

# 1978

Department of the Treasury  
Internal Revenue Service

## Instructions for preparing Form 1040A

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### Tax Law Changes

Congress recently enacted legislation that would allow credits for energy saving expenses for your personal residence.

Form 5695 has been developed to help you figure the credit. If you are entitled to this credit, you must file Form 1040 and Form 5695—not Form 1040A—to claim it.

### From the Commissioner

These instructions contain the information you need to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries and tips; and you do not have more than \$400 of interest or \$400 of dividends. Also, your income must be \$40,000 or less if you are married filing a joint return, and \$20,000 or less otherwise.

Most taxpayers found this form simple last year, so this year we have kept it very similar. But we are always looking for ways to improve our forms and instructions. If you have any suggestions for improvement, please write to us.

Because we always figure your tax anyway, there is no need for you to do it. You may stop after Line 11a, sign and date the return, and attach Forms W-2. If you file on time and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than \$8,000, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Read page 2 of the instructions carefully.

If you need help, please call us at the number listed for your area on pages 26 and 27, or visit an IRS office.

Thank you for your cooperation.



Jerome Kurtz  
Commissioner of Internal Revenue

# Earned Income Credit (If your income is less than \$8,000, read this page carefully.)

## What does the Earned Income Credit do?

The earned income credit helps many taxpayers who have small incomes. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as \$400.

You **can't** take the earned income credit if you are married filing a separate return (Filing Status Box 3 on Form 1040A).

To see if you can take the Earned Income Credit, please answer the questions below.

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. Is the amount you listed on Form 1040A, line 10, less than \$8,000?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the amount on line 10 include any wages, salaries, or other earned income?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. In 1978 did you pay <b>more</b> than half of the cost of keeping up a home (owned or rented) in the United States?<br><small>(If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you when you answer question 3.)</small> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Did you live in this home?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Did your child live with you full time except when he or she was away at school or on vacation? (See Note 1, below.)  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. If you answered Yes to question 5, was the child:   |                          |                          |
| • under 19; or   | }                        | <input type="checkbox"/> |
| • a full-time student; or  |                          |                          |
| • disabled and your dependent?   |                          |                          |

If you answered **No** to any question, you can't take the earned income credit. Do not fill in the worksheet.

If you answered **Yes** to all the questions, use the earned income credit worksheet to figure the amount of any credit.

**Note 1**—The term *child* includes:

- Your son or daughter;
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you, during the year); OR
- Any other child who you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you want IRS to figure your tax, including the Earned Income Credit, see page 8 of the instructions and do not complete the Earned Income Credit Worksheet.

## If You Are Not Required to File a Return But Can Claim the Earned Income Credit, You Must File Form 1040A to Get a Refund of Your Credit.

All you need to do is:

1. Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is \$4,000 or less, enter the amount of the credit from line 1 of the

## What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:

- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed.

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, or veterans' benefits.

## Earned Income Credit Worksheet

**How to Figure Your Credit.** Follow the instructions for each line below.

1. If Form 1040A, line 7, is \$4,000 or more, enter \$400 here. However, if line 7 is under \$4,000, enter 10% of line 7 here. \$

**Note:** If Form 1040A, line 10, is \$4,000 or less, do not complete the rest of this worksheet. The amount on line 1 above is your earned income credit. Enter that amount on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below.

However, if Form 1040A, line 10, is more than \$4,000, complete lines 2 through 6 below.

- |   |            |
|---|------------|
| 2. Enter amount from Form 1040A, line 10. |            |
| 3. Less                                   | - 4,000.00 |

4. Balance. Subtract line 3 from line 2.

5. Enter 10% of line 4.

6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below. \$

**Note 2**—If you have more than one child who qualifies you for the credit, only enter the first name of one of the children.

## Do Not File this Worksheet With Your Return (Keep it For Your Tax Records)

Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.

3. Fill in Form 1040A, lines 12 and 14.
4. Sign and date the return.
5. Be sure to attach Copy B of Form(s) W-2.

If you want IRS to figure your earned income credit for you, skip 2. and 3., but please provide all the other information requested.

# Filing Instructions

**The IRS will figure your tax for you if you wish—Please see page 8 for details.**

## Who Must File

Your income and your filing status generally determine whether or not you must file a tax return.

### File a return for 1978, even if you owe no tax, if you:

Were single (this also means legally separated, divorced, or married with a dependent child and lived apart from your spouse for the whole year) and:	
Under 65 .....	\$2,950
65 or over .....	3,700

Were married filing a joint return and living with your spouse at the end of 1978 (or on the date your spouse died), and:	
Both were under 65 .....	4,700
One was 65 or over .....	5,450
Both were 65 or over .....	6,200

Were married filing a separate return or married but not living with your spouse at the end of 1978	750
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Could be claimed as a dependent on your parent's return, and had taxable dividends, interest, or other unearned income of \$750 or more .....	750
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Were a qualifying widow(er) with dependent child and:	
Under 65 .....	3,950
65 or over .....	4,700

## Where to File

Please use the addressed envelope that came with your return, or use the address for your State. If you do not have an addressed envelope, or if you moved during the year, mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA	31101
Alaska—Ogden, UT	84201
Arizona—Ogden, UT	84201
Arkansas—Austin, TX	73301
California—Fresno, CA	93888
Colorado—Ogden, UT	84201
Connecticut—Andover, MA	05501
Delaware—Philadelphia, PA	19255
District of Columbia—Philadelphia, PA	19255
Florida—Atlanta, GA	31101
Georgia—Atlanta, GA	31101
Hawaii—Fresno, CA	93888
Idaho—Ogden, UT	84201
Illinois—Kansas City, MO	64999
Indiana—Memphis, TN	37501
Iowa—Kansas City, MO	64999
Kansas—Austin, TX	73301
Kentucky—Memphis, TN	37501

Louisiana—Austin, TX	73301
Maine—Andover, MA	05501
Maryland—Philadelphia, PA	19255
Massachusetts—Andover, MA	05501
Michigan—Cincinnati, OH	45999
Minnesota—Ogden, UT	84201
Mississippi—Atlanta, GA	31101
Missouri—Kansas City, MO	64999
Montana—Ogden, UT	84201
Nebraska—Ogden, UT	84201
Nevada—Ogden, UT	84201
New Hampshire—Andover, MA	05501
New Jersey—Holtsville, NY	00501
New Mexico—Austin, TX	73301
New York—New York City and Counties of Nassau, Rockland, Suffolk and Westchester— Holtsville, NY	00501
All Other Counties— Andover, MA	05501
North Carolina—Memphis, TN	37501
North Dakota—Ogden, UT	84201
Ohio—Cincinnati, OH	45999
Oklahoma—Austin, TX	73301
Oregon—Ogden, UT	84201
Pennsylvania—Philadelphia, PA	19255
Rhode Island—Andover, MA	05501

South Carolina—Atlanta, GA	31101
South Dakota—Ogden, UT	84201
Tennessee—Memphis, TN	37501
Texas—Austin, TX	73301
Utah—Ogden, UT	84201
Vermont—Andover, MA	05501
Virginia—Memphis, TN	37501
Washington—Ogden, UT	84201
West Virginia—Memphis, TN	37501
Wisconsin—Kansas City, MO	64999
Wyoming—Ogden, UT	84201

Panama Canal Zone, American Samoa— Philadelphia, PA	19255
Guam—Commissioner of Revenue and Taxation, Agana, GU	96910
Puerto Rico—Philadelphia, PA	19255
Virgin Islands: Non-permanent resi- dents—Philadelphia, PA	19255
Virgin Islands: Permanent residents— Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI	00801
Foreign country and have an A.P.O. or F.P.O. address—Center for your permanent home State	
Foreign country: U.S. citizens— Philadelphia, PA	19255

(A qualifying widow(er) who is required to file MUST use Form 1040.)

Were allowed to exclude income from sources within U.S. possessions .....	750
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Were self-employed and your net earnings from this work were at least \$400.

**Note:** Even if your income is less than the amounts shown above, you must file a return if you owe any taxes, such as FICA (Social Security) on tips you did not report to your employer.

The above rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. They also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1978 and file a joint return as discussed on page 10, under Filing Status.

Different rules apply if you were a nonresident alien at any time during 1978 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also get **Publication 519**, United States Tax Guide for Aliens.

## Who Should File

Even if you do not have to file, you should do so if income tax was withheld from your pay, or if you can take the earned income credit.

## When to File

You should file as soon as you can after January 1, but not later than April 16, 1979. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 13.

# Form 1040A or Form 1040?

## Most Taxpayers Can Use Form 1040A if They Meet These Tests.

You should be able to use Form 1040A if:

- You had **only** wages, salaries, tips, or other employee compensation, interest and dividends.
- You did not have more than \$400 in interest or \$400 in dividends. *Exception:* If you had more than \$400 in interest or dividends, you can still use Form 1040A if you are filing only to get the Earned Income Credit refund.
- Your total income is \$20,000 or less (\$40,000 or less if you are married filing a joint return).

## You Must Use Form 1040 if: Amount of Income

- Your total income is more than \$20,000 (more than \$40,000 if married filing a joint return).
- You received more than \$400 in interest, OR \$400 in dividends. *Exception:* If you had more than \$400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.
- You are required to complete Part III of Schedule B (Form 1040) because: **1.** you had during 1978 an interest in or signature or other authority over a bank, securities, or other financial account with combined assets of more than \$1,000, in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or **2.** you were either a grantor of, or transferor to, a foreign trust during any tax year, which foreign trust was in being during 1978.

## Kinds of Income

You had income other than wages, salaries, tips or other employee compensation, interest, or dividends. Examples are:

- Income from self-employment (including farming) (Schedules C or F and SE).
- Gain from the sale of your home or other property, or capital gain distributions.
- Pensions or annuities, including lump-sum distributions.

## Number of Exemptions

You claim:

- 4 or more exemptions and are single or married filing a separate return.
- 9 or more exemptions and are an unmarried head of household.
- 10 or more exemptions and are married filing a joint return.

## Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 10 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

- You do not itemize deductions, claim adjustments to income or credits other than the Earned Income or Political Contributions Credit.

Some taxpayers can't use Form 1040A because of the amount or kind of income received, number of exemptions claimed, filing status, or because they file forms or schedules or pay other taxes that can be reported only on Form 1040. Use Form 1040 if you meet any of the tests listed below.

Even though you meet the tests for filing Form 1040A, you may pay less tax by filing Form 1040 instead. On Form 1040, you can take itemized deductions, adjustments to income, and credits that you can't take on Form 1040A. Please check below.

- You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of \$750 or more, **AND** had wages, salaries, or other earned income of less than:
  - a. \$2,200 if single, or
  - b. \$1,600 if married filing a separate return.
- You are a qualifying widow(er) with a dependent child. (This filing status permits you to use lower tax rates.) If your spouse died in 1976 or 1977 and you did not remarry before the end of 1978, you can use this filing status if you meet **all** of the following tests:
  - a. You could have filed a joint return with your spouse for the year your spouse died.
  - b. Your dependent child or stepchild lived with you.
  - c. You paid over half the cost of keeping up the home for this child for the whole year.
- You were a nonresident alien during any part of 1978 and do not file a joint return.
- You were married to a nonresident alien at the end of 1978 who had U.S. source income and you do not file a joint return. *Exception:* you can still use Form 1040A if you meet the tests on page 10 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

## Itemized Deductions

You itemize deductions. Examples are:

- Payments for medical insurance and medical and dental care in excess of limitations.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations.
- Union dues, safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss in excess of \$100.

## Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$3,200 and you are married, filing a joint return, or a qualifying widow(er) with a dependent child.
- \$1,600 and you are married, filing a separate return.
- \$2,200 and you are single, or an unmarried head of household.

## Other Forms

You file any of these forms:

- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1978 (or if you want to apply any part of your 1978 refund to estimated tax for 1979).
- Schedule G, Income Averaging.
- Form 2210, Underpayment of Estimated Income Tax by Individuals.
- Form 2555, Exemption of Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.

## Other Taxes

You owe any of these taxes:

- Uncollected employee social security (FICA) tax on tips shown on your Form W–2.
- Social security (FICA) tax on tips if you received more than \$20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).

## Adjustments to Income

You claim adjustments to income. Examples are:

- Moving expenses due to a change in jobs (Form 3903).

- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty due to early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

## Tax Credits

You claim any of these tax credits:

- Credit for the elderly if you are 65 or over, or under 65 with a pension from a Federal, State, etc. retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Foreign tax credit (Form 1116).
- Credit for wages you paid in a work incentive (WIN) program (Form 4874).
- New jobs credit for business employers (Form 5884).
- Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oils (Form 4136).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for energy saving expenses (Form 5695).

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## Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

- a. Its legal right to ask for the information and whether the law says you must give it.
- b. What major purposes the agency has in asking for it, and how it will be used.
- c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can—
  - Complete, correct, or process your return.
  - Figure your tax.
  - Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the U.S.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial) <b>John T. + Mary</b>	Last name <b>Brown</b>	Your social security number <b>516 04 1492</b>
	Present home address (Number and street, including apartment number, or rural route) <b>885 Scott Street</b>	<b>1</b>	Spouse's social security no. <b>575 10 1776</b>
	City, town or post office, State and ZIP code <b>Hometown, Maryland 01234</b>		Your occupation <b>Clerk</b>

Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? . . .  Yes  Yes  No  No **2**

Note: Checking Yes will not increase your tax or reduce your refund.

Spouse's occupation  
**Homemaker**

**Filing Status**

1  Single

2  Married filing joint return (even if only one had income)

3  Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here

4  Unmarried head of household. Enter qualifying name

Check Only One Box **3**

For Privacy Act Notice, see page 5 of Instructions

See page 11 of Instructions.

**Exemptions**

Always check the box labeled Yourself. Check other boxes if they apply.

5a  Yourself **4**  65 or over  Blind

b  Spouse  65 or over  Blind

c First names of your dependent children who lived with you **James**

Enter number of boxes checked on 5a and b **2**

Enter number of children listed **1**

d Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home.	(4) Did dependent have income of \$750 or more?	(5) Did you provide more than one-half of dependent's support?
<b>SAMPLE</b>				

Enter number of other dependents

Add numbers entered in boxes above **3**

7	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If you do not have a W-2, see page 7 of Instructions)	7	<b>5</b>	6,200	00
8	Interest income (see page 4 of Instructions)	8	<b>6</b>	80	00
9a	Dividends <b>220 00</b>	9b	Exclusion <b>7</b>	120	00
	(See pages 4 and 8 of Instructions)	9c	Subtract line 9b from 9a	100	00
10	Adjusted gross income (add lines 7, 8, and 9c). If under \$8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name <b>James</b>	10	<b>8</b>	6,380	00
11a	Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than \$25 (\$50 if joint return). (See page 8 of Instructions)	11a	<b>9</b>		
<b>10</b>	<b>IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.</b>				
b	Total Federal income tax withheld (if line 7 is larger than \$17,700, see page 8 of Instructions)	11b	<b>11</b>	49	00
c	Earned income credit (from page 2 of Instructions)	11c	<b>12</b>	162	00
12	Total (add lines 11a, b, and c)	12		211	00
13	Tax on the amount on line 10. (See Instructions for line 13 on page 9, then find your tax in the Tax Tables on pages 14-25.)	13	<b>13</b>	25	00
14	If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU	14	<b>14</b>	186	00
15	If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order	15	<b>15</b>		

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

Your signature **John Y. Brown** Date **2-18-79** Spouse's signature (if filing jointly, BOTH must sign even if only one had income) **Mary Brown** **2/18/79** **16**

**Paid Preparer's Information**

Preparer's signature

Firm's name (or yours, if self-employed), address and ZIP code

Preparer's social security no.

E.I. No.

Date

Check if self-employed

# Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 6 are keyed to circled numbers in the explanations that follow. If you need more details, see General Information on pages 10–13.)

## 1 Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order. You should also show your apartment number if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If you file a joint return and use different last names, please separate the last names with an "and." For example: "Brown and Smith."

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

If you do not have a social security number, you should get Form SS-5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 16. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupations in the spaces in the upper right corner just below social security blocks.

## 2 Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the **Yes** box. On a joint return, both of you may choose to have \$1 go to this fund, or, both may choose not to. One may choose to have \$1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 11a.

## 3 Boxes 1 through 4 Filing Status

### Were You Single or Married?

If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. (You must follow your State law to determine if you were divorced or legally separated.)

If your spouse died during 1978, consider yourself married to that spouse for the whole year, unless you remarried before the end of your tax year.

Check only one box (1 through 4). Your tax rate depends on the box you check. If you need more information, see the instructions for **Filing Status** on page 10.

## 4 Lines 5a through 6 Your Exemptions and Dependents

You can always take one exemption for yourself, even if you were the dependent of someone else. You can also take an exemption for your spouse if you file a joint return.

You can take extra exemptions for age 65 or over and blindness for yourself and your spouse. But you cannot take them for dependents. Be sure to check all the boxes on lines 5a and 5b for exemptions you can take for yourself and your spouse.

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Enter on line 5d the full names and other information for your other dependents. Fill in the total number of other dependents in the box to the right of the arrow.

See the instructions for **Exemptions** on page 11, for more details.

## 5 Line 7 Wages, Salaries, Tips, and Other Employee Compensation

Enter the total of all the wages shown on your Forms W-2. Report all wages you received even if you don't have a Form W-2. If all your tips are not shown on your Forms W-2, add these amounts in, too. For a joint return, combine the totals for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W-2 or correct it. If you can't get a Form W-2 from your employer by February 15, contact an Internal Revenue Service office.

## 6 Line 8 Interest Income

Enter on line 8 your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

## 7 Line 9 Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude (subtract), on line 9b, up to \$100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to \$100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to \$200 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 6, John Brown had \$200 in dividends and Mary Brown had \$20. Only \$120 may be excluded. If all of the stock on which the \$220 of dividends was received was held jointly, then John and Mary could have excluded \$200 (\$100 each).

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

- Foreign corporations, including amounts from controlled foreign corporations.
- Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.
- Real estate investment trusts (REIT).
- Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

**Note:** *Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.*

## 8 Line 10 Adjusted Gross Income

Add the amounts on lines 7, 8, and 9c. If line 10 is less than \$8,000, you may be eligible for the Earned Income Credit. Please see page 2 of the instructions. If you can claim the credit, write the first name of your child who qualifies you for the credit on line 10.

If line 10 is \$20,000 or less (\$40,000 or less if married filing a joint return), please continue.

If line 10 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

## 9 Line 11a Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, political committees and to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE

THAN \$25. If you are married, filing a joint return, enter HALF the amount you gave, but NOT MORE THAN \$50.

