**Part I.—DIVIDEND INCOME** *(Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)*

1. Name of qualifying corporation declaring dividend:
   *(Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)*

<table>
<thead>
<tr>
<th>Name of qualifying corporation</th>
<th>Amount</th>
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2. Total

3. Exclusion of $50 *(If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)*

4. Subtract line 3 from line 2. Enter here and on line 1, Part VII

5. Name of nonqualifying corporation declaring dividend:

6. Total (add lines 4 and 5)

**Part II.—INTEREST INCOME** *(This includes interest credited to your account)*

<table>
<thead>
<tr>
<th>Name of payer</th>
<th>Amount</th>
<th>Name of payer</th>
<th>Amount</th>
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**Part III.—PENSION AND ANNUITY INCOME**

A. *General Rule* *(If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)*

1. Investment in contract

2. Expected return

3. Percentage of income to be excluded *(line 1 divided by line 2) *

4. Amount received this year

5. Amount excludable *(line 4 multiplied by line 3)*

6. Taxable portion *(excess of line 4 over line 5)*

**Part IV.—RENT AND ROYALTY INCOME**

<table>
<thead>
<tr>
<th>Kind and location of property</th>
<th>Total amount of rents or royalties</th>
<th>Depreciation *(explain in Part VI or depletion)</th>
<th>Repairs <em>(attach itemized list)</em></th>
<th>Other expenses <em>(attach itemized list)</em></th>
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1. Totals

2. Net income *(or loss) from rents and royalties *(column 2 less sum of columns 3, 4, and 5)*

**Part V.—OTHER INCOME OR LOSSES**

1. Partnerships *(name, address, and nature of income)*

2. Estates or trusts *(name and address)*

3. Other sources *(state nature)*

TOTAL INCOME *(OR LOSS) FROM ABOVE SOURCES* *(Enter here and on line 5, page 1, of Form 1040)*
**Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV**

<table>
<thead>
<tr>
<th>1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property</th>
<th>2. Date acquired</th>
<th>3. Cost or other basis (exclude land)</th>
<th>4. Depreciation allowed (or allowable) in prior years</th>
<th>5. Method of computing depreciation</th>
<th>6. Rate (%) or life (years)</th>
<th>7. Depreciation for this year</th>
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8. Total

Amount of additional first-year depreciation included above.

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**Part VII.—DIVIDENDS RECEIVED CREDIT**

1. Amount of dividends on line 4, Part I.
2. Tentative credit (4% of line 1).

**LIMITATION ON CREDIT**

3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes.

4. 4% of taxable income (see below)

   Taxable Income Means
   (a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
   (b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).

5. Dividends received credit. Enter here and on line 15(e), page 1 of Form 1040, the smallest of the amounts on line 2, 3, or 4, above.

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**Part VIII.—RETIREMENT INCOME CREDIT**

This credit does not apply

1. If you received pensions or annuities of $1,200 or more from Social Security or Railroad Retirement;
2. If you are under 65 years of age and had "earned income" of $7,100 or more; OR
3. If you are 65 or over and under 72, and had "earned income" of $2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband.

Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1961? (Widows or widowers see instructions, page B-4)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:
   
   **(a) For taxpayers under 65 years of age:**
   Enter only income received from pensions and annuities under public retirement systems and included in line 9, page 1, of Form 1040.
   
   **(b) For taxpayers 65 years of age or older:**
   Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule. 

   **LIMITATION ON RETIREMENT INCOME**

2. Maximum amount of retirement income for credit computation

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
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<tbody>
<tr>
<td>1,200 00</td>
<td>1,200 00</td>
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3. Deduct:

   (a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.

   (b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):

   (1) Taxpayers under 65 years of age, enter amount in excess of $900.
   (2) Taxpayers 65 or over and under 72, enter amount in excess of $1,200.

4. Total of lines 3(a) and 3(b).

5. Balance (line 2 minus line 4).

6. Line 5 or line 1, whichever is smaller.

7. Tentative credit (20% of line 6).

8. Total tentative credit (total of amounts on line 7, columns A and B).

   **LIMITATION ON RETIREMENT INCOME CREDIT**

9. Amount of tax shown on line 12, page 1 of Form 1040.
10. Less: Dividends received credit from line 5, Part VII above.
11. Subtract line 10 from line 9.
12. Retirement income credit. Enter here and on line 15(d), page 1 of Form 1040, the amount on line 8 or line 11, whichever is smaller.