expense.

**Taxes.**—You can deduct certain State and local taxes. (State income taxes are deductible only on Schedule A (Form 1040). See **Publication 225**.) Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvements or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

**Conservation Expenses.**—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See **Publication 225**.

**Land Clearing.**—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

## Retirement Plans, etc.

**Line 48.**—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40a, instead of on Schedule F, line 48.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500-K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 or Form 5500-K to report on Keogh plans.

Complete a Form 5500-K for all plans with fewer than 100 participants and with at least one owner-employee and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500-K. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. Attach completed Forms 5504 and 5505, as appropriate, to the Form 5500. If you file two or more Forms 5500, attach them to Form 5501. File these forms on or before the 15th day of the 5th month following the close of your taxable year. **Note:** *If sole proprietor does not participate in the plan, file Form 5500 regardless of the number of participants.*

**Line 49.**—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

**Automobile Expenses, Special Rule.**—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

**Other Farm Expenses.**—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible.

When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

**Planting and Developing Citrus and Almond Groves.**—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. See **Publication 225**.

**Depreciation.**—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

**Class Life (ADR) System and Guideline Class Life System.**—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Instructions for Form 4832**, Form 5006, and **Publication 534**, Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 59.

**Additional Information Available.**—You can get **Publication 225**, Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

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# 1975 Tax Tables

## For persons with incomes under \$15,000 who do not itemize deductions on Schedule A, Form 1040.

**Caution:** If you (child under 19 or student) can be claimed as a dependent on your parent's return and line 15 on your Form 1040 includes income other than earned income (interest, dividends, annuities, etc.) see page 7 of instructions for substitute standard deduction and definition of earned income.

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

The Tables show the lower tax after taking into account both the percentage

standard deduction and the low income allowance except in the case of married people filing separately. For married people filing separate returns, the Tables show the tax figured on the percentage standard deduction and on the low income allowance.

**Married people filing separate returns:** Choose either the low income allowance or percentage standard deduction to figure your tax. But if one uses the percentage standard deduction, both must use it. **If you are married and living apart from your spouse, see page 5 of the instructions to see if you can be considered "unmarried"** for purposes of using the Tax Tables.

### To find your tax—

► Select the Tax Table that covers the total number of exemptions on line 7. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on line 15. Then read across to the column heading describing your filing status. Enter the tax you find there on line 16a.

► 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 1040 . . . . .	A
Line 4, Form 1040 . . . . .	B
Line 2 or 5, Form 1040 . . . . .	C
Line 3, Form 1040 . . . . .	D

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—			
At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—	At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—	At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—
			Low income allowance	%Stand-ard deduc-tion					Low income allowance	%Stand-ard deduc-tion					Low income allowance	%Stand-ard deduc-tion	
		Your tax is—						Your tax is—						Your tax is—			
0	900	0	0	0	0	2,025	2,050	0	0	47	139	3,350	3,400	149	144	255	326
900	925	0	0	0	2	2,050	2,075	0	0	51	142	3,400	3,450	157	152	263	334
925	950	0	0	0	5	2,075	2,100	0	0	54	146	3,450	3,500	165	160	272	342
950	975	0	0	0	8	2,100	2,125	0	0	58	149	3,500	3,550	173	168	280	350
975	1,000	0	0	0	11	2,125	2,150	0	0	61	152	3,550	3,600	181	176	289	358
1,000	1,025	0	0	0	14	2,150	2,175	0	0	65	156	3,600	3,650	189	184	297	366
1,025	1,050	0	0	0	17	2,175	2,200	0	0	68	159	3,650	3,700	197	192	306	374
1,050	1,075	0	0	0	20	2,200	2,225	0	0	72	162	3,700	3,750	205	200	315	382
1,075	1,100	0	0	0	23	2,225	2,250	0	0	76	166	3,750	3,800	213	208	324	390
1,100	1,125	0	0	0	26	2,250	2,275	0	0	79	169	3,800	3,850	221	216	334	398
1,125	1,150	0	0	0	29	2,275	2,300	0	0	83	172	3,850	3,900	229	224	343	406
1,150	1,175	0	0	0	32	2,300	2,325	0	0	87	176	3,900	3,950	238	232	353	414
1,175	1,200	0	0	0	35	2,325	2,350	0	0	91	179	3,950	4,000	246	240	362	422
1,200	1,225	0	0	0	38	2,350	2,375	2	2	94	183	4,000	4,050	255	248	372	430
1,225	1,250	0	0	0	41	2,375	2,400	5	5	98	186	4,050	4,100	263	256	381	438
1,250	1,275	0	0	0	43	2,400	2,425	9	9	102	189	4,100	4,150	272	264	391	446
1,275	1,300	0	0	0	46	2,425	2,450	12	12	106	193	4,150	4,200	280	272	400	454
1,300	1,325	0	0	0	49	2,450	2,475	16	16	109	196	4,200	4,250	289	280	410	462
1,325	1,350	0	0	0	52	2,475	2,500	19	19	113	199	4,250	4,300	297	288	419	470
1,350	1,375	0	0	0	55	2,500	2,525	23	23	117	203	4,300	4,350	306	296	429	478
1,375	1,400	0	0	0	58	2,525	2,550	26	26	121	206	4,350	4,400	315	305	438	486
1,400	1,425	0	0	0	61	2,550	2,575	30	30	124	209	4,400	4,450	324	314	448	494
1,425	1,450	0	0	0	64	2,575	2,600	33	33	128	213	4,450	4,500	334	323	457	502
1,450	1,475	0	0	0	67	2,600	2,625	37	37	132	216	4,500	4,550	343	332	467	510
1,475	1,500	0	0	0	70	2,625	2,650	40	40	136	219	4,550	4,600	353	341	476	518
1,500	1,525	0	0	0	73	2,650	2,675	44	44	139	223	4,600	4,650	362	350	486	526
1,525	1,550	0	0	0	76	2,675	2,700	47	47	143	226	4,650	4,700	372	359	495	534
1,550	1,575	0	0	0	79	2,700	2,725	51	51	147	230	4,700	4,750	381	368	505	542
1,575	1,600	0	0	0	83	2,725	2,750	54	54	151	233	4,750	4,800	391	377	514	550
1,600	1,625	0	0	0	86	2,750	2,775	58	58	155	237	4,800	4,850	400	386	524	558
1,625	1,650	0	0	0	89	2,775	2,800	61	61	159	241	4,850	4,900	410	395	533	566
1,650	1,675	0	0	0	92	2,800	2,825	65	65	163	244	4,900	4,950	419	404	543	574
1,675	1,700	0	0	0	95	2,825	2,850	68	68	167	248	4,950	5,000	429	413	552	582
1,700	1,725	0	0	2	98	2,850	2,875	72	72	171	251	5,000	5,050	438	422	562	589
1,725	1,750	0	0	5	101	2,875	2,900	76	75	175	255	5,050	5,100	448	431	571	597
1,750	1,775	0	0	9	105	2,900	2,925	79	79	179	258	5,100	5,150	457	440	581	605
1,775	1,800	0	0	12	108	2,925	2,950	83	82	183	262	5,150	5,200	467	449	590	613
1,800	1,825	0	0	16	111	2,950	2,975	87	86	187	266	5,200	5,250	476	458	600	621
1,825	1,850	0	0	19	114	2,975	3,000	91	89	191	269	5,250	5,300	486	467	609	629
1,850	1,875	0	0	23	117	3,000	3,050	96	95	197	274	5,300	5,350	495	476	619	637
1,875	1,900	0	0	26	120	3,050	3,100	104	102	205	282	5,350	5,400	505	485	628	645
1,900	1,925	0	0	30	123	3,100	3,150	111	109	213	289	5,400	5,450	514	494	638	653
1,925	1,950	0	0	33	127	3,150	3,200	119	116	221	296	5,450	5,500	524	503	647	661
1,950	1,975	0	0	37	130	3,200	3,250	126	123	229	303	5,500	5,550	533	512	657	669
1,975	2,000	0	0	40	133	3,250	3,300	134	130	238	310						
2,000	2,025	0	0	44	136	3,300	3,350	141	137	246	318						

Continued on next page

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—		At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—		At least	But less than	A. Single, not head of household	B. Head of household		D. Married filing separate return claiming—	
			Low income allowance	%Stand-ard deduction	Low income allowance	%Stand-ard deduction				Low income allowance	%Stand-ard deduction	Low income allowance	%Stand-ard deduction				Low income allowance	%Stand-ard deduction		
		Your tax is—						Your tax is—						Your tax is—						
5,550	5,600	543	521	666	677	8,700	8,750	1,200	1,123	1,386	1,299	11,850	11,900	1,896	1,762	2,246	2,141			
5,600	5,650	552	530	676	685	8,750	8,800	1,212	1,134	1,399	1,311	11,900	11,950	1,907	1,771	2,262	2,155			
5,650	5,700	562	539	685	694	8,800	8,850	1,224	1,145	1,411	1,324	11,950	12,000	1,917	1,781	2,278	2,169			
5,700	5,750	571	548	696	703	8,850	8,900	1,236	1,156	1,424	1,336	12,000	12,050	1,928	1,791	2,294	2,183			
5,750	5,800	581	557	707	712	8,900	8,950	1,248	1,167	1,436	1,349	12,050	12,100	1,938	1,800	2,310	2,198			
5,800	5,850	590	566	718	721	8,950	9,000	1,260	1,178	1,449	1,361	12,100	12,150	1,949	1,810	2,326	2,214			
5,850	5,900	600	575	729	731	9,000	9,050	1,272	1,189	1,461	1,374	12,150	12,200	1,959	1,820	2,342	2,230			
5,900	5,950	609	584	740	740	9,050	9,100	1,284	1,200	1,474	1,386	12,200	12,250	1,970	1,829	2,358	2,246			
5,950	6,000	619	593	751	749	9,100	9,150	1,296	1,211	1,486	1,399	12,250	12,300	1,980	1,839	2,374	2,262			
6,000	6,050	628	602	762	758	9,150	9,200	1,308	1,222	1,499	1,411	12,300	12,350	1,991	1,849	2,390	2,278			
6,050	6,100	638	611	773	768	9,200	9,250	1,320	1,233	1,511	1,424	12,350	12,400	2,001	1,858	2,406	2,294			
6,100	6,150	647	620	784	777	9,250	9,300	1,332	1,244	1,524	1,436	12,400	12,450	2,012	1,868	2,422	2,310			
6,150	6,200	657	629	795	786	9,300	9,350	1,344	1,255	1,536	1,449	12,450	12,500	2,022	1,878	2,438	2,326			
6,200	6,250	666	638	806	795	9,350	9,400	1,356	1,266	1,549	1,461	12,500	12,550	2,033	1,887	2,454	2,342			
6,250	6,300	676	647	817	805	9,400	9,450	1,368	1,277	1,561	1,474	12,550	12,600	2,043	1,897	2,470	2,358			
6,300	6,350	685	656	828	814	9,450	9,500	1,380	1,288	1,574	1,486	12,600	12,650	2,054	1,907	2,486	2,374			
6,350	6,400	695	665	839	823	9,500	9,550	1,392	1,299	1,586	1,499	12,650	12,700	2,064	1,916	2,502	2,390			
6,400	6,450	706	674	850	832	9,550	9,600	1,404	1,310	1,599	1,511	12,700	12,750	2,075	1,926	2,518	2,406			
6,450	6,500	716	684	861	842	9,600	9,650	1,416	1,321	1,611	1,524	12,750	12,800	2,085	1,936	2,534	2,422			
6,500	6,550	727	693	872	851	9,650	9,700	1,428	1,332	1,624	1,536	12,800	12,850	2,096	1,946	2,550	2,438			
6,550	6,600	737	703	883	860	9,700	9,750	1,440	1,343	1,637	1,549	12,850	12,900	2,108	1,956	2,566	2,454			
6,600	6,650	748	712	894	869	9,750	9,800	1,452	1,354	1,651	1,561	12,900	12,950	2,119	1,967	2,582	2,470			
6,650	6,700	758	722	905	879	9,800	9,850	1,464	1,365	1,665	1,574	12,950	13,000	2,130	1,977	2,598	2,486			
6,700	6,750	769	731	916	888	9,850	9,900	1,476	1,376	1,679	1,586	13,000	13,050	2,142	1,988	2,614	2,502			
6,750	6,800	779	741	927	897	9,900	9,950	1,488	1,387	1,693	1,599	13,050	13,100	2,153	1,998	2,630	2,518			
6,800	6,850	790	750	938	906	9,950	10,000	1,500	1,398	1,707	1,611	13,100	13,150	2,164	2,009	2,646	2,534			
6,850	6,900	800	760	949	916	10,000	10,050	1,511	1,408	1,721	1,624	13,150	13,200	2,176	2,019	2,662	2,550			
6,900	6,950	811	769	960	925	10,050	10,100	1,521	1,417	1,735	1,637	13,200	13,250	2,187	2,030	2,678	2,566			
6,950	7,000	821	779	971	934	10,100	10,150	1,531	1,426	1,749	1,651	13,250	13,300	2,198	2,040	2,694	2,582			
7,000	7,050	832	788	982	943	10,150	10,200	1,541	1,435	1,763	1,665	13,300	13,350	2,210	2,051	2,710	2,598			
7,050	7,100	842	798	993	952	10,200	10,250	1,551	1,445	1,777	1,679	13,350	13,400	2,221	2,061	2,726	2,614			
7,100	7,150	853	807	1,004	962	10,250	10,300	1,561	1,454	1,791	1,693	13,400	13,450	2,232	2,072	2,742	2,630			
7,150	7,200	863	817	1,015	971	10,300	10,350	1,572	1,463	1,805	1,707	13,450	13,500	2,244	2,082	2,758	2,646			
7,200	7,250	874	826	1,026	980	10,350	10,400	1,582	1,472	1,819	1,721	13,500	13,550	2,255	2,093	2,774	2,662			
7,250	7,300	884	836	1,037	989	10,400	10,450	1,592	1,482	1,833	1,735	13,550	13,600	2,266	2,103	2,790	2,678			
7,300	7,350	895	845	1,048	999	10,450	10,500	1,602	1,491	1,847	1,749	13,600	13,650	2,278	2,114	2,806	2,694			
7,350	7,400	905	855	1,059	1,008	10,500	10,550	1,613	1,501	1,861	1,763	13,650	13,700	2,289	2,124	2,822	2,710			
7,400	7,450	916	864	1,070	1,017	10,550	10,600	1,623	1,511	1,875	1,777	13,700	13,750	2,300	2,135	2,839	2,726			
7,450	7,500	926	874	1,081	1,026	10,600	10,650	1,634	1,520	1,889	1,791	13,750	13,800	2,312	2,145	2,857	2,742			
7,500	7,550	937	883	1,092	1,036	10,650	10,700	1,644	1,530	1,903	1,805	13,800	13,850	2,323	2,156	2,875	2,758			
7,550	7,600	947	893	1,103	1,045	10,700	10,750	1,655	1,540	1,917	1,819	13,850	13,900	2,334	2,166	2,893	2,774			
7,600	7,650	958	902	1,114	1,054	10,750	10,800	1,665	1,549	1,931	1,833	13,900	13,950	2,346	2,177	2,911	2,790			
7,650	7,700	968	912	1,125	1,063	10,800	10,850	1,676	1,559	1,945	1,847	13,950	14,000	2,357	2,187	2,929	2,806			
7,700	7,750	979	921	1,136	1,073	10,850	10,900	1,686	1,569	1,959	1,861	14,000	14,050	2,368	2,198	2,947	2,822			
7,750	7,800	989	931	1,149	1,082	10,900	10,950	1,697	1,578	1,973	1,875	14,050	14,100	2,380	2,208	2,965	2,839			
7,800	7,850	1,000	940	1,161	1,091	10,950	11,000	1,707	1,588	1,987	1,889	14,100	14,150	2,391	2,219	2,983	2,857			
7,850	7,900	1,010	950	1,174	1,100	11,000	11,050	1,718	1,598	2,001	1,903	14,150	14,200	2,402	2,229	3,001	2,875			
7,900	7,950	1,021	959	1,186	1,110	11,050	11,100	1,728	1,607	2,015	1,917	14,200	14,250	2,414	2,240	3,019	2,893			
7,950	8,000	1,031	969	1,199	1,119	11,100	11,150	1,739	1,617	2,029	1,931	14,250	14,300	2,425	2,250	3,037	2,911			
8,000	8,050	1,042	978	1,211	1,128	11,150	11,200	1,749	1,627	2,043	1,945	14,300	14,350	2,436	2,261	3,055	2,929			
8,050	8,100	1,052	988	1,224	1,138	11,200	11,250	1,760	1,636	2,057	1,959	14,350	14,400	2,448	2,271	3,073	2,947			
8,100	8,150	1,063	997	1,236	1,149	11,250	11,300	1,770	1,646	2,071	1,973	14,400	14,450	2,461	2,284	3,091	2,965			
8,150	8,200	1,073	1,007	1,249	1,161	11,300	11,350	1,781	1,655	2,085	1,987	14,450	14,500	2,475	2,296	3,109	2,983			
8,200	8,250	1,084	1,016	1,261	1,174	11,350	11,400	1,791	1,665	2,099	2,001	14,500	14,550	2,488	2,309	3,127	3,001			
8,250	8,300	1,094	1,026	1,274	1,186	11,400	11,450	1,802	1,675	2,113	2,015	14,550	14,600	2,502	2,321	3,145	3,019			
8,300	8,350	1,105	1,035	1,286	1,199	11,450	11,500	1,812	1,684	2,127	2,029	14,600	14,650	2,515	2,334	3,163	3,037			
8,350	8,400	1,116	1,046	1,299	1,211	11,500	11,550	1,823	1,694	2,141	2,043	14,650	14,700	2,529	2,346	3,181	3,055			
8,400	8,450	1,128	1,057	1,311	1,224	11,550	11,600	1,833	1,704	2,155	2,057	14,700	14,750	2,542	2,359	3,199	3,073			
8,450	8,500	1,140	1,068	1,324	1,236	11,600	11,650	1,844	1,713	2,169	2,071	14,750	14,800	2,556	2,371	3,217	3,091			
8,500	8,550	1,152	1,079	1,336	1,249	11,650	11,700	1,854	1,723	2,183	2,085	14,800	14,850	2,569	2,384	3,235	3,109			
8,550	8,600	1,164	1,090	1,349	1,261	11,700	11,750	1,865	1,733	2,198	2,099	14,850	14,900	2,583	2,396	3,253	3,127			
8,600	8,650	1,176	1,101	1,361	1,274	11,750	11,800	1,875	1,742	2,214	2,113	14,900	14,950	2,596	2,409	3,271	3,145			
8,650	8,700	1,188	1,112	1,374	1,286	11,800	11,850	1,886	1,752	2,230	2,127	14,950	15,000	2,610	2,421	3,289	3,163			



