



FOR EMPLOYEES EARNING LESS THAN \$5,000

The enclosed card, Form 1040A, offers a simple way for employees receiving less than \$5,000 total income to file their 1954 U. S. income tax returns.

To use this form:

- 1 Read instructions below. Be sure you qualify. If you don't, obtain and file a Form 1040.
- 2 Fill out the copy on other side for your records.
- 3 Transfer answers from your copy to card.
- 4 Sign the card and mail it, together with your withholding statements (Forms W-2), to your District Director in the envelope provided. The Internal Revenue Service will figure your tax and send you a check for any refund due you or a bill for any amount you owe.

NOTE { *The tax table shown below is only for your information. You do not use this table in preparing Form 1040A. The Internal Revenue Service will use the table to figure your tax. The table allows you about 10% of your income as deductions.* }
 { *This 10% allowance takes the place of deductions which are allowed only if you itemize your deductions on Form 1040, such as the deductions for charitable contributions, interest, taxes, losses, medical expenses, miscellaneous items, and the new deduction for care expenses. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.* }

GENERAL INSTRUCTIONS

Who Must File.—Every citizen or resident of the United States under 65 who had \$600 (\$1,200 if 65 or over) or more gross income.

Who May Use U. S. Individual Income Tax Return, Form 1040A.—If your total gross income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$100 total of other wages, dividends, and interest, you may use this form. A husband and wife may file a joint return if their combined incomes do not exceed these limits. If you had income from any other sources, you may not use this form but must file your return on Form 1040. Likewise, Form 1040 must be used (1) in making a separate return of a married person domiciled in a community property State, (2) if husband or wife itemizes deductions, (3) if you claim the status of head of household or surviving widow or widower, or (4) if you wish to claim credit for dividends received or retirement income.

When to File.—On or after January 1, 1955, but not later than April 15, 1955.

Where to File.—With the District Director of Internal Revenue for your district.

Where to Get Forms.—If you need a Form 1040 you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement.

Married Couple—Advantage of Joint Return.—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they should file a joint return. Both husband and wife must sign a joint return. A joint return on Form 1040A never results in more tax than separate returns.

Sick Pay Exclusion.—If an employer continues to pay wages to an employee under a wage continuation plan while the employee is absent from work due to injury or sickness, such payments may be excluded from the employee's income, but only to the extent they do not exceed a weekly rate of \$100. However, the exclusion does not apply to the first seven calendar days of an absence due to sickness unless the employee is hospitalized for at least one day during the period of sickness.