**Do not** take this credit for any amount you checked to go to the Presidential Election Campaign Fund.

**Note:** *This credit cannot be larger than the amount of the tax shown on line 13.*

## 10 IRS Will Figure Your Tax and Your Earned Income Credit if You Qualify

If you want us to, we will figure your tax for you. You won't even have to visit an IRS office. We will make sure it's figured the way that will let you pay the smallest amount. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We can do this if:

- You fill in the parts of your return through line 11a that apply to you. The instructions which start on page 7 explain how to fill in your return.
- You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach Forms W-2 to your Form 1040A.
- You (and your spouse if filing a joint return) sign and date your return and mail it on or before April 16, 1979.

If you think you qualify for the Earned Income Credit, enter on line 10 of your return, the first name of your child who qualifies you for the credit.

**If you do not want IRS to figure your tax, complete the rest of your return as follows:**

## 11 Line 11b Total Federal Income Tax Withheld (Including Excess FICA and RRTA Tax)

Enter the amount of Federal income tax withheld as shown on your Form W-2. If you have more than one Form W-2, add the amounts of income tax withheld. If you are filing a joint return, add the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had two or more employers in 1978 and together they paid you more than \$17,700 in wages, too much social security (FICA) tax and railroad retirement (RRTA) tax may have been withheld from your wages. If so, you can add the excess to your income tax withheld. If you are filing a joint return, you have to figure this separately for you and your spouse.

If you are a railroad employee and claim the excess, attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

- Step 1.** Add all FICA and RRTA tax withheld by employers from your wages for 1978.\* Enter the total here . . . \$ \_\_\_\_\_
- Step 2.** Subtract . . . . . 1,070.85
- Step 3.** Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b . . . . \$ \_\_\_\_\_

**\*Note:** *If any one employer withheld more than \$1,070.85, you should ask the employer to refund the excess to you. You cannot claim it on your return. If you included any excess FICA or RRTA tax on line 11b, write "excess FICA" and show the amount to the left of the line 11b entry space.*



## 12 Line 11c Earned Income Credit

If line 10 is less than \$8,000, see the Earned Income Credit Worksheet and instructions on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

### Earned Income Credit Worksheet

1. If Form 1040A, line 7, is \$4,000 or more, enter \$400 here. However, if line 7 is under \$4,000, enter 10% of line 7 here . . . . .		\$400.00
<b>Note:</b> If Form 1040A, line 10, is \$4,000 or less, do not complete the rest of this worksheet. The amount on line 1 above is your earned income credit. Enter that amount on Form 1040A, line 11c. Also enter on line 10 the first name of your child who qualifies you for the credit. See Note 2 below. However, if Form 1040A, line 10, is more than \$4,000, complete lines 2 through 6 below.		
2. Enter amount from Form 1040A, line 10.	\$6,380.00	
3. Less	— 4,000.00	
4. Balance. Subtract line 3 from line 2.	\$2,380.00	
5. Enter 10% of line 4.	238.00	
6. Subtract line 5 from line 1. This is your earned income credit. Enter on Form 1040A, line 11c. Also enter on line 10, the first name of your child who qualifies you for the credit. See Note 2 below.	\$162.00	

## 13 Line 13 Income Tax

To find your tax, use the appropriate Tax Table.

If you checked Form 1040A:

**Filing Status Box 1,** use Tax Table A (Single) on pages 14–15

**Filing Status Box 2,** use Tax Table B (Married Filing Joint Return) on pages 16–20,

**Filing Status Box 3,** use Tax Table C (Married Filing Separate Return) on pages 21–22, or

**Filing Status Box 4,** use Tax Table D (Unmarried Head of Household) on pages 23–25.

Instructions for how to use the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 13. The zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in the Tax Tables.

**Note:** If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).

## 14 Line 14 A Refund Due You

If line 12 is more than line 13

Subtract line 13 from line 12 and show the difference on line 14. This is the amount that will be refunded to you.

If line 14 is under \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax to be withheld from your wages.

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

## 15 Line 15 Balance Due IRS

If line 13 is more than line 12

Subtract line 12 from line 13 and show the difference on line 15. This is the balance you still owe. If line 15 is under \$1, you do not have to pay.

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

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax to be withheld from your wages.

## 16 Completing Your Return

**Sign and Date Your Return**

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return.

**Did You Have Someone Else Prepare Your Return?**

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return must:

- Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).
- Give you a copy of your return in addition to the copy filed with IRS.

**Publication 1054** is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

# General Information

## Filing Status—Boxes 1 through 4

### Filing Status Box 1

#### Single

This filing status applies if on December 31, 1978, you were one of the following:

- a. not married.
- b. separated from your spouse by either divorce or separate maintenance decree. (You must follow State law to determine if you are divorced or legally separated.)
- c. a widow or widower (see the instructions for Box 2, if your spouse died in 1978 and you had not remarried). If your spouse died in 1976 or 1977, and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.
- d. married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses)**, explained in the instructions for Box 3.

### Filing Status Box 2

#### Married Filing a Joint Return (even if only one had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even though only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1978, or in 1979 before filing a return for 1978, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. If your spouse died in 1976 or 1977 and you have a dependent child, see the instructions on page 4 under Filing Status to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)**. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Unmarried head of household.

#### Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1978, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

For more details, please get **Publication 519**, United States Tax Guide for Aliens.

**Note:** If you are in doubt about whether to file a joint return or separate returns (discussed below), figure your tax both ways before deciding. If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

### Filing Status Box 3

#### Married Filing a Separate Return

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

If both you and your spouse file separate returns, enter your spouse's full name in the space after Box 3. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case both of you must file Form 1040 instead of Form 1040A.)

#### Community Property States

Community property states are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

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

#### Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Unmarried head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet **all** of the following tests:

- a. You file a separate return.
- b. You paid more than half the cost to keep up your home for 1978.
- c. Your spouse did not live with you at any time during 1978.
- d. For over six months of 1978, your home was the main home of your child or stepchild whom you can claim as a dependent.

You should check Box 4 for Unmarried head of household if your home in test **d**, above, was the dependent child's main home for ALL of 1978. The tax rates for Unmarried head of household are even lower than the rates for Single.

# Filing Status Box 4

## Unmarried Head of Household

There are special tax rates for a person who can meet the tests for Unmarried head of household. These rates are lower than the rates for Single and Married filing a separate return.

You may use this filing status **only if** on December 31, 1978, you were unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated, and meet test **a.** or **b.** below:

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

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

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

**2.** Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 12 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	Stepfather	Son-in-law or,
Brother	Mother-in-law	if related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Daughter-in-law	Niece

**Note:** If you file as Unmarried head of household, please enter the name of the person who qualifies you in the space provided after Box 4 on Form 1040A. If more than one person qualifies you for this status, enter only one person's name.

## Exemptions

### For Yourself, Line 5a Boxes

You can always take one exemption for yourself, even if you were the dependent of someone else. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were both blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1979, you can take the extra exemption for age for 1978.

### Proof of Blindness

If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a certified statement from an eye physician or registered optometrist that:

**a.** you or your spouse cannot see over 20/200 with glasses, or

**b.** the field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a.** or **b.**, you may submit a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years you can just attach a statement referring to it.

### For Your Spouse, Line 5b Boxes

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

Your spouse's exemptions are like your own. Take one exemption if your spouse was neither blind nor 65 or over. Take two exemptions if blind or 65 or over. Take three exemptions if both blind and 65 or over.

If at the end of 1978 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

### Death of Spouse

If your spouse died during 1978, and you did not remarry before the end of 1978, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for Death of Taxpayer on page 12.*

## Children and Other Dependents, Lines 5c and 5d Boxes

Each person you claim as a dependent has to meet tests **a.** through **e.** below:

### a. Income

The dependent received less than \$750 gross income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. *Please see the instructions for Student Dependent on page 12.*)

### b. Support

The dependent received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 12 for **Children of Divorced or Separated Parents**, or **Dependent Supported by Two or More Taxpayers**. If you file a joint return, the support can be from either spouse.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

**Do not** include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

For more information get **Publication 501**, Your Exemptions and Exemptions for Dependents.

### c. Married Dependent

The dependent did not file a joint return with his or her spouse.

### d. Citizenship or Residence

The dependent was a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

### e. Relationship

The dependent met test **1.** or **2.** below.

**1.** Was related to you (or your spouse if you file a joint return) in one of the following ways:

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

or, if related by blood

Uncle	Nephew
Aunt	Niece

**2.** Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

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

## Student Dependent

Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she can meet tests **b.**, **c.**, and **d.** above,

AND

- was enrolled as a full-time student at a school during any 5 months of 1978, or
- took a full-time, on-farm training course during any 5 months of 1978. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of pupils or students in attendance.

The term school includes:

- elementary, junior and senior high schools;
- colleges and universities;
- technical, trade, and mechanical schools; and
- night schools in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school.

The term school does not include on-the-job training courses or correspondence schools.

## Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. But there are exceptions. The parent who does **not** have custody (or who has the child for the shorter time) may take the exemption if **a.** or **b.** below applies.

**a.** That parent gave at least \$600 toward the child's support in 1978, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR

**b.** That parent gave \$1,200 or more for each child's support in 1978, and the parent who had custody cannot prove that he or she gave more than the other parent gave.

**Note:** To figure the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

## Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if **all** of the following tests are met:

- 1.** The income, married dependent, citizenship or residence, and relationship tests discussed above,
- 2.** The taxpayer paid more than 10% of the dependent's support, and
- 3.** The taxpayer attaches to his or her return a signed **Form 2120**, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the person he or she helped to support.

## Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1978 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

For more information, please get **Publication 501**, Your Exemptions and Exemptions for Dependents.

## Death of Taxpayer

Did the taxpayer die before filing a return for 1978? If so, the taxpayer's spouse or personal representative must file a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1978 and you did not remarry in 1978, you can file a joint return. You can also file a joint return if your spouse died in 1979 before filing a return. A joint return should show your spouse's 1978 income before death and your income for all of 1978. Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Show the date of death in the name and address space of Form 1040A.

If you want more details, please get **Publication 559**, Federal Tax Guide for Survivors, Executors, and Administrators.

## Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

## Recordkeeping

Keep records of income and credit appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Copies of your filed tax returns should also be kept as part of your records. Some records must be kept longer. For example, property records (including those on your own home) should be kept as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552**, Recordkeeping Requirements and a Guide to Tax Publications.

## Penalties and Interest

You can avoid penalties and interest by correctly filing your return and paying tax when due. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

### Late Filing of Return

The law provides a penalty of from 5 percent to 25 percent of the tax due for filing late unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

## Late Payment of Tax

The penalty for not paying taxes when due is  $\frac{1}{2}$  of 1 percent of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

## Interest

Interest will be charged on taxes not paid on or before their due date.

## Do You Want More or Less Income Tax Withheld in 1979?

If the amount due IRS on line 15, or the refund IRS owes you on line 14, is large, you should see your payroll office. Ask them about filling out a new Form W-4 to change the amount of tax to be withheld from your wages. A working married couple may need to increase the amount of tax withheld from one or both of their wages to avoid owing a large payment when filing their return.

If you return to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505**, Tax Withholding and Declaration of Estimated Tax.

## Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1979 tax return will show a tax refund, OR a tax balance due IRS of less than \$100. However, if you file a declaration for 1979, you **must** use Form 1040 to claim the payments you made.

Please see **Form 1040-ES** for more details.

### Penalty for Not Paying Enough Tax During the Year.

If line 15 is \$100 or more and over 20 percent of line 13, you must file Form 1040 and attach **Form 2210**. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

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in America**



**Buy U.S. Savings Bonds**  
Where you work or bank

# 1978 Tax Table A—SINGLE (Filing Status Box 1)

(For single persons with income of \$20,000 or less on Form 1040A, line 10 who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$2,200, you must use Form 1040.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
<b>If \$3,200 or less your tax is 0</b>														
3,200	3,250	4	0	0	5,800	5,850	419	264	100	8,400	8,450	890	748	580
3,250	3,300	11	0	0	5,850	5,900	427	273	108	8,450	8,500	900	757	590
3,300	3,350	18	0	0	5,900	5,950	436	283	116	8,500	8,550	909	767	601
3,350	3,400	25	0	0	5,950	6,000	444	292	124	8,550	8,600	919	776	611
3,400	3,450	32	0	0	6,000	6,050	453	302	133	8,600	8,650	928	786	622
3,450	3,500	39	0	0	6,050	6,100	461	311	141	8,650	8,700	938	795	632
3,500	3,550	46	0	0	6,100	6,150	470	321	150	8,700	8,750	947	805	643
3,550	3,600	54	0	0	6,150	6,200	478	330	158	8,750	8,800	957	814	653
3,600	3,650	61	0	0	6,200	6,250	487	340	167	8,800	8,850	966	824	664
3,650	3,700	69	0	0	6,250	6,300	495	349	175	8,850	8,900	976	833	674
3,700	3,750	76	0	0	6,300	6,350	504	359	184	8,900	8,950	985	843	685
3,750	3,800	84	0	0	6,350	6,400	512	368	192	8,950	9,000	996	852	695
3,800	3,850	91	0	0	6,400	6,450	521	378	201	9,000	9,050	1,007	862	706
3,850	3,900	99	0	0	6,450	6,500	529	387	210	9,050	9,100	1,018	871	716
3,900	3,950	106	0	0	6,500	6,550	538	397	219	9,100	9,150	1,029	881	727
3,950	4,000	114	0	0	6,550	6,600	546	406	229	9,150	9,200	1,040	890	737
4,000	4,050	122	0	0	6,600	6,650	555	416	238	9,200	9,250	1,051	900	748
4,050	4,100	130	0	0	6,650	6,700	563	425	248	9,250	9,300	1,062	909	758
4,100	4,150	138	0	0	6,700	6,750	572	435	257	9,300	9,350	1,073	919	769
4,150	4,200	146	0	0	6,750	6,800	580	444	267	9,350	9,400	1,084	928	779
4,200	4,250	154	4	0	6,800	6,850	589	454	276	9,400	9,450	1,095	938	790
4,250	4,300	162	11	0	6,850	6,900	597	463	286	9,450	9,500	1,106	947	800
4,300	4,350	170	19	0	6,900	6,950	606	473	295	9,500	9,550	1,117	957	811
4,350	4,400	178	26	0	6,950	7,000	615	482	305	9,550	9,600	1,128	966	821
4,400	4,450	186	34	0	7,000	7,050	624	492	314	9,600	9,650	1,139	976	832
4,450	4,500	194	41	0	7,050	7,100	634	501	324	9,650	9,700	1,150	985	842
4,500	4,550	203	49	0	7,100	7,150	643	511	333	9,700	9,750	1,161	996	852
4,550	4,600	211	56	0	7,150	7,200	653	520	343	9,750	9,800	1,172	1,007	862
4,600	4,650	220	64	0	7,200	7,250	662	529	352	9,800	9,850	1,183	1,018	871
4,650	4,700	228	71	0	7,250	7,300	672	538	362	9,850	9,900	1,194	1,029	881
4,700	4,750	236	79	0	7,300	7,350	681	546	371	9,900	9,950	1,205	1,040	890
4,750	4,800	244	87	0	7,350	7,400	691	555	381	9,950	10,000	1,216	1,051	900
4,800	4,850	251	95	0	7,400	7,450	700	563	390	10,000	10,050	1,227	1,062	909
4,850	4,900	259	103	0	7,450	7,500	710	572	400	10,050	10,100	1,238	1,073	919
4,900	4,950	266	111	0	7,500	7,550	719	580	409	10,100	10,150	1,249	1,084	928
4,950	5,000	274	119	0	7,550	7,600	729	589	419	10,150	10,200	1,260	1,095	938
5,000	5,050	283	127	0	7,600	7,650	738	597	428	10,200	10,250	1,271	1,106	947
5,050	5,100	291	135	0	7,650	7,700	748	606	438	10,250	10,300	1,282	1,117	957
5,100	5,150	300	143	0	7,700	7,750	757	615	447	10,300	10,350	1,293	1,128	966
5,150	5,200	308	151	0	7,750	7,800	767	624	457	10,350	10,400	1,304	1,139	976
5,200	5,250	317	159	6	7,800	7,850	776	634	466	10,400	10,450	1,315	1,150	985
5,250	5,300	325	168	14	7,850	7,900	786	643	476	10,450	10,500	1,326	1,161	996
5,300	5,350	334	176	21	7,900	7,950	795	653	485	10,500	10,550	1,337	1,172	1,007
5,350	5,400	342	185	29	7,950	8,000	805	662	495	10,550	10,600	1,348	1,183	1,018
5,400	5,450	351	193	36	8,000	8,050	814	672	504	10,600	10,650	1,359	1,194	1,029
5,450	5,500	359	202	44	8,050	8,100	824	681	514	10,650	10,700	1,370	1,205	1,040
5,500	5,550	368	210	52	8,100	8,150	833	691	523	10,700	10,750	1,381	1,216	1,051
5,550	5,600	376	219	60	8,150	8,200	843	700	533	10,750	10,800	1,392	1,227	1,062
5,600	5,650	385	227	68	8,200	8,250	852	710	542	10,800	10,850	1,403	1,238	1,073
5,650	5,700	393	236	76	8,250	8,300	862	719	552	10,850	10,900	1,414	1,249	1,084
5,700	5,750	402	245	84	8,300	8,350	871	729	561	10,900	10,950	1,425	1,260	1,095
5,750	5,800	410	254	92	8,350	8,400	881	738	571	10,950	11,000	1,436	1,271	1,106