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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—					
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—	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—	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						Low income allowance						Low income allowance		
		Your tax is—						Your tax is—						Your tax is—					
					%Stand-ard deduc-tion						%Stand-ard deduc-tion						%Stand-ard deduc-tion		
0	1,800	0	0	0	0	4,400	4,450	197	192	144	306	351	8,250	8,300	937	883	786	1,092	1,015
1,800	1,825	0	0	0	3	4,450	4,500	205	200	151	315	359	8,300	8,350	947	893	796	1,103	1,026
1,825	1,850	0	0	0	6	4,500	4,550	213	208	159	324	367	8,350	8,400	958	902	805	1,114	1,037
1,850	1,875	0	0	0	9	4,550	4,600	221	216	166	334	375	8,400	8,450	968	912	815	1,125	1,048
1,875	1,900	0	0	0	12	4,600	4,650	229	224	174	343	383	8,450	8,500	979	921	824	1,136	1,059
1,900	1,925	0	0	0	15	4,650	4,700	238	232	181	353	391	8,500	8,550	989	931	834	1,149	1,070
1,925	1,950	0	0	0	18	4,700	4,750	246	240	189	362	399	8,550	8,600	1,000	940	843	1,161	1,081
1,950	1,975	0	0	0	21	4,750	4,800	255	248	196	372	407	8,600	8,650	1,010	950	853	1,174	1,092
1,975	2,000	0	0	0	24	4,800	4,850	263	256	204	381	415	8,650	8,700	1,021	959	862	1,186	1,103
2,000	2,025	0	0	0	27	4,850	4,900	272	264	211	391	423	8,700	8,750	1,031	969	872	1,199	1,114
2,025	2,050	0	0	0	30	4,900	4,950	280	272	219	400	431	8,750	8,800	1,042	978	881	1,211	1,125
2,050	2,075	0	0	0	33	4,950	5,000	289	280	226	410	439	8,800	8,850	1,052	988	891	1,224	1,136
2,075	2,100	0	0	0	35	5,000	5,050	297	288	234	419	447	8,850	8,900	1,063	997	900	1,236	1,149
2,100	2,125	0	0	0	38	5,050	5,100	306	296	241	429	455	8,900	8,950	1,073	1,007	910	1,249	1,161
2,125	2,150	0	0	0	41	5,100	5,150	315	305	249	438	463	8,950	9,000	1,084	1,016	919	1,261	1,174
2,150	2,175	0	0	0	44	5,150	5,200	324	314	256	448	471	9,000	9,050	1,094	1,026	929	1,274	1,186
2,175	2,200	0	0	0	47	5,200	5,250	334	323	264	457	479	9,050	9,100	1,105	1,035	938	1,286	1,199
2,200	2,225	0	0	0	50	5,250	5,300	343	332	271	467	487	9,100	9,150	1,116	1,046	948	1,299	1,211
2,225	2,250	0	0	0	53	5,300	5,350	353	341	279	476	495	9,150	9,200	1,128	1,057	957	1,311	1,224
2,250	2,275	0	0	0	56	5,350	5,400	362	350	286	486	503	9,200	9,250	1,140	1,068	967	1,324	1,236
2,275	2,300	0	0	0	59	5,400	5,450	372	359	294	495	511	9,250	9,300	1,152	1,079	976	1,336	1,249
2,300	2,325	0	0	0	62	5,450	5,500	381	368	302	505	519	9,300	9,350	1,164	1,090	986	1,349	1,261
2,325	2,350	0	0	0	65	5,500	5,550	391	377	310	514	527	9,350	9,400	1,176	1,101	995	1,361	1,274
2,350	2,375	0	0	0	68	5,550	5,600	400	386	318	524	535	9,400	9,450	1,188	1,112	1,005	1,374	1,286
2,375	2,400	0	0	0	71	5,600	5,650	410	395	326	533	543	9,450	9,500	1,200	1,123	1,014	1,386	1,299
2,400	2,425	0	0	0	74	5,650	5,700	419	404	334	543	551	9,500	9,550	1,212	1,134	1,024	1,399	1,311
2,425	2,450	0	0	0	77	5,700	5,750	429	413	342	552	559	9,550	9,600	1,224	1,145	1,033	1,411	1,324
2,450	2,475	0	0	2	80	5,750	5,800	438	422	350	562	567	9,600	9,650	1,236	1,156	1,043	1,424	1,336
2,475	2,500	0	0	5	83	5,800	5,850	448	431	358	571	575	9,650	9,700	1,248	1,167	1,052	1,436	1,349
2,500	2,525	0	0	9	87	5,850	5,900	457	440	366	581	583	9,700	9,750	1,260	1,178	1,062	1,449	1,361
2,525	2,550	0	0	12	90	5,900	5,950	467	449	374	590	591	9,750	9,800	1,272	1,189	1,071	1,461	1,374
2,550	2,575	0	0	16	93	5,950	6,000	476	458	382	600	599	9,800	9,850	1,284	1,200	1,081	1,474	1,386
2,575	2,600	0	0	19	96	6,000	6,050	486	467	390	609	607	9,850	9,900	1,296	1,211	1,090	1,486	1,399
2,600	2,625	0	0	23	99	6,050	6,100	495	476	398	619	615	9,900	9,950	1,308	1,222	1,100	1,499	1,411
2,625	2,650	0	0	26	102	6,100	6,150	505	485	406	628	623	9,950	10,000	1,320	1,233	1,109	1,511	1,424
2,650	2,675	0	0	30	105	6,150	6,200	514	494	414	638	631	10,000	10,050	1,331	1,243	1,119	1,524	1,436
2,675	2,700	0	0	33	109	6,200	6,250	524	503	422	647	639	10,050	10,100	1,341	1,252	1,128	1,536	1,449
2,700	2,725	0	0	37	112	6,250	6,300	533	512	430	657	646	10,100	10,150	1,351	1,261	1,138	1,549	1,461
2,725	2,750	0	0	40	115	6,300	6,350	543	521	438	666	654	10,150	10,200	1,361	1,270	1,147	1,561	1,474
2,750	2,775	0	0	44	118	6,350	6,400	552	530	446	676	662	10,200	10,250	1,371	1,280	1,157	1,574	1,486
2,775	2,800	0	0	47	121	6,400	6,450	562	539	454	685	670	10,250	10,300	1,381	1,289	1,166	1,586	1,499
2,800	2,825	0	0	51	124	6,450	6,500	571	548	463	696	678	10,300	10,350	1,392	1,298	1,176	1,599	1,511
2,825	2,850	0	0	54	128	6,500	6,550	581	557	471	707	686	10,350	10,400	1,402	1,307	1,185	1,611	1,524
2,850	2,875	0	0	58	131	6,550	6,600	590	566	480	718	695	10,400	10,450	1,412	1,317	1,195	1,624	1,536
2,875	2,900	0	0	61	134	6,600	6,650	600	575	488	729	704	10,450	10,500	1,422	1,326	1,204	1,637	1,549
2,900	2,925	0	0	65	137	6,650	6,700	609	584	497	740	714	10,500	10,550	1,432	1,335	1,214	1,651	1,561
2,925	2,950	0	0	68	140	6,700	6,750	619	593	505	751	723	10,550	10,600	1,442	1,344	1,223	1,665	1,574
2,950	2,975	0	0	72	143	6,750	6,800	628	602	514	762	732	10,600	10,650	1,452	1,354	1,233	1,679	1,586
2,975	3,000	0	0	76	147	6,800	6,850	638	611	522	773	741	10,650	10,700	1,462	1,363	1,242	1,693	1,599
3,000	3,050	0	0	81	152	6,850	6,900	647	620	531	784	751	10,700	10,750	1,472	1,372	1,252	1,707	1,611
3,050	3,100	0	0	89	158	6,900	6,950	657	629	539	795	760	10,750	10,800	1,482	1,381	1,261	1,721	1,624
3,100	3,150	4	4	96	165	6,950	7,000	666	638	548	806	769	10,800	10,850	1,492	1,390	1,271	1,735	1,637
3,150	3,200	11	11	104	172	7,000	7,050	676	647	556	817	778	10,850	10,900	1,502	1,400	1,280	1,749	1,651
3,200	3,250	18	18	111	178	7,050	7,100	685	656	565	828	787	10,900	10,950	1,512	1,409	1,290	1,763	1,665
3,250	3,300	25	25	119	185	7,100	7,150	695	665	573	839	797	10,950	11,000	1,523	1,418	1,299	1,777	1,679
3,300	3,350	32	32	126	192	7,150	7,200	706	674	582	850	806	11,000	11,050	1,533	1,427	1,309	1,791	1,693
3,350	3,400	39	39	134	199	7,200	7,250	716	684	590	861	815	11,050	11,100	1,543	1,437	1,318	1,805	1,707
3,400	3,450	46	46	141	205	7,250	7,300	727	693	599	872	824	11,100	11,150	1,553	1,446	1,328	1,819	1,721
3,450	3,500	53	53	149	212	7,300	7,350	737	703	607	883	834	11,150	11,200	1,563	1,455	1,337	1,833	1,735
3,500	3,550	60	60	157	219	7,350	7,400	748	712	616	894	843	11,200	11,250	1,573	1,464	1,347	1,847	1,749
3,550	3,600	67	67	165	226	7,400	7,450	758	722	625	905	852	11,250	11,300	1,583	1,474	1,356	1,861	1,763
3,600	3,650	74	74	173	233	7,450	7,500	769	731	634	916	861	11,300	11,350	1,593	1,483	1,366	1,875	1,777
3,650	3,700	81	81	181	240	7,500	7,550	779	741	644	927	871	11,350	11,400	1,604	1,493	1,375	1,889	1,791
3,700	3,750	89	88	189	247	7,550	7,600	790	750	653	938	880	11,400	11,450	1,614	1,502	1,386	1,903	1,805
3,750	3,800	96	95	197	254	7,600	7,650	800	7										

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

If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—							
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	%Standard deduction	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	%Standard deduction	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	%Standard deduction
12,000	12,050	1,740	1,618	1,512	2,071	1,973	13,000	13,050	1,950	1,811	1,697	2,374	2,262	14,000	14,050	2,166	2,010	1,882	2,694	2,582			
12,050	12,100	1,751	1,628	1,521	2,085	1,987	13,050	13,100	1,961	1,821	1,706	2,390	2,278	14,050	14,100	2,177	2,021	1,891	2,710	2,598			
12,100	12,150	1,761	1,638	1,531	2,099	2,001	13,100	13,150	1,971	1,831	1,716	2,406	2,294	14,100	14,150	2,189	2,031	1,900	2,726	2,614			
12,150	12,200	1,772	1,647	1,540	2,113	2,015	13,150	13,200	1,982	1,840	1,725	2,422	2,310	14,150	14,200	2,200	2,042	1,910	2,742	2,630			
12,200	12,250	1,782	1,657	1,549	2,127	2,029	13,200	13,250	1,992	1,850	1,734	2,438	2,326	14,200	14,250	2,211	2,052	1,919	2,758	2,646			
12,250	12,300	1,793	1,667	1,558	2,141	2,043	13,250	13,300	2,003	1,860	1,743	2,454	2,342	14,250	14,300	2,223	2,063	1,928	2,774	2,662			
12,300	12,350	1,803	1,676	1,568	2,155	2,057	13,300	13,350	2,013	1,869	1,752	2,470	2,358	14,300	14,350	2,234	2,073	1,937	2,790	2,678			
12,350	12,400	1,814	1,686	1,577	2,169	2,071	13,350	13,400	2,024	1,879	1,762	2,486	2,374	14,350	14,400	2,245	2,084	1,947	2,806	2,694			
12,400	12,450	1,824	1,696	1,586	2,183	2,085	13,400	13,450	2,034	1,889	1,771	2,502	2,390	14,400	14,450	2,259	2,096	1,956	2,822	2,710			
12,450	12,500	1,835	1,705	1,595	2,198	2,099	13,450	13,500	2,045	1,898	1,780	2,518	2,406	14,450	14,500	2,272	2,109	1,965	2,839	2,726			
12,500	12,550	1,845	1,715	1,605	2,214	2,113	13,500	13,550	2,055	1,908	1,789	2,534	2,422	14,500	14,550	2,286	2,121	1,974	2,857	2,742			
12,550	12,600	1,856	1,724	1,614	2,230	2,127	13,550	13,600	2,066	1,918	1,799	2,550	2,438	14,550	14,600	2,299	2,134	1,983	2,875	2,758			
12,600	12,650	1,866	1,734	1,623	2,246	2,141	13,600	13,650	2,076	1,927	1,808	2,566	2,454	14,600	14,650	2,313	2,146	1,993	2,893	2,774			
12,650	12,700	1,877	1,744	1,632	2,262	2,155	13,650	13,700	2,087	1,937	1,817	2,582	2,470	14,650	14,700	2,326	2,159	2,002	2,911	2,790			
12,700	12,750	1,887	1,753	1,642	2,278	2,169	13,700	13,750	2,098	1,947	1,826	2,598	2,486	14,700	14,750	2,340	2,171	2,011	2,929	2,806			
12,750	12,800	1,898	1,763	1,651	2,294	2,183	13,750	13,800	2,109	1,958	1,836	2,614	2,502	14,750	14,800	2,353	2,184	2,020	2,947	2,822			
12,800	12,850	1,908	1,773	1,660	2,310	2,198	13,800	13,850	2,121	1,968	1,845	2,630	2,518	14,800	14,850	2,367	2,196	2,030	2,965	2,839			
12,850	12,900	1,919	1,782	1,669	2,326	2,214	13,850	13,900	2,132	1,979	1,854	2,646	2,534	14,850	14,900	2,380	2,209	2,039	2,983	2,857			
12,900	12,950	1,929	1,792	1,679	2,342	2,230	13,900	13,950	2,143	1,989	1,863	2,662	2,550	14,900	14,950	2,394	2,221	2,048	3,001	2,875			
12,950	13,000	1,940	1,802	1,688	2,358	2,246	13,950	14,000	2,155	2,000	1,873	2,678	2,566	14,950	15,000	2,407	2,234	2,057	3,019	2,893			