TAX TABLE INTERNAL REVENUE SERVICE WILL USE TO FIGURE YOUR TAX

If your total income is— At least	But less than	And the number of exemptions is—				If your total income is— At least	But less than	And the number of exemptions is—									
		1	2	3	4 or more			1 And you are— Single or a married person filing separately	2 And you are— Single or a married person filing separately	3 And you are— Single or a married person filing separately	4	5	6	7	8 or more		
\$0	\$675	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0	\$0	\$0
675	700	4	0	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0	0
700	725	8	0	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0	0
725	750	13	0	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0	0
750	775	17	0	0	0	2,425	2,450	319	199	199	79	79	0	0	0	0	0
775	800	22	0	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0	0
800	825	26	0	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0	0
825	850	31	0	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0	0
850	875	35	0	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0	0
875	900	40	0	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0	0
900	925	44	0	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0	0
925	950	49	0	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0	0
950	975	53	0	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0	0
975	1,000	58	0	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0	0
1,000	1,025	62	0	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0	0
1,025	1,050	67	0	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0	0
1,050	1,075	71	0	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0	0
1,075	1,100	76	0	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0	0
1,100	1,125	80	0	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0	0
1,125	1,150	85	0	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0	0
1,150	1,175	89	0	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0	0
1,175	1,200	94	0	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0	0
1,200	1,225	98	0	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0	0
1,225	1,250	103	0	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0	0
1,250	1,275	107	0	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0	0
1,275	1,300	112	0	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0	0
1,300	1,325	116	0	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0	0
1,325	1,350	121	1	0	0	3,000	3,050	427	305	305	185	185	65	0	0	0	0
1,350	1,375	125	5	0	0	3,050	3,100	437	314	314	194	194	74	0	0	0	0
1,375	1,400	130	10	0	0	3,100	3,150	447	323	323	203	203	83	0	0	0	0
1,400	1,425	134	14	0	0	3,150	3,200	457	332	332	212	212	92	0	0	0	0
1,425	1,450	139	19	0	0	3,200	3,250	467	341	341	221	221	101	0	0	0	0
1,450	1,475	143	23	0	0	3,250	3,300	476	350	350	230	230	110	0	0	0	0
1,475	1,500	148	28	0	0	3,300	3,350	486	359	359	239	239	119	0	0	0	0
1,500	1,525	152	32	0	0	3,350	3,400	496	368	368	248	248	128	8	0	0	0
1,525	1,550	157	37	0	0	3,400	3,450	506	377	377	257	257	137	17	0	0	0
1,550	1,575	161	41	0	0	3,450	3,500	516	386	386	266	266	146	26	0	0	0
1,575	1,600	166	46	0	0	3,500	3,550	526	395	395	275	275	155	35	0	0	0
1,600	1,625	170	50	0	0	3,550	3,600	536	404	404	284	284	164	44	0	0	0
1,625	1,650	175	55	0	0	3,600	3,650	546	414	413	293	293	173	53	0	0	0
1,650	1,675	179	59	0	0	3,650	3,700	556	424	422	302	302	182	62	0	0	0
1,675	1,700	184	64	0	0	3,700	3,750	566	434	431	311	311	191	71	0	0	0
1,700	1,725	188	68	0	0	3,750	3,800	575	443	440	320	320	200	80	0	0	0
1,725	1,750	193	73	0	0	3,800	3,850	585	453	449	329	329	209	89	0	0	0
1,750	1,775	197	77	0	0	3,850	3,900	595	463	458	338	338	218	98	0	0	0
1,775	1,800	202	82	0	0	3,900	3,950	605	473	467	347	347	227	107	0	0	0
1,800	1,825	206	86	0	0	3,950	4,000	615	483	476	356	356	236	116	0	0	0
1,825	1,850	211	91	0	0	4,000	4,050	625	493	485	365	365	245	125	5	0	0
1,850	1,875	215	95	0	0	4,050	4,100	635	503	494	374	374	254	134	14	0	0
1,875	1,900	220	100	0	0	4,100	4,150	645	513	503	383	383	263	143	23	0	0
1,900	1,925	224	104	0	0	4,150	4,200	655	523	512	392	392	272	152	32	0	0
1,925	1,950	229	109	0	0	4,200	4,250	665	533	521	401	401	281	161	41	0	0
1,950	1,975	233	113	0	0	4,250	4,300	674	542	530	410	410	290	170	50	0	0
1,975	2,000	238	118	0	0	4,300	4,350	684	552	539	420	419	299	179	59	0	0
2,000	2,025	242	122	2	0	4,350	4,400	694	562	548	430	428	308	188	68	0	0
2,025	2,050	247	127	7	0	4,400	4,450	704	572	557	440	437	317	197	77	0	0
2,050	2,075	251	131	11	0	4,450	4,500	714	582	566	450	446	326	206	86	0	0
2,075	2,100	256	136	16	0	4,500	4,550	724	592	575	460	455	335	215	95	0	0
2,100	2,125	260	140	20	0	4,550	4,600	734	602	584	470	464	344	224	104	0	0
2,125	2,150	265	145	25	0	4,600	4,650	744	612	593	480	473	353	233	113	0	0
2,150	2,175	269	149	29	0	4,650	4,700	754	622	602	490	482	362	242	122	2	0
2,175	2,200	274	154	34	0	4,700	4,750	764	632	611	500	491	371	251	131	11	0
2,200	2,225	278	158	38	0	4,750	4,800	773	641	620	509	500	380	260	140	20	0
2,225	2,250	283	163	43	0	4,800	4,850	783	651	629	519	509	389	269	149	29	0
2,250	2,275	287	167	47	0	4,850	4,900	793	661	638	529	518	398	278	158	38	0
2,275	2,300	292	172	52	0	4,900	4,950	803	671	647	539	527	407	287	167	47	0
2,300	2,325	296	176	56	0	4,950	5,000	813	681	656	549	536	416	296	176	56	0

INSTRUCTIONS FOR FRONT OF FORM 1040A

Item 7.—Enter your social security number and your wife's (husband's) social security number, if any, even though she (he) files a separate return.

Items 8 and 9.—Enter the total amount of your wages subject to income tax and the total amount of income tax withheld as shown on your Withholding Statements, Forms W-2.

Item 10.—Enter all other taxable income from wages, dividends, or interest. Exclude dividends received from corporations in the United States up to \$50. This exclusion does not apply to dividends received from mutual savings banks or building and loan associations. If joint return and both husband and wife had dividend income, each is entitled to a \$50 exclusion provided it is applied against his individual dividend income. If the sum of items 10 (a) and 10 (b) exceeds \$100, you must file a Form 1040.

Item 11.—If more than \$72 of F.I.C.A. (Social Security) employee tax was withheld during 1954 because you worked for more than one employer, enter the excess, and it will be credited against your income tax. Figure separately for husband and wife.