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**1978 Tax Table A—SINGLE (Filing Status Box 1) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
11,000	11,050	1,447	1,282	1,117	14,000	14,050	2,200	1,998	1,804	17,000	17,050	3,053	2,834	2,617
11,050	11,100	1,459	1,293	1,128	14,050	14,100	2,214	2,011	1,816	17,050	17,100	3,069	2,849	2,631
11,100	11,150	1,470	1,304	1,139	14,100	14,150	2,227	2,025	1,829	17,100	17,150	3,084	2,863	2,646
11,150	11,200	1,482	1,315	1,150	14,150	14,200	2,241	2,038	1,841	17,150	17,200	3,100	2,878	2,660
11,200	11,250	1,493	1,326	1,161	14,200	14,250	2,254	2,052	1,854	17,200	17,250	3,115	2,892	2,675
11,250	11,300	1,505	1,337	1,172	14,250	14,300	2,268	2,065	1,866	17,250	17,300	3,131	2,907	2,689
11,300	11,350	1,516	1,348	1,183	14,300	14,350	2,281	2,079	1,879	17,300	17,350	3,146	2,921	2,704
11,350	11,400	1,528	1,359	1,194	14,350	14,400	2,295	2,092	1,891	17,350	17,400	3,162	2,936	2,718
11,400	11,450	1,539	1,370	1,205	14,400	14,450	2,308	2,106	1,904	17,400	17,450	3,177	2,950	2,733
11,450	11,500	1,551	1,381	1,216	14,450	14,500	2,322	2,119	1,917	17,450	17,500	3,193	2,965	2,747
11,500	11,550	1,562	1,392	1,227	14,500	14,550	2,335	2,133	1,930	17,500	17,550	3,208	2,979	2,762
11,550	11,600	1,574	1,403	1,238	14,550	14,600	2,349	2,146	1,944	17,550	17,600	3,224	2,994	2,776
11,600	11,650	1,585	1,414	1,249	14,600	14,650	2,362	2,160	1,957	17,600	17,650	3,239	3,008	2,791
11,650	11,700	1,597	1,425	1,260	14,650	14,700	2,376	2,173	1,971	17,650	17,700	3,255	3,023	2,805
11,700	11,750	1,608	1,436	1,271	14,700	14,750	2,389	2,187	1,984	17,700	17,750	3,270	3,038	2,820
11,750	11,800	1,620	1,447	1,282	14,750	14,800	2,403	2,200	1,998	17,750	17,800	3,286	3,053	2,834
11,800	11,850	1,631	1,459	1,293	14,800	14,850	2,416	2,214	2,011	17,800	17,850	3,301	3,069	2,849
11,850	11,900	1,643	1,470	1,304	14,850	14,900	2,430	2,227	2,025	17,850	17,900	3,317	3,084	2,863
11,900	11,950	1,654	1,482	1,315	14,900	14,950	2,443	2,241	2,038	17,900	17,950	3,332	3,100	2,878
11,950	12,000	1,666	1,493	1,326	14,950	15,000	2,457	2,254	2,052	17,950	18,000	3,348	3,115	2,892
12,000	12,050	1,679	1,505	1,337	15,000	15,050	2,472	2,268	2,065	18,000	18,050	3,363	3,131	2,907
12,050	12,100	1,691	1,516	1,348	15,050	15,100	2,486	2,281	2,079	18,050	18,100	3,379	3,146	2,921
12,100	12,150	1,704	1,528	1,359	15,100	15,150	2,501	2,295	2,092	18,100	18,150	3,394	3,162	2,936
12,150	12,200	1,716	1,539	1,370	15,150	15,200	2,515	2,308	2,106	18,150	18,200	3,410	3,177	2,950
12,200	12,250	1,729	1,551	1,381	15,200	15,250	2,530	2,322	2,119	18,200	18,250	3,425	3,193	2,965
12,250	12,300	1,741	1,562	1,392	15,250	15,300	2,544	2,335	2,133	18,250	18,300	3,441	3,208	2,979
12,300	12,350	1,754	1,574	1,403	15,300	15,350	2,559	2,349	2,146	18,300	18,350	3,456	3,224	2,994
12,350	12,400	1,766	1,585	1,414	15,350	15,400	2,573	2,362	2,160	18,350	18,400	3,472	3,239	3,008
12,400	12,450	1,779	1,597	1,425	15,400	15,450	2,588	2,376	2,173	18,400	18,450	3,487	3,255	3,023
12,450	12,500	1,791	1,608	1,436	15,450	15,500	2,602	2,389	2,187	18,450	18,500	3,503	3,270	3,038
12,500	12,550	1,804	1,620	1,447	15,500	15,550	2,617	2,403	2,200	18,500	18,550	3,518	3,286	3,053
12,550	12,600	1,816	1,631	1,459	15,550	15,600	2,631	2,416	2,214	18,550	18,600	3,534	3,301	3,069
12,600	12,650	1,829	1,643	1,470	15,600	15,650	2,646	2,430	2,227	18,600	18,650	3,549	3,317	3,084
12,650	12,700	1,841	1,654	1,482	15,650	15,700	2,660	2,443	2,241	18,650	18,700	3,565	3,332	3,100
12,700	12,750	1,854	1,666	1,493	15,700	15,750	2,675	2,457	2,254	18,700	18,750	3,580	3,348	3,115
12,750	12,800	1,866	1,679	1,505	15,750	15,800	2,689	2,472	2,268	18,750	18,800	3,596	3,363	3,131
12,800	12,850	1,879	1,691	1,516	15,800	15,850	2,704	2,486	2,281	18,800	18,850	3,611	3,379	3,146
12,850	12,900	1,891	1,704	1,528	15,850	15,900	2,718	2,501	2,295	18,850	18,900	3,627	3,394	3,162
12,900	12,950	1,904	1,716	1,539	15,900	15,950	2,733	2,515	2,308	18,900	18,950	3,642	3,410	3,177
12,950	13,000	1,917	1,729	1,551	15,950	16,000	2,747	2,530	2,322	18,950	19,000	3,659	3,425	3,193
13,000	13,050	1,930	1,741	1,562	16,000	16,050	2,762	2,544	2,335	19,000	19,050	3,676	3,441	3,208
13,050	13,100	1,944	1,754	1,574	16,050	16,100	2,776	2,559	2,349	19,050	19,100	3,693	3,456	3,224
13,100	13,150	1,957	1,766	1,585	16,100	16,150	2,791	2,573	2,362	19,100	19,150	3,710	3,472	3,239
13,150	13,200	1,971	1,779	1,597	16,150	16,200	2,805	2,588	2,376	19,150	19,200	3,727	3,487	3,255
13,200	13,250	1,984	1,791	1,608	16,200	16,250	2,820	2,602	2,389	19,200	19,250	3,744	3,503	3,270
13,250	13,300	1,998	1,804	1,620	16,250	16,300	2,834	2,617	2,403	19,250	19,300	3,761	3,518	3,286
13,300	13,350	2,011	1,816	1,631	16,300	16,350	2,849	2,631	2,416	19,300	19,350	3,778	3,534	3,301
13,350	13,400	2,025	1,829	1,643	16,350	16,400	2,863	2,646	2,430	19,350	19,400	3,795	3,549	3,317
13,400	13,450	2,038	1,841	1,654	16,400	16,450	2,878	2,660	2,443	19,400	19,450	3,812	3,565	3,332
13,450	13,500	2,052	1,854	1,666	16,450	16,500	2,892	2,675	2,457	19,450	19,500	3,829	3,580	3,348
13,500	13,550	2,065	1,866	1,679	16,500	16,550	2,907	2,689	2,472	19,500	19,550	3,846	3,596	3,363
13,550	13,600	2,079	1,879	1,691	16,550	16,600	2,921	2,704	2,486	19,550	19,600	3,863	3,611	3,379
13,600	13,650	2,092	1,891	1,704	16,600	16,650	2,936	2,718	2,501	19,600	19,650	3,880	3,627	3,394
13,650	13,700	2,106	1,904	1,716	16,650	16,700	2,950	2,733	2,515	19,650	19,700	3,897	3,642	3,410
13,700	13,750	2,119	1,917	1,729	16,700	16,750	2,965	2,747	2,530	19,700	19,750	3,914	3,659	3,425
13,750	13,800	2,133	1,930	1,741	16,750	16,800	2,979	2,762	2,544	19,750	19,800	3,931	3,676	3,441
13,800	13,850	2,146	1,944	1,754	16,800	16,850	2,994	2,776	2,559	19,800	19,850	3,948	3,693	3,456
13,850	13,900	2,160	1,957	1,766	16,850	16,900	3,008	2,791	2,573	19,850	19,900	3,965	3,710	3,472
13,900	13,950	2,173	1,971	1,779	16,900	16,950	3,023	2,805	2,588	19,900	19,950	3,982	3,727	3,487
13,950	14,000	2,187	1,984	1,791	16,950	17,000	3,038	2,820	2,602	19,950	20,000	3,999	3,744	3,503

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Continued next column

# 1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2)

(For married persons filing joint returns with income of \$40,000 or less on Form 1040A, line 10 who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$3,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—									Your tax is—								
<b>If \$5,200 or less your tax is 0</b>																			
5,200	5,250	4	0	0	0	0	0	0	0	8,400	8,450	499	341	186	36	0	0	0	0
5,250	5,300	11	0	0	0	0	0	0	0	8,450	8,500	506	349	194	44	0	0	0	0
5,300	5,350	18	0	0	0	0	0	0	0	8,500	8,550	514	358	202	51	0	0	0	0
5,350	5,400	25	0	0	0	0	0	0	0	8,550	8,600	521	366	210	59	0	0	0	0
5,400	5,450	32	0	0	0	0	0	0	0	8,600	8,650	529	375	218	66	0	0	0	0
5,450	5,500	39	0	0	0	0	0	0	0	8,650	8,700	536	383	226	74	0	0	0	0
5,500	5,550	46	0	0	0	0	0	0	0	8,700	8,750	544	392	234	81	0	0	0	0
5,550	5,600	53	0	0	0	0	0	0	0	8,750	8,800	553	400	242	89	0	0	0	0
5,600	5,650	60	0	0	0	0	0	0	0	8,800	8,850	561	409	250	96	0	0	0	0
5,650	5,700	67	0	0	0	0	0	0	0	8,850	8,900	570	417	258	104	0	0	0	0
5,700	5,750	74	0	0	0	0	0	0	0	8,900	8,950	578	426	266	111	0	0	0	0
5,750	5,800	81	0	0	0	0	0	0	0	8,950	9,000	587	434	274	119	0	0	0	0
5,800	5,850	89	0	0	0	0	0	0	0	9,000	9,050	595	443	282	127	0	0	0	0
5,850	5,900	96	0	0	0	0	0	0	0	9,050	9,100	604	451	290	135	0	0	0	0
5,900	5,950	104	0	0	0	0	0	0	0	9,100	9,150	612	460	298	143	0	0	0	0
5,950	6,000	111	0	0	0	0	0	0	0	9,150	9,200	621	468	306	151	1	0	0	0
6,000	6,050	119	0	0	0	0	0	0	0	9,200	9,250	629	477	314	159	9	0	0	0
6,050	6,100	126	0	0	0	0	0	0	0	9,250	9,300	638	485	323	167	16	0	0	0
6,100	6,150	134	0	0	0	0	0	0	0	9,300	9,350	646	494	331	175	24	0	0	0
6,150	6,200	141	0	0	0	0	0	0	0	9,350	9,400	655	502	340	183	31	0	0	0
6,200	6,250	149	4	0	0	0	0	0	0	9,400	9,450	663	511	348	191	39	0	0	0
6,250	6,300	156	11	0	0	0	0	0	0	9,450	9,500	672	520	357	199	46	0	0	0
6,300	6,350	164	18	0	0	0	0	0	0	9,500	9,550	680	529	365	207	54	0	0	0
6,350	6,400	171	25	0	0	0	0	0	0	9,550	9,600	689	539	374	215	61	0	0	0
6,400	6,450	179	32	0	0	0	0	0	0	9,600	9,650	697	548	382	223	69	0	0	0
6,450	6,500	186	39	0	0	0	0	0	0	9,650	9,700	706	558	391	231	76	0	0	0
6,500	6,550	194	46	0	0	0	0	0	0	9,700	9,750	714	567	399	239	84	0	0	0
6,550	6,600	201	54	0	0	0	0	0	0	9,750	9,800	723	577	408	247	92	0	0	0
6,600	6,650	209	61	0	0	0	0	0	0	9,800	9,850	731	586	416	255	100	0	0	0
6,650	6,700	216	69	0	0	0	0	0	0	9,850	9,900	740	596	425	263	108	0	0	0
6,700	6,750	224	76	0	0	0	0	0	0	9,900	9,950	748	605	433	271	116	0	0	0
6,750	6,800	232	84	0	0	0	0	0	0	9,950	10,000	757	615	442	279	124	0	0	0
6,800	6,850	240	91	0	0	0	0	0	0	10,000	10,050	765	624	450	288	132	0	0	0
6,850	6,900	248	99	0	0	0	0	0	0	10,050	10,100	774	634	459	296	140	0	0	0
6,900	6,950	256	106	0	0	0	0	0	0	10,100	10,150	782	643	467	305	148	0	0	0
6,950	7,000	264	114	0	0	0	0	0	0	10,150	10,200	791	653	476	313	156	4	0	0
7,000	7,050	272	121	0	0	0	0	0	0	10,200	10,250	799	662	485	322	164	11	0	0
7,050	7,100	280	129	0	0	0	0	0	0	10,250	10,300	808	672	494	330	172	19	0	0
7,100	7,150	288	136	0	0	0	0	0	0	10,300	10,350	816	681	504	339	180	26	0	0
7,150	7,200	296	144	0	0	0	0	0	0	10,350	10,400	825	691	513	347	188	34	0	0
7,200	7,250	304	151	4	0	0	0	0	0	10,400	10,450	833	700	523	356	196	41	0	0
7,250	7,300	312	159	11	0	0	0	0	0	10,450	10,500	842	710	532	364	204	49	0	0
7,300	7,350	320	166	19	0	0	0	0	0	10,500	10,550	850	719	542	373	212	57	0	0
7,350	7,400	328	174	26	0	0	0	0	0	10,550	10,600	859	729	551	381	220	65	0	0
7,400	7,450	336	181	34	0	0	0	0	0	10,600	10,650	867	738	561	390	228	73	0	0
7,450	7,500	344	189	41	0	0	0	0	0	10,650	10,700	876	748	570	398	236	81	0	0
7,500	7,550	352	197	49	0	0	0	0	0	10,700	10,750	884	757	580	407	244	89	0	0
7,550	7,600	360	205	56	0	0	0	0	0	10,750	10,800	893	765	589	415	253	97	0	0
7,600	7,650	368	213	64	0	0	0	0	0	10,800	10,850	901	774	599	424	261	105	0	0
7,650	7,700	376	221	71	0	0	0	0	0	10,850	10,900	910	782	608	432	270	113	0	0
7,700	7,750	384	229	79	0	0	0	0	0	10,900	10,950	918	791	618	441	278	121	0	0
7,750	7,800	393	237	86	0	0	0	0	0	10,950	11,000	927	799	627	450	287	129	0	0
7,800	7,850	401	245	94	0	0	0	0	0	11,000	11,050	935	808	637	459	295	137	0	0
7,850	7,900	410	253	101	0	0	0	0	0	11,050	11,100	944	816	646	469	304	145	0	0
7,900	7,950	418	261	109	0	0	0	0	0	11,100	11,150	952	825	656	478	312	153	0	0
7,950	8,000	427	269	116	0	0	0	0	0	11,150	11,200	961	833	665	488	321	161	6	0
8,000	8,050	435	277	124	0	0	0	0	0	11,200	11,250	969	842	675	497	329	169	14	0
8,050	8,100	444	285	131	0	0	0	0	0	11,250	11,300	978	850	684	507	338	177	22	0
8,100	8,150	452	293	139	0	0	0	0	0	11,300	11,350	986	859	694	516	346	185	30	0
8,150	8,200	461	301	146	0	0	0	0	0	11,350	11,400	995	867	703	526	355	193	38	0
8,200	8,250	469	309	154	6	0	0	0	0	11,400	11,450	1,003	876	713	535	363	201	46	0
8,250	8,300	476	317	162	14	0	0	0	0	11,450	11,500	1,012	884	722	545	372	209	54	0
8,300	8,350	484	325	170	21	0	0	0	0	11,500	11,550	1,020	893	732	554	380	218	62	0
8,350	8,400	491	333	178	29	0	0	0	0	11,550	11,600	1,029	901	741	564	389	226	70	0