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

0	2,675	0	0	0	0	0	5,050	5,100	181	176	130	289	312	7,800	7,850	685	656	565	828	761
2,675	2,700	0	0	0	0	1	5,100	5,150	189	184	137	297	320	7,850	7,900	695	665	573	839	770
2,700	2,725	0	0	0	0	4	5,150	5,200	197	192	144	306	328	7,900	7,950	706	674	582	850	780
2,725	2,750	0	0	0	0	7	5,200	5,250	205	200	151	315	336	7,950	8,000	716	684	590	861	789
2,750	2,775	0	0	0	0	10	5,250	5,300	213	208	159	324	344	8,000	8,050	727	693	599	872	798
2,775	2,800	0	0	0	0	13	5,300	5,350	221	216	166	334	352	8,050	8,100	737	703	607	883	807
2,800	2,825	0	0	0	0	16	5,350	5,400	229	224	174	343	360	8,100	8,150	748	712	616	894	817
2,825	2,850	0	0	0	0	19	5,400	5,450	238	232	181	353	368	8,150	8,200	758	722	625	905	828
2,850	2,875	0	0	0	0	22	5,450	5,500	246	240	189	362	376	8,200	8,250	769	731	634	916	839
2,875	2,900	0	0	0	0	25	5,500	5,550	255	248	196	372	384	8,250	8,300	779	741	644	927	850
2,900	2,925	0	0	0	0	28	5,550	5,600	263	256	204	381	392	8,300	8,350	790	750	653	938	861
2,925	2,950	0	0	0	0	30	5,600	5,650	272	264	211	391	400	8,350	8,400	800	760	663	949	872
2,950	2,975	0	0	0	0	33	5,650	5,700	280	272	219	400	408	8,400	8,450	811	769	672	960	883
2,975	3,000	0	0	0	0	36	5,700	5,750	289	280	226	410	416	8,450	8,500	821	779	682	971	894
3,000	3,050	0	0	0	0	41	5,750	5,800	297	288	234	419	424	8,500	8,550	832	788	691	982	905
3,050	3,100	0	0	0	0	47	5,800	5,850	306	296	241	429	432	8,550	8,600	842	798	701	993	916
3,100	3,150	0	0	0	0	53	5,850	5,900	315	305	249	438	440	8,600	8,650	853	807	710	1,004	927
3,150	3,200	0	0	0	0	58	5,900	5,950	324	314	256	448	448	8,650	8,700	863	817	720	1,015	938
3,200	3,250	0	0	0	4	64	5,950	6,000	334	323	264	457	456	8,700	8,750	874	826	729	1,026	949
3,250	3,300	0	0	0	11	70	6,000	6,050	343	332	271	467	464	8,750	8,800	884	836	739	1,037	960
3,300	3,350	0	0	0	18	76	6,050	6,100	353	341	279	476	472	8,800	8,850	895	845	748	1,048	971
3,350	3,400	0	0	0	25	83	6,100	6,150	362	350	286	486	480	8,850	8,900	905	855	758	1,059	982
3,400	3,450	0	0	0	32	89	6,150	6,200	372	359	294	495	488	8,900	8,950	916	864	767	1,070	993
3,450	3,500	0	0	0	39	95	6,200	6,250	381	368	302	505	496	8,950	9,000	926	874	777	1,081	1,004
3,500	3,550	0	0	0	46	102	6,250	6,300	391	377	310	514	504	9,000	9,050	937	883	786	1,092	1,015
3,550	3,600	0	0	0	53	108	6,300	6,350	400	386	318	524	512	9,050	9,100	947	893	796	1,103	1,026
3,600	3,650	0	0	0	60	114	6,350	6,400	410	395	326	533	520	9,100	9,150	958	902	805	1,114	1,037
3,650	3,700	0	0	0	67	121	6,400	6,450	419	404	334	543	528	9,150	9,200	968	912	815	1,125	1,048
3,700	3,750	0	0	0	74	127	6,450	6,500	429	413	342	552	536	9,200	9,250	979	921	824	1,136	1,059
3,750	3,800	0	0	0	81	133	6,500	6,550	438	422	350	562	544	9,250	9,300	989	931	834	1,149	1,070
3,800	3,850	0	0	0	89	139	6,550	6,600	448	431	358	571	552	9,300	9,350	1,000	940	843	1,161	1,081
3,850	3,900	4	4	0	96	146	6,600	6,650	457	440	366	581	560	9,350	9,400	1,010	950	853	1,174	1,092
3,900	3,950	11	11	0	104	153	6,650	6,700	467	449	374	590	568	9,400	9,450	1,021	959	862	1,186	1,103
3,950	4,000	18	18	0	111	159	6,700	6,750	476	458	382	600	576	9,450	9,500	1,031	969	872	1,199	1,114
4,000	4,050	25	25	0	119	166	6,750	6,800	486	467	390	609	584	9,500	9,550	1,042	978	881	1,211	1,125
4,050	4,100	32	32	0	126	173	6,800	6,850	495	476	398	619	592	9,550	9,600	1,052	988	891	1,224	1,136
4,100	4,150	39	39	0	134	179	6,850	6,900	505	485	406	628	600	9,600	9,650	1,063	997	900	1,236	1,149
4,150	4,200	46	46	4	141	186	6,900	6,950	514	494	414	638	608	9,650	9,700	1,073	1,007	910	1,249	1,161
4,200	4,250	53	53	11	149	193	6,950	7,000	524	503	422	647	616	9,700	9,750	1,084	1,016	919	1,261	1,174
4,250	4,300	60	60	18	157	200	7,000	7,050	5											

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
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—	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—	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	%Standard deduction	Low income allowance
10,450	10,500	1,242	1,161	1,062	1,449	1,361	12,000	12,050	1,554	1,447	1,352	1,861	1,763	13,550	13,600	1,878	1,745	1,634	2,310	2,198
10,500	10,550	1,252	1,170	1,071	1,461	1,374	12,050	12,100	1,564	1,456	1,360	1,875	1,777	13,600	13,650	1,889	1,755	1,643	2,326	2,214
10,550	10,600	1,262	1,179	1,081	1,474	1,386	12,100	12,150	1,574	1,466	1,368	1,889	1,791	13,650	13,700	1,899	1,765	1,652	2,342	2,230
10,600	10,650	1,272	1,189	1,090	1,486	1,399	12,150	12,200	1,584	1,475	1,376	1,903	1,805	13,700	13,750	1,910	1,774	1,661	2,358	2,246
10,650	10,700	1,282	1,198	1,100	1,499	1,411	12,200	12,250	1,595	1,484	1,384	1,917	1,819	13,750	13,800	1,920	1,784	1,671	2,374	2,262
10,700	10,750	1,292	1,207	1,109	1,511	1,424	12,250	12,300	1,605	1,494	1,393	1,931	1,833	13,800	13,850	1,931	1,793	1,680	2,390	2,278
10,750	10,800	1,302	1,216	1,119	1,524	1,436	12,300	12,350	1,616	1,504	1,403	1,945	1,847	13,850	13,900	1,941	1,803	1,689	2,406	2,294
10,800	10,850	1,312	1,225	1,128	1,536	1,449	12,350	12,400	1,626	1,513	1,412	1,959	1,861	13,900	13,950	1,952	1,813	1,698	2,422	2,310
10,850	10,900	1,322	1,235	1,138	1,549	1,461	12,400	12,450	1,637	1,523	1,421	1,973	1,875	13,950	14,000	1,962	1,822	1,708	2,438	2,326
10,900	10,950	1,332	1,244	1,147	1,561	1,474	12,450	12,500	1,647	1,533	1,430	1,987	1,889	14,000	14,050	1,973	1,832	1,717	2,454	2,342
10,950	11,000	1,343	1,253	1,157	1,574	1,486	12,500	12,550	1,658	1,542	1,440	2,001	1,903	14,050	14,100	1,983	1,842	1,726	2,470	2,358
11,000	11,050	1,353	1,262	1,166	1,586	1,499	12,550	12,600	1,668	1,552	1,449	2,015	1,917	14,100	14,150	1,994	1,851	1,735	2,486	2,374
11,050	11,100	1,363	1,272	1,176	1,599	1,511	12,600	12,650	1,679	1,562	1,458	2,029	1,931	14,150	14,200	2,004	1,861	1,745	2,502	2,390
11,100	11,150	1,373	1,281	1,185	1,611	1,524	12,650	12,700	1,689	1,571	1,467	2,043	1,945	14,200	14,250	2,015	1,871	1,754	2,518	2,406
11,150	11,200	1,383	1,290	1,195	1,624	1,536	12,700	12,750	1,700	1,581	1,477	2,057	1,959	14,250	14,300	2,025	1,880	1,763	2,534	2,422
11,200	11,250	1,393	1,299	1,204	1,637	1,549	12,750	12,800	1,710	1,591	1,486	2,071	1,973	14,300	14,350	2,036	1,890	1,772	2,550	2,438
11,250	11,300	1,403	1,309	1,214	1,651	1,561	12,800	12,850	1,721	1,600	1,495	2,085	1,987	14,350	14,400	2,046	1,900	1,782	2,566	2,454
11,300	11,350	1,413	1,318	1,223	1,665	1,574	12,850	12,900	1,731	1,610	1,504	2,099	2,001	14,400	14,450	2,059	1,911	1,791	2,582	2,470
11,350	11,400	1,423	1,327	1,233	1,679	1,586	12,900	12,950	1,742	1,620	1,514	2,113	2,015	14,450	14,500	2,071	1,923	1,800	2,598	2,486
11,400	11,450	1,433	1,336	1,242	1,693	1,599	12,950	13,000	1,752	1,629	1,523	2,127	2,029	14,500	14,550	2,084	1,934	1,809	2,614	2,502
11,450	11,500	1,443	1,346	1,252	1,707	1,611	13,000	13,050	1,763	1,639	1,532	2,141	2,043	14,550	14,600	2,097	1,946	1,818	2,630	2,518
11,500	11,550	1,453	1,355	1,261	1,721	1,624	13,050	13,100	1,773	1,649	1,541	2,155	2,057	14,600	14,650	2,110	1,959	1,828	2,646	2,534
11,550	11,600	1,464	1,364	1,271	1,735	1,637	13,100	13,150	1,784	1,658	1,551	2,169	2,071	14,650	14,700	2,124	1,971	1,837	2,662	2,550
11,600	11,650	1,474	1,373	1,280	1,749	1,651	13,150	13,200	1,794	1,668	1,560	2,183	2,085	14,700	14,750	2,137	1,984	1,846	2,678	2,566
11,650	11,700	1,484	1,383	1,290	1,763	1,665	13,200	13,250	1,805	1,678	1,569	2,198	2,099	14,750	14,800	2,151	1,996	1,855	2,694	2,582
11,700	11,750	1,494	1,392	1,299	1,777	1,679	13,250	13,300	1,815	1,687	1,578	2,214	2,113	14,800	14,850	2,164	2,009	1,865	2,710	2,598
11,750	11,800	1,504	1,401	1,309	1,791	1,693	13,300	13,350	1,826	1,697	1,587	2,230	2,127	14,850	14,900	2,178	2,021	1,874	2,726	2,614
11,800	11,850	1,514	1,410	1,318	1,805	1,707	13,350	13,400	1,836	1,707	1,597	2,246	2,141	14,900	14,950	2,191	2,034	1,883	2,742	2,630
11,850	11,900	1,524	1,420	1,328	1,819	1,721	13,400	13,450	1,847	1,716	1,606	2,262	2,155	14,950	15,000	2,205	2,046	1,892	2,758	2,646
11,900	11,950	1,534	1,429	1,336	1,833	1,735	13,450	13,500	1,857	1,726	1,615	2,278	2,169							
11,950	12,000	1,544	1,438	1,344	1,847	1,749	13,500	13,550	1,868	1,736	1,624	2,294	2,183							

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

0	3,600	0	0	0	0	5,750	5,800	173	168	123	280	285	7,950	8,000	571	548	463	696	633	
3,600	3,650	0	0	0	0	6	5,800	5,850	181	176	130	289	292	8,000	8,050	581	557	471	707	641
3,650	3,700	0	0	0	0	12	5,850	5,900	189	184	137	297	299	8,050	8,100	590	566	480	718	649
3,700	3,750	0	0	0	0	18	5,900	5,950	197	192	144	306	306	8,100	8,150	600	575	488	729	657
3,750	3,800	0	0	0	0	24	5,950	6,000	205	200	151	315	314	8,150	8,200	609	584	497	740	666
3,800	3,850	0	0	0	0	30	6,000	6,050	213	208	159	324	322	8,200	8,250	619	593	505	751	676
3,850	3,900	0	0	0	0	36	6,050	6,100	221	216	166	334	330	8,250	8,300	628	602	514	762	685
3,900	3,950	0	0	0	0	42	6,100	6,150	229	224	174	343	338	8,300	8,350	638	611	522	773	696
3,950	4,000	0	0	0	4	47	6,150	6,200	238	232	181	353	346	8,350	8,400	647	620	531	784	707
4,000	4,050	0	0	0	11	53	6,200	6,250	246	240	189	362	354	8,400	8,450	657	629	539	795	718
4,050	4,100	0	0	0	18	59	6,250	6,300	255	248	196	372	361	8,450	8,500	666	638	548	806	729
4,100	4,150	0	0	0	25	65	6,300	6,350	263	256	204	381	369	8,500	8,550	676	647	556	817	740
4,150	4,200	0	0	0	32	71	6,350	6,400	272	264	211	391	377	8,550	8,600	685	656	565	828	751
4,200	4,250	0	0	0	39	77	6,400	6,450	280	272	219	400	385	8,600	8,650	695	665	573	839	762
4,250	4,300	0	0	0	46	84	6,450	6,500	289	280	226	410	393	8,650	8,700	706	674	582	850	773
4,300	4,350	0	0	0	53	90	6,500	6,550	297	288	234	419	401	8,700	8,750	716	684	590	861	784
4,350	4,400	0	0	0	60	96	6,550	6,600	306	296	241	429	409	8,750	8,800	727	693	599	872	795
4,400	4,450	0	0	0	67	103	6,600	6,650	315	305	249	438	417	8,800	8,850	737	703	607	883	806
4,450	4,500	0	0	0	74	109	6,650	6,700	324	314	256	448	425	8,850	8,900	748	712	616	894	817
4,500	4,550	0	0	0	81	115	6,700	6,750	334	323	264	457	433	8,900	8,950	758	722	625	905	828
4,550	4,600	0	0	0	89	121	6,750	6,800	343	332	271	467	441	8,950	9,000	769	731	634	916	839
4,600	4,650	4	4	0	96	128	6,800	6,850	353	341	279	476	449	9,000	9,050	779	741	644	927	850
4,650	4,700	11	11	0	104	134	6,850	6,900	362	350	286	486	457	9,050	9,100	790	750	653	938	861
4,700	4,750	18	18	0	111	140	6,900	6,950	372	359	294	495	465	9,100	9,150	800	760	663	949	872
4,750	4,800	25	25	0	119	147	6,950	7,000	381	368	302	505	473	9,150	9,200	811	769	672	960	883
4,800	4,850	32	32	0	126	153	7,000	7,050	391	377	310	514	481	9,200	9,250	821	779	682	971	894
4,850	4,900	39	39	0	134	160	7,050	7,100	400	386	318	524	489	9,250	9,300	832	788	691	982	905
4,900	4,950	46	46	4	141	167	7,100	7,150	410	395	326	533	497	9,300	9,350	842	798	701	993	916

