## US Treasury Department

#### **Internal Revenue Service**



# 1967 Form 1040 Instructions for preparing your Federal Income Tax Return

A Personal Letter from the Commissioner of Internal Revenue This is my third letter to you as Commissioner of Internal Revenue. I came to this office with the conviction that our tax system can be effective only to the extent that it has the confidence and support of the people. My time in office has strengthened that conviction. Ours is essentially a self-assessment tax system where the citizen fills out the tax forms and sends in his proper tax. This is what distinguishes the American tax system and makes it a model for the rest of the world.

The main goal of the Internal Revenue Service is to foster and improve our self-assessment tax system. This means we have to keep taxpayers informed of their rights and responsibilities. It also means we must provide even-handed, reasonable, and courteous treatment of taxpayers. At the same time, we believe that the taxpayers who conscientiously meet their obligations want us to proceed vigorously against those few who would shift their burden to others by evading payment of taxes—and to correct those who make honest errors on their returns.

We assist 26 million taxpayers a year, process 78 million income tax returns, audit over 3 million returns, and perform many other services which affect millions of people. We do everything possible to assure that all these contacts are handled in a businesslike and courteous manner.

Given these dimensions, it is perhaps inevitable that in an organization of 60,000 people administering a complex law, occasional missteps will occur and some differences will arise. Our system contemplates this and has a number of built-in safeguards, including avenues of appeal for all taxpayers, large and small. I hope taxpayers will use all these opportunities to resolve any controversies. If you desire further information on our appeals system please contact your local district office.

My colleagues and I are public servants. It is our job to serve you efficiently and to act promptly on any problems a taxpayer may have. That is why I have said publicly and I will say again that we welcome comments, suggestions, even criticisms, from taxpayers. A self-assessment tax system envisions this kind of an exchange. It is the best guarantee we have that tax administration will remain responsive to the needs of all citizens.

As your Commissioner I can tell you that the dedicated employees of the Revenue Service are trying to perform their vital tasks as efficiently and justly as possible. You can help us by completing your return as accurately as possible and filing as soon as you can.

COMMISSIONER OF INTERNAL REVENUE

## About the D Tax Return **Package** Mailed You.

The return form in the package shows your name and address on a special two-part label. Please file your return on this form. Should the form become mutilated or otherwise unusable, please remove the top label and attach it to the return that you file. If someone else prepares your return, ask him to use the preaddressed return or label. If you are required to file a Declaration of Estimated Tax. Form 1040-ES, the top part of the label may be used to address that form.

The package also contains an envelope which you should use to mail your return if you are due a refund. Your return will then go directly to the Regional Service Center where refunds are made. If you are not due a refund, mail your return to the office shown on page 10 of the instructions. However, if you live in Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee, you should use the envelope to send your return to the Service Center whether or not you are due a refund.

## Contents (Pages B-1, B-2, and B-3 apply to Schedule B (Form 1040) and are not included with all instructions. If you need these pages they are available from the District Director.)

Addresses of District Directors' Offices and Internal Revenue Service Centers, 10 Annuities, B-1 Attachments to the Return, 3 Birth or Death of Dependent, 4 Blindness—Proof of, 4 Capital Gain Distributions, 6 Care of Children and Other Dependents, 9 Casualty Losses and Thefts, 9 Changes in Marital Status, 3 Contributions, 8 Credit for Federal Taxes on Gasoline and Lubricating Oil, 5

Credit for Taxes Paid by Regulated Investment Companies, 5 Death-In Case of, 4 Death Benefit Exclusion, B-1 Deceased Taxpayers, 3 Dependents-Children and Other, 4 Student Child, 4 Support by More Than One Taxpayer, 4 Depreciation, B-2

Dividends and Other Distributions

Earned Income From Outside U.S., 3

Employee Business Expenses:

Additional Information, 7

on Stock, 5

Dividends Exclusion, 5

Deductible Expenses and Excess Payments, 7 **Employee Business Expenses** and Employer Payments, 7 Reporting Deductions and Excess Payments, 7 Estates and Trusts-Income From, B--2

Estimated Tax: Declarations, 5
Additional Charge for Underpaying Your Tax During Year, 5 Excess F.I.C.A. Tax Withheld— Two or More Employers, 5 Exemptions: For You, 4

For Your Wife, 4

For Your Children and

Other Depend-

ents, 4 Expenses for Education, 9 Federal Income Tax Withheld, 5 Figure Your Tax Using Tax Rate Schedules, 5 Find Your Tax From Tax Tables, 5 Form W-2 Missing or Incorrect, 3 How to Pay, 3 Income To Be Reported, 4 Income Which Should Not Be

Reported, 4

Instructions for: Page 1 of Form 1040, 4

Page 2 of Form 1040, 5 Schedule B (Form 1040), B-1 Itemized Deductions, 7 Interest Deduction, 8 Interest Income, 6 Joint Return-Advantages of, 3 How to Prepare, 3 Married Persons-Joint or Separate Returns, 3 Medical and Dental Expenses, 7 Members of Armed Forces, 3 Military Combat Pay Exclusion, 5 Miscellaneous Deductions, 9 Miscellaneous Income, 6 Moving Expenses, 6 Nontaxable Distributions, 6 Net Operating Loss, 6 Other Itemized Deductions, 9 Partnerships, Estates or Trusts, etc., B-1 Pensions and Annuities, B-1 Railroad Retirement Tax on Tip Income, 5 Refund Under \$1, 3 Rents, B-1 Reporting Your Income, 4

Payments in Merchandise, etc., 4 Meals and Living Quarters, 4 Retirement Income Credit, B-3 Rounding Off to Whole Dollars, 3

Royalties, B-1 Sale or Exchange of Property, 6 Separate Return-How to Prepare, 3

Sick Pay Exclusion, 6 Small Business Corporations, B-2 Social Security Number, 3 Social Security Tax on Tip Income, 5

State Sales Tax on Automobiles, 15 State Sales Tax Tables, 15 Tax Due Under \$1, 3 Tax From Recomputing Prior Year Investment Credit, 5 Tax Rate Schedules, 11

State Gasoline Tax Table, 9

Tax Tables, 12, 13, 14 Taxes: You Can Deduct, 8 You Cannot Deduct, 8 Trusts, B-2 Unmarried Head of Household, 3 Use of Form 1040, 2 Use of Form 1040A, 2

Wages, Salaries, Tips, etc., 4 When and Where to File, 3 Where to Get Forms, 3 Who Must File a Tax Return, 2 Income Less Than \$600, 2 If 65 or Over, 2

Widows and Widowers, 3

#### Use of Form 1040A

You may use Form 1040A, if: (1) Your income was less than \$10,000, AND (2) it consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND (3) Instead of itemizing deductions, you wish to use the Tax Table or take the standard deduction.

The instructions for Form 1040A provide further information about its use.

#### Use of Form 1040

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are required, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

Page 2/General Instructions

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property;

Schedule F for income from farming; Schedule G for income averaging;

Form 1310. Statement of Claimant to Refund Due—Deceased Taxpayer; Form 2106, Statement of Employee

Business Expenses;

Form 2120, Multiple Support Declaration:

Form 2210, Statement Relating to Underpayment of Estimated Income Tax by Individuals;

Form 2440, Statement to Support Exclusion of Sick Pay;

Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;

Form 3903, Moving Expense Adjustment: Form 4136, Computation of Credit for

Federal Tax on Gasoline and Lubricating Oil; and

Form 4137, Computation of Social Security Tax on Unreported Tip In-

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

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

If you had an income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a timely return to obtain a refund of Federal excise taxes on gasoline and lubricating oil used for nonhighway purposes. (See Form 4136.) Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, you must compute income without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Number.—Be sure to enter your number in the space provided, exactly as shown on your card. If you are married, be sure to enter the number of your wife (husband).

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before the deadline for filing your return. If you file an application but do not receive your card by that date, file your return and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

When and Where to File.—Please file as early as possible with one of the addresses shown in the mailing instructions on page 10. File your return on or after January 1, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 (earned income from sources without the United States) and 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

How to Pay.—The balance of tax shown to be due on page 1, line 22, Form 1040, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

Tax Due or Refund Under \$1.—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

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

Deceased Taxpayers.—Where a person died in 1967, or in 1968 before filing a return for 1967, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a re-

fund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at many banks and post offices.

Attachments to the Return.—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the

supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

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

### Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

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

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

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

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions, and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. When filling separate returns, the

husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. See **Document No. 5192,** Community Property, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is \$100 plus \$100 for each exemption claimed on line 4, page 1.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return. To claim the exemption for your wife or husband, check the boxes on page 1, line 2.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, a joint return may be filed for the year, provided you have not remarried before the end of the year. You may also be entitled to the benefits of a joint return for the 2 years following the death of your husband or wife. (See "Widows and Widowers," under "Special Computations," below.)