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**1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2)** (Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
11,600	11,650	1,037	910	751	573	397	235	78	0	15,200	15,250	1,756	1,591	1,426	1,266	1,080	902	725	547
11,650	11,700	1,046	918	760	583	406	243	86	0	15,250	15,300	1,767	1,602	1,437	1,277	1,089	912	734	557
11,700	11,750	1,054	927	770	592	415	252	94	0	15,300	15,350	1,778	1,613	1,448	1,288	1,099	921	744	566
11,750	11,800	1,063	935	779	602	424	260	102	0	15,350	15,400	1,789	1,624	1,459	1,299	1,108	931	753	576
11,800	11,850	1,071	944	789	611	434	269	110	0	15,400	15,450	1,800	1,635	1,470	1,310	1,118	940	763	585
11,850	11,900	1,080	952	798	621	443	277	118	0	15,450	15,500	1,811	1,646	1,481	1,321	1,127	950	772	595
11,900	11,950	1,088	961	808	630	453	286	126	0	15,500	15,550	1,822	1,657	1,492	1,332	1,137	959	782	604
11,950	12,000	1,097	969	817	640	462	294	134	0	15,550	15,600	1,833	1,668	1,503	1,343	1,146	969	791	614
12,000	12,050	1,105	978	827	649	472	303	142	0	15,600	15,650	1,844	1,679	1,514	1,354	1,156	978	801	623
12,050	12,100	1,114	986	836	659	481	311	150	0	15,650	15,700	1,855	1,690	1,525	1,365	1,165	988	810	633
12,100	12,150	1,122	995	846	668	491	320	158	3	15,700	15,750	1,866	1,701	1,536	1,375	1,176	997	820	642
12,150	12,200	1,131	1,003	855	678	500	328	166	11	15,750	15,800	1,877	1,712	1,547	1,385	1,187	1,007	829	652
12,200	12,250	1,139	1,012	865	687	510	337	174	19	15,800	15,850	1,888	1,723	1,558	1,395	1,198	1,016	839	661
12,250	12,300	1,148	1,020	874	697	519	345	183	27	15,850	15,900	1,899	1,734	1,569	1,405	1,209	1,026	848	671
12,300	12,350	1,156	1,029	884	706	529	354	191	35	15,900	15,950	1,910	1,745	1,580	1,415	1,220	1,035	858	680
12,350	12,400	1,165	1,037	893	716	538	362	200	43	15,950	16,000	1,921	1,756	1,591	1,426	1,231	1,045	867	690
12,400	12,450	1,173	1,046	903	725	548	371	208	51	16,000	16,050	1,932	1,767	1,602	1,437	1,242	1,054	877	699
12,450	12,500	1,182	1,054	912	735	557	380	217	59	16,050	16,100	1,943	1,778	1,613	1,448	1,253	1,064	886	709
12,500	12,550	1,190	1,063	922	744	567	389	225	67	16,100	16,150	1,954	1,789	1,624	1,459	1,264	1,073	896	718
12,550	12,600	1,199	1,071	931	754	576	399	234	75	16,150	16,200	1,965	1,800	1,635	1,470	1,275	1,083	905	728
12,600	12,650	1,207	1,080	941	763	586	408	242	83	16,200	16,250	1,976	1,811	1,646	1,481	1,286	1,092	915	737
12,650	12,700	1,216	1,088	950	773	595	418	251	91	16,250	16,300	1,987	1,822	1,657	1,492	1,297	1,102	924	747
12,700	12,750	1,225	1,097	960	782	605	427	259	99	16,300	16,350	1,998	1,833	1,668	1,503	1,308	1,111	934	756
12,750	12,800	1,235	1,105	969	792	614	437	268	107	16,350	16,400	2,009	1,844	1,679	1,514	1,319	1,121	943	766
12,800	12,850	1,245	1,114	979	801	624	446	276	115	16,400	16,450	2,020	1,855	1,690	1,525	1,330	1,130	953	775
12,850	12,900	1,255	1,122	988	811	633	456	285	123	16,450	16,500	2,031	1,866	1,701	1,536	1,341	1,141	962	785
12,900	12,950	1,265	1,131	998	820	643	465	293	131	16,500	16,550	2,042	1,877	1,712	1,547	1,352	1,152	972	794
12,950	13,000	1,275	1,139	1,007	830	652	475	302	139	16,550	16,600	2,053	1,888	1,723	1,558	1,363	1,163	981	804
13,000	13,050	1,285	1,148	1,017	839	662	484	310	148	16,600	16,650	2,064	1,899	1,734	1,569	1,374	1,174	991	813
13,050	13,100	1,295	1,156	1,026	849	671	494	319	156	16,650	16,700	2,075	1,910	1,745	1,580	1,385	1,185	1,001	823
13,100	13,150	1,305	1,165	1,036	858	681	503	327	165	16,700	16,750	2,086	1,921	1,756	1,591	1,396	1,196	1,010	832
13,150	13,200	1,315	1,173	1,045	868	690	513	336	173	16,750	16,800	2,099	1,932	1,767	1,602	1,407	1,207	1,019	842
13,200	13,250	1,325	1,182	1,054	877	700	522	345	182	16,800	16,850	2,111	1,943	1,778	1,613	1,418	1,218	1,029	851
13,250	13,300	1,335	1,190	1,063	887	709	532	354	190	16,850	16,900	2,124	1,954	1,789	1,624	1,429	1,229	1,038	861
13,300	13,350	1,345	1,199	1,071	896	719	541	364	199	16,900	16,950	2,136	1,965	1,800	1,635	1,440	1,240	1,048	870
13,350	13,400	1,355	1,207	1,080	906	728	551	373	207	16,950	17,000	2,149	1,976	1,811	1,646	1,451	1,251	1,057	880
13,400	13,450	1,365	1,216	1,088	915	738	560	383	216	17,000	17,050	2,161	1,987	1,822	1,657	1,462	1,262	1,067	889
13,450	13,500	1,375	1,225	1,097	925	747	570	392	224	17,050	17,100	2,174	1,998	1,833	1,668	1,473	1,273	1,076	899
13,500	13,550	1,385	1,235	1,105	934	757	579	402	233	17,100	17,150	2,186	2,009	1,844	1,679	1,484	1,284	1,086	908
13,550	13,600	1,395	1,245	1,114	944	766	589	411	241	17,150	17,200	2,199	2,020	1,855	1,690	1,495	1,295	1,095	918
13,600	13,650	1,405	1,255	1,122	953	776	598	421	250	17,200	17,250	2,211	2,031	1,866	1,701	1,506	1,306	1,106	927
13,650	13,700	1,415	1,265	1,131	963	785	608	430	258	17,250	17,300	2,224	2,042	1,877	1,712	1,517	1,317	1,117	937
13,700	13,750	1,426	1,275	1,139	972	795	617	440	267	17,300	17,350	2,236	2,053	1,888	1,723	1,528	1,328	1,128	946
13,750	13,800	1,437	1,285	1,148	982	804	627	449	275	17,350	17,400	2,249	2,064	1,899	1,734	1,539	1,339	1,139	956
13,800	13,850	1,448	1,295	1,156	991	814	636	459	284	17,400	17,450	2,261	2,075	1,910	1,745	1,550	1,350	1,150	965
13,850	13,900	1,459	1,305	1,165	1,001	823	646	468	292	17,450	17,500	2,274	2,086	1,921	1,756	1,561	1,361	1,161	975
13,900	13,950	1,470	1,315	1,173	1,010	833	655	478	301	17,500	17,550	2,286	2,099	1,932	1,767	1,572	1,372	1,172	984
13,950	14,000	1,481	1,325	1,182	1,020	842	665	487	310	17,550	17,600	2,299	2,111	1,943	1,778	1,583	1,383	1,183	994
14,000	14,050	1,492	1,335	1,190	1,029	852	674	497	319	17,600	17,650	2,311	2,124	1,954	1,789	1,594	1,394	1,194	1,003
14,050	14,100	1,503	1,345	1,199	1,039	861	684	506	329	17,650	17,700	2,324	2,136	1,965	1,800	1,605	1,405	1,205	1,013
14,100	14,150	1,514	1,355	1,207	1,048	871	693	516	338	17,700	17,750	2,336	2,149	1,976	1,811	1,616	1,416	1,216	1,022
14,150	14,200	1,525	1,365	1,216	1,058	880	703	525	348	17,750	17,800	2,349	2,161	1,987	1,822	1,627	1,427	1,227	1,032
14,200	14,250	1,536	1,375	1,225	1,067	890	712	535	357	17,800	17,850	2,361	2,174	1,998	1,833	1,638	1,438	1,238	1,041
14,250	14,300	1,547	1,385	1,235	1,077	899	722	544	367	17,850	17,900	2,374	2,186	2,009	1,844	1,649	1,449	1,249	1,051
14,300	14,350	1,558	1,395	1,245	1,086	909	731	554	376	17,900	17,950	2,386	2,199	2,020	1,855	1,660	1,460	1,260	1,060
14,350	14,400	1,569	1,405	1,255	1,096	918	741	563	386	17,950	18,000	2,399	2,211	2,031	1,866	1,671	1,471	1,271	1,071
14,400	14,450	1,580	1,415	1,265	1,105	928	750	573	395	18,000	18,050	2,411	2,224	2,042	1,877	1,682	1,482	1,282	1,082
14,450	14,500	1,591	1,426	1,275	1,115	937	760	582	405	18,050	18,100	2,424	2,236	2,053	1,888	1,693	1,493	1,293	1,093
14,500	14,550	1,602	1,437	1,285	1,124	947	769	592	414	18,100	18,150	2,436	2,249	2,064	1,899	1,704	1,504	1,304	1,104
14,550	14,600	1,613	1,448	1,295	1,134	956	779	601	424	18,150	18,200	2,449	2,261	2,075	1,910	1,715	1,515	1,315	1,115
14,600	14,650	1,624	1,459	1,305	1,143	966	788	611	433	18,200	18,250	2,461	2,274	2,086	1,921	1,726	1,526	1,326	1,126
14,650	14,700	1,635	1,470	1,315	1,153	975	798	620	443										

**1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
18,800	18,850	2,611	2,424	2,236	2,053	1,858	1,658	1,458	1,258	22,400	22,450	3,563	3,353	3,143	2,949	2,731	2,509	2,286	2,064
18,850	18,900	2,624	2,436	2,249	2,064	1,869	1,669	1,469	1,269	22,450	22,500	3,577	3,367	3,157	2,961	2,744	2,521	2,299	2,076
18,900	18,950	2,636	2,449	2,261	2,075	1,880	1,680	1,480	1,280	22,500	22,550	3,591	3,381	3,171	2,974	2,756	2,534	2,311	2,089
18,950	19,000	2,649	2,461	2,274	2,086	1,891	1,691	1,491	1,291	22,550	22,600	3,605	3,395	3,185	2,986	2,769	2,546	2,324	2,101
19,000	19,050	2,661	2,474	2,286	2,099	1,902	1,702	1,502	1,302	22,600	22,650	3,619	3,409	3,199	2,999	2,781	2,559	2,336	2,114
19,050	19,100	2,674	2,486	2,299	2,111	1,913	1,713	1,513	1,313	22,650	22,700	3,633	3,423	3,213	3,011	2,794	2,571	2,349	2,126
19,100	19,150	2,686	2,499	2,311	2,124	1,924	1,724	1,524	1,324	22,700	22,750	3,647	3,437	3,227	3,024	2,806	2,584	2,361	2,139
19,150	19,200	2,699	2,511	2,324	2,136	1,935	1,735	1,535	1,335	22,750	22,800	3,661	3,451	3,241	3,036	2,819	2,596	2,374	2,151
19,200	19,250	2,711	2,524	2,336	2,149	1,946	1,746	1,546	1,346	22,800	22,850	3,675	3,465	3,255	3,049	2,831	2,609	2,386	2,164
19,250	19,300	2,724	2,536	2,349	2,161	1,957	1,757	1,557	1,357	22,850	22,900	3,689	3,479	3,269	3,061	2,844	2,621	2,399	2,176
19,300	19,350	2,736	2,549	2,361	2,174	1,968	1,768	1,568	1,368	22,900	22,950	3,703	3,493	3,283	3,074	2,856	2,634	2,411	2,189
19,350	19,400	2,749	2,561	2,374	2,186	1,979	1,779	1,579	1,379	22,950	23,000	3,717	3,507	3,297	3,087	2,869	2,646	2,424	2,201
19,400	19,450	2,761	2,574	2,386	2,199	1,990	1,790	1,590	1,390	23,000	23,050	3,731	3,521	3,311	3,101	2,881	2,659	2,436	2,214
19,450	19,500	2,774	2,586	2,399	2,211	2,001	1,801	1,601	1,401	23,050	23,100	3,745	3,535	3,325	3,115	2,894	2,671	2,449	2,226
19,500	19,550	2,786	2,599	2,411	2,224	2,012	1,812	1,612	1,412	23,100	23,150	3,759	3,549	3,339	3,129	2,906	2,684	2,461	2,239
19,550	19,600	2,799	2,611	2,424	2,236	2,023	1,823	1,623	1,423	23,150	23,200	3,773	3,563	3,353	3,143	2,919	2,696	2,474	2,251
19,600	19,650	2,811	2,624	2,436	2,249	2,034	1,834	1,634	1,434	23,200	23,250	3,787	3,577	3,367	3,157	2,931	2,709	2,486	2,264
19,650	19,700	2,824	2,636	2,449	2,261	2,045	1,845	1,645	1,445	23,250	23,300	3,801	3,591	3,381	3,171	2,944	2,721	2,499	2,276
19,700	19,750	2,836	2,649	2,461	2,274	2,056	1,856	1,656	1,456	23,300	23,350	3,815	3,605	3,395	3,185	2,956	2,734	2,511	2,289
19,750	19,800	2,849	2,661	2,474	2,286	2,069	1,867	1,667	1,467	23,350	23,400	3,829	3,619	3,409	3,199	2,969	2,746	2,524	2,301
19,800	19,850	2,861	2,674	2,486	2,299	2,081	1,878	1,678	1,478	23,400	23,450	3,843	3,633	3,423	3,213	2,981	2,759	2,536	2,314
19,850	19,900	2,874	2,686	2,499	2,311	2,094	1,889	1,689	1,489	23,450	23,500	3,857	3,647	3,437	3,227	2,994	2,771	2,549	2,326
19,900	19,950	2,886	2,699	2,511	2,324	2,106	1,900	1,700	1,500	23,500	23,550	3,871	3,661	3,451	3,241	3,006	2,784	2,561	2,339
19,950	20,000	2,899	2,711	2,524	2,336	2,119	1,911	1,711	1,511	23,550	23,600	3,885	3,675	3,465	3,255	3,019	2,796	2,574	2,351
20,000	20,050	2,911	2,724	2,536	2,349	2,131	1,922	1,722	1,522	23,600	23,650	3,899	3,689	3,479	3,269	3,031	2,809	2,586	2,364
20,050	20,100	2,924	2,736	2,549	2,361	2,144	1,933	1,733	1,533	23,650	23,700	3,913	3,703	3,493	3,283	3,044	2,821	2,599	2,376
20,100	20,150	2,936	2,749	2,561	2,374	2,156	1,944	1,744	1,544	23,700	23,750	3,927	3,717	3,507	3,297	3,057	2,834	2,611	2,389
20,150	20,200	2,949	2,761	2,574	2,386	2,169	1,955	1,755	1,555	23,750	23,800	3,941	3,731	3,521	3,311	3,071	2,846	2,624	2,401
20,200	20,250	2,961	2,774	2,586	2,399	2,181	1,966	1,766	1,566	23,800	23,850	3,955	3,745	3,535	3,325	3,085	2,859	2,636	2,414
20,250	20,300	2,974	2,786	2,599	2,411	2,194	1,977	1,777	1,577	23,850	23,900	3,969	3,759	3,549	3,339	3,099	2,871	2,649	2,426
20,300	20,350	2,986	2,799	2,611	2,424	2,206	1,988	1,788	1,588	23,900	23,950	3,983	3,773	3,563	3,353	3,113	2,884	2,661	2,439
20,350	20,400	2,999	2,811	2,624	2,436	2,219	1,999	1,799	1,599	23,950	24,000	3,997	3,787	3,577	3,367	3,127	2,896	2,674	2,451
20,400	20,450	3,011	2,824	2,636	2,449	2,231	2,010	1,810	1,610	24,000	24,050	4,011	3,801	3,591	3,381	3,141	2,909	2,686	2,464
20,450	20,500	3,024	2,836	2,649	2,461	2,244	2,021	1,821	1,621	24,050	24,100	4,025	3,815	3,605	3,395	3,155	2,921	2,699	2,476
20,500	20,550	3,036	2,849	2,661	2,474	2,256	2,034	1,834	1,634	24,100	24,150	4,039	3,829	3,619	3,409	3,169	2,934	2,711	2,489
20,550	20,600	3,049	2,861	2,674	2,486	2,269	2,046	1,846	1,646	24,150	24,200	4,053	3,843	3,633	3,423	3,183	2,946	2,724	2,501
20,600	20,650	3,061	2,874	2,686	2,499	2,281	2,059	1,854	1,654	24,200	24,250	4,067	3,857	3,647	3,437	3,197	2,959	2,736	2,514
20,650	20,700	3,074	2,886	2,699	2,511	2,294	2,071	1,865	1,665	24,250	24,300	4,081	3,871	3,661	3,451	3,211	2,971	2,749	2,526
20,700	20,750	3,087	2,899	2,711	2,524	2,306	2,084	1,878	1,678	24,300	24,350	4,095	3,885	3,675	3,465	3,225	2,984	2,761	2,539
20,750	20,800	3,101	2,911	2,724	2,536	2,319	2,096	1,887	1,687	24,350	24,400	4,109	3,899	3,689	3,479	3,239	2,996	2,774	2,551
20,800	20,850	3,115	2,924	2,736	2,549	2,331	2,109	1,898	1,698	24,400	24,450	4,123	3,913	3,703	3,493	3,253	3,009	2,786	2,564
20,850	20,900	3,129	2,936	2,749	2,561	2,344	2,121	1,909	1,709	24,450	24,500	4,137	3,927	3,717	3,507	3,267	3,022	2,799	2,576
20,900	20,950	3,143	2,949	2,761	2,574	2,356	2,134	1,920	1,720	24,500	24,550	4,151	3,941	3,731	3,521	3,281	3,036	2,811	2,589
20,950	21,000	3,157	2,961	2,774	2,586	2,369	2,146	1,931	1,731	24,550	24,600	4,165	3,955	3,745	3,535	3,295	3,050	2,824	2,601
21,000	21,050	3,171	2,974	2,786	2,599	2,381	2,159	1,942	1,742	24,600	24,650	4,179	3,969	3,759	3,549	3,309	3,064	2,836	2,614
21,050	21,100	3,185	2,986	2,799	2,611	2,394	2,171	1,953	1,753	24,650	24,700	4,193	3,983	3,773	3,563	3,323	3,078	2,849	2,626
21,100	21,150	3,199	2,999	2,811	2,624	2,406	2,184	1,964	1,764	24,700	24,750	4,208	3,997	3,787	3,577	3,337	3,092	2,861	2,639
21,150	21,200	3,213	3,011	2,824	2,636	2,419	2,196	1,975	1,775	24,750	24,800	4,224	4,011	3,801	3,591	3,351	3,106	2,874	2,651
21,200	21,250	3,227	3,024	2,836	2,649	2,431	2,209	1,986	1,786	24,800	24,850	4,240	4,025	3,815	3,605	3,365	3,120	2,886	2,664
21,250	21,300	3,241	3,036	2,849	2,661	2,444	2,221	1,999	1,797	24,850	24,900	4,256	4,039	3,829	3,619	3,379	3,134	2,899	2,676
21,300	21,350	3,255	3,049	2,861	2,674	2,456	2,234	2,011	1,808	24,900	24,950	4,272	4,053	3,843	3,633	3,393	3,148	2,911	2,689
21,350	21,400	3,269	3,061	2,874	2,686	2,469	2,246	2,024	1,819	24,950	25,000	4,288	4,067	3,857	3,647	3,407	3,162	2,924	2,701
21,400	21,450	3,283	3,074	2,886	2,699	2,481	2,259	2,036	1,830	25,000	25,050	4,304	4,081	3,871	3,661	3,421	3,176	2,936	2,714
21,450	21,500	3,297	3,087	2,899	2,711	2,494	2,271	2,049	1,841	25,050	25,100	4,320	4,095	3,885	3,675	3,435	3,190	2,949	2,726
21,500	21,550	3,311	3,101	2,911	2,724	2,506	2,284	2,061	1,852	25,100	25,150	4,336	4,109	3,899	3,689	3,449	3,204	2,961	2,739
21,550	21,600	3,325	3,115	2,924	2,736	2,519	2,296	2,074	1,863	25,150	25,200	4,352	4,123	3,913	3,703	3,463	3,218	2,974	2,751
21,600	21,650	3,339	3,129	2,936	2,749	2,531	2,309	2,086	1,874	25,200	25,250	4,368	4,137	3,927	3,717	3,477	3,232	2,987	2,764
21,650	21,700	3,353	3,143	2,949	2,761														