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
At least	But less than	A.	B.	C.	D.	At least	But less than	A.	B.	C.	D.	At least	But less than	A.	B.	C.	D.			
		Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance %			Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance %			Single, not head of household	Head of household	Married filing joint return	Married filing separate return claiming— Low income allowance %			
10,050	10,100	997	938	843	1,161	1,081	11,700	11,750	1,314	1,227	1,157	1,574	1,486	13,350	13,400	1,649	1,534	1,432	2,029	1,931
10,100	10,150	1,006	946	853	1,174	1,092	11,750	11,800	1,324	1,236	1,166	1,586	1,499	13,400	13,450	1,659	1,544	1,441	2,043	1,945
10,150	10,200	1,015	954	862	1,186	1,103	11,800	11,850	1,334	1,245	1,176	1,599	1,511	13,450	13,500	1,670	1,553	1,450	2,057	1,959
10,200	10,250	1,024	962	872	1,199	1,114	11,850	11,900	1,344	1,255	1,185	1,611	1,524	13,500	13,550	1,680	1,563	1,459	2,071	1,973
10,250	10,300	1,033	970	881	1,211	1,125	11,900	11,950	1,354	1,264	1,193	1,624	1,536	13,550	13,600	1,691	1,573	1,469	2,085	1,987
10,300	10,350	1,041	978	891	1,224	1,136	11,950	12,000	1,364	1,273	1,201	1,637	1,549	13,600	13,650	1,701	1,582	1,478	2,099	2,001
10,350	10,400	1,050	986	900	1,236	1,149	12,000	12,050	1,374	1,282	1,209	1,651	1,561	13,650	13,700	1,712	1,592	1,487	2,113	2,015
10,400	10,450	1,059	994	910	1,249	1,161	12,050	12,100	1,384	1,291	1,217	1,665	1,574	13,700	13,750	1,722	1,602	1,496	2,127	2,029
10,450	10,500	1,068	1,002	919	1,261	1,174	12,100	12,150	1,394	1,301	1,225	1,679	1,586	13,750	13,800	1,733	1,611	1,506	2,141	2,043
10,500	10,550	1,077	1,010	929	1,274	1,186	12,150	12,200	1,404	1,310	1,233	1,693	1,599	13,800	13,850	1,743	1,621	1,515	2,155	2,057
10,550	10,600	1,085	1,018	938	1,286	1,199	12,200	12,250	1,415	1,319	1,241	1,707	1,611	13,850	13,900	1,754	1,631	1,524	2,169	2,071
10,600	10,650	1,094	1,026	948	1,299	1,211	12,250	12,300	1,425	1,328	1,249	1,721	1,624	13,900	13,950	1,764	1,640	1,533	2,183	2,085
10,650	10,700	1,103	1,034	957	1,311	1,224	12,300	12,350	1,435	1,338	1,257	1,735	1,637	13,950	14,000	1,775	1,650	1,543	2,198	2,099
10,700	10,750	1,112	1,042	967	1,324	1,236	12,350	12,400	1,445	1,347	1,265	1,749	1,651	14,000	14,050	1,785	1,660	1,552	2,214	2,113
10,750	10,800	1,122	1,051	976	1,336	1,249	12,400	12,450	1,455	1,356	1,273	1,763	1,665	14,050	14,100	1,796	1,669	1,561	2,230	2,127
10,800	10,850	1,132	1,060	986	1,349	1,261	12,450	12,500	1,465	1,365	1,281	1,777	1,679	14,100	14,150	1,806	1,679	1,570	2,246	2,141
10,850	10,900	1,142	1,070	995	1,361	1,274	12,500	12,550	1,475	1,375	1,289	1,791	1,693	14,150	14,200	1,817	1,689	1,580	2,262	2,155
10,900	10,950	1,152	1,079	1,005	1,374	1,286	12,550	12,600	1,485	1,384	1,297	1,805	1,707	14,200	14,250	1,827	1,698	1,589	2,278	2,169
10,950	11,000	1,163	1,088	1,014	1,386	1,299	12,600	12,650	1,495	1,393	1,305	1,819	1,721	14,250	14,300	1,838	1,708	1,598	2,294	2,183
11,000	11,050	1,173	1,097	1,024	1,399	1,311	12,650	12,700	1,505	1,402	1,313	1,833	1,735	14,300	14,350	1,848	1,718	1,607	2,310	2,198
11,050	11,100	1,183	1,107	1,033	1,411	1,324	12,700	12,750	1,515	1,412	1,321	1,847	1,749	14,350	14,400	1,859	1,727	1,617	2,326	2,214
11,100	11,150	1,193	1,116	1,043	1,424	1,336	12,750	12,800	1,525	1,421	1,329	1,861	1,763	14,400	14,450	1,871	1,739	1,626	2,342	2,230
11,150	11,200	1,203	1,125	1,052	1,436	1,349	12,800	12,850	1,536	1,430	1,337	1,875	1,777	14,450	14,500	1,884	1,750	1,635	2,358	2,246
11,200	11,250	1,213	1,134	1,062	1,449	1,361	12,850	12,900	1,546	1,439	1,345	1,889	1,791	14,500	14,550	1,896	1,762	1,644	2,374	2,262
11,250	11,300	1,223	1,144	1,071	1,461	1,374	12,900	12,950	1,556	1,449	1,353	1,903	1,805	14,550	14,600	1,909	1,773	1,653	2,390	2,278
11,300	11,350	1,233	1,153	1,081	1,474	1,386	12,950	13,000	1,566	1,458	1,361	1,917	1,819	14,600	14,650	1,921	1,785	1,663	2,406	2,294
11,350	11,400	1,243	1,162	1,090	1,486	1,399	13,000	13,050	1,576	1,467	1,369	1,931	1,833	14,650	14,700	1,934	1,796	1,672	2,422	2,310
11,400	11,450	1,253	1,171	1,100	1,499	1,411	13,050	13,100	1,586	1,476	1,377	1,945	1,847	14,700	14,750	1,946	1,808	1,681	2,438	2,326
11,450	11,500	1,263	1,181	1,109	1,511	1,424	13,100	13,150	1,596	1,486	1,386	1,959	1,861	14,750	14,800	1,959	1,819	1,690	2,454	2,342
11,500	11,550	1,273	1,190	1,119	1,524	1,436	13,150	13,200	1,607	1,495	1,395	1,973	1,875	14,800	14,850	1,971	1,831	1,700	2,470	2,358
11,550	11,600	1,284	1,199	1,128	1,536	1,449	13,200	13,250	1,617	1,505	1,404	1,987	1,889	14,850	14,900	1,984	1,842	1,709	2,486	2,374
11,600	11,650	1,294	1,208	1,138	1,549	1,461	13,250	13,300	1,628	1,515	1,413	2,001	1,903	14,900	14,950	1,996	1,854	1,718	2,502	2,390
11,650	11,700	1,304	1,218	1,147	1,561	1,474	13,300	13,350	1,638	1,524	1,422	2,015	1,917	14,950	15,000	2,009	1,865	1,727	2,518	2,406

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

0	4,450	0	0	0	0	0	6,500	6,550	173	168	123	280	264	8,600	8,650	552	530	446	676	609
4,450	4,500	0	0	0	0	1	6,550	6,600	181	176	130	289	271	8,650	8,700	562	539	454	685	619
4,500	4,550	0	0	0	0	7	6,600	6,650	189	184	137	297	279	8,700	8,750	571	548	463	696	628
4,550	4,600	0	0	0	0	13	6,650	6,700	197	192	144	306	286	8,750	8,800	581	557	471	707	638
4,600	4,650	0	0	0	0	19	6,700	6,750	205	200	151	315	293	8,800	8,850	590	566	480	718	647
4,650	4,700	0	0	0	0	25	6,750	6,800	213	208	159	324	300	8,850	8,900	600	575	488	729	657
4,700	4,750	0	0	0	4	31	6,800	6,850	221	216	166	334	307	8,900	8,950	609	584	497	740	666
4,750	4,800	0	0	0	11	37	6,850	6,900	229	224	174	343	315	8,950	9,000	619	593	505	751	676
4,800	4,850	0	0	0	18	42	6,900	6,950	238	232	181	353	323	9,000	9,050	628	602	514	762	685
4,850	4,900	0	0	0	25	48	6,950	7,000	246	240	189	362	331	9,050	9,100	638	611	522	773	696
4,900	4,950	0	0	0	32	54	7,000	7,050	255	248	196	372	339	9,100	9,150	647	620	531	784	707
4,950	5,000	0	0	0	39	60	7,050	7,100	263	256	204	381	347	9,150	9,200	657	629	539	795	718
5,000	5,050	0	0	0	46	66	7,100	7,150	272	264	211	391	355	9,200	9,250	666	638	548	806	729
5,050	5,100	0	0	0	53	72	7,150	7,200	280	272	219	400	363	9,250	9,300	676	647	556	817	740
5,100	5,150	0	0	0	60	78	7,200	7,250	289	280	226	410	371	9,300	9,350	685	656	565	828	751
5,150	5,200	0	0	0	67	85	7,250	7,300	297	288	234	419	379	9,350	9,400	695	665	573	839	762
5,200	5,250	0	0	0	74	91	7,300	7,350	306	296	241	429	387	9,400	9,450	706	674	582	850	773
5,250	5,300	0	0	0	81	97	7,350	7,400	315	305	249	438	395	9,450	9,500	716	684	590	861	784
5,300	5,350	0	0	0	89	103	7,400	7,450	324	314	256	448	403	9,500	9,550	727	693	599	872	795
5,350	5,400	4	4	0	96	110	7,450	7,500	334	323	264	457	411	9,550	9,600	737	703	607	883	806
5,400	5,450	11	11	0	104	116	7,500	7,550	343	332	271	467	418	9,600	9,650	748	712	616	894	817
5,450	5,500	18	18	0	111	122	7,550	7,600	353	341	279	476	426	9,650	9,700	758	722	625	905	828
5,500	5,550	25	25	0	119	129	7,600	7,650	362	350	286	486	434	9,700	9,750	769	731	634	916	839
5,550	5,600	32	32	0	126	135	7,650	7,700	372	359	294	495	442	9,750	9,800	779	741	644	927	850
5,600	5,650	39	39	0	134	141	7,700	7,750	381	368										

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

If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—				
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—		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—		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	%Stand-ard deduc-tion						Low income allowance	%Stand-ard deduc-tion						Low income allowance	%Stand-ard deduc-tion
		Your tax is—							Your tax is—							Your tax is—				
10,600	10,650	937	883	805	1,114	1,037	12,100	12,150	1,214	1,136	1,083	1,486	1,399	13,600	13,650	1,517	1,413	1,322	1,889	1,791
10,650	10,700	946	891	815	1,125	1,048	12,150	12,200	1,224	1,145	1,091	1,499	1,411	13,650	13,700	1,527	1,422	1,330	1,903	1,805
10,700	10,750	954	899	824	1,136	1,059	12,200	12,250	1,235	1,154	1,099	1,511	1,424	13,700	13,750	1,537	1,431	1,338	1,917	1,819
10,750	10,800	963	907	834	1,149	1,070	12,250	12,300	1,245	1,163	1,107	1,524	1,436	13,750	13,800	1,547	1,441	1,346	1,931	1,833
10,800	10,850	972	915	843	1,161	1,081	12,300	12,350	1,255	1,173	1,115	1,536	1,449	13,800	13,850	1,557	1,450	1,354	1,945	1,847
10,850	10,900	981	923	853	1,174	1,092	12,350	12,400	1,265	1,182	1,123	1,549	1,461	13,850	13,900	1,567	1,459	1,362	1,959	1,861
10,900	10,950	990	931	862	1,186	1,103	12,400	12,450	1,275	1,191	1,131	1,561	1,474	13,900	13,950	1,577	1,468	1,370	1,973	1,875
10,950	11,000	998	939	872	1,199	1,114	12,450	12,500	1,285	1,200	1,139	1,574	1,486	13,950	14,000	1,587	1,478	1,378	1,987	1,889
11,000	11,050	1,007	947	881	1,211	1,125	12,500	12,550	1,295	1,210	1,146	1,586	1,499	14,000	14,050	1,598	1,487	1,387	2,001	1,903
11,050	11,100	1,016	955	891	1,224	1,136	12,550	12,600	1,305	1,219	1,154	1,599	1,511	14,050	14,100	1,608	1,497	1,396	2,015	1,917
11,100	11,150	1,025	963	900	1,236	1,149	12,600	12,650	1,315	1,228	1,162	1,611	1,524	14,100	14,150	1,619	1,506	1,405	2,029	1,931
11,150	11,200	1,034	971	910	1,249	1,161	12,650	12,700	1,325	1,237	1,170	1,624	1,536	14,150	14,200	1,629	1,516	1,415	2,043	1,945
11,200	11,250	1,043	979	919	1,261	1,174	12,700	12,750	1,335	1,247	1,178	1,637	1,549	14,200	14,250	1,640	1,526	1,424	2,057	1,959
11,250	11,300	1,051	987	929	1,274	1,186	12,750	12,800	1,345	1,256	1,186	1,651	1,561	14,250	14,300	1,650	1,535	1,433	2,071	1,973
11,300	11,350	1,060	995	938	1,286	1,199	12,800	12,850	1,356	1,265	1,194	1,665	1,574	14,300	14,350	1,661	1,545	1,442	2,085	1,987
11,350	11,400	1,069	1,003	948	1,299	1,211	12,850	12,900	1,366	1,274	1,202	1,679	1,586	14,350	14,400	1,671	1,555	1,452	2,099	2,001
11,400	11,450	1,078	1,011	957	1,311	1,224	12,900	12,950	1,376	1,284	1,210	1,693	1,599	14,400	14,450	1,684	1,566	1,461	2,113	2,015
11,450	11,500	1,087	1,019	967	1,324	1,236	12,950	13,000	1,386	1,293	1,218	1,707	1,611	14,450	14,500	1,696	1,578	1,470	2,127	2,029
11,500	11,550	1,096	1,027	976	1,336	1,249	13,000	13,050	1,396	1,302	1,226	1,721	1,624	14,500	14,550	1,709	1,589	1,479	2,141	2,043
11,550	11,600	1,104	1,035	986	1,349	1,261	13,050	13,100	1,406	1,311	1,234	1,735	1,637	14,550	14,600	1,721	1,601	1,488	2,155	2,057
11,600	11,650	1,114	1,043	995	1,361	1,274	13,100	13,150	1,416	1,321	1,242	1,749	1,651	14,600	14,650	1,734	1,612	1,498	2,169	2,071
11,650	11,700	1,124	1,053	1,005	1,374	1,286	13,150	13,200	1,426	1,330	1,250	1,763	1,665	14,650	14,700	1,746	1,624	1,507	2,183	2,085
11,700	11,750	1,134	1,062	1,014	1,386	1,299	13,200	13,250	1,436	1,339	1,258	1,777	1,679	14,700	14,750	1,759	1,635	1,516	2,198	2,099
11,750	11,800	1,144	1,071	1,024	1,399	1,311	13,250	13,300	1,446	1,348	1,266	1,791	1,693	14,750	14,800	1,771	1,647	1,525	2,214	2,113
11,800	11,850	1,154	1,080	1,033	1,411	1,324	13,300	13,350	1,456	1,357	1,274	1,805	1,707	14,800	14,850	1,784	1,658	1,535	2,230	2,127
11,850	11,900	1,164	1,090	1,043	1,424	1,336	13,350	13,400	1,466	1,367	1,282	1,819	1,721	14,850	14,900	1,796	1,670	1,544	2,246	2,141
11,900	11,950	1,174	1,099	1,051	1,436	1,349	13,400	13,450	1,476	1,376	1,290	1,833	1,735	14,900	14,950	1,809	1,681	1,553	2,262	2,155
11,950	12,000	1,184	1,108	1,059	1,449	1,361	13,450	13,500	1,487	1,385	1,298	1,847	1,749	14,950	15,000	1,821	1,693	1,562	2,278	2,169
12,000	12,050	1,194	1,117	1,067	1,461	1,374	13,500	13,550	1,497	1,394	1,306	1,861	1,763							
12,050	12,100	1,204	1,126	1,075	1,474	1,386	13,550	13,600	1,507	1,404	1,314	1,875	1,777							