## Special Computations

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise com-

General Instructions—Con./Page 3

puting the tax as if a joint return were being filed. (See Schedule II, page 11, and Tax Table B, page 13.) However, the exemption for the decedent may be claimed only for the year of death.

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

## **Reporting Your Income**

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

#### **Examples of Income Which Must Be Reported**

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

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

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Profits from business or profession.

Your share of partnership profits.

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

Pensions, annuities, endowments,

Rents and royalties.

Your share of estate or trust income.

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

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

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

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

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

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

Dividends on veterans' insurance.

Life insurance proceeds upon death

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

Interest on State and municipal bonds.

Federal Social Security benefits.

Railroad Retirement Act benefits.

Gifts, inheritances, bequests,

#### Instructions for Page 1 of Form 1040

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

#### Line 2—You and Wife

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get, two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1967. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1. 1968, you get the additional exemption for age on your return for 1967.

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

In Case of Death.—If your wife or husband died during 1967, the number of her or his exemptions is determined as of the date of death.

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

#### Line 3—Children, Other Dependents

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1967.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

child, Each stepchild and other dependent claimed must meet all of the following tests:

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

Child\* Stepbrother Stepchild Stepsister Mother Stepmother Father Stepfather Grand-Mother-in-law parent Brother Father-in-law Brother-in-law Sister Sister-in-law

Grandchild

Son-in-law Daughter-in-law The following if related by blood: Uncle Aunt Nephew Niece

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

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

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

Divorced or Separated Parents.— For new rules on dependency exemptions for your children if you are divorced or separated see Document 5013, Personal Exemptions, which is available at the District Director's office.

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

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

Line 5-Wages, Salaries, Tips, etc.-Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. (See page 7 for treatment of reimbursed employee business expenses.)

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

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

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

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

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each

month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to \$500 a month of such compensation. Forms W-2 issued for 1967 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay

office which issued the form. If the non-taxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

#### Tax—Credits—Payments—Balance Due or Refund

Line 10—Find Your Tax From Tax Tables.—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11—Figure Your Tax Using Tax Rate Schedules.—The Tax Rate Schedules on page 11 are to be used to figure your tax, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

Line 12—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

Line 13—Total Credits.—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may claim this credit only if you itemize deductions.

Line 14b—Tax From Recomputing Prior Year Investment Credit.—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

Line 17—Federal Income Tax Withheld.—Include the total income tax withheld as reflected on Forms W-2 on this line.

Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.—If a total of more than \$290.40 of social security (F.I.C.A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$290.40 as a credit against your income tax.

a. Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, separate computations must be made for you and your wife.

b. Subtract \$290.40.

c. Enter the balance on this line.

Line 19.—Include any amounts from the following sources on this line and check box(es) to indicate credit.

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

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

Line 20—Estimated Tax Payments.— Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1966. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

Additional Charge for Underpaying Your Tax During the Year.—If the total of lines 17, 18, and 20 is less than 80 percent (66% percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on onnighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the four specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on page 1, Form 1040 as "additional charge" and increase line 22 or decrease line 23 accordingly.

Line 21.—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

Lines 22 and 23-Social Security or Railroad Retirement Tax On Tip Income.-If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or railroad retirement (R.R.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

Line 25—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 25, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 25. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—If you expect that your income and self-employment tax for 1968 will exceed by \$40 or more the tax to be withheld from your wages, see Form 1040-ES for further information.

## Instructions for Page 2 of Form 1040

Line 1a—Gross Dividends and Other Distributions on Stock.—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

Enter on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. If you receive dividends through a nominee or other intermediary, list the name of such person.

Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid by savings and loan associations, mutual savings banks, coperative banks, and credit unions on deposits or withdrawable accounts are

earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in **Document No. 5448**, Investment Income and Expenses, available at the District Director's office.

Line 1b—Exclusion.—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

Instructions for Page 1 of Form 1040—Continued/Page 5

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Taxable dividends from the following corporations do not qualify for the dividends received 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 except to the extent designated by the company to be taken into account as a dividend for these purposes.
  - (d) Real estate investment trusts.
  - (e) China Trade Act corporations.
- (f) Corporations deriving 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.

Line 1c—Capital Gain Distributions.—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

Note.—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div." However, if you are filing Schedule G, Income Averaging, you must use Schedule D.

Line 1d—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

Line 2—Interest.—You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. Interest received on tax refunds is taxable and must be included in your return.

If you own United States Savings or War bonds, the gradual increase in value

of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and must continue to report the annual increase each year.

Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

Line 4—Business income or loss (Schedule C).—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on line 27, page 1, Schedule C (Form 1040). Use Schedule C—3 to figure self-employment tax.

Line 5—Sale or exchange of property (Schedule D).—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on line 4, Part IV, page 2, Schedule D (Form 1040).

Line 6—Farm income or loss (Schedule F).—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

Line 7-Miscellaneous Income.--If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken for a prior year which resulted in a Federal tax benefit. Taxpavers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed. If no claim is filed, report when the taxing authority notifies you of the overpayment.

Net Operating Loss.—If, in 1967, your business or profession lost money, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you can apply the losses against your 1967 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles

you to a refund of prior year taxes, ask the District Director for **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1967, it should be entered as a "minus" figure under "Misc. income." Attach a statement showing the computation.

#### Part III

Line 1—Sick Pay Exclusion.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own-contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

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

#### (a) Over 75 percent-

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

#### (b) 75 percent or less-

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

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

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

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Line 2—Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of

the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, under "Misc. income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W–2, and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

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

## Line 3—Employee Business Expenses and Employer Payments

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

- (a) Travel and transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.
- (b) Meals and lodging.—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.
- (c) Outside salesmen.—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.
- (d) Other business expenses.—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

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

- (a) The total of all amounts received from or charged to your employer for business expenses,
- (b) The amount of your business expenses broken down into broad categories, and
- (c) The number of days away from home on business.

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

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed using a method other than straight line, or where additional first-year depreciation has been claimed.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

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

- (a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Misc. income."
- (b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions, the unreimbursed portion of Other business expenses may be deducted on page 2, Part IV, under "Miscellaneous deductions."
- (c) If the expenses equaled the payments, no further entry is required on the form.

Note.—If, however, the reimbursement was included on Form W-2 by your employer, and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on this page, and enter the total expense on page 2, Part III, line 3.

## Part IV—Itemized Deductions—If you do not use Tax Table or Standard Deduction

Medical and Dental Expenses.—If you itemize deductions, you can deduct, within the limits described, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense, even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For

Physicians, dentists, nurses, and other professional practitioners

Drugs or medicines

Hospitals

Transportation necessary to get medical care Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.

X-ray examinations or treatment
Premiums on hospital or medical insurance

#### You CANNOT Deduct Payments For

Funeral expenses and cemetery plot

Illegal operations or drugs

Travel ordered or suggested by your doctor for rest or change

Premiums on life insurance Cosmetics

#### Figuring the Deduction

(1) Medical Care Insurance.—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject

to the 3 percent limitation described in (3) below. The \$3 monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance tax which is included as part of the Social Security tax and withheld from wages or paid on self-employment income is not deductible.

- (2) Medicine and Drugs.—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.
- (3) Medical and Dental Expenses.—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, of Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

Contributions.—If you itemize deductions, you can deduct gifts to:

- (a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation.
- (b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.
  - (c) Certain veterans' organizations.
- (d) Governmental agencies which will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

The law does not allow deductions for gifts to individuals or foreign organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. Document No. 5672 furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the Superintendent of Documents, Washington, D.C. 20402, at 5 cents a copy. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code. (See instructions for Schedule D for definition of sections 1245 and 1250 property.) Generally, a

charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you spent to maintain such a student.

#### You CAN Deduct Gifts To

Salvation Army, Red Cross, CARE
United Funds and Community Chests
Nonprofit schools and hospitals
Certain veterans' organizations
Boy Scouts, Girl Scouts, and other similar

Churches, including assessments paid

organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

#### You CANNOT Deduct Gifts To

Relatives, friends, other individuals Political organizations or candidates Social clubs Labor unions Chambers of commerce Propaganda organizations

Interest.—If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of

personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

#### You CAN Deduct Interest On

Your personal note to a bank or an individual A mortgage on your home

A life insurance loan, if you pay the interest in cash

Delinquent taxes

ligation

#### You CANNOT Deduct Interest On

Indebtedness of another person when you are not legally liable for payment of the interest A gambling debt or other nonenforceable ob-

A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes.—If you itemize deductions, you can deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, describe the tax and list amount in the space below "Personal property," and include amount in "Total taxes."

In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

#### You CAN Deduct

Real estate taxes

State and local gasoline taxes General sales taxes State and local income taxes Personal property taxes

#### You CANNOT Deduct

Water taxes

Any Federal excise taxes on your personal expenditures, such as taxes on transportation, telephone, gasoline, etc.