**1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—									If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9		
		Your tax is—										Your tax is—									
26,000	26,050	4,624	4,384	4,151	3,941	3,701	3,456	3,211	2,966	29,600	29,650	5,813	5,543	5,296	5,056	4,786	4,511	4,236	3,974		
26,050	26,100	4,640	4,400	4,165	3,955	3,715	3,470	3,225	2,980	29,650	29,700	5,831	5,561	5,312	5,072	4,802	4,527	4,252	3,988		
26,100	26,150	4,656	4,416	4,179	3,969	3,729	3,484	3,239	2,994	29,700	29,750	5,849	5,579	5,328	5,088	4,818	4,543	4,268	4,002		
26,150	26,200	4,672	4,432	4,193	3,983	3,743	3,498	3,253	3,008	29,750	29,800	5,867	5,597	5,344	5,104	4,834	4,559	4,284	4,016		
26,200	26,250	4,688	4,448	4,208	3,997	3,757	3,512	3,267	3,022	29,800	29,850	5,885	5,615	5,360	5,120	4,850	4,575	4,300	4,030		
26,250	26,300	4,704	4,464	4,224	4,011	3,771	3,526	3,281	3,036	29,850	29,900	5,903	5,633	5,376	5,136	4,866	4,591	4,316	4,044		
26,300	26,350	4,720	4,480	4,240	4,025	3,785	3,540	3,295	3,050	29,900	29,950	5,921	5,651	5,392	5,152	4,882	4,607	4,332	4,058		
26,350	26,400	4,736	4,496	4,256	4,039	3,799	3,554	3,309	3,064	29,950	30,000	5,939	5,669	5,408	5,168	4,898	4,623	4,348	4,073		
26,400	26,450	4,752	4,512	4,272	4,053	3,813	3,568	3,323	3,078	30,000	30,050	5,957	5,687	5,424	5,184	4,914	4,639	4,364	4,089		
26,450	26,500	4,768	4,528	4,288	4,067	3,827	3,582	3,337	3,092	30,050	30,100	5,975	5,705	5,440	5,200	4,930	4,655	4,380	4,105		
26,500	26,550	4,784	4,544	4,304	4,081	3,841	3,596	3,351	3,106	30,100	30,150	5,993	5,723	5,456	5,216	4,946	4,671	4,396	4,121		
26,550	26,600	4,800	4,560	4,320	4,095	3,855	3,610	3,365	3,120	30,150	30,200	6,011	5,741	5,472	5,232	4,962	4,687	4,412	4,137		
26,600	26,650	4,816	4,576	4,336	4,109	3,869	3,624	3,379	3,134	30,200	30,250	6,029	5,759	5,489	5,248	4,978	4,703	4,428	4,153		
26,650	26,700	4,832	4,592	4,352	4,123	3,883	3,638	3,393	3,148	30,250	30,300	6,047	5,777	5,507	5,266	4,994	4,719	4,444	4,169		
26,700	26,750	4,848	4,608	4,368	4,137	3,897	3,652	3,407	3,162	30,300	30,350	6,065	5,795	5,525	5,280	5,010	4,735	4,460	4,185		
26,750	26,800	4,864	4,624	4,384	4,151	3,911	3,666	3,421	3,176	30,350	30,400	6,083	5,813	5,543	5,296	5,026	4,751	4,476	4,201		
26,800	26,850	4,880	4,640	4,400	4,165	3,925	3,680	3,435	3,190	30,400	30,450	6,101	5,831	5,561	5,312	5,042	4,767	4,492	4,217		
26,850	26,900	4,896	4,656	4,416	4,179	3,939	3,694	3,449	3,204	30,450	30,500	6,119	5,849	5,579	5,328	5,058	4,783	4,508	4,233		
26,900	26,950	4,912	4,672	4,432	4,193	3,953	3,708	3,463	3,218	30,500	30,550	6,137	5,867	5,597	5,344	5,074	4,799	4,524	4,249		
26,950	27,000	4,928	4,688	4,448	4,208	3,967	3,722	3,477	3,232	30,550	30,600	6,155	5,885	5,615	5,360	5,090	4,815	4,540	4,265		
27,000	27,050	4,944	4,704	4,464	4,224	3,981	3,736	3,491	3,246	30,600	30,650	6,173	5,903	5,633	5,376	5,106	4,831	4,556	4,281		
27,050	27,100	4,960	4,720	4,480	4,240	3,995	3,750	3,505	3,260	30,650	30,700	6,191	5,921	5,651	5,392	5,122	4,847	4,572	4,297		
27,100	27,150	4,976	4,736	4,496	4,256	4,009	3,764	3,519	3,274	30,700	30,750	6,209	5,939	5,669	5,408	5,138	4,863	4,588	4,313		
27,150	27,200	4,992	4,752	4,512	4,272	4,023	3,778	3,533	3,288	30,750	30,800	6,227	5,957	5,687	5,424	5,154	4,879	4,604	4,329		
27,200	27,250	5,008	4,768	4,528	4,288	4,037	3,792	3,547	3,302	30,800	30,850	6,245	5,975	5,705	5,440	5,170	4,895	4,620	4,345		
27,250	27,300	5,024	4,784	4,544	4,304	4,051	3,806	3,561	3,316	30,850	30,900	6,263	5,993	5,723	5,456	5,186	4,911	4,636	4,361		
27,300	27,350	5,040	4,800	4,560	4,320	4,065	3,820	3,575	3,330	30,900	30,950	6,281	6,011	5,741	5,472	5,202	4,927	4,652	4,377		
27,350	27,400	5,056	4,816	4,576	4,336	4,079	3,834	3,589	3,344	30,950	31,000	6,299	6,029	5,759	5,489	5,218	4,943	4,668	4,393		
27,400	27,450	5,072	4,832	4,592	4,352	4,093	3,848	3,603	3,358	31,000	31,050	6,317	6,047	5,777	5,507	5,234	4,959	4,684	4,409		
27,450	27,500	5,088	4,848	4,608	4,368	4,107	3,862	3,617	3,372	31,050	31,100	6,335	6,065	5,795	5,525	5,250	4,975	4,700	4,425		
27,500	27,550	5,104	4,864	4,624	4,384	4,121	3,876	3,631	3,386	31,100	31,150	6,353	6,083	5,813	5,543	5,266	4,991	4,716	4,441		
27,550	27,600	5,120	4,880	4,640	4,400	4,135	3,890	3,645	3,400	31,150	31,200	6,371	6,101	5,831	5,561	5,282	5,007	4,732	4,457		
27,600	27,650	5,136	4,896	4,656	4,416	4,149	3,904	3,659	3,414	31,200	31,250	6,389	6,119	5,849	5,579	5,298	5,023	4,748	4,473		
27,650	27,700	5,152	4,912	4,672	4,432	4,163	3,918	3,673	3,428	31,250	31,300	6,407	6,137	5,867	5,597	5,314	5,039	4,764	4,489		
27,700	27,750	5,168	4,928	4,688	4,448	4,178	3,932	3,687	3,442	31,300	31,350	6,425	6,155	5,885	5,615	5,330	5,055	4,780	4,505		
27,750	27,800	5,184	4,944	4,704	4,464	4,194	3,946	3,701	3,456	31,350	31,400	6,443	6,173	5,903	5,633	5,346	5,071	4,796	4,521		
27,800	27,850	5,200	4,960	4,720	4,480	4,210	3,960	3,715	3,470	31,400	31,450	6,461	6,191	5,921	5,651	5,362	5,087	4,812	4,537		
27,850	27,900	5,216	4,976	4,736	4,496	4,226	3,974	3,729	3,484	31,450	31,500	6,479	6,209	5,939	5,669	5,378	5,103	4,828	4,553		
27,900	27,950	5,232	4,992	4,752	4,512	4,242	3,988	3,743	3,498	31,500	31,550	6,497	6,227	5,957	5,687	5,394	5,119	4,844	4,569		
27,950	28,000	5,248	5,008	4,768	4,528	4,258	4,002	3,757	3,512	31,550	31,600	6,515	6,245	5,975	5,705	5,410	5,135	4,860	4,585		
28,000	28,050	5,264	5,024	4,784	4,544	4,274	4,016	3,771	3,526	31,600	31,650	6,533	6,263	5,993	5,723	5,426	5,151	4,876	4,601		
28,050	28,100	5,280	5,040	4,800	4,560	4,290	4,030	3,785	3,540	31,650	31,700	6,551	6,281	6,011	5,741	5,442	5,167	4,892	4,617		
28,100	28,150	5,296	5,056	4,816	4,576	4,306	4,044	3,799	3,554	31,700	31,750	6,569	6,299	6,029	5,759	5,459	5,183	4,908	4,633		
28,150	28,200	5,312	5,072	4,832	4,592	4,322	4,058	3,813	3,568	31,750	31,800	6,587	6,317	6,047	5,777	5,477	5,199	4,924	4,649		
28,200	28,250	5,328	5,088	4,848	4,608	4,338	4,072	3,827	3,582	31,800	31,850	6,605	6,335	6,065	5,795	5,495	5,215	4,940	4,665		
28,250	28,300	5,344	5,104	4,864	4,624	4,354	4,086	3,841	3,596	31,850	31,900	6,623	6,353	6,083	5,813	5,513	5,231	4,956	4,681		
28,300	28,350	5,360	5,120	4,880	4,640	4,370	4,100	3,855	3,610	31,900	31,950	6,641	6,371	6,101	5,831	5,531	5,247	4,972	4,697		
28,350	28,400	5,376	5,136	4,896	4,656	4,386	4,114	3,869	3,624	31,950	32,000	6,659	6,389	6,119	5,849	5,549	5,263	4,988	4,713		
28,400	28,450	5,392	5,152	4,912	4,672	4,402	4,128	3,883	3,638	32,000	32,050	6,677	6,407	6,137	5,867	5,567	5,279	5,004	4,729		
28,450	28,500	5,408	5,168	4,928	4,688	4,418	4,143	3,897	3,652	32,050	32,100	6,695	6,425	6,155	5,885	5,585	5,295	5,020	4,745		
28,500	28,550	5,424	5,184	4,944	4,704	4,434	4,159	3,911	3,666	32,100	32,150	6,713	6,443	6,173	5,903	5,603	5,311	5,036	4,761		
28,550	28,600	5,440	5,200	4,960	4,720	4,450	4,175	3,925	3,680	32,150	32,200	6,731	6,461	6,191	5,921	5,621	5,327	5,052	4,777		
28,600	28,650	5,456	5,216	4,976	4,736	4,466	4,191	3,939	3,694	32,200	32,250	6,749	6,479	6,209	5,939	5,639	5,343	5,068	4,793		
28,650	28,700	5,472	5,232	4,992	4,752	4,482	4,207	3,953	3,708	32,250	32,300	6,767	6,497	6,227	5,957	5,657	5,359	5,084	4,809		
28,700	28,750	5,488	5,248	5,008	4,768	4,498	4,223	3,967	3,722	32,300	32,350	6,785	6,515	6,245	5,975	5,675	5,375	5,100	4,825		
28,750	28,800	5,507	5,264	5,024	4,784	4,514	4,239	3,981	3,736	32,350	32,400	6,803	6,533	6,263	5,993	5,693	5,391	5,116	4,841		
28,800	28,850	5,525	5,280	5,040	4,800	4,530	4,255	3,995	3,750	32,400	32,450	6,821	6,551	6,281	6,011	5,711	5,407	5,132	4,857		
28,850	28,900	5,543	5,296	5,056	4,816	4,546	4														

**1978 Tax Table B—MARRIED FILING JOINT RETURN (Filing Status Box 2) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—									If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9		
		Your tax is—										Your tax is—									
33,200	33,250	7,125	6,839	6,569	6,299	5,999	5,694	5,389	5,113	36,600	36,650	8,451	8,158	7,866	7,573	7,251	6,923	6,613	6,308		
33,250	33,300	7,144	6,857	6,587	6,317	6,017	5,712	5,407	5,129	36,650	36,700	8,470	8,178	7,885	7,593	7,270	6,943	6,631	6,326		
33,300	33,350	7,164	6,875	6,605	6,335	6,035	5,730	5,425	5,145	36,700	36,750	8,491	8,197	7,905	7,612	7,290	6,962	6,649	6,344		
33,350	33,400	7,183	6,893	6,623	6,353	6,053	5,748	5,443	5,161	36,750	36,800	8,512	8,217	7,924	7,632	7,309	6,982	6,667	6,362		
33,400	33,450	7,203	6,911	6,641	6,371	6,071	5,766	5,461	5,177	36,800	36,850	8,533	8,236	7,944	7,651	7,329	7,001	6,685	6,380		
33,450	33,500	7,222	6,930	6,659	6,389	6,089	5,784	5,479	5,193	36,850	36,900	8,554	8,256	7,963	7,671	7,348	7,021	6,703	6,398		
33,500	33,550	7,242	6,949	6,677	6,407	6,107	5,802	5,497	5,209	36,900	36,950	8,575	8,275	7,983	7,690	7,368	7,040	6,721	6,416		
33,550	33,600	7,261	6,969	6,696	6,426	6,126	5,820	5,515	5,225	36,950	37,000	8,596	8,295	8,002	7,710	7,387	7,060	6,739	6,434		
33,600	33,650	7,281	6,988	6,713	6,443	6,143	5,838	5,533	5,241	37,000	37,050	8,617	8,314	8,022	7,729	7,407	7,079	6,757	6,452		
33,650	33,700	7,300	7,008	6,731	6,461	6,161	5,856	5,551	5,257	37,050	37,100	8,638	8,334	8,041	7,749	7,426	7,099	6,775	6,470		
33,700	33,750	7,320	7,027	6,749	6,479	6,179	5,874	5,569	5,273	37,100	37,150	8,659	8,353	8,061	7,768	7,446	7,118	6,793	6,488		
33,750	33,800	7,339	7,047	6,767	6,497	6,197	5,892	5,587	5,289	37,150	37,200	8,680	8,373	8,080	7,788	7,465	7,138	6,811	6,506		
33,800	33,850	7,359	7,066	6,785	6,515	6,215	5,910	5,605	5,305	37,200	37,250	8,701	8,392	8,100	7,807	7,485	7,157	6,830	6,524		
33,850	33,900	7,378	7,086	6,803	6,533	6,233	5,928	5,623	5,321	37,250	37,300	8,722	8,412	8,119	7,827	7,504	7,177	6,849	6,542		
33,900	33,950	7,398	7,105	6,821	6,551	6,251	5,946	5,641	5,337	37,300	37,350	8,743	8,431	8,139	7,846	7,524	7,196	6,869	6,560		
33,950	34,000	7,417	7,125	6,839	6,569	6,269	5,964	5,659	5,354	37,350	37,400	8,764	8,451	8,158	7,866	7,543	7,216	6,888	6,578		
34,000	34,050	7,437	7,144	6,857	6,587	6,287	5,982	5,677	5,372	37,400	37,450	8,785	8,470	8,178	7,885	7,563	7,235	6,908	6,596		
34,050	34,100	7,456	7,164	6,875	6,605	6,305	6,000	5,695	5,390	37,450	37,500	8,806	8,491	8,197	7,905	7,582	7,255	6,927	6,614		
34,100	34,150	7,476	7,183	6,893	6,623	6,323	6,018	5,713	5,408	37,500	37,550	8,827	8,512	8,217	7,924	7,602	7,274	6,947	6,632		
34,150	34,200	7,495	7,203	6,911	6,641	6,341	6,036	5,731	5,426	37,550	37,600	8,848	8,533	8,236	7,944	7,621	7,294	6,966	6,650		
34,200	34,250	7,515	7,222	6,930	6,659	6,359	6,054	5,749	5,444	37,600	37,650	8,869	8,554	8,256	7,963	7,641	7,313	6,986	6,668		
34,250	34,300	7,534	7,242	6,949	6,677	6,377	6,072	5,767	5,462	37,650	37,700	8,890	8,575	8,275	7,983	7,660	7,333	7,005	6,686		
34,300	34,350	7,554	7,261	6,969	6,696	6,395	6,090	5,785	5,480	37,700	37,750	8,911	8,596	8,295	8,002	7,680	7,352	7,025	6,704		
34,350	34,400	7,573	7,281	6,988	6,713	6,413	6,108	5,803	5,498	37,750	37,800	8,932	8,617	8,314	8,022	7,699	7,372	7,044	6,722		
34,400	34,450	7,593	7,300	7,008	6,731	6,431	6,126	5,821	5,516	37,800	37,850	8,953	8,638	8,334	8,041	7,719	7,391	7,064	6,740		
34,450	34,500	7,612	7,320	7,027	6,749	6,449	6,144	5,839	5,534	37,850	37,900	8,974	8,659	8,353	8,061	7,738	7,411	7,083	6,758		
34,500	34,550	7,632	7,339	7,047	6,767	6,467	6,162	5,857	5,552	37,900	37,950	8,995	8,680	8,373	8,080	7,758	7,430	7,103	6,776		
34,550	34,600	7,651	7,359	7,066	6,785	6,485	6,180	5,875	5,570	37,950	38,000	9,016	8,701	8,392	8,100	7,777	7,450	7,122	6,795		
34,600	34,650	7,671	7,378	7,086	6,803	6,503	6,198	5,893	5,588	38,000	38,050	9,037	8,722	8,412	8,119	7,797	7,469	7,142	6,814		
34,650	34,700	7,690	7,398	7,105	6,821	6,521	6,216	5,911	5,606	38,050	38,100	9,058	8,743	8,431	8,139	7,816	7,489	7,161	6,834		
34,700	34,750	7,710	7,417	7,125	6,839	6,539	6,234	5,929	5,624	38,100	38,150	9,079	8,764	8,451	8,158	7,836	7,508	7,181	6,853		
34,750	34,800	7,729	7,437	7,144	6,857	6,557	6,252	5,947	5,642	38,150	38,200	9,100	8,785	8,470	8,178	7,855	7,528	7,200	6,873		
34,800	34,850	7,749	7,456	7,164	6,875	6,575	6,270	5,965	5,660	38,200	38,250	9,121	8,806	8,491	8,197	7,875	7,547	7,220	6,892		
34,850	34,900	7,768	7,476	7,183	6,893	6,593	6,288	5,983	5,678	38,250	38,300	9,142	8,827	8,512	8,217	7,894	7,567	7,239	6,912		
34,900	34,950	7,788	7,495	7,203	6,911	6,611	6,306	6,001	5,696	38,300	38,350	9,163	8,848	8,533	8,236	7,914	7,586	7,259	6,931		
34,950	35,000	7,807	7,515	7,222	6,930	6,629	6,324	6,019	5,714	38,350	38,400	9,184	8,869	8,554	8,256	7,933	7,606	7,278	6,951		
35,000	35,050	7,827	7,534	7,242	6,949	6,647	6,342	6,037	5,732	38,400	38,450	9,205	8,890	8,575	8,275	7,953	7,625	7,298	6,970		
35,050	35,100	7,846	7,554	7,261	6,969	6,665	6,360	6,055	5,750	38,450	38,500	9,226	8,911	8,596	8,295	7,972	7,645	7,317	6,990		
35,100	35,150	7,866	7,573	7,281	6,988	6,683	6,378	6,073	5,768	38,500	38,550	9,247	8,932	8,617	8,314	7,992	7,664	7,337	7,009		
35,150	35,200	7,885	7,593	7,300	7,008	6,701	6,396	6,091	5,786	38,550	38,600	9,268	8,953	8,638	8,334	8,011	7,684	7,356	7,029		
35,200	35,250	7,905	7,612	7,320	7,027	6,719	6,414	6,109	5,804	38,600	38,650	9,289	8,974	8,659	8,353	8,031	7,703	7,376	7,048		
35,250	35,300	7,924	7,632	7,339	7,047	6,737	6,432	6,127	5,822	38,650	38,700	9,310	8,995	8,680	8,373	8,050	7,723	7,395	7,068		
35,300	35,350	7,944	7,651	7,359	7,066	6,755	6,450	6,145	5,840	38,700	38,750	9,331	9,016	8,701	8,392	8,070	7,742	7,415	7,087		
35,350	35,400	7,963	7,671	7,378	7,086	6,773	6,468	6,163	5,858	38,750	38,800	9,352	9,037	8,722	8,412	8,089	7,762	7,434	7,107		
35,400	35,450	7,983	7,690	7,398	7,105	6,791	6,486	6,181	5,876	38,800	38,850	9,373	9,058	8,743	8,431	8,109	7,781	7,454	7,126		
35,450	35,500	8,002	7,710	7,417	7,125	6,809	6,504	6,199	5,894	38,850	38,900	9,394	9,079	8,764	8,451	8,128	7,801	7,473	7,146		
35,500	35,550	8,022	7,729	7,437	7,144	6,827	6,522	6,217	5,912	38,900	38,950	9,415	9,100	8,785	8,470	8,148	7,820	7,493	7,165		
35,550	35,600	8,041	7,749	7,456	7,164	6,845	6,540	6,235	5,930	38,950	39,000	9,436	9,121	8,806	8,491	8,167	7,840	7,512	7,185		
35,600	35,650	8,061	7,768	7,476	7,183	6,863	6,558	6,253	5,948	39,000	39,050	9,457	9,142	8,827	8,512	8,187	7,859	7,532	7,204		
35,650	35,700	8,080	7,788	7,495	7,203	6,881	6,576	6,271	5,966	39,050	39,100	9,478	9,163	8,848	8,533	8,206	7,879	7,551	7,224		
35,700	35,750	8,100	7,807	7,515	7,222	6,900	6,594	6,289	5,984	39,100	39,150	9,499	9,184	8,869	8,554	8,226	7,898	7,571	7,243		
35,750	35,800	8,119	7,827	7,534	7,242	6,919	6,612	6,307	6,002	39,150	39,200	9,520	9,205	8,890	8,575	8,245	7,918	7,590	7,263		
35,800	35,850	8,139	7,846	7,554	7,261	6,939	6,630	6,325	6,020	39,200	39,250	9,541	9,226	8,911	8,596	8,265	7,937	7,610	7,282		
35,850	35,900	8,158	7,866	7,573	7,281	6,958	6,648	6,343	6,038	39,250	39,300	9,562	9,247	8,932	8,617	8,284	7,957	7,629	7,302		
35,900	35,950	8,178	7,885	7,593	7,300	6,978	6,666	6,361	6,056	39,300	39,350	9,583	9,268	8,953	8,638	8,304	7,976	7,649	7,321		
35,950	36,000	8,197	7,905	7,612	7,320	6,997	6,684	6,379	6,074	39,350	39,400	9,604	9,289	8,974	8,659	8,323	7,996	7,668	7,341		
36,000	36,050	8,217	7,924	7,632	7,339	7,017	6,702	6,397	6,092	39,400	39,450	9,625	9,310	8,995	8,680	8,343	8,015	7,688	7,360		
36,050	36,100	8,236	7,944	7,651	7,359	7,036	6														