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

0	5,350	0	0	0	0	0	7,550	7,600	221	216	166	334	287	9,800	9,850	638	611	522	773	696
5,350	5,400	0	0	0	0	2	7,600	7,650	229	224	174	343	294	9,850	9,900	647	620	531	784	707
5,400	5,450	0	0	0	0	8	7,650	7,700	238	232	181	353	301	9,900	9,950	657	629	539	795	718
5,450	5,500	0	0	0	4	14	7,700	7,750	246	240	189	362	308	9,950	10,000	666	638	548	806	729
5,500	5,550	0	0	0	11	20	7,750	7,800	255	248	196	372	316	10,000	10,050	675	646	556	817	740
5,550	5,600	0	0	0	18	26	7,800	7,850	263	256	204	381	324	10,050	10,100	683	653	565	828	751
5,600	5,650	0	0	0	25	32	7,850	7,900	272	264	211	391	332	10,100	10,150	691	661	573	839	762
5,650	5,700	0	0	0	32	37	7,900	7,950	280	272	219	400	340	10,150	10,200	700	669	582	850	773
5,700	5,750	0	0	0	39	43	7,950	8,000	289	280	226	410	348	10,200	10,250	709	677	590	861	784
5,750	5,800	0	0	0	46	49	8,000	8,050	297	288	234	419	356	10,250	10,300	718	685	599	872	795
5,800	5,850	0	0	0	53	55	8,050	8,100	306	296	241	429	364	10,300	10,350	726	693	607	883	806
5,850	5,900	0	0	0	60	61	8,100	8,150	315	305	249	438	372	10,350	10,400	735	701	616	894	817
5,900	5,950	0	0	0	67	67	8,150	8,200	324	314	256	448	381	10,400	10,450	744	709	625	905	828
5,950	6,000	0	0	0	74	73	8,200	8,250	334	323	264	457	391	10,450	10,500	753	717	634	916	839
6,000	6,050	0	0	0	81	79	8,250	8,300	343	332	271	467	400	10,500	10,550	762	725	644	927	850
6,050	6,100	0	0	0	89	85	8,300	8,350	353	341	279	476	410	10,550	10,600	770	733	653	938	861
6,100	6,150	4	4	0	96	92	8,350	8,400	362	350	286	486	419	10,600	10,650	779	741	663	949	872
6,150	6,200	11	11	0	104	98	8,400	8,450	372	359	294	495	429	10,650	10,700	788	749	672	960	883
6,200	6,250	18	18	0	111	104	8,450	8,500	381	368	302	505	438	10,700	10,750	797	757	682	971	894
6,250	6,300	25	25	0	119	111	8,500	8,550	391	377	310	514	448	10,750	10,800	806	765	691	982	905
6,300	6,350	32	32	0	126	117	8,550	8,600	400	386	318	524	457	10,800	10,850	815	773	701	993	916
6,350	6,400	39	39	0	134	123	8,600	8,650	410	395	326	533	467	10,850	10,900	823	781	710	1,004	927
6,400	6,450	46	46	4	141	130	8,650	8,700	419	404	334	543	476	10,900	10,950	832	789	720	1,015	938
6,450	6,500	53	53	11	149	136	8,700	8,750	429	413	342	552	486	10,950	11,000	841	797	729	1,026	949
6,500	6,550	60	60	18	157	142	8,750	8,800	438	422	350	562	495	11,000	11,050	850	805	739	1,037	960
6,550	6,600	67	67	25	165	149	8,800	8,850	448	431	358	571	505	11,050	11,100	859	813	748	1,048	971
6,600	6,650	74	74	32	173	155	8,850	8,900	457	440	366	581	514	11,100	11,150	867	821	758	1,059	982
6,650	6,700	81	81	39	181	162	8,900	8,950	467	449	374	590	524	11,150	11,200	876	829	767	1,070	993
6,700	6,750	89	88	46	189	169	8,950	9,000	476	458	382	600	533	11,200						

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

If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—					If line 15 (adjusted gross income) is—		And you are—							
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—	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—	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—	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—
11,950	12,000	1,017	956	916	1,261	1,174	13,000	13,050	1,216	1,137	1,084	1,524	1,436	14,050	14,100	1,428	1,331	1,251	1,805	1,707			
12,000	12,050	1,026	964	924	1,274	1,186	13,050	13,100	1,226	1,146	1,092	1,536	1,449	14,100	14,150	1,438	1,340	1,259	1,819	1,721			
12,050	12,100	1,035	972	932	1,286	1,199	13,100	13,150	1,236	1,156	1,100	1,549	1,461	14,150	14,200	1,448	1,350	1,267	1,833	1,735			
12,100	12,150	1,044	980	940	1,299	1,211	13,150	13,200	1,246	1,165	1,108	1,561	1,474	14,200	14,250	1,458	1,359	1,275	1,847	1,749			
12,150	12,200	1,053	988	948	1,311	1,224	13,200	13,250	1,256	1,174	1,116	1,574	1,486	14,250	14,300	1,468	1,368	1,283	1,861	1,763			
12,200	12,250	1,061	996	956	1,324	1,236	13,250	13,300	1,266	1,183	1,124	1,586	1,499	14,300	14,350	1,478	1,377	1,291	1,875	1,777			
12,250	12,300	1,070	1,004	964	1,336	1,249	13,300	13,350	1,276	1,192	1,132	1,599	1,511	14,350	14,400	1,488	1,387	1,299	1,889	1,791			
12,300	12,350	1,079	1,012	972	1,349	1,261	13,350	13,400	1,286	1,202	1,140	1,611	1,524	14,400	14,450	1,500	1,398	1,307	1,903	1,805			
12,350	12,400	1,088	1,020	980	1,361	1,274	13,400	13,450	1,296	1,211	1,148	1,624	1,536	14,450	14,500	1,512	1,409	1,315	1,917	1,819			
12,400	12,450	1,097	1,028	988	1,374	1,286	13,450	13,500	1,307	1,220	1,156	1,637	1,549	14,500	14,550	1,524	1,420	1,323	1,931	1,833			
12,450	12,500	1,106	1,036	996	1,386	1,299	13,500	13,550	1,317	1,229	1,164	1,651	1,561	14,550	14,600	1,536	1,431	1,331	1,945	1,847			
12,500	12,550	1,115	1,045	1,004	1,399	1,311	13,550	13,600	1,327	1,239	1,172	1,665	1,574	14,600	14,650	1,548	1,442	1,339	1,959	1,861			
12,550	12,600	1,125	1,054	1,012	1,411	1,324	13,600	13,650	1,337	1,248	1,180	1,679	1,586	14,650	14,700	1,560	1,453	1,347	1,973	1,875			
12,600	12,650	1,135	1,063	1,020	1,424	1,336	13,650	13,700	1,347	1,257	1,188	1,693	1,599	14,700	14,750	1,572	1,464	1,355	1,987	1,889			
12,650	12,700	1,145	1,072	1,028	1,436	1,349	13,700	13,750	1,357	1,266	1,196	1,707	1,611	14,750	14,800	1,584	1,475	1,363	2,001	1,903			
12,700	12,750	1,155	1,082	1,036	1,449	1,361	13,750	13,800	1,367	1,276	1,203	1,721	1,624	14,800	14,850	1,596	1,486	1,371	2,015	1,917			
12,750	12,800	1,165	1,091	1,044	1,461	1,374	13,800	13,850	1,377	1,285	1,211	1,735	1,637	14,850	14,900	1,609	1,497	1,379	2,029	1,931			
12,800	12,850	1,176	1,100	1,052	1,474	1,386	13,850	13,900	1,387	1,294	1,219	1,749	1,651	14,900	14,950	1,621	1,509	1,388	2,043	1,945			
12,850	12,900	1,186	1,109	1,060	1,486	1,399	13,900	13,950	1,397	1,303	1,227	1,763	1,665	14,950	15,000	1,634	1,520	1,397	2,057	1,959			
12,900	12,950	1,196	1,119	1,068	1,499	1,411	13,950	14,000	1,407	1,313	1,235	1,777	1,679										
12,950	13,000	1,206	1,128	1,076	1,511	1,424	14,000	14,050	1,417	1,322	1,243	1,791	1,693										

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

0	6,200	0	0	0	0	0	8,850	8,900	315	305	249	438	372	11,550	11,600	789	750	701	993	916
6,200	6,250	0	0	0	4	0	8,900	8,950	324	314	256	448	381	11,600	11,650	798	758	710	1,004	927
6,250	6,300	0	0	0	11	3	8,950	9,000	334	323	264	457	391	11,650	11,700	807	766	720	1,015	938
6,300	6,350	0	0	0	18	9	9,000	9,050	343	332	271	467	400	11,700	11,750	816	774	729	1,026	949
6,350	6,400	0	0	0	25	15	9,050	9,100	353	341	279	476	410	11,750	11,800	825	782	739	1,037	960
6,400	6,450	0	0	0	32	21	9,100	9,150	362	350	286	486	419	11,800	11,850	833	790	748	1,048	971
6,450	6,500	0	0	0	39	26	9,150	9,200	372	359	294	495	429	11,850	11,900	842	798	758	1,059	982
6,500	6,550	0	0	0	46	32	9,200	9,250	381	368	302	505	438	11,900	11,950	851	806	766	1,070	993
6,550	6,600	0	0	0	53	38	9,250	9,300	391	377	310	514	448	11,950	12,000	860	814	774	1,081	1,004
6,600	6,650	0	0	0	60	44	9,300	9,350	400	386	318	524	457	12,000	12,050	869	822	782	1,092	1,015
6,650	6,700	0	0	0	67	50	9,350	9,400	410	395	326	533	467	12,050	12,100	878	830	790	1,103	1,026
6,700	6,750	0	0	0	74	56	9,400	9,450	419	404	334	543	476	12,100	12,150	886	838	798	1,114	1,037
6,750	6,800	0	0	0	81	62	9,450	9,500	429	413	342	552	486	12,150	12,200	895	846	806	1,125	1,048
6,800	6,850	0	0	0	89	68	9,500	9,550	438	422	350	562	495	12,200	12,250	904	854	814	1,136	1,059
6,850	6,900	4	4	0	96	74	9,550	9,600	448	431	358	571	505	12,250	12,300	913	862	822	1,149	1,070
6,900	6,950	11	11	0	104	80	9,600	9,650	457	440	366	581	514	12,300	12,350	922	870	830	1,161	1,081
6,950	7,000	18	18	0	111	86	9,650	9,700	467	449	374	590	524	12,350	12,400	930	878	838	1,174	1,092
7,000	7,050	25	25	0	119	93	9,700	9,750	476	458	382	600	533	12,400	12,450	939	886	846	1,186	1,103
7,050	7,100	32	32	0	126	99	9,750	9,800	486	467	390	609	543	12,450	12,500	948	894	854	1,199	1,114
7,100	7,150	39	39	0	134	105	9,800	9,850	495	476	398	619	552	12,500	12,550	957	901	861	1,211	1,125
7,150	7,200	46	46	4	141	112	9,850	9,900	505	485	406	628	562	12,550	12,600	966	909	869	1,224	1,136
7,200	7,250	53	53	11	149	118	9,900	9,950	514	494	414	638	571	12,600	12,650	975	917	877	1,236	1,149
7,250	7,300	60	60	18	157	124	9,950	10,000	524	503	422	647	581	12,650	12,700	983	925	885	1,249	1,161
7,300	7,350	67	67	25	165	130	10,000	10,050	532	511	430	657	590	12,700	12,750	992	933	893	1,261	1,174
7,350	7,400	74	74	32	173	137	10,050	10,100	540	518	438	666	600	12,750	12,800	1,001	941	901	1,274	1,186
7,400	7,450	81	81	39	181	143	10,100	10,150	548	526	446	676	609	12,800	12,850	1,010	949	909	1,286	1,199
7,450	7,500	89	88	46	189	150	10,150	10,200	556	533	454	685	619	12,850	12,900	1,019	957	917	1,299	1,211
7,500	7,550	96	95	53	197	156	10,200	10,250	564	541	463	696	628	12,900	12,950	1,027	965	925	1,311	1,224
7,550	7,600	104	102	60	205	163	10,250	10,300	572	549	471	707	638	12,950	13,000	1,036	973	933	1,324	1,236
7,600	7,650	111	109	67	213	170	10,300	10,350	580	556	480	718	647	13,000	13,050	1,045	981	941	1,336	1,249
7,650	7,700	119	116	74	221	177	10,350	10,400	588	564	488	729	657	13,050	13,100	1,054	989	949	1,349	1,261
7,700	7,750	126	123	81	229	183	10,400	10,450	596	571	497	740	666	13,100	13,150	1,063	997	957	1,361	1,274
7,750	7,800	134	130	88	238	190	10,450	10,500	604	579	505	751	676	13,150	13,200	1,072	1,005	965	1,374	1,286
7,800	7,850	141	137	95	246	197	10,500	10,550	612	586	514	762	685	13,200	13,250	1,080	1,013	973	1,386	1,299
7,850	7,900	149	144	102	255	203	10,550	10,600	620	594	522	773	696	13,250	13,300	1,089	1,021	981	1,399	1,311
7,900	7,950	157	152	109	263	210	10,600	10,650	628	602	531	784	707	13,300	13,350	1,098	1,029	989	1,411	1,324
7,950	8,000	165	160	116	272	217	10,650	10,700	636	609	539	795	718	13,350	13,400	1,107	1,037	997	1,424	1,336
8,000																				

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
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—		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—		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	%Standard deduction						Low income allowance	%Standard deduction						Low income allowance	%Standard deduction
14,150	14,200	1,268	1,185	1,125	1,624	1,536	14,450	14,500	1,332	1,244	1,173	1,707	1,611	14,750	14,800	1,404	1,310	1,221	1,791	1,693
14,200	14,250	1,278	1,194	1,133	1,637	1,549	14,500	14,550	1,344	1,255	1,181	1,721	1,624	14,800	14,850	1,416	1,321	1,229	1,805	1,707
14,250	14,300	1,288	1,203	1,141	1,651	1,561	14,550	14,600	1,356	1,266	1,189	1,735	1,637	14,850	14,900	1,428	1,332	1,237	1,819	1,721
14,300	14,350	1,298	1,212	1,149	1,665	1,574	14,600	14,650	1,368	1,277	1,197	1,749	1,651	14,900	14,950	1,440	1,343	1,245	1,833	1,735
14,350	14,400	1,308	1,222	1,157	1,679	1,586	14,650	14,700	1,380	1,288	1,205	1,763	1,665	14,950	15,000	1,452	1,354	1,253	1,847	1,749
14,400	14,450	1,320	1,233	1,165	1,693	1,599	14,700	14,750	1,392	1,299	1,213	1,777	1,679							