Federal social security taxes Hunting licenses, dog licenses Auto inspection fees, tags, drivers licenses

Taxes you paid for another person
Alcoholic beverage, cigarette, and tobacco
taxes

Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

#### STATE GASOLINE TAX TABLE

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1967. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1967, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢ Alaska 8¢
Arizona 7¢
Arkansas 7.5¢
California 7¢
Colorado 6¢ Connecticut 6¢ after June 30, 7¢ Delaware 7¢

Dist. of Col. 7¢ Florida 7¢ Georgia 6.5¢ Hawaii 5¢ Idaho 6¢ Illinois 5¢ after July 31, 6¢ Indiana 6¢ Iowa 7¢

Kansas 5¢ Kentucky 7¢ Louisiana 7¢ Maine 7¢
Maryland 7¢
Maryland 7¢
Massachusetts 6.5¢
Michigan 6¢
Minnesota 6¢
after June 30, 7¢

New Jersey 6¢

Mississippi 7¢
Missouri 5¢
Montana 6¢
After June 30, 7¢
New York 6¢
After June 30, 6.5¢
North Carolina 7¢
Nevrada 6¢
New Hampshire 7¢
New Harsy 6¢
Orden 6¢ Oregon 6¢ after Sept. 30, 7¢

5¢

68

Pennsylvania 7¢ Rhode Island 7¢ South Carolina 7 South Dakota 6¢ Tennessee 7¢ Utah 6¢ Vermont 6.5¢

6.5¢ & 6.58¢

6¢

RATE PER GALLON

7¢

\$51

95

98

7.5¢

102

Virginia 7¢ Washington 7.5¢ after April 30, 9¢ West Virginia 7¢ Wisconsin 7¢ Wyoming 5¢ after May 19, 6¢

8¢

\$58

86 92 97

103 108

9¢

97

103 109

116 122

Nonbusiness			RATE	PER G	ALLON			Nonbusiness
Mileage Driven	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢	Mileage Driven
Under 3,000	\$7	\$8	\$9	\$10	\$10	\$11	\$13	10,000 to 10,999
	11	14	15	16	17	18	20	11,000 to 11,999
	13	16	17	18	20	21	23	12,000 to 12,999
	15	18	19	21	22	24	27	13,000 to 13,999
	17	20	21	23	25	26	30	14,000 to 14,999
5,000 to 5,499	18	22	24	26	27	29	33	15,000 to 15,999
5,500 to 5,999	20	24	26	28	30	32	36	16,000 to 16,999
6,000 to 6,499	22	26	28	30	33	35	39	17,000 to 17,999
6,500 to 6,999	23	28	30	33	35	38	42	18,000 to 18,999
7,000 to 7,499	25	30	33	35	38	40	45	19,000 to 19,999
7,500 to 7,999	27	32	35	38	40	43	48	*For over 20,000 mileage driven. Fo 5,000 to the deducti
8,000 to 8,499	29	34	37	40	43	46	52	
8,500 to 8,999	30	36	40	43	46	49	55	
9,000 to 9,499	32	39	42	45	48	51	58	
9,500 to 9,999	34	41	44	47	51	54	61	

105 125 70 83 91 iles\*..... ver 20,000 miles, use table amounts corresponding to total For example, for 25,000 miles, add the deduction for the deduction for 20,000 miles.

#### MISCELLANEOUS DEDUCTIONS

Care of Children and Other Dependents.-If deductions are itemized, woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct certain expenses. This deduction is not to exceed a total of \$600 for one dependent, or \$900 for two or more dependents for the care of:

- (a) dependent children under 13 years of age; or
- (b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for them-

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

- (a) she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year. and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or
- (b) she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated, the deduction is allowed if he files a joint return with his wife. Then, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. This limitation does not apply to expenses incurred while the wife is institutionalized

if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for dependent care may be deducted.

Attach Form 2441, or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces, limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving, but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty, less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation showing details of each casualty.

#### You CAN Deduct Losses On

Property such as your home, clothing, or automobile destroyed or damaged by fire Property, including cash, which is stolen from

Loss or damage of property by flood, lightning, storm, explosion, or freezing

#### You CANNOT Deduct Losses On

Personal injury to yourself or another person Accidental loss by you of cash or other personal property

Property lost in storage or in transit

Damage by rust, gradual erosion or deterioration

Animals or plants damaged or destroyed by disease

Expenses for Education .-- You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your estab-

lished salary, status, or employment.

Expenses incurred for education which: (a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not

The rules for reporting deductible education expenses are the same as those shown on page 7 for employee business expenses. (See Document No. 5952, Educational Expenses, available at the District Director's office.)

Other.—If you itemize deductions, you can deduct several other types of ex-"Miscellaneous deducpenses under

If you work for wages or a salary, you can deduct your ordinary and necessary

deductible.

employee business expenses which have not been claimed on page 2, Part III.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under

either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lumpsum settlements, or specific maintenance payments for support of minor children.

payments for support of minor children. You may deduct gambling losses only to the extent of gambling winnings. You CAN Deduct Cost Of

Safety equipment, tools and supplies, used in your job

Dues to unions or professional societies
Business entertainment
Fees to employment agencies

#### You CANNOT Deduct Cost Of .

Travel to and from work Entertaining friends Bribes and illegal payments

#### MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown. Send your return to "Internal Revenue Service" at one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
4800 Buford Highway, Chamblee, Ga. 30006	ALABAMA	4800 Buford Highway, Chamblee, Ga. 30006 Anchorage, Alaska 99501. Phoenix, Ariz. 85025. Little Rock, Ark. 72203. Los Angeles, Calif. 90012; San Francisco, Calif. 94102.
3651 Interregional Highway, Austin, Tex. 78740	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA FLORIDA	Denver, Colo. 80202. Hartford, Conn. 05115. Wilmington, Del. 19802. Baltimore, Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006	GEORGIA	4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813. 3oise, Idaho 83701. Chicago, Ill. 60502; Springfield, III. 62704. Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170 3651 Interregional Highway, Austin, Tex. 78740 Clincinnati, Ohio 45298 3651 Interregional Highway, Austin, Tex. 78740 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155	IOWA KANSAS KENTUCKY LOUISIANA MAINE MARYLAND	Des Moines, Iowa 50309. Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
310 Lowell St., Andover, Mass. 01812	MASSACHUSETTS MICHIGAN MINNESOTA MISSISSIPPI MISSISSIPPI MISSOURI MONTANA	Boston, Mass. 02203. Detroit, Mich. 48226. St. Paul, Minn. 55101. 4800 Buford Highway, Chamblee, Ga. 30006. St. Louis, Mo. 53101. Helena, Mont. 59601.
2306 E. Bannister Rd., Kansas City, Mo. 64170	NEBRASKA NEVADA NEW HAMPSHIRE NEW JERSEY NEW MEXICO NEW YORK	Omaha, Nebr. 68102. Reno, Nev. 89502. Portsmouth, N.H. 03801. Newark, N.J. 07102. Albuquerque, N. Mex. 87101. Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.
4800 Buford Highway, Chamblee, Ga. 30006	NORTH CAROLINA	4800 Buford Highway, Chamblee, Ga. 30006. Fargo, N. Dak. 58102. Cleveland, Ohio 44113: Cincinnati, Ohio 45202. Oklahoma City, Okla. 73102. Portland, Oreg. 97232. Director of International Operations, Washington, D.C. 20225.
11601 Rooseveit Blvd., Philadelphia, Pa. 19155.  Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service. Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.	PENNSYLVANIA	Philadelphia, Pa. 19108; Pittsburgh, Pa. 15222. Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933: Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave., Hato Rey, Puerto Rico 00917.
310 Lowell St., Andover, Mass. 01812 4800 Buford Highway, Chamblee, Ga. 30006 2306 E. Bannister Rd., Kansas City, Mo. 64170 4800 Buford Highway, Chamblee, Ga. 30006 3651 Interregional Highway, Austin, Tex. 78740 1160 West 1200 South St., Ogden, Utah 84405 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155	RHODE ISLAND SOUTH CAROLINA SOUTH DAKOTA TENHESSEE TEXAS UTAH VERMONT VIRGINIA	Providence, R.I. 02907. 4800 Buford Highway, Chamblee, Ga. 30006. Aberdeen, S. Dak. 57401. 4800 Buford Highway, Chamblee, Ga. 30006. Austin, Tex. 78701; Dallas, Tex. 75201. Salt Lake City, Utah 84110. Burlington, Vt. 05402. Richmond, Va. 23240.
Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas. V.I. 00801; Others: Director of International Operations, U.S. Internal Revenue Service. Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.	VIRGIN ISLANDS	Permanent residents: Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, V.I. 00801; Others: Director of international Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico 00917.
1160 West 1200 South St., Ogden, Utah 84405. Cincinnati, Ohio 45298. 2306 E. Bannister Rd., Kansas City, Mo. 64170. 3651 Interregional Highway, Austin, Tex. 78740. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington D.C. 20225.	WASHINGTON WEST VIRGINIA WISCONSIN WYOMING FOREIGN ADDRESSES	Tacoma, Wash. 98402. Parkersburg, W. Va. 26102. Milwaukee, Wis. 53202. Cheyenne, Wyo. 82001. U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under sections 911 and 931: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.



