

Taxable year beginning \_\_\_\_\_, 1964, and ending \_\_\_\_\_, 1965

Attach this form to your 1964 Form 1040B or Form 1040NB-a, whichever is applicable

Name and address as shown on Form 1040B or Form 1040NB-a

**A. COMPUTATION AT TAX RATES APPLICABLE BEFORE JANUARY 1, 1965**

- 1. Income (line 17, page 1, Form 1040B, or line 23, page 1, Form 1040NB-a, whichever is applicable)..... \$
- 2. Use Tax Rate Schedule I on other side to figure tax on amount on line 1..... \$

**B. COMPUTATION AT TAX RATES APPLICABLE ON AND AFTER JANUARY 1, 1965**

- 3. Use Tax Rate Schedule II on other side to figure tax on amount on line 1..... \$

**C. PRORATION OF TENTATIVE TAXES**

- 4. Tentative tax (line 2 or alternative tax under rates applicable before January 1, 1965)..... \$
- 5. Portion of tentative tax (line 4, multiplied by the number of days in the taxable year prior to January 1, 1965, divided by the total number of days in the taxable year)..... \$
- 6. Tentative tax (line 3 or alternative tax under rates applicable on and after January 1, 1965)..... \$
- 7. Portion of tentative tax (line 6, multiplied by the number of days in the taxable year after December 31, 1964, divided by the total number of days in the taxable year).....
- 8. Total tax (add lines 5 and 7). Enter here and on line 20, Form 1040B, or on line 26, Form 1040NB-a..... \$

**INSTRUCTIONS**

**1. IF YOU ARE FILING ON FORM 1040B—**

Complete the 1964 Form 1040B together with its related schedules except for lines 18 and 19 on page 1, Form 1040B. Use this form to figure the tax to be entered on line 20, page 1.

If the dividends received credit applies, make the following change in Schedule H, on page 3 of Form 1040B:

For line 2 which now reads "Tentative credit (2 percent of line 1)" substitute "Tentative credit (2 percent of that part of line 1 which is attributable to dividends received before January 1, 1965)."

No dividends received credit is allowed for dividends received in 1965.

**2. IF YOU ARE FILING ON FORM 1040NB-a—**

Complete the 1964 Form 1040NB-a together with its related schedules except for lines 24 and 25 on page 1, Form 1040NB-a. Use this form to figure the tax to be entered on line 26, page 1.

If the dividends received credit applies, make the following change in Schedule A(1), on page 2 of Form 1040NB-a:

For line 2 which now reads "Tentative credit (2 percent of line 1)" substitute "Tentative credit (2 percent of that part of line 1 which is attributable to dividends received before January 1, 1965)."

No dividends received credit is allowed for dividends received in 1965.

**NOTE.—**If the alternative tax applies attach a copy of your computation. You must make two separate computations of the alternative tax using the 1964 rates in one instance and the 1965 rates in the other instance. After arriving at the tentative tax amounts under the alternative method you must make the proration in Part C above.

**I. APPLICABLE BEFORE JANUARY 1, 1965**

If the amount on line 1, page 1, is:	Enter on line 2:
Not over \$500 . . . . .	16% of the amount on line 1.
Over \$500 but not over \$1,000 . . . . .	\$80, plus 16.5% of excess over \$500.
Over \$1,000 but not over \$1,500 . . . . .	\$162.50, plus 17.5% of excess over \$1,000.
Over \$1,500 but not over \$2,000 . . . . .	\$250, plus 18% of excess over \$1,500.
Over \$2,000 but not over \$4,000 . . . . .	\$340, plus 20% of excess over \$2,000.
Over \$4,000 but not over \$6,000 . . . . .	\$740, plus 23.5% of excess over \$4,000.
Over \$6,000 but not over \$8,000 . . . . .	\$1,210, plus 27% of excess over \$6,000.
Over \$8,000 but not over \$10,000 . . . . .	\$1,750, plus 30.5% of excess over \$8,000.
Over \$10,000 but not over \$12,000 . . . . .	\$2,360, plus 34% of excess over \$10,000.
Over \$12,000 but not over \$14,000 . . . . .	\$3,040, plus 37.5% of excess over \$12,000.
Over \$14,000 but not over \$16,000 . . . . .	\$3,790, plus 41% of excess over \$14,000.
Over \$16,000 but not over \$18,000 . . . . .	\$4,610, plus 44.5% of excess over \$16,000.
Over \$18,000 but not over \$20,000 . . . . .	\$5,500, plus 47.5% of excess over \$18,000.
Over \$20,000 but not over \$22,000 . . . . .	\$6,450, plus 50.5% of excess over \$20,000.
Over \$22,000 but not over \$26,000 . . . . .	\$7,460, plus 53.5% of excess over \$22,000.
Over \$26,000 but not over \$32,000 . . . . .	\$9,600, plus 56% of excess over \$26,000.
Over \$32,000 but not over \$38,000 . . . . .	\$12,960, plus 58.5% of excess over \$32,000.
Over \$38,000 but not over \$44,000 . . . . .	\$16,470, plus 61% of excess over \$38,000.
Over \$44,000 but not over \$50,000 . . . . .	\$20,130, plus 63.5% of excess over \$44,000.
Over \$50,000 but not over \$60,000 . . . . .	\$23,940, plus 66% of excess over \$50,000.
Over \$60,000 but not over \$70,000 . . . . .	\$30,540, plus 68.5% of excess over \$60,000.
Over \$70,000 but not over \$80,000 . . . . .	\$37,390, plus 71% of excess over \$70,000.
Over \$80,000 but not over \$90,000 . . . . .	\$44,490, plus 73.5% of excess over \$80,000.
Over \$90,000 but not over \$100,000 . . . . .	\$51,840, plus 75% of excess over \$90,000.
Over \$100,000 but not over \$200,000 . . . . .	\$59,340, plus 76.5% of excess over \$100,000.
Over \$200,000 . . . . .	\$135,840, plus 77% of excess over \$200,000.

**II. APPLICABLE ON AND AFTER JANUARY 1, 1965**

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