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

0	6,950	0	0	0	0	0	9,600	9,650	315	305	249	438	372	12,300	12,350	764	727	687	993	916
6,950	7,000	0	0	0	4	0	9,650	9,700	324	314	256	448	381	12,350	12,400	773	735	695	1,004	927
7,000	7,050	0	0	0	11	0	9,700	9,750	334	323	264	457	391	12,400	12,450	782	743	703	1,015	938
7,050	7,100	0	0	0	18	0	9,750	9,800	343	332	271	467	400	12,450	12,500	791	751	711	1,026	949
7,100	7,150	0	0	0	25	0	9,800	9,850	353	341	279	476	410	12,500	12,550	799	759	719	1,037	960
7,150	7,200	0	0	0	32	4	9,850	9,900	362	350	286	486	419	12,550	12,600	808	767	727	1,048	971
7,200	7,250	0	0	0	39	10	9,900	9,950	372	359	294	495	429	12,600	12,650	817	775	735	1,059	982
7,250	7,300	0	0	0	46	16	9,950	10,000	381	368	302	505	438	12,650	12,700	826	783	743	1,070	993
7,300	7,350	0	0	0	53	21	10,000	10,050	390	376	310	514	448	12,700	12,750	835	791	751	1,081	1,004
7,350	7,400	0	0	0	60	27	10,050	10,100	398	383	318	524	457	12,750	12,800	844	799	759	1,092	1,015
7,400	7,450	0	0	0	67	33	10,100	10,150	406	391	326	533	467	12,800	12,850	852	807	767	1,103	1,026
7,450	7,500	0	0	0	74	39	10,150	10,200	414	398	334	543	476	12,850	12,900	861	815	775	1,114	1,037
7,500	7,550	0	0	0	81	45	10,200	10,250	422	406	342	552	486	12,900	12,950	870	823	783	1,125	1,048
7,550	7,600	0	0	0	89	51	10,250	10,300	430	414	350	562	495	12,950	13,000	879	831	791	1,136	1,059
7,600	7,650	4	4	0	96	57	10,300	10,350	438	421	358	571	505	13,000	13,050	888	839	799	1,149	1,070
7,650	7,700	11	11	0	104	63	10,350	10,400	446	429	366	581	514	13,050	13,100	896	847	807	1,161	1,081
7,700	7,750	18	18	0	111	68	10,400	10,450	454	436	374	590	524	13,100	13,150	905	855	815	1,174	1,092
7,750	7,800	25	25	0	119	75	10,450	10,500	462	444	382	600	533	13,150	13,200	914	863	823	1,186	1,103
7,800	7,850	32	32	0	126	81	10,500	10,550	470	451	390	609	543	13,200	13,250	923	871	831	1,199	1,114
7,850	7,900	39	39	0	134	87	10,550	10,600	478	459	398	619	552	13,250	13,300	932	879	839	1,211	1,125
7,900	7,950	46	46	4	141	94	10,600	10,650	486	467	406	628	562	13,300	13,350	941	887	847	1,224	1,136
7,950	8,000	53	53	11	149	100	10,650	10,700	494	474	414	638	571	13,350	13,400	949	895	855	1,236	1,149
8,000	8,050	60	60	18	157	106	10,700	10,750	502	482	422	647	581	13,400	13,450	958	903	863	1,249	1,161
8,050	8,100	67	67	25	165	112	10,750	10,800	510	489	430	657	590	13,450	13,500	967	911	871	1,261	1,174
8,100	8,150	74	74	32	173	119	10,800	10,850	518	497	438	666	600	13,500	13,550	976	919	879	1,274	1,186
8,150	8,200	81	81	39	181	126	10,850	10,900	526	504	446	676	609	13,550	13,600	985	927	887	1,286	1,199
8,200	8,250	89	88	46	189	134	10,900	10,950	534	512	454	685	619	13,600	13,650	993	935	895	1,299	1,211
8,250	8,300	96	95	53	197	141	10,950	11,000	542	519	463	696	628	13,650	13,700	1,002	943	903	1,311	1,224
8,300	8,350	104	102	60	205	149	11,000	11,050	550	527	471	707	638	13,700	13,750	1,011	951	911	1,324	1,236
8,350	8,400	111	109	67	213	157	11,050	11,100	558	535	480	718	647	13,750	13,800	1,020	958	918	1,336	1,249
8,400	8,450	119	116	74	221	165	11,100	11,150	566	542	488	729	657	13,800	13,850	1,029	966	926	1,349	1,261
8,450	8,500	126	123	81	229	173	11,150	11,200	574	550	497	740	666	13,850	13,900	1,038	974	934	1,361	1,274
8,500	8,550	134	130	88	238	181	11,200	11,250	582	557	505	751	676	13,900	13,950	1,046	982	942	1,374	1,286
8,550	8,600	141	137	95	246	189	11,250	11,300	589	565	514	762	685	13,950	14,000	1,055	990	950	1,386	1,299
8,600	8,650	149	144	102	255	197	11,300	11,350	597	572	522	773	696	14,000	14,050	1,064	998	958	1,399	1,311
8,650	8,700	157	152	109	263	205	11,350	11,400	605	580	531	784	707	14,050	14,100	1,073	1,006	966	1,411	1,324
8,700	8,750	165	160	116	272	213	11,400	11,450	613	587	539	795	718	14,100	14,150	1,082	1,014	974	1,424	1,336
8,750	8,800	173	168	123	280	221	11,450	11,500	621	595	548	806	729	14,150	14,200	1,090	1,022	982	1,436	1,349
8,800	8,850	181	176	130	289	229	11,500	11,550	629	603	556	817	740	14,200	14,250	1,099	1,030	990	1,449	1,361
8,850	8,900	189	184	137	297	238	11,550	11,600	637	610	565	828	751	14,250	14,300	1,108	1,038	998	1,461	1,374
8,900	8,950	197	192	144	306	246	11,600	11,650	645	618	573	839	762	14,300	14,350	1,118	1,047	1,006	1,474	1,386
8,950	9,000	205	200	151	315	255	11,650	11,700	653	625	582	850	773	14,350	14,400	1,128	1,057	1,014	1,486	1,399
9,000	9,050	213	208	159	324	263	11,700	11,750	661	633	590	861	784	14,400	14,450	1,140	1,068	1,022	1,499	1,411
9,050	9,100	221	216	166	334	272	11,750	11,800	669	640	599	872	795	14,450	14,500	1,152	1,079	1,030	1,511	1,424
9,100	9,150	229	224	174	343	280	11,800	11,850	677	648	607	883	806	14,500	14,550	1,164	1,090	1,038	1,524	1,436
9,150	9,200	238	232	181	353	289	11,850	11,900	685	656	616	894	817	14,550	14,600	1,176	1,101	1,046	1,536	1,449
9,200	9,250	246	240	189	362	297	11,900	11,950	694	663	623	905	828	14,600	14,650	1,188	1,112	1,054	1,549	1,461
9,250	9,300	255	248	196	372	306	11,950	12,000	702	671	631	916	839	14,650	14,700	1,200	1,123	1,062	1,561	1,474
9,300	9,350	263	256	204	381	315	12,000	12,050	711	679	639	927	850	14,700	14,750	1,212	1,134	1,070	1,574	1,486
9,350	9,400	272	264	211	391	324	12,050	12,100	720	687	647	938	861	14,750	14,800	1,224	1,145	1,078	1,586	1,499
9,400	9,450	280	272	219	400	334	12,100	12,150	729	695	655	949	872	14,800	14,850	1,236	1,156	1,086	1,599	1,511
9,450	9,500	289	280	226	410	343	12,150	12,200	738	703	663	960	883	14,850	14,900	1,248	1,167	1,094	1,611	1,524
9,500	9,550	297	288	234	419	353	12,200	12,250	746	711	671	971	894	14,900	14,950	1,260	1,178	1,102	1,624	1,536
9,550	9,600	306	296	241	429	362	12,250	12,300	755	719	679	982	905	14,950	15,000	1,				

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
At least	But less than	A.	B.	C.	D.	At least	But less than	A.	B.	C.	D.	At least	But less than	A.	B.	C.	D.			
		Single, not head of household	Head of household	Married * filing joint return	Married filing separate return claiming— Low income allowance %Stand-ard deduction			Single, not head of household	Head of household	Married * filing joint return	Married filing separate return claiming— Low income allowance %Stand-ard deduction			Single, not head of household	Head of household	Married * filing joint return	Married filing separate return claiming— Low income allowance %Stand-ard deduction			
		Your tax is—						Your tax is—						Your tax is—						
9,350	9,400	149	144	102	255	197	11,250	11,300	447	430	390	609	543	13,150	13,200	757	720	680	1,015	938
9,400	9,450	157	152	109	263	205	11,300	11,350	455	437	398	619	552	13,200	13,250	765	728	688	1,026	949
9,450	9,500	165	160	116	272	213	11,350	11,400	463	445	406	628	562	13,250	13,300	774	736	696	1,037	960
9,500	9,550	173	168	123	280	221	11,400	11,450	471	452	414	638	571	13,300	13,350	783	744	704	1,048	971
9,550	9,600	181	176	130	289	229	11,450	11,500	479	460	422	647	581	13,350	13,400	792	752	712	1,059	982
9,600	9,650	189	184	137	297	238	11,500	11,550	487	468	430	657	590	13,400	13,450	801	760	720	1,070	993
9,650	9,700	197	192	144	306	246	11,550	11,600	495	475	438	666	600	13,450	13,500	809	768	728	1,081	1,004
9,700	9,750	205	200	151	315	255	11,600	11,650	503	483	446	676	609	13,500	13,550	818	776	736	1,092	1,015
9,750	9,800	213	208	159	324	263	11,650	11,700	511	490	454	685	619	13,550	13,600	827	784	744	1,103	1,026
9,800	9,850	221	216	166	334	272	11,700	11,750	519	498	463	696	628	13,600	13,650	836	792	752	1,114	1,037
9,850	9,900	229	224	174	343	280	11,750	11,800	527	505	471	707	638	13,650	13,700	845	800	760	1,125	1,048
9,900	9,950	238	232	181	353	289	11,800	11,850	535	513	480	718	647	13,700	13,750	854	808	768	1,136	1,059
9,950	10,000	246	240	189	362	297	11,850	11,900	543	521	488	729	657	13,750	13,800	862	816	776	1,149	1,070
10,000	10,050	254	247	196	372	306	11,900	11,950	551	528	495	740	666	13,800	13,850	871	824	784	1,161	1,081
10,050	10,100	261	254	204	381	315	11,950	12,000	559	536	503	751	676	13,850	13,900	880	832	792	1,174	1,092
10,100	10,150	268	261	211	391	324	12,000	12,050	567	543	510	762	685	13,900	13,950	889	840	800	1,186	1,103
10,150	10,200	275	268	219	400	334	12,050	12,100	575	551	517	773	696	13,950	14,000	898	848	808	1,199	1,114
10,200	10,250	283	274	226	410	343	12,100	12,150	583	558	524	784	707	14,000	14,050	907	856	816	1,211	1,125
10,250	10,300	290	281	234	419	353	12,150	12,200	591	566	531	795	718	14,050	14,100	915	864	824	1,224	1,136
10,300	10,350	297	288	241	429	362	12,200	12,250	599	573	538	806	729	14,100	14,150	924	872	832	1,236	1,149
10,350	10,400	304	294	249	438	372	12,250	12,300	607	581	545	817	740	14,150	14,200	933	880	840	1,249	1,161
10,400	10,450	311	301	256	448	381	12,300	12,350	615	589	553	828	751	14,200	14,250	942	888	848	1,261	1,174
10,450	10,500	319	309	264	457	391	12,350	12,400	623	596	560	839	762	14,250	14,300	951	896	856	1,274	1,186
10,500	10,550	327	316	271	467	400	12,400	12,450	631	604	567	850	773	14,300	14,350	959	904	864	1,286	1,199
10,550	10,600	335	324	279	476	410	12,450	12,500	639	611	574	861	784	14,350	14,400	968	912	872	1,299	1,211
10,600	10,650	343	332	286	486	419	12,500	12,550	646	619	581	872	795	14,400	14,450	979	921	880	1,311	1,224
10,650	10,700	351	339	294	495	429	12,550	12,600	654	626	588	883	806	14,450	14,500	989	931	888	1,324	1,236
10,700	10,750	359	347	302	505	438	12,600	12,650	662	634	595	894	817	14,500	14,550	1,000	940	896	1,336	1,249
10,750	10,800	367	354	310	514	448	12,650	12,700	670	641	602	905	828	14,550	14,600	1,010	950	904	1,349	1,261
10,800	10,850	375	362	318	524	457	12,700	12,750	678	649	610	916	839	14,600	14,650	1,021	959	912	1,361	1,274
10,850	10,900	383	369	326	533	467	12,750	12,800	686	657	617	927	850	14,650	14,700	1,031	969	920	1,374	1,286
10,900	10,950	391	377	334	543	476	12,800	12,850	695	664	624	938	861	14,700	14,750	1,042	978	928	1,386	1,299
10,950	11,000	399	384	342	552	486	12,850	12,900	704	672	632	949	872	14,750	14,800	1,052	988	936	1,399	1,311
11,000	11,050	407	392	350	562	495	12,900	12,950	712	680	640	960	883	14,800	14,850	1,063	997	944	1,411	1,324
11,050	11,100	415	400	358	571	505	12,950	13,000	721	688	648	971	894	14,850	14,900	1,073	1,007	952	1,424	1,336
11,100	11,150	423	407	366	581	514	13,000	13,050	730	696	656	982	905	14,900	14,950	1,084	1,016	960	1,436	1,349
11,150	11,200	431	415	374	590	524	13,050	13,100	739	704	664	993	916	14,950	15,000	1,094	1,026	968	1,449	1,361
11,200	11,250	439	422	382	600	533	13,100	13,150	748	712	672	1,004	927							

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

0	8,450	0	0	0	0	0	10,250	10,300	166	161	123	280	221	12,100	12,150	440	423	400	628	562
8,450	8,500	0	0	0	4	0	10,300	10,350	173	168	130	289	229	12,150	12,200	448	431	406	638	571
8,500	8,550	0	0	0	11	0	10,350	10,400	179	174	137	297	238	12,200	12,250	456	438	413	647	581
8,550	8,600	0	0	0	18	0	10,400	10,450	186	181	144	306	246	12,250	12,300	464	446	420	657	590
8,600	8,650	0	0	0	25	0	10,450	10,500	193	188	151	315	255	12,300	12,350	472	454	426	666	600
8,650	8,700	0	0	0	32	0	10,500	10,550	200	195	159	324	263	12,350	12,400	480	461	433	676	609
8,700	8,750	0	0	0	39	0	10,550	10,600	206	201	166	334	272	12,400	12,450	488	469	440	685	619
8,750	8,800	0	0	0	46	0	10,600	10,650	213	208	174	343	280	12,450	12,500	496	476	447	696	628
8,800	8,850	0	0	0	53	4	10,650	10,700	220	215	181	353	289	12,500	12,550	504	484	454	707	638
8,850	8,900	0	0	0	60	11	10,700	10,750	227	221	189	362	297	12,550	12,600	512	491	461	718	647
8,900	8,950	0	0	0	67	18	10,750	10,800	234	228	196	372	306	12,600	12,650	520	499	468	729	657
8,950	9,000	0	0	0	74	25	10,800	10,850	241	235	204	381	315	12,650	12,700	528	506	475	740	666
9,000	9,050	0	0	0	81	32	10,850	10,900	248	242	211	391	324	12,700	12,750	536	514	482	751	676
9,050	9,100	0	0	0	89	39	10,900	10,950	255	248	219	400	334	12,750	12,800	544	522	489	762	685
9,100	9,150	4	4	0	96	46	10,950	11,000	262	255	226	410	343	12,800	12,850	552	529	496	773	696
9,150	9,200	11	11	0	104	53	11,000	11,050	269	262	234	419	353	12,850	12,900	560	537	504	784	707
9,200	9,250	18	18	0	111	60	11,050	11,100	277	268	241	429	362	12,900	12,950	568	544	511	795	718
9,250	9,300	25	25	0	119	67	11,100	11,150	284	275	249	438	372	12,950	13,000	576	552	518	806	729
9,300	9,350	32	32	0	126	74	11,150	11,200	291	282	256	448	381	13,000	13,050	584	559	525	817	740
9,350	9,400	39	39	0	134	81	11,200	11,250	298	289	264	457	391	13,050	13,100	592	567	532	828	751
9,400	9,450	46	46	4	141	89	11,250	11,300	305	295	271	467	400	13,100	13,150	600	575	539	839	762
9,450	9,500	53	53	11	149	96	11,300	11,350	312	302	279	476	410	13,150	13,200	608	582	546	850	773
9,500	9,550	60	60	18	157	104	11,350	11,400	320	310	286	486	419	13,200	13,250	616	590	554	861	784
9,550	9,600	67	67	25	165	111	11,400	11,450	328	317	294	495	429	13,250	13,					