Schedule II

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate Tax Rate Schedule on this page.

Schedule III

Schedule I

Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns

Enter on line 12, <sub>1</sub>	
If the amount on line 11d, page 1, is:	·

If the amount on line 11d, page 1,	If the amount on line 11d, page 1, is:	Enter on line 12, page 1:	, page 1:	If the line 1
Not over \$500	\$500	14% of the ameunt on line 11d.	it on line 11d.	Not o
Over-	But not over	of	of excess over	Over-
\$500	\$1,000	\$70, plus 15%	006\$	\$1,00
\$1,000	\$1,500	\$145, plus 16%	0000118	\$2,00
\$1,500	\$2,000	\$225, plus 17%	- \$1,500	\$3,00
\$2,000	\$4,000	§310, plus 19%	- \$2,000	\$4,00
\$4,000	\$6,000	\$690, plus 32%	34,000	\$8,00
\$6,000	000'8\$ —	\$1,130, plus 25%	§\$,000	\$12,0
\$8,000	. \$10,000.	\$1,630, plus 23%	090'88 —	\$16,0
\$10,000	- \$12,000.	\$2,190, plus 32%	- \$10,000	\$20,0
\$12,000	_ \$14,000	\$2,830, plus 36%	- \$12,000	\$24,0
\$14,000	\$16,000	\$3,550, plus 39%	- \$14,600	\$28,0
\$16,000	\$18,000	\$4,330, plus 42%	- \$16,000	\$32,0
\$18,000	\$20,000	\$5,170, plus 45%	- \$18,000	\$36,0
\$20,000	\$22,000	\$6,070, plus 48%	\$20,000	\$40,0
\$22,000	\$26,000	\$7,030, plus 50%	- \$22,000	\$44,0
\$26,000	\$32,000	\$9,030, plus 53%	- \$26,000	\$52,0
\$32,000	\$38,000	\$12,210, plus 55%	- \$32,000	\$64,0
\$38,000	\$44,000	\$15,510, plus 58%	\$38,000	\$76,0
\$44,000	\$50,000	\$18,990, plus 60%	- \$44,000	\$88,0
\$50,000	000,09\$ —	\$22,590, plus 62%	\$50,000	\$100,
\$60,000	970,000	\$28,790, plus 64%	000'09\$ —	\$120,
\$70,000	000 08\$ —	\$35,190, plus 65%	- \$70,000	\$140,
\$80,000	\$90,000	\$41,790, plus 68%	000'08\$ —	\$160,
\$90,000	\$100,000	\$100,000 \$48,590, plus 69%	000'06\$ —	\$180,

Married and Cer	. when	Taxpayers ain Widows	rs Filing Joint Re	: Returns
(See page	3)			
If the amount on line 11d, page 1,	our pag	ıt on ge 1, is:	Enter on line 12, page 1	2, page 1:
Not over	\$1,000.	00	14% of the amount on line 11d.	nt on line 11d.
Over—	But	But not over-	of	of excess over
\$1,000	1	\$2,000	\$140, plus 15%	\$1,000
\$2,000	1	\$3,000	\$290, plus 16%	\$2,000
\$3,000		\$4,000	\$450, plus 17%	\$3,000
\$4,000	]	\$8,000	\$520, plus 19%	- 34,600
\$8,000	1	\$12,000	\$1,380, plus 22%	090'8\$ —
\$12,000	1	\$16,000	\$2,260, plus 25%	- \$12,000
\$16,000	1	\$20,000	.\$3,260, plus 28%	- \$16,000
\$20,000	I	\$24,000	\$4,380, plus 32%	- \$20,000
\$24,000	1	\$28,000	. \$5,660, plus 36%	- \$24,000
\$28,000	1	\$32,000	\$7,100, plus 39%	\$28,000
\$32,000	-	\$36,000	.\$8,660, plus 42%	\$32,000
\$36,000	1	\$40,000	\$10,340, plus 45%	\$36,000
\$40,000	[	\$44,000	\$12,140, plus 48%	- \$40,000
\$44,000		\$52,000	\$14,060, plus 50%	- \$44,000
\$52,000		\$64,000	\$18,060, plus 53%	\$52,000
\$64,000	1	\$76,000	\$24,420, plus 55%	- \$64,000
\$76,000	1	\$88,000	\$31,020, plus 58%	- \$76,000
\$88,000	1	\$100,000	\$37,980, plus 60%	- \$88,000
\$100,000	1	\$120,000.	\$45,180, plus 62%	<b>\$100,000</b>
\$120,000		\$140,000	\$57,580, plus 64%	- \$120,000
\$140,000	-	\$160,000	\$70,380, plus 66%	<b>—</b> \$140,000
\$160,000	1	\$180,000.	.\$83,580, plus 68%	- \$160,000
\$180,000		\$200,000	\$97,180, plus 69%	- \$180,000

\$100,000

\$200,000 **\$110,980, plus 70% — \$200,000** 

- \$100,000

\$55,490, plus 70%

c59-16-1

## Tax Tables for Persons With Incomes Under \$5,000

WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

If you checked as your filing status on page 1, Form 1040

Line 1a use → TAX TABLE A—For Single Persons
Line 1b, 1d, or 1e use → TAX TABLE B—For Married Persons Filing Joint Returns or Unmarried
Heads of Household

Line 1c use TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

1967 TAX TABLE A—
For Single Persons

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If your total	income is-	And the nu	mber of exe	nptions is—	If your total	income is—		And	the number of	exemptions is-	-	
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	1	2	3	4	5	If 7 or mor there is no tax
			Your tax is-						Your ta	x is—		
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	C
925	950	5 9	0	0	2,500 2,525	2,525 2,550	244 248	132 136	30 33	0	0	
950 975	975 1,000	12	ő	ŏ	2,550	2,575	253	139	37	ŏ	ŏ	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	C
1,025 1,050	1,050 1,075	19 23	0	0	2,600 2,625	2,625 2,650	261 265	147 151	44 47	0	0	(
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0 -	0	1 (
1,100 1,125	1,125 1,150	30 33	0	0	2,675 2,700	2,700 2,725	27 <b>4</b> 278	159 163	54 58	0	0	C
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	
1,175	1,200 1,225	40	0	0	2,750 2,775	2,775 2,800	287 291	171 175	65 68	0 -	0	
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	
1,250 1,275	1,275 1,300	51 54	0	0	2,825 2,850	2,850 2,875	299 304	183 187	76   79	0	0	
1,300	1,325	58	0	0	2,875	2.900	308	191	83	0	0	C
1,325 1,350	1,350 1,375	61 65	0	0	2,900 2,925	2,925 2,950	312 317	195 199	87 91	0	0	
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	
1,400	1,425 1,450	72 76	0	0	2,975 3,000	3,000 3,050	327 333	207 213	98 104	0 4	0	C
1,425 1,450	1,450	79	0	0	3,050	3,100	342	221	111	11	0	(
1,475	1,500	83	0	0	3,100	3,150	350 359	229 238	119 126	18 25	0	
1,500 1,525	1,525 1,550	87 91	0	0	<b>3,150 3,200</b>	3,250	367	246	134	32	0	6
1,550	1,575	94 98	0	0	3,250 3,300	3,300 3,350	376   385	255 263	141 149	39 46	0	
1,575 1,600	1,600 1,625	102		0	3,350	3,400	393	272	157	53	0	
1,625	1,650	106	2 5	0	3,400	3,450 3,500	402 410	280 289	165 173	60 67	0	
1,650 1,675	1,675 1,700	109 113	9 12	0	3,450 3,500	3,550	419	297	181	74	0	
1,700	1,725	117	16	0	3,550	3,600	427	306 315	189 197	81 89	0	0
1,725 1,750	1,750 1,775	121 124	19 23	0	3,600 3,650	3,650 3,700	436 444	324	205	96	0	(
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	(
1,800 1,825	1,825 1,850	132 136	30 33	0	<b>3,750 3,800</b>	3,800 3,850	462 470	343 353	221 229	111 119	11 18	(
1,850	1,875	139	37	0	3,850	3,900	479	362	238 246	126 134	25 32	
1,875 1,900	1,900 1,925	143	40 44	0	3,900 3,950	3,950 4,000	487 496	372 381	255	141	39	- 0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	(
1,950 1,975	1,975 2,000	155 159	51 54	0	4,050 4,100	4,100 4,150	513	399 407	272 280	157 1 <b>6</b> 5	53 60	
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	
2,025 2,050	2,050 2,075	167 171	61 65	0	4,200 4,250	4,250 4,300	538 547	424 433	297 306	181 189	7 <b>4</b> 81	
2,075	2,100	175	68	Ŏ	4,300	4,350	556	442	315	197	89	(
2,100	2,125 2,150	179 183	72 76	0	4,350 4,400	4,400 4,450	564 573	450 459	324 334	205 213	96 104	
2,125 2,150	2,175	187	79	0	4,450	4.500	581	467	343	221	111	1
2,175	2,200	191	83 87	0	4,500 4,550	4,550 4,600	590 598	476 484	353 362	229	119 126	2
2,200 2,225	2,225 2,250	195 199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203 207	94 98	0	4,650	4,700 4,750	615 624	501 510	381 391	255 263	141 149	39
2,275	2,300	211	102	2	4,750	4,800	633	519	400	272	157	5
2,325	2,350	215	106	5	\$ 4,800	4,850 4,900	641 650	527 536	410 419	280 289	165 173	60
2,350 2,375	2,375 2,400	219 223	109 113	9 12	<b>4,850 4,900</b>	4,950	658	544	429	297	181	7
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	8:



