### General Instructions

**Who Must File.** Every citizen or resident of the United States under 65 who had $600 ($1,200 if over 65) 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 of other wages, dividends, and interest earned, you may use the short 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 items 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) employer 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. Your legitimate deductions for travel, transport, or "outside salesmen" expense.

**When to File.** On or before 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 both are under 65. Both must sign the split-provisions, the husband must make 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

- **Read instructions below.** See "Who May Use Form 1040A." If you may not use Form 1040A, file Form 1040.
- **Fill out the copy on the other side.**
- **Transfer answers from the copy to the card.** Keep the copy for your records.
- **If your name and address are printed on the card form, please use it in making your return.** It is already prepared 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.

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

### Tax Table for Calendar Year 1957

<table>
<thead>
<tr>
<th>If your total income is,</th>
<th>And the number of exemptions is</th>
<th>If your total income is,</th>
<th>And the number of exemptions is</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>6</td>
<td>$0</td>
<td>10</td>
</tr>
<tr>
<td>$575</td>
<td>0</td>
<td>$2,325</td>
<td>0</td>
</tr>
<tr>
<td>$675</td>
<td>0</td>
<td>$3,350</td>
<td>0</td>
</tr>
<tr>
<td>$775</td>
<td>0</td>
<td>$4,375</td>
<td>0</td>
</tr>
<tr>
<td>$875</td>
<td>0</td>
<td>$5,400</td>
<td>0</td>
</tr>
</tbody>
</table>

### Instructions for Using the Tax Table

- **At least** But less than
- **1**
- **2**
- **If you are single or if you are married and file a separate return**
- **If you are married and file a joint return**

#### Examples

- **EXAMPLE 1:** If your total income is $2,325 and you are single or married, file a separate return, the amount to be paid is $3,350.
- **EXAMPLE 2:** If your total income is $5,400 and you are married and file a joint return, the amount to be paid is $6,425.

### Instructions for Using the Tax Table

- The tax is due on the last day of the month following the calendar year to which it applies.
- You are entitled to a refund, it will be sent to you.
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 $500 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 (i) 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  
Stepchild  
Grandchild  
Mother  
Stepmother  
Grandparent  
Brother  
Stepchildren  
Mother-in-law  
Stepgrandchild  
Father  
Stepfather  
Grandfather  
Sister  
Uncle  
Stepson-in-law  
Nephew  
Daughter-in-law  
Aunt  
Niece

U. S. INDIAN INCOME TAX RETURN 1957

Please print

1. Name (If this is a joint return of husband and wife, use first names of both.)

Home address (Number and street or rural route)

City, town, or post office

Zone

State

2. Your Social Security No.

3. Wife's Social Security No.

4. Do you owe any federal tax for years before 1957?    [ ] Yes    [ ] No

5. Here write her this name

6. WAGES, ETC

7. INCOME TAX RETURN

8. EMPLOYER'S NAME: Where employed. Write "W" before name of each of wife's employers.

9. OTHER INCOME

a. Yours

b. Wife's

10. TOTALS

$  

11. Enter tax from Tax Table on instruction sheet

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

INTERNAL REVENUE SERVICE

14. EXEMPTIONS FOR YOURSELF AND WIFE

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

(b) Additional $600 exemption if 65 or over at end of 1957

(c) Additional $600 exemption if blind at end of 1957

15. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME

[ ] Enter figure 1 in the last column to right for each name listed (Give address different from yours)

Relationship

[ ] Enter number of exemptions checked

Number of months dependent lived in your home if born or adopted during the year also write "YES" if dependent have been in your home all year.

Answer only for dependents other than your children

Amount YOU spent for

Amount spent by OTHERS

16. Enter total number of exemptions listed in items 14 and 15 above

SIGN

[ ] To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

[Signature]

[Date]

(HI this is a joint return, wife's signature)

( ) By date

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