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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
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—	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—	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	%Standard deduction	Low income allowance
		Your tax is—						Your tax is—						Your tax is—						
13,850	13,900	723	689	649	1,004	927	14,250	14,300	793	753	713	1,092	1,015	14,650	14,700	874	826	777	1,186	1,103
13,900	13,950	731	697	657	1,015	938	14,300	14,350	802	761	721	1,103	1,026	14,700	14,750	884	836	785	1,199	1,114
13,950	14,000	740	705	665	1,026	949	14,350	14,400	811	769	729	1,114	1,037	14,750	14,800	895	845	793	1,211	1,125
14,000	14,050	749	713	673	1,037	960	14,400	14,450	821	779	737	1,125	1,048	14,800	14,850	905	855	801	1,224	1,136
14,050	14,100	758	721	681	1,048	971	14,450	14,500	832	788	745	1,136	1,059	14,850	14,900	916	864	809	1,236	1,149
14,100	14,150	767	729	689	1,059	982	14,500	14,550	842	798	753	1,149	1,070	14,900	14,950	926	874	817	1,249	1,161
14,150	14,200	775	737	697	1,070	993	14,550	14,600	853	807	761	1,161	1,081	14,950	15,000	937	883	825	1,261	1,174
14,200	14,250	784	745	705	1,081	1,004	14,600	14,650	863	817	769	1,174	1,092							

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

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

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

0	9,950	0	0	0	0	0	11,150	11,200	54	54	39	181	126	12,400	12,450	215	210	206	400	334
9,950	10,000	0	0	0	4	0	11,200	11,250	60	60	46	189	134	12,450	12,500	222	217	212	410	343
10,000	10,050	0	0	0	11	0	11,250	11,300	66	66	53	197	141	12,500	12,550	229	223	218	419	353
10,050	10,100	0	0	0	18	0	11,300	11,350	72	72	60	205	149	12,550	12,600	236	230	224	429	362
10,100	10,150	0	0	0	25	0	11,350	11,400	78	78	67	213	157	12,600	12,650	243	237	231	438	372
10,150	10,200	0	0	0	32	0	11,400	11,450	85	84	74	221	165	12,650	12,700	250	244	237	448	381
10,200	10,250	0	0	0	39	0	11,450	11,500	91	89	81	229	173	12,700	12,750	257	250	243	457	391
10,250	10,300	0	0	0	46	0	11,500	11,550	97	95	88	238	181	12,750	12,800	264	257	250	467	400
10,300	10,350	0	0	0	53	4	11,550	11,600	103	101	95	246	189	12,800	12,850	271	264	256	476	410
10,350	10,400	0	0	0	60	11	11,600	11,650	110	107	102	255	197	12,850	12,900	279	270	262	486	419
10,400	10,450	0	0	0	67	18	11,650	11,700	116	113	109	263	205	12,900	12,950	286	277	269	495	429
10,450	10,500	0	0	0	74	25	11,700	11,750	122	119	116	272	213	12,950	13,000	293	284	275	505	438
10,500	10,550	0	0	0	81	32	11,750	11,800	129	125	123	280	221	13,000	13,050	300	291	281	514	448
10,550	10,600	0	0	0	89	39	11,800	11,850	135	131	130	289	229	13,050	13,100	307	297	287	524	457
10,600	10,650	0	0	0																

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

If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—				If line 15 (adjusted gross income) is—		And you are—						
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—	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—	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	%Stand-ard deduc-tion						Low income allowance	%Stand-ard deduc-tion						Low income allowance	%Stand-ard deduc-tion	
		Your tax is—						Your tax is—						Your tax is—						
<b>13,550</b>	<b>13,600</b>	387	373	354	619	552	<b>14,050</b>	<b>14,100</b>	466	448	422	718	647	<b>14,550</b>	<b>14,600</b>	552	530	491	828	751
<b>13,600</b>	<b>13,650</b>	395	380	361	628	562	<b>14,100</b>	<b>14,150</b>	474	456	428	729	657	<b>14,600</b>	<b>14,650</b>	562	539	498	839	762
<b>13,650</b>	<b>13,700</b>	403	388	368	638	571	<b>14,150</b>	<b>14,200</b>	482	463	435	740	666	<b>14,650</b>	<b>14,700</b>	571	548	506	850	773
<b>13,700</b>	<b>13,750</b>	411	395	375	647	581	<b>14,200</b>	<b>14,250</b>	490	471	442	751	676	<b>14,700</b>	<b>14,750</b>	581	557	513	861	784
<b>13,750</b>	<b>13,800</b>	418	403	381	657	590	<b>14,250</b>	<b>14,300</b>	498	478	449	762	685	<b>14,750</b>	<b>14,800</b>	590	566	520	872	795
<b>13,800</b>	<b>13,850</b>	426	410	388	666	600	<b>14,300</b>	<b>14,350</b>	506	486	456	773	696	<b>14,800</b>	<b>14,850</b>	600	575	527	883	806
<b>13,850</b>	<b>13,900</b>	434	418	395	676	609	<b>14,350</b>	<b>14,400</b>	514	494	463	784	707	<b>14,850</b>	<b>14,900</b>	609	584	534	894	817
<b>13,900</b>	<b>13,950</b>	442	425	402	685	619	<b>14,400</b>	<b>14,450</b>	524	503	470	795	718	<b>14,900</b>	<b>14,950</b>	619	593	541	905	828
<b>13,950</b>	<b>14,000</b>	450	433	408	696	628	<b>14,450</b>	<b>14,500</b>	533	512	477	806	729	<b>14,950</b>	<b>15,000</b>	628	602	548	916	839
<b>14,000</b>	<b>14,050</b>	458	441	415	707	638	<b>14,500</b>	<b>14,550</b>	543	521	484	817	740							

\* 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 15) under \$15,000, should get Publication 870-A to find their tax.

# 1975 Tax Rate Schedules

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

on Form 1040, line 47, by using the appropriate Tax Rate Schedule on

this page. Enter tax on Form 1040, line 16a.

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

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:  
Not over \$500...14% of the amount on line 47.

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 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

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

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:  
Not over \$1,000...14% of the amount on line 47.

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

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:  
Not over \$500...14% of the amount on line 47.

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 5)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is: Enter on Form 1040, line 16a:  
Not over \$1,000...14% of the amount on line 47.

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

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate. See page 11 for complete list of items on which sales taxes can be added to the table amount.

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 or fraction of it of income 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 or fraction of it of income 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, your deduction is 210 percent of the amount determined in Step 1, above.

Income 1	Alabama 2					Arizona 3					Arkansas 2					California 4				
	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	\$51	\$61	\$73	\$79	\$79	\$51	\$67	\$70	\$84	\$84	\$85	\$38	\$45	\$54	\$58	\$59	\$51	\$61	\$68	\$68
\$3,000-\$3,999	62	76	90	98	100	63	82	86	100	101	105	47	56	67	73	74	66	78	87	87
\$4,000-\$4,999	72	90	105	116	118	73	95	101	114	118	123	54	66	78	86	88	80	93	104	104
\$5,000-\$5,999	82	102	119	132	136	82	107	115	127	134	140	61	76	88	98	101	93	107	120	120
\$6,000-\$6,999	90	114	132	147	152	91	118	127	139	149	156	67	85	98	110	114	106	121	135	136
\$7,000-\$7,999	98	125	144	161	168	99	128	139	150	163	171	73	93	108	121	126	118	134	149	152
\$8,000-\$8,999	106	136	156	175	183	107	138	151	161	176	185	79	101	117	131	137	130	147	163	167
\$9,000-\$9,999	113	146	167	188	198	114	147	162	171	189	199	84	109	125	141	148	141	159	176	181
\$10,000-\$10,999	120	156	178	201	212	121	156	172	180	201	212	89	116	133	151	158	152	171	189	195
\$11,000-\$11,999	127	165	188	213	226	128	165	182	189	213	225	94	123	141	160	168	163	183	202	209
\$12,000-\$12,999	133	174	198	225	239	134	174	192	197	224	237	99	130	149	169	178	174	194	214	222
\$13,000-\$13,999	139	183	208	236	252	140	182	201	205	235	249	104	137	156	178	188	184	205	226	235
\$14,000-\$14,999	145	192	218	247	265	146	190	210	213	246	261	109	144	163	186	198	194	216	238	248
\$15,000-\$15,999	151	201	227	258	277	152	197	219	221	256	272	113	151	170	194	207	204	227	249	260
\$16,000-\$16,999	157	209	236	269	289	158	204	228	229	266	283	117	157	177	202	216	214	238	260	272
\$17,000-\$17,999	162	217	245	280	301	164	211	237	237	276	294	121	163	184	210	225	224	248	271	284
\$18,000-\$18,999	167	225	253	290	313	169	218	245	245	286	305	125	169	190	218	234	233	258	282	296
\$19,000-\$19,999	172	233	261	300	324	174	225	253	253	295	315	129	175	196	226	242	242	268	293	308

Income 1	Colorado 3					Connecticut					Dist. of Columbia					Florida					Georgia 2					Hawaii				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3	4	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	Over 5		
Under \$3,000	\$35	\$48	\$49	\$59	\$59	\$60	\$43	\$50	\$59	\$59	\$41	\$50	\$62	\$67	\$67	\$30	\$40	\$44	\$44	\$40	\$49	\$59	\$65	\$65	\$69	\$87	\$91	\$101	\$101	
\$3,000-\$3,999	44	58	61	71	73	75	57	66	76	76	49	63	77	83	83	50	61	56	56	50	61	72	80	80	85	105	111	123	123	
\$4,000-\$4,999	51	68	72	82	85	88	61	81	93	93	56	74	89	98	99	50	62	68	68	58	72	85	94	94	99	120	129	143	144	
\$5,000-\$5,999	58	76	82	91	97	100	84	95	108	108	62	85	101	112	114	59	72	79	79	65	82	96	106	107	112	135	145	161	163	
\$6,000-\$6,999	64	84	91	100	107	112	97	109	123	123	68	95	112	124	128	68	81	89	89	72	91	106	118	120	123	148	159	178	181	
\$7,000-\$7,999	70	92	100	109	117	123	110	123	137	137	74	104	122	136	141	76	90	99	100	79	100	116	129	133	134	160	173	193	198	
\$8,000-\$8,999	76	99	108	117	127	133	123	136	151	151	79	113	132	148	154	84	99	109	110	85	109	125	140	145	145	172	186	208	215	
\$9,000-\$9,999	81	106	116	124	136	143	135	149	164	165	84	122	141	159	166	92	108	118	120	91	117	134	150	157	155	183	199	222	230	
\$10,000-\$10,999	86	112	124	131	145	153	147	162	177	180	89	131	150	170	178	100	116	127	130	96	125	143	159	168	165	193	211	236	245	
\$11,000-\$11,999	91	118	132	138	154	163	159	174	190	194	93	139	159	180	180	108	124	136	140	102	133	151	169	179	174	203	222	249	260	
\$12,000-\$12,999	96	124	139	145	162	172	171	186	203	208	97	147	167	190	201	116	132	145	150	107	140	159	178	190	183	213	233	261	274	
\$13,000-\$13,999	101	130	146	151	170	181	183	198	215	222	101	155	175	200	212	124	140	154	159	112	147	167	187	200	192	222	244	273	287	
\$14,000-\$14,999	106	136	153	157	178	190	195	210	227	236	105	162	183	210	223	132	148	162	168	117	154	174	196	210	200	231	254	285	300	
\$15,000-\$15,999	110	141	160	163	186	198	206	222	239	250	109	169	191	219	234	140	155	170	177	122	161	181	204	220	208	240	264	296	313	
\$16,000-\$16,999	114	146	167	169	194	206	217	234	251	264	113	176	198	228	245	147	162	178	186	127	168	188	212	230	216	248	274	307	326	
\$17,000-\$17,999	118	151	173	175	201	214	228	246	262	277	117	183	205	237	255	154	169	186	195	132	174	195	220	240	224	256	284	318	338	
\$18,000-\$18,999	122	156	179	181	208	222	239	257	273	290	121	190	212	246	265	161	176	194	204	136	180	202	228	250	232	264	293	329	350	
\$19,000-\$19,999	126	161	185	186	215	230	250	268	284	303	124	197	219	254	274	168	183	201	213	140	186	208	235	259	239	272	302	339	362	

Income 1	Idaho					Illinois 5					Indiana					Iowa					Kansas 2					
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					
	1	2	3	4	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	
Under \$3,000	\$34	\$45	\$47	\$57	\$57	\$58	\$54	\$70	\$80	\$92	\$92	\$97	\$37	\$41	\$47	\$51	\$51	\$30	\$35	\$35	\$41	\$51	\$56	\$64	\$64	\$67
\$3,000-\$3,999	42	55	59	69	69	72	66	86	98	111	113	121	47	53	60	65	65	39	45	46	50	63	69	78	78	84
\$4,000-\$4,999	49	64	69	79	82	85	77	100	115	128	133	142	56	63	72	78	78	47	54	56	58	74	82	90	92	100
\$5,000-\$5,999	56	73	79	88	93	97	87	114	131	144	151	162	65	73	83	90	91	55	63	66	66	84	93	102	106	114
\$6,000-\$6,999	62	81	88	97	104	109	97	126	145	158	168	181	73	83	94	101	103	62	72	76	73	93	104	112	118	127
\$7,000-\$7,999	68	88	97	105	114	120	106	138	159	171	184	199	81	92	104	112	115	69	81	86	80	102	114	122	130	140
\$8,000-\$8,999	74	95	105	113	124	130	115	149	172	184	199	216	89	101	114	123	127	76	89	95	86	110	124	132	142	153
\$9,000-\$9,999	79	102	113	120	133	140	123	160	184	196	214	232	96	110	124	133	138	83	97	104	92	118	133	141	153	165
\$10,000-\$10,999	84	109	121	127	142	150	131	170	196	208	228	248	103	118	133	143	149	89	105	113	98	125	142	150	163	176
\$11,000-\$11,999	89	115	129	134	151	159	138	180	207	219	242	263	110	126	142	153	160	95	113	122	104	132	151	158	173	187
\$12,000-\$12,999	94	121	136	140	159	168	145	190	218	230	255	277	117	134	151	163	171	101	120	131	109	139	159	166	183	198
\$13,000-\$13,999	99	127	143	146	167	177	152	199	229	240	268	291	124	142	159	172	182	107	127	140	114	146	167			

# 1975 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown, you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate. See page 11 for complete list of items on which sales taxes can be added to the table amount.

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 or fraction of it of income 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 or fraction of it of income 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, your deduction is 210 percent of the amount determined in Step 1, above.