# 1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(For married persons filing separate returns with income of \$20,000 or less on Form 1040A, line 10 who claim 3 or fewer exemptions)

**To find your tax:** Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$1,600 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

**Caution:** You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$1,600.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
<b>If \$2,600 or less your tax is 0</b>														
2,600	2,625	2	0	0	5,000	5,050	403	227	68	7,800	7,850	980	780	580
2,625	2,650	5	0	0	5,050	5,100	413	236	76	7,850	7,900	991	791	591
2,650	2,675	9	0	0	5,100	5,150	422	245	84	7,900	7,950	1,002	802	602
2,675	2,700	12	0	0	5,150	5,200	432	254	92	7,950	8,000	1,013	813	613
2,700	2,725	16	0	0	5,200	5,250	441	264	100	8,000	8,050	1,024	824	624
2,725	2,750	19	0	0	5,250	5,300	451	273	108	8,050	8,100	1,035	835	635
2,750	2,775	23	0	0	5,300	5,350	460	283	116	8,100	8,150	1,046	846	646
2,775	2,800	26	0	0	5,350	5,400	470	292	124	8,150	8,200	1,057	857	657
2,800	2,825	30	0	0	5,400	5,450	479	302	133	8,200	8,250	1,068	868	668
2,825	2,850	33	0	0	5,450	5,500	489	311	141	8,250	8,300	1,079	879	679
2,850	2,875	37	0	0	5,500	5,550	498	321	150	8,300	8,350	1,090	890	690
2,875	2,900	41	0	0	5,550	5,600	508	330	158	8,350	8,400	1,101	901	701
2,900	2,925	44	0	0	5,600	5,650	517	340	167	8,400	8,450	1,114	912	712
2,925	2,950	48	0	0	5,650	5,700	527	349	175	8,450	8,500	1,126	923	723
2,950	2,975	52	0	0	5,700	5,750	536	359	184	8,500	8,550	1,139	934	734
2,975	3,000	56	0	0	5,750	5,800	546	368	192	8,550	8,600	1,151	945	745
3,000	3,050	61	0	0	5,800	5,850	555	378	201	8,600	8,650	1,164	956	756
3,050	3,100	69	0	0	5,850	5,900	565	387	210	8,650	8,700	1,176	967	767
3,100	3,150	76	0	0	5,900	5,950	574	397	219	8,700	8,750	1,189	978	778
3,150	3,200	84	0	0	5,950	6,000	584	406	229	8,750	8,800	1,201	989	789
3,200	3,250	91	0	0	6,000	6,050	593	416	238	8,800	8,850	1,214	1,000	800
3,250	3,300	99	0	0	6,050	6,100	603	425	248	8,850	8,900	1,226	1,011	811
3,300	3,350	106	0	0	6,100	6,150	612	435	257	8,900	8,950	1,239	1,022	822
3,350	3,400	114	0	0	6,150	6,200	622	444	267	8,950	9,000	1,251	1,033	833
3,400	3,450	122	0	0	6,200	6,250	631	454	276	9,000	9,050	1,264	1,044	844
3,450	3,500	130	0	0	6,250	6,300	641	463	286	9,050	9,100	1,276	1,055	855
3,500	3,550	138	0	0	6,300	6,350	650	473	295	9,100	9,150	1,289	1,066	866
3,550	3,600	146	0	0	6,350	6,400	661	482	305	9,150	9,200	1,301	1,079	877
3,600	3,650	154	4	0	6,400	6,450	672	492	314	9,200	9,250	1,314	1,091	888
3,650	3,700	162	11	0	6,450	6,500	683	501	324	9,250	9,300	1,326	1,104	899
3,700	3,750	170	19	0	6,500	6,550	694	511	333	9,300	9,350	1,339	1,116	910
3,750	3,800	178	26	0	6,550	6,600	705	520	343	9,350	9,400	1,351	1,129	921
3,800	3,850	186	34	0	6,600	6,650	716	530	352	9,400	9,450	1,364	1,141	932
3,850	3,900	194	41	0	6,650	6,700	727	539	362	9,450	9,500	1,376	1,154	943
3,900	3,950	203	49	0	6,700	6,750	738	549	371	9,500	9,550	1,389	1,166	954
3,950	4,000	211	56	0	6,750	6,800	749	558	381	9,550	9,600	1,401	1,179	965
4,000	4,050	220	64	0	6,800	6,850	760	568	390	9,600	9,650	1,414	1,191	976
4,050	4,100	228	71	0	6,850	6,900	771	577	400	9,650	9,700	1,426	1,204	987
4,100	4,150	237	79	0	6,900	6,950	782	587	409	9,700	9,750	1,439	1,216	998
4,150	4,200	245	87	0	6,950	7,000	793	596	419	9,750	9,800	1,451	1,229	1,009
4,200	4,250	254	95	0	7,000	7,050	804	606	428	9,800	9,850	1,464	1,241	1,020
4,250	4,300	262	103	0	7,050	7,100	815	615	438	9,850	9,900	1,476	1,254	1,031
4,300	4,350	271	111	0	7,100	7,150	826	626	447	9,900	9,950	1,489	1,266	1,044
4,350	4,400	280	119	0	7,150	7,200	837	637	457	9,950	10,000	1,501	1,279	1,056
4,400	4,450	289	127	0	7,200	7,250	848	648	466	10,000	10,050	1,514	1,291	1,069
4,450	4,500	299	135	0	7,250	7,300	859	659	476	10,050	10,100	1,526	1,304	1,081
4,500	4,550	308	143	0	7,300	7,350	870	670	485	10,100	10,150	1,539	1,316	1,094
4,550	4,600	318	151	0	7,350	7,400	881	681	495	10,150	10,200	1,551	1,329	1,106
4,600	4,650	327	159	6	7,400	7,450	892	692	504	10,200	10,250	1,564	1,341	1,119
4,650	4,700	337	168	14	7,450	7,500	903	703	514	10,250	10,300	1,576	1,354	1,131
4,700	4,750	346	176	21	7,500	7,550	914	714	523	10,300	10,350	1,589	1,366	1,144
4,750	4,800	356	185	29	7,550	7,600	925	725	533	10,350	10,400	1,602	1,379	1,156
4,800	4,850	365	193	36	7,600	7,650	936	736	542	10,400	10,450	1,616	1,391	1,169
4,850	4,900	375	202	44	7,650	7,700	947	747	552	10,450	10,500	1,630	1,404	1,181
4,900	4,950	384	210	52	7,700	7,750	958	758	561	10,500	10,550	1,644	1,416	1,194
4,950	5,000	394	219	60	7,750	7,800	969	769	571	10,550	10,600	1,658	1,429	1,206

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# 1978 Tax Table C—MARRIED FILING SEPARATE RETURN (Filing Status Box 3)

(Continued)

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—			If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
10,600	10,650	1,672	1,441	1,219	13,800	13,850	2,627	2,352	2,078	17,000	17,050	3,778	3,453	3,148
10,650	10,700	1,686	1,454	1,231	13,850	13,900	2,643	2,368	2,093	17,050	17,100	3,798	3,471	3,166
10,700	10,750	1,700	1,466	1,244	13,900	13,950	2,659	2,384	2,109	17,100	17,150	3,817	3,490	3,184
10,750	10,800	1,714	1,479	1,256	13,950	14,000	2,675	2,400	2,125	17,150	17,200	3,837	3,509	3,202
10,800	10,850	1,728	1,491	1,269	14,000	14,050	2,691	2,416	2,141	17,200	17,250	3,856	3,529	3,220
10,850	10,900	1,742	1,504	1,281	14,050	14,100	2,707	2,432	2,157	17,250	17,300	3,876	3,548	3,238
10,900	10,950	1,756	1,516	1,294	14,100	14,150	2,723	2,448	2,173	17,300	17,350	3,895	3,568	3,256
10,950	11,000	1,770	1,529	1,306	14,150	14,200	2,739	2,464	2,189	17,350	17,400	3,915	3,587	3,274
11,000	11,050	1,784	1,541	1,319	14,200	14,250	2,755	2,480	2,205	17,400	17,450	3,934	3,607	3,292
11,050	11,100	1,798	1,554	1,331	14,250	14,300	2,771	2,496	2,221	17,450	17,500	3,954	3,626	3,310
11,100	11,150	1,812	1,567	1,344	14,300	14,350	2,787	2,512	2,237	17,500	17,550	3,973	3,646	3,328
11,150	11,200	1,826	1,581	1,356	14,350	14,400	2,804	2,528	2,253	17,550	17,600	3,993	3,665	3,346
11,200	11,250	1,840	1,595	1,369	14,400	14,450	2,822	2,544	2,269	17,600	17,650	4,012	3,685	3,364
11,250	11,300	1,854	1,609	1,381	14,450	14,500	2,840	2,560	2,285	17,650	17,700	4,032	3,704	3,382
11,300	11,350	1,868	1,623	1,394	14,500	14,550	2,858	2,576	2,301	17,700	17,750	4,051	3,724	3,400
11,350	11,400	1,882	1,637	1,406	14,550	14,600	2,876	2,592	2,317	17,750	17,800	4,071	3,743	3,418
11,400	11,450	1,896	1,651	1,419	14,600	14,650	2,894	2,608	2,333	17,800	17,850	4,090	3,763	3,436
11,450	11,500	1,910	1,665	1,431	14,650	14,700	2,912	2,624	2,349	17,850	17,900	4,110	3,782	3,455
11,500	11,550	1,924	1,679	1,444	14,700	14,750	2,930	2,640	2,365	17,900	17,950	4,129	3,802	3,474
11,550	11,600	1,938	1,693	1,456	14,750	14,800	2,948	2,656	2,381	17,950	18,000	4,149	3,821	3,494
11,600	11,650	1,952	1,707	1,469	14,800	14,850	2,966	2,672	2,397	18,000	18,050	4,168	3,841	3,513
11,650	11,700	1,966	1,721	1,481	14,850	14,900	2,984	2,688	2,413	18,050	18,100	4,188	3,860	3,533
11,700	11,750	1,980	1,735	1,494	14,900	14,950	3,002	2,704	2,429	18,100	18,150	4,207	3,880	3,552
11,750	11,800	1,994	1,749	1,506	14,950	15,000	3,020	2,720	2,445	18,150	18,200	4,227	3,899	3,572
11,800	11,850	2,008	1,763	1,519	15,000	15,050	3,038	2,736	2,461	18,200	18,250	4,246	3,919	3,591
11,850	11,900	2,022	1,777	1,532	15,050	15,100	3,056	2,752	2,477	18,250	18,300	4,266	3,938	3,611
11,900	11,950	2,036	1,791	1,546	15,100	15,150	3,074	2,769	2,493	18,300	18,350	4,285	3,958	3,630
11,950	12,000	2,050	1,805	1,560	15,150	15,200	3,092	2,787	2,509	18,350	18,400	4,306	3,977	3,650
12,000	12,050	2,064	1,819	1,574	15,200	15,250	3,110	2,805	2,525	18,400	18,450	4,327	3,997	3,669
12,050	12,100	2,078	1,833	1,588	15,250	15,300	3,128	2,823	2,541	18,450	18,500	4,348	4,016	3,689
12,100	12,150	2,092	1,847	1,602	15,300	15,350	3,146	2,841	2,557	18,500	18,550	4,369	4,036	3,708
12,150	12,200	2,106	1,861	1,616	15,350	15,400	3,164	2,859	2,573	18,550	18,600	4,390	4,055	3,728
12,200	12,250	2,120	1,875	1,630	15,400	15,450	3,182	2,877	2,589	18,600	18,650	4,411	4,075	3,747
12,250	12,300	2,134	1,889	1,644	15,450	15,500	3,200	2,895	2,605	18,650	18,700	4,432	4,094	3,767
12,300	12,350	2,148	1,903	1,658	15,500	15,550	3,218	2,913	2,621	18,700	18,750	4,453	4,114	3,786
12,350	12,400	2,163	1,917	1,672	15,550	15,600	3,236	2,931	2,637	18,750	18,800	4,474	4,133	3,806
12,400	12,450	2,179	1,931	1,686	15,600	15,650	3,254	2,949	2,653	18,800	18,850	4,495	4,153	3,825
12,450	12,500	2,195	1,945	1,700	15,650	15,700	3,272	2,967	2,669	18,850	18,900	4,516	4,172	3,845
12,500	12,550	2,211	1,959	1,714	15,700	15,750	3,290	2,985	2,685	18,900	18,950	4,537	4,192	3,864
12,550	12,600	2,227	1,973	1,728	15,750	15,800	3,308	3,003	2,701	18,950	19,000	4,558	4,211	3,884
12,600	12,650	2,243	1,987	1,742	15,800	15,850	3,326	3,021	2,717	19,000	19,050	4,579	4,231	3,903
12,650	12,700	2,259	2,001	1,756	15,850	15,900	3,344	3,039	2,734	19,050	19,100	4,600	4,250	3,923
12,700	12,750	2,275	2,015	1,770	15,900	15,950	3,362	3,057	2,752	19,100	19,150	4,621	4,271	3,942
12,750	12,800	2,291	2,029	1,784	15,950	16,000	3,380	3,075	2,770	19,150	19,200	4,642	4,292	3,962
12,800	12,850	2,307	2,043	1,798	16,000	16,050	3,398	3,093	2,788	19,200	19,250	4,663	4,313	3,981
12,850	12,900	2,323	2,057	1,812	16,050	16,100	3,416	3,111	2,806	19,250	19,300	4,684	4,334	4,001
12,900	12,950	2,339	2,071	1,826	16,100	16,150	3,434	3,129	2,824	19,300	19,350	4,705	4,355	4,020
12,950	13,000	2,355	2,085	1,840	16,150	16,200	3,452	3,147	2,842	19,350	19,400	4,726	4,376	4,040
13,000	13,050	2,371	2,099	1,854	16,200	16,250	3,470	3,165	2,860	19,400	19,450	4,747	4,397	4,059
13,050	13,100	2,387	2,113	1,868	16,250	16,300	3,488	3,183	2,878	19,450	19,500	4,768	4,418	4,079
13,100	13,150	2,403	2,128	1,882	16,300	16,350	3,506	3,201	2,896	19,500	19,550	4,789	4,439	4,098
13,150	13,200	2,419	2,144	1,896	16,350	16,400	3,525	3,219	2,914	19,550	19,600	4,810	4,460	4,118
13,200	13,250	2,435	2,160	1,910	16,400	16,450	3,544	3,237	2,932	19,600	19,650	4,831	4,481	4,137
13,250	13,300	2,451	2,176	1,924	16,450	16,500	3,564	3,255	2,950	19,650	19,700	4,852	4,502	4,157
13,300	13,350	2,467	2,192	1,938	16,500	16,550	3,583	3,273	2,968	19,700	19,750	4,873	4,523	4,176
13,350	13,400	2,483	2,208	1,952	16,550	16,600	3,603	3,291	2,986	19,750	19,800	4,894	4,544	4,196
13,400	13,450	2,499	2,224	1,966	16,600	16,650	3,622	3,309	3,004	19,800	19,850	4,915	4,565	4,215
13,450	13,500	2,515	2,240	1,980	16,650	16,700	3,642	3,327	3,022	19,850	19,900	4,936	4,586	4,236
13,500	13,550	2,531	2,256	1,994	16,700	16,750	3,661	3,345	3,040	19,900	19,950	4,957	4,607	4,257
13,550	13,600	2,547	2,272	2,008	16,750	16,800	3,681	3,363	3,058	19,950	20,000	4,978	4,628	4,278
13,600	13,650	2,563	2,288	2,022	16,800	16,850	3,700	3,381	3,076					
13,650	13,700	2,579	2,304	2,036	16,850	16,900	3,720	3,399	3,094					
13,700	13,750	2,595	2,320	2,050	16,900	16,950	3,739	3,417	3,112					
13,750	13,800	2,611	2,336	2,064	16,950	17,000	3,759	3,435	3,130					