# **1967 TAX TABLE B**—Married Filing Jointly \* or Unmarried Heads of Household

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

If you incom	r total		the numb		If you	ır total ne is—	1		or you	r exem		f exemptio		lax.		
incom	e is—		entptions is	3	**************************************	le is—			2 ou are—		3 u are—	And vo	4 ou are—		j u are	6
At least	But less than	1	2	If 4 or ( more there ( is no ( tax	At least	But less than	1	An un- married head of a house- hold	A married couple filing jointly	If 7 or more there is no tax						
		Υ	our tax is-		<b>}</b>			<u> </u>		1	Your ta		!	l		<u> </u>
\$0 900 925 950	\$900 925 950 975	\$0 2 5 9	\$0 0 0	\$0 0 0	\$2,450 2,475 2,500 2,525	\$2,475 2,500 2,525 2,550	\$230 234 238 242	\$121 124 128 131	\$121 124 128 131	\$23 26 30 33	\$23 26 30 33	\$0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0	\$0 0 0
975 1,000 1,025 1,050	1,000 1,025 1,050 1,075	12 16 19 23	0 0 0	0 0	2,550 2,575 2,600 2,625	2,575 2,600 2,625 2,650	246 250 254 258	135 138 142 146	135 138 142 146	37 40 44 47	37 40 44 47	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0
1,075 1,100 1,125 1,150	1,100 1,125 1,150 1,175	26 30 33 37	0000	0 0 0	2,650 2,675 2,700 2,725	2,675 2,700 2,725 2,750	262 266 270 274	150 154 158 162	149 153 157 161	51 54 58 61	51 54 58 61	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0
1,175 1,200 1,225 1,250	1,200 1,225 1,250 1,275	40 44 47 51	0 0 0	0000	2,750 2,775 2,800 2,825	2,775 2,800 2,825 2,850	278 282 286 290	166 170 174 178	164 168 172 176	65 68 72 75	65 68 72 75	0 0 0	0 0 0	0000	0000	0 0 0
1,275 1,300 1,325 1,350	1,300 1,325 1,350 1,375	54 58 61 65	0 0 0	0 0	2,850 2,875 2,900 2,925	2,875 2,900 2,925 2,950	294 298 302 307	182 186 190 194	179 183 187 191	79 82 86 89	79 82 86 89	0 0 0	0 0 0	0000	0000	0 0 0
1,375 1,400 1,425 1,450	1,400 1,425 1,450 1,475	68 72 75 79	0000	0000	2,950 2,975 3,000 3,050	2,975 3,000 3,050 3,100	311 316 322 330	198 202 208 216	194 198 204 211	93 96 102 109	93 96 102 109	0 0 4 11	0 0 4 11	0000	0000	0 0 0
1,475 1,500 1,525 1,550	1,500 1,525 1,550 1,575	82 86 89 93	0 0 0	0000	3,100 3,150 3,200 3,250	3,150 3,200 3,250 3,300	338 346 354 363	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39	18 25 32 39	0000	0000	0 0 0
1,575 1,600 1,625 1,650	1,600 1,625 1,650 1,675	96 100 103 107	0 2 5 9	000	3,300 3,350 3,400 3,450	3,350 3,400 3,450 3,500	371 379 387 395	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67	46 53 60 67	0000	0000	0 0 0
1,675 1,700 1,725 1,750	1,700 1,725 1,750 1,775	110 114 117 121	12 16 19 23	0000	3,500 3,550 3,600 3,650	3,550 3,600 3,650 3,700	403 411 419 427	288 296 305 314	279 286 294 302	176 184 192 200	174 181 189 196	74 81 88 95	74 81 88 95	0000	0000	0 0 0
1,775 1,800 1,825 1,850	1,800 1,825 1,850 1,875	124 128 131 135	26 30 33 37	0 0 0	3,700 3,750 3,800 3,850	3,750 3,800 3,850 3,900	435 444 452 460	323 332 341 350	310 318 326 334	208 216 224 232	204 211 219 226	102 109 116 123	102 109 116 123	4 11 18 25	11 18 25	0 0 0
1,875 1,900 1,925 1,950	1,900 1,925 1,950 1,975	138 142 146 150	40 44 47 51	0 0 0	3,900 3,950 4,000 4,050	3,950 4,000 4,050 4,100	468 476 484 492	359 368 376 384	342 350 358 365	240 248 256 264	234 241 249 256	130 137 144 152	130 137 144 151	32 39 46 53	32 39 46 53	0000
1,975 2,000 2,025 2,050	2,000 2,025 2,050 2,075	154 158 162 166	54 58 61 65	0 0 0	4,100 4,150 4,200 4,250	4,150 4,200 4,250 4,300	500 508 516 525	392 400 408 417	372 379 386 394	272 280 288 296	264 271 279 286	160 168 176 184	159 166 174 181	60 67 74 81	60 67 74 81	0 0 0
2,075 2,100 2,125 2,150	2,100 2,125 2,150 2,175	170 174 178 182	68 72 75 79	0 0 0	4,300 4,350 4,400 4,450	4,350 4,400 4,450 4,500	533 541 549 557	425 433 441 449	401 408 415 422	305 314 323 332	294 302 310 318	192 200 208 216	189 196 204 211	88 95 102 109	88 95 102 109	0 0 4 11
2,175 2,200 2,225 2,250	2,200 2,225 2,250 2,275	186 190 194 198	82 86 89 93	0 0 0	4,500 4,550 4,600 4,650	4,550 4,600 4,650 4,700	565 573 581 589	457 465 473 481	430 437 444 451	341 350 359 368	326 334 342 350	224 232 240 248	219 226 234 241	116 123 130 137	116 123 130 137	18 25 32 39
2,275 2,300 2,325 2,350	2,300 2,325 2,350 2,375	202 206 210 214	96 100 103 107	0 2 5 9	4,700 4,750 4,800 4,850	4,750 4,800 4,850 4,900	597 606 614 622	489 498 506 514	459 467 474 482	377 386 395 404	358 366 374 382	256 264 272 280	249 256 264 271	144 152 160 168	144 151 159 166	46 53 60 67
2,375 2,400 2,425	2,400 2,425 2,450	218 222 226	110 114 117	12 16 19	4,900 4,950	4,950 5,000	630 638	522 530	490 497	413 422	390 398	288 296	279 286	176 184	174 181	74 81

#### 1967 TAX TABLE C—For Married

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Persons Filing Separate Returns

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax.

									your tax.														
If your tot		And	the nu			ptions is	{{	If you incom	r total ne is—			1			ie numl		. 1	<del></del>					
		1		2	?	3	{			1		2			3		4		5		<b>.</b>	7	
At least	But less than	10%	Mini-	10%	Mini-	If 4 or i		At least	But less than	10%	Mini-	10%	Minj-	10%	Mini-	10%	Mini-	10%	Mini-	10%	Mini-	If 8 or there is	
	LIIAII	10/6	mum	1070	mum		Mini- mum		Liiaii	10/0	mum	10/0	mum	70	mum	,0	mum	- 70	mum	,,	mum	10%	Mini- mum
				Your ta	ax is—	· · · · · · · · · · · · · · · · · · ·	{								Yo	ur tax	s—					· · · · · ·	
\$0 675	\$675 700	\$0 3	\$0 0	\$0 0	\$0 0		\$0 0	\$2,325 2,350	\$2,350 2,375	\$226 229	\$231 236	\$131 134	\$121 124	\$43 46	\$19 23	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
700 725	725 750	6 9	0	0	0	0	0	2,375 2,400	2,400 2,425	233 237	240 244	137 141	128 132	49 52	26 30	0	0	0	0	0	0	0	0
750 775	775 800	12 15	0	0			0	2,425 2,450	2,450 2,475	241 245	248 253	144 148	136 139	55 58	33 37	0	0	0	0	0	0	0	0
800 825	850	18 22	2 5	0	0	0	0	2,475 2,500	2,525	249 252	257 261	151 155	143 147	61 65	40 44	0	0	0	0	0	0	0	0
850 875		25 28	9 12	0			0	2,525 2,550		256 260	265 2 <b>7</b> 0	158 162	151 155	68 71	47 51	0	0	0	0	0	0 0 	0	0
900 925	950	31 34	16 19	0		0	0	2,575 2,600		264 268	274 278	166 169	159 163	74 78	54 58	0	0	0 0	0 0	0 0	0	0	0 0 0
950 975		37 40	23 26	0	0	0	0	2,625 2,650	2,675	272 275	282 287	173 176	167 171	81 84	61 65	0	0	0	0	0	0	0	0
1,000 1,025		44 47	30 33	0	0	0	0	2,675 2,700		279 283	291 295	180 184	175 179	88 91 95	68 72 76	3 6 9	0 0 0	0	000	0 0 0	0	0	0 0 0
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If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