Income <sup>1</sup>	Mississippi					Missouri <sup>2</sup>					Nebraska <sup>2</sup>					Nevada <sup>3</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	\$109	\$109	\$37	\$48	\$52	\$59	\$59	\$63	\$30	\$39	\$43	\$49	\$50	\$53	\$38	\$51	\$53	\$65	\$65	\$67
\$3,000-\$3,999.....	86	104	124	135	135	45	58	65	72	74	79	37	48	54	60	62	66	47	62	66	78	79	82
\$4,000-\$4,999.....	100	123	144	159	159	53	68	76	83	87	93	43	56	63	69	73	78	55	72	77	89	92	96
\$5,000-\$5,999.....	113	141	163	181	182	59	77	86	94	99	106	49	63	71	78	83	89	62	81	88	99	104	109
\$6,000-\$6,999.....	125	158	181	201	204	65	85	95	103	111	118	54	70	79	86	92	99	69	90	98	108	116	121
\$7,000-\$7,999.....	136	173	198	220	225	71	93	104	112	122	130	59	76	87	94	101	109	75	98	107	116	127	133
\$8,000-\$8,999.....	147	188	214	238	246	77	100	113	121	132	141	64	82	94	101	109	118	81	105	116	124	137	144
\$9,000-\$9,999.....	157	203	230	256	266	83	107	121	129	142	152	68	88	101	108	117	127	87	112	125	132	147	154
\$10,000-\$10,999.....	167	217	244	273	285	88	114	129	137	151	162	72	94	108	114	125	136	92	119	133	139	156	164
\$11,000-\$11,999.....	176	230	258	289	304	93	121	137	145	160	172	76	99	114	120	133	144	97	126	141	146	165	174
\$12,000-\$12,999.....	185	243	272	305	322	98	127	144	152	168	182	80	104	120	126	140	152	102	133	149	153	174	183
\$13,000-\$13,999.....	194	256	285	320	340	103	133	151	159	178	191	84	109	126	132	147	160	107	139	156	159	182	192
\$14,000-\$14,999.....	202	269	298	335	358	107	139	158	166	187	200	88	114	132	138	154	168	112	145	163	165	190	201
\$15,000-\$15,999.....	210	281	311	350	375	111	145	165	173	195	209	92	119	138	144	161	175	117	151	170	171	198	210
\$16,000-\$16,999.....	218	293	323	364	392	115	151	172	179	203	218	96	124	143	149	168	182	122	157	177	177	206	219
\$17,000-\$17,999.....	226	305	335	378	408	119	156	179	185	211	227	99	128	148	154	174	189	126	163	184	184	214	227
\$18,000-\$18,999.....	234	316	347	392	424	123	161	185	191	219	235	102	132	153	159	180	196	130	168	191	191	222	235
\$19,000-\$19,999.....	241	327	359	405	440	127	166	191	197	226	243	105	136	158	164	186	203	134	173	197	197	229	243

Income <sup>1</sup>	New Jersey		New Mexico <sup>2</sup>					New York <sup>4</sup>					North Carolina <sup>5</sup>					North Dakota					Ohio <sup>2</sup>					Oklahoma <sup>2</sup>									
	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.....	\$28	\$37	\$58	\$77	\$78	\$92	\$92	\$92	\$37	\$44	\$53	\$56	\$56	\$46	\$53	\$66	\$72	\$72	\$34	\$41	\$42	\$42	\$27	\$33	\$33	\$34	\$25	\$29	\$35	\$38	\$38	\$25	\$29	\$35	\$38	\$38	
\$3,000-\$3,999.....	38	47	71	94	96	111	113	49	57	66	71	71	56	67	81	89	90	44	52	55	55	36	43	44	45	31	37	43	47	48	31	37	43	47	48		
\$4,000-\$4,999.....	47	57	83	109	113	128	128	134	60	69	79	84	84	65	79	95	105	107	54	63	66	67	44	52	54	56	36	44	51	56	58	36	44	51	56	58	
\$5,000-\$5,999.....	56	67	94	123	129	143	146	153	70	81	90	97	97	74	91	108	120	123	63	73	77	78	52	61	64	66	41	50	58	64	66	41	50	58	64	66	
\$6,000-\$6,999.....	65	76	104	135	144	157	163	171	80	92	101	109	109	82	102	120	133	138	71	83	88	58	67	70	74	45	56	64	72	74	45	56	64	72	74		
\$7,000-\$7,999.....	74	85	113	147	158	170	179	188	90	102	111	120	120	89	112	131	146	152	79	92	98	60	68	78	83	49	61	70	79	82	49	61	70	79	82		
\$8,000-\$8,999.....	82	94	122	158	171	183	194	204	99	112	121	131	131	96	122	141	159	166	87	101	108	67	75	86	92	53	66	76	86	89	53	66	76	86	89		
\$9,000-\$9,999.....	90	102	131	169	184	195	209	220	108	122	130	141	142	103	131	151	171	179	95	110	118	72	82	94	101	57	71	82	93	96	57	71	82	93	96		
\$10,000-\$10,999.....	98	110	139	179	196	206	223	235	117	132	139	151	154	109	140	161	182	192	103	118	127	81	89	102	110	60	76	87	99	103	60	76	87	99	103		
\$11,000-\$11,999.....	106	118	147	189	208	217	237	250	126	142	148	161	165	115	149	171	193	204	110	126	136	91	96	110	119	64	81	92	105	110	64	81	92	105	110		
\$12,000-\$12,999.....	114	126	155	199	220	227	250	264	135	151	157	171	176	127	158	180	204	216	117	134	145	101	103	117	128	68	86	97	111	117	68	86	97	111	117		
\$13,000-\$13,999.....	122	134	162	208	231	237	263	278	144	160	165	180	187	127	167	189	215	228	124	142	154	105	110	124	136	71	91	102	117	123	71	91	102	117	123		
\$14,000-\$14,999.....	130	141	169	217	242	247	276	291	152	169	173	189	198	133	175	197	225	239	131	150	163	117	117	131	144	74	96	107	123	129	74	96	107	123	129		
\$15,000-\$15,999.....	138	148	176	226	255	258	289	304	160	178	181	198	209	139	183	205	235	250	138	158	172	120	124	138	152	77	100	112	129	135	77	100	112	129	135		
\$16,000-\$16,999.....	146	155	183	233	263	265	301	317	168	187	189	207	220	144	191	213	245	261	145	165	181	129	130	145	160	80	104	117	134	141	80	104	117	134	141		
\$17,000-\$17,999.....	154	162	194	243	273	274	313	330	176	196	196	215	230	149	199	221	254	272	152	172	189	139	136	152	168	83	108	121	139	147	83	108	121	139	147		
\$18,000-\$18,999.....	161	169	196	251	283	283	324	342	184	204	204	223	240	154	207	229	263	282	158	179	197	142	149	170	185	86	112	125	144	153	86	112	125	144	153		
\$19,000-\$19,999.....	168	176	202	259	293	293	335	354	192	212	212	231	250	159	214	237	272	292	164	186	205	148	165	184	193	88	116	129	149	159	88	116	129	149	159		

Income <sup>1</sup>	Pennsylvania		Rhode Island					South Carolina					South Dakota <sup>6</sup>					Tennessee <sup>2</sup>					Texas <sup>2</sup>														
	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.....	\$24	\$31	\$35	\$41	\$50	\$51	\$51	\$52	\$61	\$73	\$80	\$80	\$52	\$66	\$71	\$81	\$81	\$46	\$55	\$66	\$72	\$72	\$32	\$41	\$44	\$44	\$32	\$41	\$44	\$44	\$32	\$41	\$44	\$44			
\$3,000-\$3,999.....	33	40	47	54	63	66	66	63	76	90	99	99	64	81	88	99	103	56	68	81	89	90	42	52	56	56	42	52	56	56	42	52	56	56			
\$4,000-\$4,999.....	42	49	58	66	75	79	79	73	90	105	116	118	75	95	104	115	117	65	80	95	104	106	51	62	67	68	51	62	67	68							
\$5,000-\$5,999.....	50	58	69	77	86	92	92	83	102	119	132	135	84	107	118	130	134	144	73	92	107	119	122	59	71	78	79	59	71	78	79						
\$6,000-\$6,999.....	58	67	79	88	97	104	104	95	114	132	147	151	93	119	132	144	150	161	81	102	119	132	136	67	80	88	89										

# 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 di-  
rectory under U.S. Gov-  
ernment, Internal Re-  
venue 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 Direc-  
tory, 800-972-5400  
Springfield, 789-4220  
Elsewhere in all other loca-  
tions 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 (Cin-  
cinnati 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

**MASSACHUSETTS (cont.)**  
New Bedford, 996-3111  
Springfield, 785-1201  
Worcester, 757-2712  
Elsewhere in Massachu-  
setts, 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,  
800-482-9650

**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 Hamp-  
shire, 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

**NEW YORK (cont.)**  
Elsewhere in Albany  
District, 1-800-342-  
3700

**Brooklyn District**  
Brooklyn, 596-3770  
Nassau, 248-3620  
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 Caro-  
lina, 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

**PENNSYLVANIA (cont.)**  
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 Caro-  
lina, 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 (North-  
ern 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

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

**Alabama**—Birmingham, Ala. 35203  
**Alaska**—Anchorage, Alaska 99510  
**Arizona**—Phoenix, Ariz. 85025  
**Arkansas**—Little Rock, Ark. 72203  
**California**—P.O. Box 12626, Fresno, Calif. 93778  
**Colorado**—Denver, Colo. 80202  
**Connecticut**—Hartford, Conn. 06103  
**Delaware**—Wilmington, Del. 19801  
**District of Columbia**—Baltimore, Md. 21201  
**Florida**—Jacksonville, Fla. 32202  
**Georgia**—Atlanta, Ga. 30303  
**Guam**—Agana, Guam 96910  
**Hawaii**—Honolulu, Hawaii 96813  
**Idaho**—Boise, Idaho 83724  
**Illinois**—Chicago, Ill. 60602  
     Springfield, Ill. 62704  
**Indiana**—Box 44026, Indianapolis, Ind. 46244  
**Iowa**—Des Moines, Iowa 50309  
**Kansas**—Wichita, Kans. 67202  
**Kentucky**—Box 1735, Louisville, Ky. 40201  
**Louisiana**—New Orleans, La. 70130  
**Maine**—Augusta, Maine 04330

**Maryland**—Baltimore, Md. 21201  
**Massachusetts**—Boston, Mass. 02203  
**Michigan**—Detroit, Mich. 48226  
**Minnesota**—St. Paul, Minn. 55101  
**Mississippi**—Jackson, Miss. 39202  
**Missouri**—St. Louis, Mo. 63101  
**Montana**—Helena, Mont. 59601  
**Nebraska**—Omaha, Nebr. 68102  
**Nevada**—Reno, Nev. 89502  
**New Hampshire**—Portsmouth, N.H. 03801  
**New Jersey**—Newark, N.J. 07102  
**New Mexico**—Albuquerque, N. Mex. 87101  
**New York**—Albany, N.Y. 12207  
     Buffalo, N.Y. 14202  
     New York City, Box 1040, Brooklyn, N.Y. 11232  
**North Carolina**—Greensboro, N.C. 27401  
**North Dakota**—Fargo, N. Dak. 58102  
**Ohio**—Cleveland, Ohio 44199  
     Cincinnati, Ohio 45202  
**Oklahoma**—Oklahoma City, Okla. 73102  
**Oregon**—Portland, Ore. 97204  
**Panama Canal Zone**—Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225  
**Pennsylvania**—Philadelphia, Pa. 19108  
     Pittsburgh, Pa. 15222  
**Puerto Rico**—Director's Representative, U.S. Internal Revenue Service, 255 Ponce de Leon Avenue, Hato Rey, Puerto Rico 00917

**Rhode Island**—Providence, R.I. 02903  
**South Carolina**—Columbia, S.C. 29201  
**South Dakota**—Aberdeen, S. Dak. 57401  
**Tennessee**—Nashville, Tenn. 37203  
**Texas**—Box 2929, Austin, Tex. 78767  
     Dallas, Tex. 75202  
**Utah**—Salt Lake City, Utah 84101  
**Vermont**—Burlington, Vt. 05401  
**Virginia**—Richmond, Va. 23240  
**Virgin Islands**—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801  
**Washington**—Seattle, Wash. 98121  
**West Virginia**—Parkersburg, W. Va. 26101  
**Wisconsin**—Milwaukee, Wis. 53202  
**Wyoming**—Cheyenne, Wyo. 82001

**Foreign Addresses**—Taxpayers with legal residence in foreign countries: If European APO, send order blank to: IRS, Box 1040, Brooklyn, N.Y. 11232. If Pacific APO, send order blank to: IRS, San Francisco, Calif. 94102. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, D.C. 20225.

## How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from an Internal Revenue Service office, and at many banks and post offices, or by using the order blank below.

**Schedule A** for itemized deductions;  
**Schedule B** for gross dividends and other distributions on stock in excess of \$400, and for interest income in excess of \$400;  
**Schedule C** for income from a personally owned business;  
**Schedule D** for income from the sale or exchange of capital assets;  
**Schedule E** for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;  
**Schedule F** for income from farming;  
**Schedule G** for income averaging;  
**Schedule R** for retirement income credit;  
**Schedule SE** for reporting net earnings from self-employment; and  
**Form 1040-ES** for making estimated tax payments.  
 These forms are available only at Internal Revenue Service offices:  
**Form 1310**, Statement of Claimant to Refund Due Deceased Taxpayer;  
**Form 2106**, Employee Business Expenses;  
**Form 2120**, Multiple Support Declaration;

**Form 2210**, Underpayment of Estimated Tax by Individuals;  
**Form 2440**, Sick-Pay Exclusion;  
**Form 2441**, Expenses for Household and Dependent Care Services;  
**Form 3468**, Computation of Investment Credit;  
**Form 3903**, Moving Expense Adjustment;  
**Form 4136**, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;  
**Form 4137**, Computation of Social Security Tax on Unreported Tip Income;  
**Form 4562** for optional use by individuals, etc., claiming depreciation;  
**Form 4683**, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;  
**Form 4684** for reporting gains and losses resulting from casualties and thefts;  
**Form 4797**, Supplemental Schedule of Gains and Losses;  
**Form 4798** for computing a capital loss carryover to the current year from a prior taxable year;  
**Form 4831** for reporting rental income;  
**Form 4832**, Asset Depreciation Range (for determining a reasonable allowance for depreciation of designated classes of assets); and  
**Form 4835** for reporting farm rental income and expenses;  
**Form 4868**, Application for Automatic Extension of Time to file U.S. Individual Income Tax Return;  
**Form 4972**, Special 10-year Averaging Method;  
**Form 5329**, Return for Individual Retirement Savings Arrangement;

**Form 5405**, Credit for Purchase or Construction of New Principal Residence.

Some helpful publications you can send for using the order blank are:

17 Your Federal Income Tax (1976 edition)  
 54 Tax Guide For U.S. Citizens Abroad  
 334 Tax Guide for Small Business (1976 edition)  
 501 Exemptions and Dependents  
 502 Medical Expenses  
 503 Child Care and Disabled Dependent Care  
 506 Computing Your Tax Under the Income Averaging Method  
 521 Moving Expenses  
 522 Sick Pay  
 523 Selling Your Home  
 524 Retirement Income Credit  
 526 Contributions  
 529 Miscellaneous Deductions  
 530 Tax Information for Homeowners  
 532 Students and Parents  
 545 Interest Expenses  
 552 Recordkeeping Requirements  
 554 Tax Benefits for Older Americans  
 870-A Individual Income Tax Tables for Returns with Incomes Under \$15,000 Claiming THIRTEEN or More Exemptions (and not itemizing deductions)

Other publications and forms referred to in the instructions are available without cost from any District Director.

**Order Blank for Free Forms and Publications.**—The forms and publications listed below are described above. We will send you 2 copies of each form and 1 copy of each publication circled below. Cut the order blank on the dotted line, write your name and address on the other side. Enclose this order blank in an envelope and address your envelope to the IRS address shown

above for your State or IRS office nearest your city. Do not use the envelope we furnished you in your income tax pamphlet as this envelope should be used for filing your income tax return. Orders for forms and publications should be mailed no later than March 16, to insure timely receipt of your order. The items printed in red may be picked up at many banks and post offices.

### Circle Desired Forms and Publications

Circle Desired Forms and Publications				4797 Instructions	5329	Pub. 503	Pub. 530
1040	Schedules E&R (1040)	2120	4136	4798	5329 Instructions	Pub. 506	Pub. 532
Instructions for Form 1040 and Schedules	Schedule F (1040)	2210	4137	4831	5405	Pub. 521	Pub. 545
1040A	Schedule G (1040)	2440	4562	4832	Pub. 17	Pub. 522	Pub. 552
1040A Instructions	Schedule SE (1040)	2441	4683	4832 Instructions	Pub. 54	Pub. 523	Pub. 554
Schedules A&B (1040)	1040-ES	3468	4684	4835	Pub. 334	Pub. 524	Pub. 870-A
Schedule C (1040)	1310	3468 Instructions	4684 Instructions	4868	Pub. 501	Pub. 526	
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Enter your name and address on this label. It will be used to speed your order for forms to you.



Name
Number and street
City or town, State and ZIP code