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# 1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4)

(For unmarried (including certain married persons who live apart (and abandoned spouses)) or legally separated persons who qualify as heads of household with income of \$20,000 or less on Form 1040A, line 10 who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 10. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—										Your tax is—							
<b>If \$3,200 or less your tax is 0</b>																			
3,200	3,250	4	0	0	0	0	0	0	0	6,000	6,050	432	289	127	0	0	0	0	0
3,250	3,300	11	0	0	0	0	0	0	0	6,050	6,100	440	298	135	0	0	0	0	0
3,300	3,350	18	0	0	0	0	0	0	0	6,100	6,150	448	307	143	0	0	0	0	0
3,350	3,400	25	0	0	0	0	0	0	0	6,150	6,200	456	316	151	0	0	0	0	0
3,400	3,450	32	0	0	0	0	0	0	0	6,200	6,250	464	325	159	4	0	0	0	0
3,450	3,500	39	0	0	0	0	0	0	0	6,250	6,300	472	334	167	12	0	0	0	0
3,500	3,550	46	0	0	0	0	0	0	0	6,300	6,350	480	343	175	20	0	0	0	0
3,550	3,600	53	0	0	0	0	0	0	0	6,350	6,400	488	352	183	28	0	0	0	0
3,600	3,650	60	0	0	0	0	0	0	0	6,400	6,450	496	361	191	36	0	0	0	0
3,650	3,700	67	0	0	0	0	0	0	0	6,450	6,500	504	370	200	44	0	0	0	0
3,700	3,750	74	0	0	0	0	0	0	0	6,500	6,550	512	379	209	52	0	0	0	0
3,750	3,800	81	0	0	0	0	0	0	0	6,550	6,600	520	388	218	60	0	0	0	0
3,800	3,850	88	0	0	0	0	0	0	0	6,600	6,650	528	397	227	68	0	0	0	0
3,850	3,900	95	0	0	0	0	0	0	0	6,650	6,700	536	406	236	76	0	0	0	0
3,900	3,950	102	0	0	0	0	0	0	0	6,700	6,750	544	415	245	84	0	0	0	0
3,950	4,000	109	0	0	0	0	0	0	0	6,750	6,800	552	424	254	92	0	0	0	0
4,000	4,050	117	0	0	0	0	0	0	0	6,800	6,850	560	433	263	100	0	0	0	0
4,050	4,100	125	0	0	0	0	0	0	0	6,850	6,900	568	442	272	108	0	0	0	0
4,100	4,150	133	0	0	0	0	0	0	0	6,900	6,950	576	451	281	116	0	0	0	0
4,150	4,200	141	0	0	0	0	0	0	0	6,950	7,000	584	460	290	124	0	0	0	0
4,200	4,250	149	4	0	0	0	0	0	0	7,000	7,050	593	469	299	132	0	0	0	0
4,250	4,300	157	11	0	0	0	0	0	0	7,050	7,100	601	478	308	140	0	0	0	0
4,300	4,350	165	18	0	0	0	0	0	0	7,100	7,150	610	487	317	148	0	0	0	0
4,350	4,400	173	25	0	0	0	0	0	0	7,150	7,200	618	496	326	156	1	0	0	0
4,400	4,450	181	32	0	0	0	0	0	0	7,200	7,250	627	504	335	165	9	0	0	0
4,450	4,500	189	39	0	0	0	0	0	0	7,250	7,300	635	512	344	174	17	0	0	0
4,500	4,550	197	46	0	0	0	0	0	0	7,300	7,350	644	520	353	183	25	0	0	0
4,550	4,600	205	53	0	0	0	0	0	0	7,350	7,400	652	528	362	192	33	0	0	0
4,600	4,650	213	60	0	0	0	0	0	0	7,400	7,450	661	536	371	201	41	0	0	0
4,650	4,700	221	67	0	0	0	0	0	0	7,450	7,500	669	544	380	210	49	0	0	0
4,700	4,750	229	74	0	0	0	0	0	0	7,500	7,550	678	552	389	219	57	0	0	0
4,750	4,800	236	82	0	0	0	0	0	0	7,550	7,600	686	560	398	228	65	0	0	0
4,800	4,850	243	90	0	0	0	0	0	0	7,600	7,650	695	568	407	237	73	0	0	0
4,850	4,900	250	98	0	0	0	0	0	0	7,650	7,700	703	576	416	246	81	0	0	0
4,900	4,950	257	106	0	0	0	0	0	0	7,700	7,750	712	584	425	255	89	0	0	0
4,950	5,000	264	114	0	0	0	0	0	0	7,750	7,800	720	593	434	264	97	0	0	0
5,000	5,050	272	122	0	0	0	0	0	0	7,800	7,850	729	601	443	273	105	0	0	0
5,050	5,100	280	130	0	0	0	0	0	0	7,850	7,900	737	610	452	282	113	0	0	0
5,100	5,150	288	138	0	0	0	0	0	0	7,900	7,950	746	618	461	291	121	0	0	0
5,150	5,200	296	146	0	0	0	0	0	0	7,950	8,000	754	627	470	300	130	0	0	0
5,200	5,250	304	154	4	0	0	0	0	0	8,000	8,050	763	635	479	309	139	0	0	0
5,250	5,300	312	162	11	0	0	0	0	0	8,050	8,100	771	644	488	318	148	0	0	0
5,300	5,350	320	170	18	0	0	0	0	0	8,100	8,150	780	652	497	327	157	0	0	0
5,350	5,400	328	178	25	0	0	0	0	0	8,150	8,200	788	661	506	336	166	6	0	0
5,400	5,450	336	186	32	0	0	0	0	0	8,200	8,250	797	669	515	345	175	14	0	0
5,450	5,500	344	194	39	0	0	0	0	0	8,250	8,300	805	678	524	354	184	22	0	0
5,500	5,550	352	202	47	0	0	0	0	0	8,300	8,350	814	686	533	363	193	30	0	0
5,550	5,600	360	210	55	0	0	0	0	0	8,350	8,400	822	695	542	372	202	38	0	0
5,600	5,650	368	218	63	0	0	0	0	0	8,400	8,450	831	703	551	381	211	46	0	0
5,650	5,700	376	226	71	0	0	0	0	0	8,450	8,500	839	712	560	390	220	54	0	0
5,700	5,750	384	235	79	0	0	0	0	0	8,500	8,550	848	720	569	399	229	62	0	0
5,750	5,800	392	244	87	0	0	0	0	0	8,550	8,600	856	729	579	408	238	70	0	0
5,800	5,850	400	253	95	0	0	0	0	0	8,600	8,650	865	737	588	417	247	78	0	0
5,850	5,900	408	262	103	0	0	0	0	0	8,650	8,700	873	746	598	426	256	86	0	0
5,900	5,950	416	271	111	0	0	0	0	0	8,700	8,750	882	754	607	435	265	95	0	0
5,950	6,000	424	280	119	0	0	0	0	0	8,750	8,800	890	763	617	444	274	104	0	0

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**1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—										Your tax is—							
8,800	8,850	899	771	626	453	283	113	0	0	11,600	11,650	1,462	1,305	1,155	994	803	626	448	277
8,850	8,900	907	780	636	462	292	122	0	0	11,650	11,700	1,472	1,315	1,165	1,005	813	635	458	286
8,900	8,950	916	788	645	471	301	131	0	0	11,700	11,750	1,483	1,325	1,175	1,016	822	645	467	295
8,950	9,000	925	797	655	480	310	140	0	0	11,750	11,800	1,493	1,336	1,185	1,027	832	654	477	304
9,000	9,050	935	805	664	489	319	149	0	0	11,800	11,850	1,504	1,346	1,195	1,038	841	664	486	313
9,050	9,100	945	814	674	498	328	158	0	0	11,850	11,900	1,514	1,357	1,205	1,049	851	673	496	322
9,100	9,150	955	822	683	507	337	167	3	0	11,900	11,950	1,525	1,367	1,215	1,060	860	683	505	331
9,150	9,200	965	831	693	516	346	176	11	0	11,950	12,000	1,536	1,378	1,225	1,071	871	692	515	340
9,200	9,250	975	839	702	525	355	185	19	0	12,000	12,050	1,547	1,388	1,235	1,082	882	702	524	349
9,250	9,300	985	848	712	534	364	194	27	0	12,050	12,100	1,559	1,399	1,245	1,093	893	711	534	358
9,300	9,350	995	856	721	544	373	203	35	0	12,100	12,150	1,570	1,409	1,255	1,104	904	721	543	367
9,350	9,400	1,005	865	731	553	382	212	43	0	12,150	12,200	1,582	1,420	1,265	1,115	915	730	553	376
9,400	9,450	1,015	873	740	563	391	221	51	0	12,200	12,250	1,593	1,430	1,275	1,125	926	740	562	385
9,450	9,500	1,025	882	750	572	400	230	60	0	12,250	12,300	1,605	1,441	1,285	1,135	937	749	572	394
9,500	9,550	1,035	890	759	582	409	239	69	0	12,300	12,350	1,616	1,451	1,295	1,145	948	759	581	404
9,550	9,600	1,045	899	769	591	418	248	78	0	12,350	12,400	1,628	1,462	1,305	1,155	959	768	591	413
9,600	9,650	1,055	907	778	601	427	257	87	0	12,400	12,450	1,639	1,472	1,315	1,165	970	778	600	423
9,650	9,700	1,065	916	788	610	436	266	96	0	12,450	12,500	1,651	1,483	1,325	1,175	981	787	610	432
9,700	9,750	1,075	925	797	620	445	275	105	0	12,500	12,550	1,662	1,493	1,336	1,185	992	797	619	442
9,750	9,800	1,085	935	805	629	454	284	114	0	12,550	12,600	1,674	1,504	1,346	1,195	1,003	806	629	451
9,800	9,850	1,095	945	814	639	463	293	123	0	12,600	12,650	1,685	1,514	1,357	1,205	1,014	816	638	461
9,850	9,900	1,105	955	822	648	472	302	132	0	12,650	12,700	1,697	1,525	1,367	1,215	1,025	825	648	470
9,900	9,950	1,115	965	831	658	481	311	141	0	12,700	12,750	1,708	1,536	1,378	1,225	1,036	836	657	480
9,950	10,000	1,125	975	839	667	490	320	150	0	12,750	12,800	1,720	1,547	1,388	1,235	1,047	847	667	489
10,000	10,050	1,135	985	848	677	499	329	159	0	12,800	12,850	1,731	1,559	1,399	1,245	1,058	858	676	499
10,050	10,100	1,145	995	856	686	509	338	168	0	12,850	12,900	1,743	1,570	1,409	1,255	1,069	869	686	508
10,100	10,150	1,155	1,005	865	696	518	347	177	8	12,900	12,950	1,754	1,582	1,420	1,265	1,080	880	695	518
10,150	10,200	1,165	1,015	873	705	528	356	186	16	12,950	13,000	1,766	1,593	1,430	1,275	1,091	891	705	527
10,200	10,250	1,175	1,025	882	715	537	365	195	25	13,000	13,050	1,779	1,605	1,441	1,285	1,102	902	714	537
10,250	10,300	1,185	1,035	890	724	547	374	204	34	13,050	13,100	1,791	1,616	1,451	1,295	1,113	913	724	546
10,300	10,350	1,195	1,045	899	734	556	383	213	43	13,100	13,150	1,804	1,628	1,462	1,305	1,124	924	733	556
10,350	10,400	1,205	1,055	907	743	566	392	222	52	13,150	13,200	1,816	1,639	1,472	1,315	1,135	935	743	565
10,400	10,450	1,215	1,065	916	753	575	401	231	61	13,200	13,250	1,829	1,651	1,483	1,325	1,146	946	752	575
10,450	10,500	1,225	1,075	925	762	585	410	240	70	13,250	13,300	1,841	1,662	1,493	1,336	1,157	957	762	584
10,500	10,550	1,235	1,085	935	772	594	419	249	79	13,300	13,350	1,854	1,674	1,504	1,346	1,168	968	771	594
10,550	10,600	1,245	1,095	945	781	604	428	258	88	13,350	13,400	1,866	1,685	1,514	1,357	1,179	979	781	603
10,600	10,650	1,255	1,105	955	791	613	437	267	97	13,400	13,450	1,879	1,697	1,525	1,367	1,190	990	790	613
10,650	10,700	1,265	1,115	965	800	623	446	276	106	13,450	13,500	1,891	1,708	1,536	1,378	1,201	1,001	801	622
10,700	10,750	1,275	1,125	975	810	632	455	285	115	13,500	13,550	1,904	1,720	1,547	1,388	1,212	1,012	812	632
10,750	10,800	1,285	1,135	985	819	642	464	294	124	13,550	13,600	1,916	1,731	1,559	1,399	1,223	1,023	823	641
10,800	10,850	1,295	1,145	995	829	651	474	303	133	13,600	13,650	1,929	1,743	1,570	1,409	1,234	1,034	834	651
10,850	10,900	1,305	1,155	1,005	838	661	483	312	142	13,650	13,700	1,941	1,754	1,582	1,420	1,245	1,045	845	660
10,900	10,950	1,315	1,165	1,015	848	670	493	321	151	13,700	13,750	1,954	1,766	1,593	1,430	1,256	1,056	856	670
10,950	11,000	1,325	1,175	1,025	857	680	502	330	160	13,750	13,800	1,966	1,779	1,605	1,441	1,267	1,067	867	679
11,000	11,050	1,336	1,185	1,035	867	689	512	339	169	13,800	13,850	1,979	1,791	1,616	1,451	1,278	1,078	878	689
11,050	11,100	1,346	1,195	1,045	876	699	521	348	178	13,850	13,900	1,991	1,804	1,628	1,462	1,289	1,089	889	698
11,100	11,150	1,357	1,205	1,055	886	708	531	357	187	13,900	13,950	2,004	1,816	1,639	1,472	1,300	1,100	900	708
11,150	11,200	1,367	1,215	1,065	895	718	540	366	196	13,950	14,000	2,016	1,829	1,651	1,483	1,311	1,111	911	717
11,200	11,250	1,378	1,225	1,075	906	727	550	375	205	14,000	14,050	2,029	1,841	1,662	1,493	1,322	1,122	922	727
11,250	11,300	1,388	1,235	1,085	917	737	559	384	214	14,050	14,100	2,041	1,854	1,674	1,504	1,334	1,133	933	736
11,300	11,350	1,399	1,245	1,095	928	746	569	393	223	14,100	14,150	2,054	1,866	1,685	1,514	1,345	1,144	944	746
11,350	11,400	1,409	1,255	1,105	939	756	578	402	232	14,150	14,200	2,066	1,879	1,697	1,525	1,357	1,155	955	755
11,400	11,450	1,420	1,265	1,115	950	765	588	411	241	14,200	14,250	2,079	1,891	1,708	1,536	1,368	1,166	966	766
11,450	11,500	1,430	1,275	1,125	961	775	597	420	250	14,250	14,300	2,091	1,904	1,720	1,547	1,380	1,177	977	777
11,500	11,550	1,441	1,285	1,135	972	784	607	429	259	14,300	14,350	2,104	1,916	1,731	1,559	1,391	1,188	988	788
11,550	11,600	1,451	1,295	1,145	983	794	616	439	268	14,350	14,400	2,116	1,929	1,743	1,570	1,403	1,199	999	799

