



# FOR EMPLOYEES WHO EARNED LESS THAN \$5,000 IN 1957

The enclosed card, Form 1040A, offers a simple way for employees receiving less than \$5,000 total income to file their 1957 U. S. income tax returns.

## To use CARD form (Form 1040A)

- ▶ Read instructions below. See "Who May Use Form 1040A." If you may not use Form 1040A, file Form 1040.
- ▶ Fill out the copy on other side.
- ▶ Transfer answers from the copy to the **card**. Keep the copy for your records.
- ▶ If your name and address are already printed on the card form, *please use it in making your return*. It is already punched for high-speed machine handling.
- ▶ Sign the **card** and mail it together with your withholding statements (Form W-2, Copy B) to your District Director of Internal Revenue.

You may figure your own tax from the Tax Table shown below, or you may have Internal Revenue Service do it for you. If you figure your own tax, complete items 11, and 12 or 13. If you show a balance of tax due in item 12, enclose payment in full. Make check or money order payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1.00, and a refund of less than \$1.00 will not be made unless you apply for it. The table allows about 10% of your income as deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them. Allowable deductions include charitable contributions, interest, taxes, losses, extraordinary medical expenses, child care expenses, and miscellaneous deductions. When the District Director computes or verifies your tax and finds you owe any tax, he will send you a bill. If you are entitled to a refund, it will be sent to you.

### 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 Form 1040A.**—If your gross income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Form W-2) and not more than \$100 total of other wages, dividends, and interest, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

**Who May Not Use Form 1040A.**—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than those mentioned above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim credit for overpayments of F.I.C.A. (Social Security) employee tax,
- (6) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (7) you claim deductions for travel, transportation, or "outside salesmen" expense.

**When To File.**—On or after January 1, 1958, but not later than April 15, 1958.

**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 (Form W-2).

**Married Couple—How To Compute Tax.**—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 must file a joint return. Both husband and wife must sign a joint return. If the Internal Revenue Service figures the tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund; if you figure your own tax, be sure to make the same computations.

### Form 1040A Instructions

**TAX TABLE FOR CALENDAR YEAR 1957.**—To find your tax read down the income columns until you find the line covering the total income shown as item 10, column 6. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 16. Enter the tax as item 11.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—								
At least	But less than	1	2	3	At least	But less than								7	
							1	2	3	4	5	6	If 8 or more there is no tax		
		Your tax is—					Your tax is—								
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0	\$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	199	199	75	75	0	0	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0
1,325	1,350	121	0	0	3,000	3,050	427	305	305	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	774	641	620	509	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287	167	47
2,300	2,325	296	176	56	4,950	5,000	813	681	656	549	536	416	296	176	56

**INSTRUCTIONS FOR FRONT OF FORM 1040A**

**Item 1.**—If you are married and filing a joint return of husband and wife, be sure to enter the first names of yourself and your wife. For example: John F. and Mary J. Doe.

**Items 2 and 3.**—Enter your social security number and your wife's social security number, if any, even though she files a separate return.

**Columns 6, 7, and 8.**—Fill in the information from each of your 1957 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you had more than three employers, list on separate statement.

**Item 9.**—Enter all other taxable income from wages, dividends, or interest. Exclude \$50 of dividends received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. If item 9 exceeds \$100, you must file a Form 1040.

**INSTRUCTIONS FOR BACK OF FORM 1040A**

**Item 14.**—Fill in this item to receive credit for your exemptions and those of your wife. Marital status, age, and blindness must be determined as of December 31, 1957, 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 15.**—Fill in this schedule to receive credit for exemptions 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 a joint return is filed).
- 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 for 5 calendar months of the year.)
- 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) for the entire year 1957 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) 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**

**FRONT**

Form <b>1040A</b>		U. S. INDIVIDUAL INCOME TAX RETURN		1957
<b>Please print</b> →	1 Name (If this is a joint return of husband and wife, use first names of both)	2 Your Social Security No.	3 Wife's Social Security No.	
	Home address (Number and street or rural route)	4 Do you owe any Federal tax for years before 1957? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	City, town, or post office      Zone      State	5 Is your wife (husband) making a separate return? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, write her (his) name		
6 If income (item 10, col. 6) is \$5,000 or more OR if other income (item 9) is over \$100, use Form 1040.	6. WAGES, ETC	7 INCOME TAX WITHHELD	8 EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers.	
9 OTHER INCOME a. Yours b. Wife's	Total col. 7		For information and duplicate copy, see separate instruction sheet. List your exemptions and SIGN on other side. Enclose Forms W-2, Copy B.	
10. TOTALS →	\$	\$	If you want the Internal Revenue Service to figure your tax, omit items 11, 12, and 13. If you compute your own tax, pay this balance (Item 12) in full with return to your District Director.	
11. Enter tax from Tax Table on instruction sheet →			PLEASE DO NOT BEND, PIN OR TEAR THIS CARD.	
12. If item 11 is larger than item 10, col. 7, enter balance →				
13. If item 10, col. 7 is larger than item 11, enter overpayment →				
U. S. TREASURY DEPARTMENT		(OVER)	INTERNAL REVENUE SERVICE	

**BACK**

**BACK**

<b>14. EXEMPTIONS FOR YOURSELF AND WIFE</b>				
Check blocks which apply. Check for wife if she had no income OR if her income is included in this return.				
		(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife
		(b) Additional \$600 exemption if 65 or over at end of 1957	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife
		(c) Additional \$600 exemption if blind at end of 1957	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife
Enter number of exemptions checked →				
<b>15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)</b>				
NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Number of months dependent lived in your home? If born or died during year also write "B" or "D"	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 from own funds
				\$      \$
16. Enter total number of exemptions listed in items 14 and 15 above →				
<b>SIGN</b>				
I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.				
<b>HERE</b> →		(Your signature)	(Date)	(If this is a joint return, wife's signature)
				(Date)
● To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.				