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Income as shown on line 9, page 1, Form 1040 plus any	A	aban	1a <sup>1</sup>			A	rizo	ona <sup>s</sup>	2			Arl	kan	sas			Cali	orni	3		C	olo	rad	0 2		C	onne	ecti	cut	D	istri	ct of	f Col	umbia
nontaxable income such as social se- curity, railroad retirement, etc.	Family	Size (1 3 & 4	٥,	er		amily 2	Size 3	Per 4		ver 5		•	ize (		ons) Over 5		ily Si 2 3 &	ze (Pe 4 5	rsons) Over 5	İ .	Famil 2	•		0	ver 5		ySize		ersons 5 and Over	1	amily			rsons) Over 5 5
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Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.  Under \$1,000	Family Sid 1 & 3 & 2 & 4 & 4 & 59 & \$13 & 18 & 17 & 23 & 21 & 28 & 25 & 32 & 29 & 36 & 33 & 40 & 40 & 40 & 40 & 40 & 40 & 40	5 \$13 19 24 29	sons) Over 5 \$13 19 24 29	Farr 1 \$21 27 33 38 43 48 52 56	Gnily S 2 \$24 32 32 46 52 58 69 74 79 84 89 94	eorg 3 & 4 \$30 :: \$37 663 706 766 82 88 99 104 109	S32 \$42 52 61 69 77 84 91 97 103 1	\$32 42 52 61 69 77 84 91 98 105 112 118 124	Fami 1 \$36 \$ 46 56 65 73 81 1 89 1 96 1	ily S 2 547 3 559 71 82 92 92 91 11 124 1 131 1 138 1 145 1 151 1	awa 3&4 548 \$ 61 74 86 97 11 107 1 1 233 1 41 11 449 11 63 1	rerso 5 5 5 5 5 6 7 8 2 8 1 1 1 1 1 1 1 1 1 1 1 1 1	75 553 67 82 95 07 18 29 39 49 568 677 86	Fa 1 \$17 222 27 32 36 40 44 48 52	amily 2 \$23 29 42 48 53 58 63 67 71 75	Size 3 \$23 \$ 30 37 44 51 57 62 67 72 77 887	Person 4 5 31 \$339 347 454 5 60 66 66 672 777 7782 8	00000000000000000000000000000000000000	F2 32 39 46 52 58 64 69 74 79 84 88 89	2 333 3 42 52 61 69 76 83 90 1 97 1 103 1 109 1 115 1 21 1	Size 9 3 4 337 \$4 48 5 59 8 69 8 78 9 95 10	(Pers 46 \$ 14 46 \$ 15 16 16 16 16 16 16 16 16 16 16 16 16 16	sons) 0 5 5 446 \$- 581 \$- 91 \$- 91 \$- 111 11 111 11 120 12 228 13 336 14 444 15 660 11	ver 146 \$158 1233 2 2 3 3 3 5 6 3 3 4 5 4 4 4 5 3 4 7 1 4 4	2 3 \$17 7 22 1 27 4 32 7 36 0 40 3 44 6 47 9 50 1 53 3 56 5 59	\$19 24 30 35 40 44 48 52 56 60 63 63 66 69	\$23 \$ \$29 35 41 46 50 548 58 62 666 672 775	750n: 5523: 2935 4146 51661 65	s) Over 5 \$23 \$29 35 42 48 53 58 63 663 67 77 81	Fa 1 315 5 19 23 27 30 33 36 39 42 44 446 48	mily 2 \$19 \$24 29 34 46 50 54 57	3 3 20 3 26 32 38 43 48 52 56 60 64 68	(Pers 4 30 37 43 48 53 58 66 70 74 78	Sons) Over 5 5 524 \$24 30 31 37 38 43 45
Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.  Under \$1,000_, \$1,500-1,999_, \$1,500-1,999_, \$2,500-2,499_, \$3,500-3,499_, \$3,500-3,999_, \$4,500-4,499_, \$5,500-5,999_, \$5,000-6,499_, \$5,500-5,999_, \$6,500-6,499_, \$5,500-6,990_, \$5,500-6,900_, \$5,500-6,900_, \$5,500-6,900_, \$5,500-6,900_, \$5,500-6,900_, \$5	Family Size 1 & 3 & 2 & 4 & 2 & 4 & 3 & 4 & 2 & 4 & 3 & 4 & 4 & 4 & 5 & 5 & 5 & 60 & 5 & 60 & 60 & 60 & 6	5 \$13 19 24 29 34 44 48 52 56 60 60 68	\$13 \$13 \$13 \$24 29 34 44 48 52	Farr 1 \$21 27 33 38 43 48 52 56 60 64 68 71 74 77 80 83 86 89	\$24 322 399 46 522 584 669 74 79 84 89 99 103 107 1111 1115	eorg  ize (1 3 & 4 \$30 47 55 63 70 76 82 88 94 91 114 119 114 119 1124 1128 132	Perso 5 5 32 \$ 42 \$ 42 \$ 52 61	ons) Over 5 \$32 42 52 61 69 77 84 98 105 112 118 124 130 136 142 148 154	Famil 1 \$36 \$46 56 65 73 81 1 196 1 100 1 115 1 115 1 121 1 127 1	1	awa ize (P 3&4 548 86 97 11 125 1 125 1 125 1 125 1 133 1 141 11 449 1 149 1 177 1 184 2 2 99 6 2	Ferso Ov 5 5 53 \$ 567 118 1 128 1 138 1 1 48 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ons) /er /5 53 67 82 95 07 18 29 59 68 77 86 94 95 118 96 118 96	Fra 1 \$177 222 237 332 340 444 488 52 558 611 647 773 776 778	amily 2 \$23 366 42 48 53 588 67 71 775 799 83 87 91 91 91 101	Size  3  \$\$23 \$  \$51  57  62  67  72  887  99  11  03  11  11  11	(Person 4 5 31 \$33 \$33 33 339 347 45 560 6666 6666 6666 66672 7777 777 777 777 7	00000000000000000000000000000000000000	\$25 32 39 46 52 58 64 69 74 79 84 88 92 96 100 104 108 112	2 \$333 \$42 561 69 76 83 90 1 109 1 115 1 121 1 126 1 136 1 146 1 1446 1	Size (337 \$ 48 \$ 59 \$ 69 \$ 8 \$ 9 \$ 69 \$ 11 1 12 18 13 25 13 32 14 4 15 50 16 56 16 56 16 68 17 68 17	(Pers (Pers 446 \$ \$ 588 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sons)  0  46 \$ 46 \$ 70	ver 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 3 \$177 277 1 277 277 277 32 4 447 7 36 4 447 7 50 6 50 6 6 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$19 \$24 \$30 \$35 \$40 \$44 \$44 \$52 \$56 \$66 \$69 \$72 \$75 \$78	\$29 \$29 \$29 \$54 \$41 \$66 \$72 775 778 81 84 87 90	55 223 35 41 46 51 56 61 65 69 73 77 78 85 89 99 99 99 99 99	s) Over 5 \$23 \$35 42 48 53 85 863 68 73 777 81 85 89 93 97 101 105	Fa 1 315 5 19 23 27 30 336 339 42 446 488 552 554 558 60	mily 2 \$19 \$29 34 38 42 460 54 57 663 666 69 72 75 78 80	Size 3 3 320 3 26 32 38 43 48 52 60 64 68 77 67 79 82 85 88 89 1	(Pers 4 30 37 43 48 53 58 66 70 74 78 82 85 88 91 94 197 197	Sons) Over 5 5 524 \$24 30 31 37 38 43 45 54 57 59 63 64 68 69 73 74 78 78 83 82 88 88 88 88
Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.  Under \$1,000_1,499_151,500-1,999_\$2,000-2,499_\$3,500-3,499_\$3,500-3,499_\$3,500-3,499_\$5,500-5,499_\$5,500-5,999_\$6,000-6,499_\$7,000-7,499_\$7,000-7,499_\$1,500-8,999_\$1,000-10,999_\$11,000-11,999_\$11,000-11,999_\$11,000-11,999_\$13,000-13,999_\$13,000-13,999_\$13,000-13,999_\$13,000-11,990_\$13,000-11,990_\$13,000-11,990_\$13,000-11,990_\$13,000-11,990_\$13,000-11,990_\$13,000-11,990_\$12,000-11,990_\$13,000-11,990_\$12,000-11,990_\$13,000-11,990_\$12,000-11,990_\$13,000-11,990_\$13,000-11,900_\$12,000-11,900_\$13,000-11,900_\$13,000-11,900_\$13,000-11,900_\$13,000-11,900_\$13,000-11,900_\$13,000-11,900_\$13,0	Family Siz 1 & 3 & 2 2 4 4 8 56 51 60 70 63 76 66 76 9 79	\$13 19 24 29 34 44 48 52 76 60 64 68 72 76 80 81 81 81 81 91 110 1117	\$13 \$19 24 29 344 48 52 56 60 64 80 80 81 88 91 97 51 13	Farr 1 \$21 27 33 38 43 48 52 56 60 64 671 774 77 80 83 86 89 92 96 102 112	\$24 322 339 46 522 558 644 699 74 799 103 107 1115 1119 125 133 147	## Core   ## Cor	Perso (5 5 5 5 5 5 5 5 5 6 1 6 9 7 7 8 4 9 1 9 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	532 42 52 61 69 77 84 91 98 105 112 118 118 118 118 118 118 118 118 119 118 119 119	Famil  \$36 \$ 46 56 65 73 81 1 89 1 103 1 115 1 121 1 133 1 148 1 148 1 147 1 157 1 165 1 174 22 174 22	ily S  2  \$47  559  71  82  92  901 11  131 11  134 11  138 11  1557 11  163 11  169 11  180 12  180	aWa ize (P 3&4 \$48 \$ 674 86 97 10 07 1 1 16 1 1 25 1 33 1 41 1 177 1 84 22 90 2 2 211 2 22 22 22 22 22 22 22 24 4 2	ii erso Ov 5 5 53 \$ 67 82 95 07 11 8 11 238 11 8 21 18 22 11 8 22 2 36 2 249 22 573 2 2 73 2	ons) /er 5 567 82 95 07 82 23 49 568 77 684 010 18 23 44 45 60 78 78 78 78 78 78 78 78 78 78 78 78 78	\$17 227 232 340 444 448 55 558 664 773 778 80 84 89 99	amily 2 \$23 36 42 48 53 63 67 71 775 83 87 91 95 104 104 109 115 1121	Size 3 \$30 \$37 44 44 51 115 12 111 111 115 12 121 136 136 136 136 136 136 136 136 136 13	(Perside 14 5 131 \$339 339 339 347 454 554 55666 666 6672 777 77 77 77 77 77 77 77 77 77 77 77	00000000000000000000000000000000000000	\$25   32   339   46   52   58   64   69   74   79   84   88   92   100   104   108   112   115   121   128   135   142	2 mily 2 2 561 69 76 83 90 1 97 1 121 1 1 1226 1 1 146 1 1 1 158 1 1 167 6 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Size 6 3 4 4 5 5 6 6 9 8 7 8 7 8 8 7 8 7 8 8 7 8 8 7 8 8 7 8 7 8 8 7 8 8 7 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7 8 8 7	(Pers 46 \$ \$ 100 100 100 100 100 100 100 100 100	sons) 5	ver 1	2 3 \$177 277 1 277 2 277 1 3 3 6 4 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	3 \$19 24 30 35 40 44 48 52 56 63 66 69 72 75 78 81 81	\$23 \$ \$23 \$3 \$41 \$66 \$69 \$72 \$75 \$81 \$84 \$87 \$90 \$93 \$1 \$101 \$1 \$101 \$111 \$111 \$111 \$111 \$1	55 223 35 41 46 51 65 66 73 77 81 88 99 95 90 12 91 91 91 91 91 91 91 91 91 91 91 91 91	\$) Over 5 \$23 \$29 35 42 48 53 86 63 663 68 87 77 101 105 1005 1018 114 121 128 135	Fa 1 315 5 19 23 33 36 33 94 2 44 44 44 48 50 52 54 45 56 60 62 65 67 37 76 11	mily 2 \$19 \$24 \$34 \$42 \$46 \$69 \$72 \$75 \$80 \$82 \$95 \$1 \$100 \$1 \$100 \$100 \$100 \$100 \$100 \$1	Size 6 3 3 3220 3 43 482 556 60 648 72 769 82 888 91 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(Pers 4 4 524 \$ 337 43 48 53 58 666 70 74 78 88 89 91 110 110 110 110 110 110 110 110	Sons) Over 5 5 5 524 \$24 30 31 37 38 43 45 49 51 54 57 59 63 64 68 69 73 74 78 88 86 93 90 98 90 98 90 91 90 100 91 100 91 110 91 110
Income as shown on line 9, page 1, Form 1040 plus any nontaxable income such as social security, railroad retirement, etc.  Under \$1,000	Family Siz 1 & 3 & 2 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4 & 4	\$13 39 44 48 52 56 66 60 64 68 72 76 80 84 88 89 1 96 103 110 117 124 130 136 142 148	\$13 \$13 \$19 \$24 29 34 44 48 52 56 60 60 64 68 72 76 80 84 88 89 11 97 10 11 12 10 11 11 11 11 11 11 11 11 11 11 11 11	Fam 1 \$217 333 38 438 438 452 566 60 648 671 747 77 80 83 866 89 92 96 102 117 122 117 132 1336	\$24 329 46 528 528 649 74 79 94 99 103 1111 1119 125 133 140 1154 1168 174 1180	*** Section 1.15	Ferso ( ) 5   5   5   5   5   5   5   5   5   5	ons) Over 5 \$32 42 52 42 52 61 69 77 84 112 98 105 112 118 124 130 136 148 154 160 168 179 190 210 220 220 220 220 220 220 220	Famil 1	2 2 547 5 59 711 82 92 92 92 92 92 92 92 92 92 92 92 92 92	3 & 4 \$ \$ 61 \$ 61 \$ 61 \$ 61 \$ 61 \$ 61 \$ 61	ii erso Ov 5 53 \$ 53 \$ 95 7 1 1 2 2 2 5 2 2 2 2 3 6 2 2 2 7 3 2 2 5 3 3 2 9 3 3 3 2 9 3 3 3 2 9 3 3 3 2 9 3 3 3 2 9 3 3 3 2 9 3 3 3 2 9 3 3 3 3	ons) /er 553 682 95 07 189 598 687 786 94 010 136 136 136 136 136 136 136 136	F: 1 \$17 322 277 32 340 444 4452 558 661 667 773 776 889 999 104 109 1113 1117 121	2 \$23 : 29 36 42 48 53 58 63 67 71 75 91 104 105 121 121 133 139 145 150 155	Size 3 3 30 37 44 51 57 1 62 67 72 77 52 11 11 11 11 11 11 11 11 11 11 11 11 11	(Perside 14 5 5 131 \$33 3 3 47 44 55 5 60 66 66 67 77 7 7 782 8 8 8 91 99 100 30 11 107 11 11 12 12 13 13 12 13 14 15 12 14 15 12 14 15 12 17 18 18 18 18 18 18 18 18 18 18 18 18 18	ons) Over 5 1 \$31 9 39 7 4 54 0 62 6 69 8 82 6 83 1 106 6 110 6 110 6 112 6 11	\$25 32 32 32 346 52 58 46 69 74 79 84 88 92 96 100 104 115 121 128 135 142 166 6 166 6 166 6	mily 2  \$\$333\$ 422 52 61 69 76 83 90 11 10 10 11 11 11 11 11 11 11 11 11 11	Size 6 3 4 4 8 5 6 9 8 8 7 8 9 8 9 9 8 9 9 8 9 9 8 9 9 9 9	(Pers)  44 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	sons) 00 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ver 1 1	2 2 3 \$177 277 277 277 277 277 277 277 277 277	\$19 \$12 \$24 \$30 \$35 \$40 \$44 \$48 \$52 \$56 \$69 \$72 \$75 \$78 \$81 \$84 \$87 \$91 \$97 \$7102 \$107	\$2 (Per 4 4 \$23 \$ 41 46 55 4 41 58 86 2 775 778 81 84 87 993 1 1001 11001 11101 11111 11111 11111 11111 11111 11111 1111	55 523 523 541 46 51 56 665 673 777 781 885 89 925 928 921 124 124 130 146 146 146 146 146 146 146 146 146 146	\$) Over 5	Fa 1 \$15 \$19 23 27 333 336 339 42 446 488 552 556 662 669 73 76 17 82 87 87 88 88 81 1	mily 2 \$19 \$24 \$29 \$34 \$42 \$46 \$66 \$66 \$66 \$67 \$75 \$78 \$82 \$90 \$1 \$105 \$1 \$100 \$1 \$113 \$1 \$117 \$1 \$117 \$117 \$117 \$117	Size 6 3 3 \$26 32 38 43 48 52 56 60 64 68 72 77 9 82 85 88 89 1 115 115 115 120 1 25 1 30 1 1 30 1 1	(Pers 4 4 3 3 0 3 7 4 3 4 3 4 5 3 3 6 6 6 6 7 7 4 4 7 8 2 8 5 8 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sons) Over 5 5 5 5 24 \$24 337 38 43 45 49 51 54 57 59 63 64 68 69 73 74 78 78 83 82 88 89 90 91 10 06 114 00 118 15 124 122 132 29 139 36 146 66 146