Item 12.—See "Sick Pay Exclusion" in general instructions. If you received such payments and your employer has not excluded them from the amount of wages shown on your withholding statement (Form W-2), enter your exclusion here. Enclose a statement showing your computation and your name and address.

Items 8(b) to 12(b).—Complete these items only if this is a joint return. The signatures of both taxpayer and his wife (or husband) are required on joint returns.

INSTRUCTIONS FOR BACK OF FORM 1040A

Items 13(a) to (f).—Fill out these items to receive credit for your exemptions and those of your wife (or husband). Marital status, age, and blindness must be determined as of December 31, 1954, except that if the wife or husband of the taxpayer died during the year, the determination is made as of the date of death.

Item 14.—Fill in this schedule to receive credit for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

- a. Received more than one-half of his or her support from you (or from wife or husband if this is a joint return).
- b. Received less than \$600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students.)
- c. Did not file a joint return with her husband (or his wife).
- d. Was either a citizen, or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone.
- e. Either (1) had as his principal place of abode your home and was a member of your household; OR (2) was related to you (or to husband or wife if this is a joint return) in one of the following ways:

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

FRONT

YOUR COPY

Read instructions carefully. Complete both sides of form. Please print.	U. S. INDIVIDUAL INCOME TAX RETURN If you use this form, the Internal Revenue Service will compute your tax.	1954																					
1. Name _____ 2. Wife's (Husband's) Name _____ 3. Home Address (Number and Street or Rural Route) _____ (City, Town, or Post Office) (Zone) (State) 4. (Check) <input type="checkbox"/> Single <input type="checkbox"/> Married 5. Is this a joint return? <input type="checkbox"/> Yes <input type="checkbox"/> No 6. Is wife (husband) filing separately? <input type="checkbox"/> Yes <input type="checkbox"/> No	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 10%;"></th> <th style="width: 10%;">Taxpayer's</th> <th style="width: 10%;">Your Wife's (Husband's)</th> </tr> <tr> <td>7. Social Security No. →</td> <td>(a)</td> <td>(b)</td> </tr> <tr> <td>8. Wages →</td> <td>(a)</td> <td>(b)</td> </tr> <tr> <td>9. Tax Withheld →</td> <td>(a)</td> <td>(b)</td> </tr> <tr> <td>10. Other Income →</td> <td>(a)</td> <td>(b)</td> </tr> <tr> <td>11. Special Credit →</td> <td>(a)</td> <td>(b)</td> </tr> <tr> <td>12. Exclusion →</td> <td>(a)</td> <td>(b)</td> </tr> </table>		Taxpayer's	Your Wife's (Husband's)	7. Social Security No. →	(a)	(b)	8. Wages →	(a)	(b)	9. Tax Withheld →	(a)	(b)	10. Other Income →	(a)	(b)	11. Special Credit →	(a)	(b)	12. Exclusion →	(a)	(b)	Do not bend, pin, or mutilate. ENCLOSE FORMS W-2
	Taxpayer's	Your Wife's (Husband's)																					
7. Social Security No. →	(a)	(b)																					
8. Wages →	(a)	(b)																					
9. Tax Withheld →	(a)	(b)																					
10. Other Income →	(a)	(b)																					
11. Special Credit →	(a)	(b)																					
12. Exclusion →	(a)	(b)																					
I declare under the penalties of perjury that this is a true, correct, and complete return to the best of my knowledge and belief.		(FOR USE OF INTERNAL REVENUE SERVICE)																					
Taxpayer's Signature and Date _____	If joint return, Wife's (Husband's) Signature and Date _____																						

BACK

YOUR COPY

13. EXEMPTIONS FOR YOURSELF AND WIFE (OR HUSBAND)				EXEMPTIONS
(a) For your own exemption, write the FIGURE 1 _____ →				
(b) If you were 65 or over at the end of 1954, write the FIGURE 1 _____ →				
(c) If taxpayer was blind at the end of 1954, write the FIGURE 1 _____ →				
(d) If your wife (or husband) had no income in 1954, or if this is a joint return, write the FIGURE 1 for her (or his) exemption _____ →				
(e) If she (or he) is claimed as an exemption in (d) above and was 65 or over at the end of 1954, write the FIGURE 1 _____ →				
(f) If she (or he) is claimed as an exemption in (d) above and was blind at the end of 1954, write the FIGURE 1 _____ →				
14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)				
Name (also give address if different from yours) ● Enter Figure 1 in the last column to right for each name listed.	Relationship	Answer ONLY for dependents other than children Did dependent have gross income of \$600 or more?	Amount YOU spent for dependent's support. If 100%, write "All"	Amount spent by OTHERS including dependent
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
15. Enter total number of exemptions listed in items 13 and 14 above. _____ →				