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Continued on next page



**1978 Tax Table D—UNMARRIED HEAD OF HOUSEHOLD (Filing Status Box 4) (Continued)**

If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—								If Form 1040A, line 10, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—										Your tax is—							
14,400	14,450	2,129	1,941	1,754	1,582	1,414	1,210	1,010	810	17,200	17,250	2,877	2,672	2,469	2,267	2,079	1,861	1,643	1,436
14,450	14,500	2,141	1,954	1,766	1,593	1,426	1,221	1,021	821	17,250	17,300	2,891	2,685	2,483	2,280	2,091	1,874	1,655	1,447
14,500	14,550	2,154	1,966	1,779	1,605	1,437	1,232	1,032	832	17,300	17,350	2,905	2,699	2,496	2,294	2,104	1,886	1,666	1,459
14,550	14,600	2,166	1,979	1,791	1,616	1,449	1,243	1,043	843	17,350	17,400	2,919	2,712	2,510	2,307	2,116	1,899	1,678	1,470
14,600	14,650	2,179	1,991	1,804	1,628	1,460	1,254	1,054	854	17,400	17,450	2,933	2,726	2,523	2,321	2,129	1,911	1,689	1,482
14,650	14,700	2,191	2,004	1,816	1,639	1,472	1,265	1,065	865	17,450	17,500	2,947	2,739	2,537	2,334	2,141	1,924	1,701	1,493
14,700	14,750	2,204	2,016	1,829	1,651	1,483	1,276	1,076	876	17,500	17,550	2,961	2,753	2,550	2,348	2,154	1,936	1,714	1,505
14,750	14,800	2,216	2,029	1,841	1,662	1,493	1,287	1,087	887	17,550	17,600	2,975	2,766	2,564	2,361	2,166	1,949	1,726	1,516
14,800	14,850	2,229	2,041	1,854	1,674	1,504	1,299	1,098	898	17,600	17,650	2,989	2,780	2,577	2,375	2,179	1,961	1,739	1,528
14,850	14,900	2,241	2,054	1,866	1,685	1,514	1,310	1,109	909	17,650	17,700	3,003	2,793	2,591	2,388	2,191	1,974	1,751	1,539
14,900	14,950	2,254	2,066	1,879	1,697	1,525	1,322	1,120	920	17,700	17,750	3,017	2,807	2,604	2,402	2,204	1,986	1,764	1,551
14,950	15,000	2,267	2,079	1,891	1,708	1,536	1,333	1,131	931	17,750	17,800	3,031	2,821	2,618	2,415	2,216	1,999	1,776	1,562
15,000	15,050	2,280	2,091	1,904	1,720	1,547	1,345	1,142	942	17,800	17,850	3,045	2,835	2,631	2,429	2,229	2,011	1,789	1,574
15,050	15,100	2,294	2,104	1,916	1,731	1,559	1,356	1,153	953	17,850	17,900	3,059	2,849	2,645	2,442	2,241	2,024	1,801	1,585
15,100	15,150	2,307	2,116	1,929	1,743	1,570	1,368	1,164	964	17,900	17,950	3,073	2,863	2,658	2,456	2,254	2,036	1,814	1,597
15,150	15,200	2,321	2,129	1,941	1,754	1,582	1,379	1,175	975	17,950	18,000	3,087	2,877	2,672	2,469	2,267	2,049	1,826	1,608
15,200	15,250	2,334	2,141	1,954	1,766	1,593	1,391	1,186	986	18,000	18,050	3,101	2,891	2,685	2,483	2,280	2,061	1,839	1,620
15,250	15,300	2,348	2,154	1,966	1,779	1,605	1,402	1,197	997	18,050	18,100	3,115	2,905	2,699	2,496	2,294	2,074	1,851	1,631
15,300	15,350	2,361	2,166	1,979	1,791	1,616	1,414	1,208	1,008	18,100	18,150	3,129	2,919	2,712	2,510	2,307	2,086	1,864	1,643
15,350	15,400	2,375	2,179	1,991	1,804	1,628	1,425	1,219	1,019	18,150	18,200	3,143	2,933	2,726	2,523	2,321	2,099	1,876	1,654
15,400	15,450	2,388	2,191	2,004	1,816	1,639	1,437	1,230	1,030	18,200	18,250	3,157	2,947	2,739	2,537	2,334	2,111	1,889	1,666
15,450	15,500	2,402	2,204	2,016	1,829	1,651	1,448	1,241	1,041	18,250	18,300	3,171	2,961	2,753	2,550	2,348	2,124	1,901	1,679
15,500	15,550	2,415	2,216	2,029	1,841	1,662	1,460	1,252	1,052	18,300	18,350	3,185	2,975	2,766	2,564	2,361	2,136	1,914	1,691
15,550	15,600	2,429	2,229	2,041	1,854	1,674	1,471	1,264	1,063	18,350	18,400	3,199	2,989	2,780	2,577	2,375	2,149	1,926	1,704
15,600	15,650	2,442	2,241	2,054	1,866	1,685	1,483	1,275	1,074	18,400	18,450	3,213	3,003	2,793	2,591	2,388	2,161	1,939	1,716
15,650	15,700	2,456	2,254	2,066	1,879	1,697	1,494	1,287	1,085	18,450	18,500	3,227	3,017	2,807	2,604	2,402	2,174	1,951	1,729
15,700	15,750	2,469	2,267	2,079	1,891	1,708	1,506	1,298	1,096	18,500	18,550	3,241	3,031	2,821	2,618	2,415	2,186	1,964	1,741
15,750	15,800	2,483	2,280	2,091	1,904	1,720	1,517	1,310	1,107	18,550	18,600	3,255	3,045	2,835	2,631	2,429	2,199	1,976	1,754
15,800	15,850	2,496	2,294	2,104	1,916	1,731	1,529	1,321	1,118	18,600	18,650	3,269	3,059	2,849	2,645	2,442	2,211	1,989	1,766
15,850	15,900	2,510	2,307	2,116	1,929	1,743	1,540	1,333	1,129	18,650	18,700	3,283	3,073	2,863	2,658	2,456	2,224	2,001	1,779
15,900	15,950	2,523	2,321	2,129	1,941	1,754	1,552	1,344	1,140	18,700	18,750	3,297	3,087	2,877	2,672	2,469	2,237	2,014	1,791
15,950	16,000	2,537	2,334	2,141	1,954	1,766	1,563	1,356	1,151	18,750	18,800	3,311	3,101	2,891	2,685	2,483	2,250	2,026	1,804
16,000	16,050	2,550	2,348	2,154	1,966	1,779	1,575	1,367	1,162	18,800	18,850	3,325	3,115	2,905	2,699	2,496	2,264	2,039	1,816
16,050	16,100	2,564	2,361	2,166	1,979	1,791	1,586	1,379	1,173	18,850	18,900	3,339	3,129	2,919	2,712	2,510	2,277	2,051	1,829
16,100	16,150	2,577	2,375	2,179	1,991	1,804	1,598	1,390	1,184	18,900	18,950	3,353	3,143	2,933	2,726	2,523	2,291	2,064	1,841
16,150	16,200	2,591	2,388	2,191	2,004	1,816	1,609	1,402	1,195	18,950	19,000	3,368	3,157	2,947	2,739	2,537	2,304	2,076	1,854
16,200	16,250	2,604	2,402	2,204	2,016	1,829	1,621	1,413	1,206	19,000	19,050	3,383	3,171	2,961	2,753	2,550	2,318	2,089	1,866
16,250	16,300	2,618	2,415	2,216	2,029	1,841	1,632	1,425	1,217	19,050	19,100	3,399	3,185	2,975	2,766	2,564	2,331	2,101	1,879
16,300	16,350	2,631	2,429	2,229	2,041	1,854	1,644	1,436	1,229	19,100	19,150	3,414	3,199	2,989	2,780	2,577	2,345	2,114	1,891
16,350	16,400	2,645	2,442	2,241	2,054	1,866	1,655	1,448	1,240	19,150	19,200	3,430	3,213	3,003	2,793	2,591	2,358	2,126	1,904
16,400	16,450	2,658	2,456	2,254	2,066	1,879	1,667	1,459	1,252	19,200	19,250	3,445	3,227	3,017	2,807	2,604	2,372	2,139	1,916
16,450	16,500	2,672	2,469	2,267	2,079	1,891	1,678	1,471	1,263	19,250	19,300	3,461	3,241	3,031	2,821	2,618	2,385	2,151	1,929
16,500	16,550	2,685	2,483	2,280	2,091	1,904	1,690	1,482	1,275	19,300	19,350	3,476	3,255	3,045	2,835	2,631	2,399	2,164	1,941
16,550	16,600	2,699	2,496	2,294	2,104	1,916	1,701	1,494	1,286	19,350	19,400	3,492	3,269	3,059	2,849	2,645	2,412	2,176	1,954
16,600	16,650	2,712	2,510	2,307	2,116	1,929	1,713	1,505	1,298	19,400	19,450	3,507	3,283	3,073	2,863	2,658	2,426	2,189	1,966
16,650	16,700	2,726	2,523	2,321	2,129	1,941	1,724	1,517	1,309	19,450	19,500	3,523	3,297	3,087	2,877	2,672	2,439	2,202	1,979
16,700	16,750	2,739	2,537	2,334	2,141	1,954	1,736	1,528	1,321	19,500	19,550	3,538	3,311	3,101	2,891	2,685	2,453	2,215	1,991
16,750	16,800	2,753	2,550	2,348	2,154	1,966	1,749	1,540	1,332	19,550	19,600	3,554	3,325	3,115	2,905	2,699	2,466	2,229	2,004
16,800	16,850	2,766	2,564	2,361	2,166	1,979	1,761	1,551	1,344	19,600	19,650	3,569	3,339	3,129	2,919	2,712	2,480	2,242	2,016
16,850	16,900	2,780	2,577	2,375	2,179	1,991	1,774	1,563	1,355	19,650	19,700	3,585	3,353	3,143	2,933	2,726	2,493	2,256	2,029
16,900	16,950	2,793	2,591	2,388	2,191	2,004	1,786	1,574	1,367	19,700	19,750	3,600	3,368	3,157	2,947	2,739	2,507	2,269	2,041
16,950	17,000	2,807	2,604	2,402	2,204	2,016	1,799	1,586	1,378	19,750	19,800	3,616	3,383	3,171	2,961	2,753	2,520	2,283	2,054
17,000	17,050	2,821	2,618	2,415	2,216	2,029	1,811	1,597	1,390	19,800	19,850	3,631	3,399	3,185	2,975	2,766	2,534	2,296	2,066
17,050	17,100	2,835	2,631	2,429	2,229	2,041	1,824	1,609	1,401	19,850	19,900	3,647	3,414	3,199	2,989	2,780	2,547	2,310	2,079
17,100	17,150	2,849	2,645	2,442	2,241	2,054	1,836	1,620	1,413	19,900	19,950	3,662	3,430	3,213	3,003	2,793	2,561	2,323	2,091
17,150	17,200	2,863	2,658	2,456	2,254	2,066	1,849	1,632	1,424	19,950	20,000	3,678	3,445	3,227	3,017	2,807	2,574	2,337	2,104

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

## Caution:

*"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.*

To help us provide courteous responses and accurate information, IRS occa-

sionally monitors telephone calls. No record is kept of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

## Tax Advice to Taxpayers

We are happy to answer questions to

help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

## ALABAMA

Birmingham, 252-1155  
Decatur, 355-1855  
Huntsville, 539-2751  
Mobile, 433-5532  
Montgomery, 264-8441  
Muscle Shoals Area, 767-0301  
Tuscaloosa, 758-4434  
Elsewhere in Alabama, 800-292-6300

## ALASKA

Anchorage, 276-1040  
Elsewhere in Alaska, call operator and ask for Zenith 3700

## ARIZONA

Phoenix, 257-1233  
Tucson, 882-4181  
Elsewhere in Arizona, 800-352-6911

## ARKANSAS

Little Rock, 376-4401  
Elsewhere in Arkansas, 1-800-482-9350

## CALIFORNIA

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

## COLORADO

Colorado Springs, 634-6684  
Denver, 825-7041  
Elsewhere in Colorado, 1-800-332-2060

## CONNECTICUT

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

## DELAWARE

Wilmington, 573-6400  
Elsewhere in Delaware, 1-800-292-9575

## DISTRICT OF COLUMBIA

Call 488-3100

## FLORIDA

Fort Lauderdale, 491-3311  
Jacksonville, 354-1760  
Miami, 358-5072  
Orlando, 422-2550  
Pensacola, 434-5215  
St. Petersburg, 823-7459  
Sarasota, 921-6684

## FLORIDA—Continued

Tampa, 223-9741  
West Palm Beach, 655-7250  
Elsewhere in Florida, 1-800-342-8300

## GEORGIA

Atlanta, 522-0050  
Augusta, 724-9946  
Columbus, 327-7491  
Macon, 746-4993  
Savannah, 355-1045  
Elsewhere in Georgia, 1-800-222-1040

## HAWAII

Hawaii, 935-4895  
Oahu, 546-8660  
Kauai, 245-2731  
Lanai, call operator and ask for Enterprise 8036  
Maui, 244-7654  
Molokai, call operator and ask for Enterprise 8034

## IDAHO

Boise, 336-1040  
Elsewhere in Idaho, 800-632-5990

## ILLINOIS

Chicago, 435-1040  
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400  
Bellefonte, 277-5500  
East St. Louis, 875-5100  
Springfield, 789-4220  
Elsewhere in all other locations in Illinois, 800-252-2921

## INDIANA

Evansville, 424-6481  
Fort Wayne, 423-2331  
Gary, 938-0560  
Hammond, 938-0560  
Indianapolis, 269-5477  
Muncie, 288-4594  
South Bend, 232-3981  
Terre Haute, 232-9421  
Elsewhere in Indiana, 800-382-9740

## IOWA

Des Moines, 284-4850  
Elsewhere in Iowa, 800-362-2600

## KANSAS

Kansas City, 722-2910  
Topeka, 357-5311  
Wichita, 263-2161  
Elsewhere in Kansas, 1-800-362-2190

## KENTUCKY

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

## LOUISIANA

Baton Rouge, 387-2206  
New Orleans, 581-2440  
Shreveport, 424-6301  
Elsewhere in Louisiana, 1-800-362-6900

## MAINE

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

## MARYLAND

Baltimore, 962-2590  
Prince Georges County, 488-3100  
Montgomery County, 488-3100  
Elsewhere in Maryland, 1-800-492-0460

## MASSACHUSETTS

Boston, 523-1040  
Brockton, 580-1770  
New Bedford, 996-3111  
Springfield, 785-1201  
Worcester, 757-2712  
Elsewhere in Massachusetts, 1-800-392-6288

## MICHIGAN

Ann Arbor, 769-9850  
Bay City, 771-2153  
Detroit, 237-0800  
Flint, 767-8830  
Grand Rapids, 774-8300  
Jackson, 750-4677  
Kalamazoo, 385-4410  
Lansing, 394-1550  
Mount Clemens, 469-4200  
Muskegon, 726-4971  
Pontiac, 858-2530  
Saginaw, 771-2153  
Elsewhere in area code 313, call 800-462-0830  
Elsewhere in area codes 517, 616, and 906, call 800-482-0670

## MINNESOTA

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

**MISSISSIPPI**

Biloxi, 868-2122  
 Gulfport, 868-2122  
 Jackson, 948-4500  
 Elsewhere in Mississippi, 1-800-241-3868

**MISSOURI**

Columbia, 874-4040  
 Jefferson City, 635-9141  
 Joplin, 781-8500  
 Kansas City, 474-0350  
 St. Joseph, 364-3111  
 St. Louis, 342-1040  
 Springfield, 887-5000  
 Elsewhere in Missouri, 800-392-4200

**MONTANA**

Helena, 443-2320  
 Elsewhere in Montana, 1-800-332-2275

**NEBRASKA**

Lincoln, 477-6081  
 Omaha, 422-1500  
 Elsewhere in Nebraska, 800-642-9960

**NEVADA**

Las Vegas, 385-6291  
 Reno, 784-5521  
 Elsewhere in Nevada, 800-492-6552

**NEW HAMPSHIRE**

Manchester, 668-2100  
 Portsmouth, 436-8810  
 Elsewhere in New Hampshire, 1-800-582-7200

**NEW JERSEY**

Camden, 966-7333  
 Hackensack, 487-8981  
 Jersey City, 622-0600  
 Newark, 622-0600  
 Paterson, 279-9400  
 Trenton, 394-7113  
 Elsewhere in New Jersey, 800-242-6750

**NEW MEXICO**

Albuquerque, 243-8641  
 Elsewhere in New Mexico, 1-800-527-3880

**NEW YORK****Albany District (Eastern Upstate New York)**

Albany, 449-3120  
 Poughkeepsie, 452-7800  
 Elsewhere in Eastern Upstate New York, 1-800-342-3700

**Brooklyn District**

Brooklyn, 596-3770  
 Nassau, 294-3600  
 Queens, 596-3770  
 Suffolk, 724-5000

**Buffalo District (Western Upstate New York)**

Buffalo, 855-3955  
 Rochester, 263-6770  
 Syracuse, 425-8111  
 Elsewhere in Western Upstate New York, 1-800-462-1560

**Manhattan District**

Bronx, 732-0100  
 Manhattan, 732-0100  
 Rockland County, 352-8900  
 Staten Island, 732-0100

**NEW YORK—Continued**

Westchester County:  
 North (Peekskill Area), 739-9191  
 South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

**NORTH CAROLINA**

Charlotte, 372-7750  
 Greensboro, 274-3711  
 Raleigh, 828-6278  
 Winston-Salem, 761-1622  
 Elsewhere in North Carolina, 800-822-8800

**NORTH DAKOTA**

Fargo, 293-0650  
 Elsewhere in North Dakota, 800-342-4710

**OHIO****Cleveland District**

Akron, 253-1141  
 Canton, 455-6781  
 Cleveland, 522-3000  
 Toledo, 255-3730  
 Youngstown, 746-1811  
 Elsewhere in Northern Ohio, 800-362-9050

**Cincinnati District**

Cincinnati, 621-6281  
 Columbus, 228-0520  
 Dayton, 228-0557  
 Elsewhere in Southern Ohio, 800-582-1700

**OKLAHOMA**

Oklahoma City, 272-9531  
 Tulsa, 583-5121  
 Elsewhere in Oklahoma, 1-800-962-3456

**OREGON**

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

**PENNSYLVANIA**

Allentown, 437-6966  
 Bethlehem, 437-6966  
 Erie, 453-5671  
 Harrisburg, 783-8700  
 Philadelphia, 574-9900  
 Pittsburgh, 281-0112  
 Elsewhere in area codes 215 and 717, call 1-800-462-4000  
 Elsewhere in area codes 412 and 814, call 1-800-242-0250

**RHODE ISLAND**

Block Island, call operator and ask for Enterprise 1040  
 Burrillville—Glocester, 568-3100  
 Hope Valley, 539-2361  
 Newport, 847-2463  
 Providence, 274-1040  
 Tiverton—Little Compton, 624-6647  
 Woonsocket, 722-9245

**SOUTH CAROLINA**

Charleston, 722-1601  
 Columbia, 799-1040  
 Greenville, 242-5434  
 Elsewhere in South Carolina, 1-800-241-3868

**SOUTH DAKOTA**

Aberdeen, 225-9112  
 Elsewhere in South Dakota, 800-592-1870

**TENNESSEE**

Chattanooga, 892-3010  
 Knoxville, 637-0190  
 Memphis, 522-1250  
 Nashville, 259-4601  
 Elsewhere in Tennessee, 1-800-342-8420

**TEXAS**

Amarillo, 372-3666  
 Austin, 472-1974  
 Beaumont, 835-5076  
 Corpus Christi, 888-9431  
 Dallas, 742-2440  
 El Paso, 532-6116  
 Ft. Worth, 335-1370  
 Houston, 965-0440  
 Lubbock, 747-4361  
 San Antonio, 229-1700  
 Waco, 752-6535  
 Wichita Falls, 723-6702  
 Elsewhere in Texas, 1-800-492-4830

**UTAH**

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

**VERMONT**

Burlington, 658-1870  
 Elsewhere in Vermont, 1-800-642-3110

**VIRGINIA**

Baileys Crossroads (Northern Virginia), 557-9230  
 Richmond, 649-2361  
 Elsewhere in Virginia, 1-800-552-9500

**WASHINGTON**

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

**WEST VIRGINIA**

Charleston, 345-2210  
 Huntington, 523-0213  
 Parkersburg, 485-1601  
 Wheeling, 233-4210  
 Elsewhere in West Virginia, 800-642-1931

**WISCONSIN**

Milwaukee, 271-3780  
 Elsewhere in Wisconsin, 800-452-9100

**WYOMING**

Cheyenne, 635-4124  
 Elsewhere in Wyoming, 1-800-525-6060

**Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who Have Access to TV—phone/Teletypewriter Equipment.**

**Hours of Operation**

**8:30 A.M. to 6:45 P.M. EST**  
 Indiana residents, 800-382-4059  
 Elsewhere in contiguous U.S., 800-428-4732

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