

FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1962 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

- A** Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.
- B** Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.

- C** Transfer answers from the copy to the card. Keep the copy for your records.
- D** Sign the card and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

If your name and address are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, 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 or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) 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,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
- (7) you claim credit for payments on estimated tax or an overpayment from 1961,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1963, but not later than April 15, 1963.

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 some post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) **If your income was \$5,000 or more and less than \$10,000.**—You must use the standard deduction and compute your own tax. A Tax Computation Schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

(1) **How to prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1962 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number even though separate returns are filed.

⑤ Fill in the information from each of your 1962 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$150 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$150 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1962. If joint return, separate computations must be made for you and your wife.

b. Subtract \$150.
c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name."

⑥ **INTEREST, DIVIDENDS, AND OTHER WAGES.**—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. **INTEREST.**—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. **DIVIDENDS.**—Include all dividends received except the first \$50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. 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. For example, if the husband had \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

c. **WAGES NOT SUBJECT TO WITHHOLDING.**—Enter all wages not included in item 5 whether or not you have received a Form W-2. An example of these

wages are those paid to part-time workers on which the employer is not required to withhold income tax.

⑧ **REIMBURSED EXPENSES**

If you account to your employer for business expenses or if when you travel on business, he gives you a flat allowance for subsistence and mileage of not more than \$20.00 per day and 15 cents per mile, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking the box in item 8 on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 and report the excess.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

⑨ ⑩ ⑪ ⑫ **COMPUTATION OF TAX**

a. **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. **If your income was \$5,000 or more and less than \$10,000.**—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records; do not attach it to your return.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the box following line 12, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1962.

MARITAL STATUS.—If married at the end of the year 1962, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1962, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

⑭ 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). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.
- b. Received less than \$600 income. (This test does not apply

to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

- 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. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. EITHER (1) for the entire year 1962 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:
Stepchild	Grandchild	Father-in-law	
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Aunt
Grandparent	Stepmother	Son-in-law	Nephew
Brother	Stepfather	Daughter-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A

U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income)

1962

Please print → **1** Name (If a joint return of husband and wife, use first names and middle initials of both) **2** Your Social Security Number **3** Wife's Social Security Number

Home address (Number and street or rural route)

City, town, or post office Zone State

4. Check one:
 Single; Married filing joint return (even if only one had income);
 Married filing separate return—If wife or husband also filing separately, give name _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME FEDERAL INCOME TAX WITHHELD EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6. INTEREST, DIVIDENDS, AND OTHER WAGES **6** Yours **7. Total Federal income tax withheld** **8** If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here if appropriate.

9. TOTAL INCOME **9** **10.** Enter tax from Tax Table or from tax computation schedule **10**

11. If item 10 is larger than item 7, enter **balance due** **11**

12. If item 7 is larger than item 10, enter **refund** **12** →

Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, ← pay balance (item 11) in full with return to your District Director.

● Check here , if you want refund applied to U.S. Savings Bonds.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

13 EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply. (a) Regular \$600 exemption Yourself Wife
 (b) Additional \$600 exemption if 65 or over at end of 1962 Yourself Wife
 (c) Additional \$600 exemption if blind at end of 1962 Yourself Wife

Enter number of boxes checked →

14 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 if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

15. Total exemptions from items 13 and 14 above →

SIGN HERE I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) (Date) (If joint return, wife's signature) (Date)

● If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

TAX COMPUTATION SCHEDULE (Use only if total income, item 9 of Form 1040A, is \$5,000 or more)

1. Enter total income from item 9 of Form 1040A..... \$.....
2. A married person filing a separate return enter \$500; all others enter 10 percent of line 1. _____
3. Subtract line 2 from line 1.
4. Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A..... _____
5. Subtract line 4 from line 3.
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A)

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is: Enter on line 6:

Over	But not over	Enter on line 6:
\$0	\$2,000.....	20% of the amount on line 5
\$2,000	\$4,000.....	\$400, plus 22% of excess over \$2,000
\$4,000	\$6,000.....	\$840, plus 26% of excess over \$4,000
\$6,000	\$8,000.....	\$1,360, plus 30% of excess over \$6,000
\$8,000	\$9,999.99.....	\$1,960, plus 34% of excess over \$8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is: Enter on line 6:

Over	But not over	Enter on line 6:
\$0	\$4,000.....	20% of the amount on line 5
\$4,000	\$8,000.....	\$800, plus 22% of excess over \$4,000
\$8,000	\$9,999.99.....	\$1,680, plus 26% of excess over \$8,000

TAX TABLE FOR INCOMES UNDER \$5,000

If your total income (item 9 on your return) is \$5,000 or more use Tax Computation Schedule on page 3 instead of this Tax Table

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

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	1		2		3		4	5	6	7
							And you are— Single or a married person filing separately	And you are— Single or a married person filing separately	And you are— A married couple filing jointly	And you are— Single or a married person filing separately	And you are— A married couple filing jointly	And you are— Single or a married person filing separately				
		Your tax is—					Your tax is—									
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0	\$0	
75	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	79	79	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	1	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	773	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	