<sup>&</sup>lt;sup>1</sup> Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

<sup>2</sup> Local sales taxes are not included. Add the amount paid.

<sup>&</sup>lt;sup>3</sup> Local sales taxes are included.

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

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<sup>&</sup>lt;sup>1</sup> Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

Local sales taxes are included.
 Local sales taxes are not included. If paid all year, add 33 percent. Otherwise, add a proportionate amount.

(c) 150 percent if the tax rate is 3 percent. Otherwise, add a proportionate amount.

16

<sup>&</sup>lt;sup>2</sup> Local sales taxes are not included. If paid all year, add (a) 15 percent if the tax rate is ½ percent, or (b) 30 percent if the tax rate is 1 percent. Otherwise, add a proportionate amount.

Local sales taxes are not included. If paid all year, add (a) 50 percent if the tax rate is 1 percent, (b) 100 percent if the tax rate is 2 percent, or

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. If you bought an automobile, add the sales tax. A taxpayer including nontaxable income in determining his sales tax deduction should attach a statement to the return listing such income. Gasoline taxes are not included in these tables. (See page 9 of the instructions for gasoline tax rates and table.)

Income as shown on line 9, page 1, Form	Nor	th [	Dak	ota			0	hio			Okla	aho	ma¹	L	Peni	ısylv	ania	R	hod	le I	sian	ıd	So	uth	Ca	roli	na	:	Sou	th I	Dak	ota
1040 plus any nontax- able income such as social security, rail- road retirement, etc.	Family		•	rsons) Ov 5 5	er	Fami 1 & 2	ly Siz 3 & 4	e (Pei	rsons) Over 5	Fam 1		ize ( 3 & 4	Perso	ons) Over 5	Family 3 4 or under	Size (F 5	ersons) Over 5	Fam 1 & 2	ily S	ize (	Perso	ons) Over 5	Fam 1		ize ( 3 & 4	Pers 5	ons) Over 5	Fa 1	mily 2	Size	(Pei	rsons) Over 5 5
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Income as shown on line 9, page 1, Form 1040 plus	T	enn	less	see	2		Tex	as i	3			Ut	ah 4				Vii	gin	ia <sup>5</sup>			W	ash	ing	ton		W	/est	Vi	rgir	iia	Wis.		N	/yor	nin	g <sup>6</sup>
any nontaxable income such as social security, railroad retirement, etc.	Fam 1	1 3	ze (1 3 & 4		ons) Over 5	1 .		ly Siz sons		1	amil 2	y Siz 3	e (Pe	erson 5	s) Over 5	Fam 1	•	ize (		ons) Over 5	1 	amil 2	y Siz	e (Pe	rson: 5	s) Over 5	Fan 1	nily S	ize ( 3 & 4		ons) Over 5	Sales Tax Deduc- tion	F:	amily 2	y Size	∌ (P∈	ersons) Over 5 5
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\$20,000 and over_	140	189 2	210	241	261	80	90	101	104	171	216	245	245	282	300	114	155	175	203	218	198	253	290	290	335	355	134	178	198	228	244	86	124	161	183	183	213 227

Local sales taxes are included.

Local sales taxes are not included. Add 50 percent if paid all year. Otherwise, add a proportionate amount.
 Local sales taxes are not included. Add 33 percent if paid all year. Otherwise, add a proportionate amount.
 Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.

<sup>&</sup>lt;sup>5</sup> Local sales taxes are included. Taxpayers not paying local sales taxes should use ¾ of the amount allowed by the table. 
<sup>6</sup> Local sales taxes are not included. Add 10 percent if paid through June 30.

Pensions ● Annuities ● Rents ● Royalties ● Partnerships ● Small Business Corporations ●

Estates • Trusts • Retirement Income Credit

#### Part I

#### PENSIONS AND ANNUITIES

Noncontributory Annuities.—If you did not contribute to the cost and were not subject to tax on your employer's contributions, the full amount of your annuity or pension must be included in income.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities .- There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him, plus the contributions made by the employer on which the employee was previously taxed), thereafter, all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died

before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His 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 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. (For details see Document No. 5018, Retirement Income and Credit, which may be obtained from the District Director.)

#### Part II

#### RENTS

If you are not engaged in selling real estate to customers, but receive rent from property you own or control report the total amount in column 2. If you received property other than money as rent, report its fair market value.

In the case of buildings you can deduct depreciation, as explained on page B-2. You can also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements, but must add them 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. You cannot 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 that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals received should be reported as business

income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

#### **ROYALTIES**

Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses on separate Schedule C, Form 1040. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See **Document No. 5048**, Sales and Exchanges of Assets, available at the District Director's office.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and show such taxes withheld by the producer in column 6, other expenses.

#### Part III

PARTNERSHIPS, ESTATES OR TRUSTS, ETC.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses will only be allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income from the following sources should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Salaries and interest paid by the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. (See instructions on page B-2 for limitations on additional first-year depreciation.)

The individual partner must include his distributive share of partnership

ncome (or loss) from the operation of a trade or business in his net earnings from self-employment. The partner's share of such partnership income (or loss) which constitutes net earnings from self-employment should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax. For further details see **Document No. 5179**, Partnerships, which may be obtained from the District Director.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 2 of this part, except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends exclusion. Your share of any net operating loss may not exceed the adjusted basis of your stock plus the adjusted basis of any indebtedness of the corporation to you.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income, whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation which is allocable to you on estate or trust property may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

#### Part IV

#### DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business, or of property held by the tax-payer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade, nor to land, apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), gives alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories, not item-by-item) are, in most cases, substantially shorter than those used prior to Revenue Procedure 62-21. These guideline lives and rules are applicable to all depreciable property, including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62–21, 65–13, and previously prescribed rules and standards.

Depreciation Methods.—Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost or other basis of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset. The answer is the depreciation deduction.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. The rate of depreciation for used property under this method may not exceed 1½ times the applicable straight-line rate.

Special Rules for New Assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods, provided that (a) the asset is tangible, (b) it has an

estimated useful life of 3 years or more to the taxpayer, and (c) the original use of the asset commenced with the taxpayer. However, see paragraph (4) below, with respect to certain real property.

- (1) Declining balance method. This method may be used with a rate not in excess of twice the applicable straight-line rate.
- (2) Sum of the years-digits method.—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed), and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life, this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable; for the second year, fourfifteenths, etc.
- (3) Other methods. A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the 200% declining balance method. This limitation applies only during the first two-thirds of the property's useful life.
- (4) Real property.—In general, the methods described in paragraphs (1), (2), and (3) do not apply to real property which was constructed, reconstructed, or erected between October 9, 1966, and May 24, 1967. For special rules concerning this period see **Document No. 5050**, Depreciation, Investment Credit, Amortization, and Depletion, which may be obtained from the District Director.

Additional First-Year Depreciation.—You may elect to write off in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return), the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset, reduced by the first-year depreciation.

The total additional first-year depreciation for the year should be entered on the line provided in the depreciation schedule. It is not to be included on the line used to show the regular depreciation of an asset.

Complete the "Summary of Depreciation," showing the amounts computed under the methods and procedures indicated.

#### Part V

#### RETIREMENT INCOME CREDIT

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a rea-

sonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income for the purpose of determining whether you qualify. If a husband and wife both qualify, and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

- (a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.
- (b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents and dividends which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Roy-

alties are not considered rents for this purpose.)

Except as provided in the "Alternative computation," the amount of the retirement income used for the credit computation may not exceed \$1.524 reduced by (a) Any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans. (b) Certain adjustments for earned income.

Alternative Computation.—The maximum amount of retirement income to be used in figuring the credit for retirement income is \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements, also complete the Alternative Computation to determine which computation results in the larger credit.

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Other Internal Revenue publications containing helpful tax information . . .

YOUR FEDERAL INCOME TAX, 1968 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages with illustrations. 50 cents per copy

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