INSTRUCTIONS FOR FORM 1040A

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 1964 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 4. 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, address, and social security number are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the preprinted information, 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 the dividends received credit or the 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, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),

(7) you claim credit for payments on estimated tax or an overpayment from 1963, or

(8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB–a).

MEMBERS OF ARMED FORCES.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE.—Please file as early as possible with the District Director of Internal Revenue for your district on or after January 1, 1965, but not later than April 15, 1965.

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 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 tax from the appropriate tax table on page 5, 6, 7, or 8, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.

(2) **If your income is $5,000 or more but less than $10,000.**—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The **standard deduction** is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to $200 ($100 if married and filing a separate return) plus $100 for each exemption claimed in item 15 on the back of your return. The deduction is limited to $1,000 ($500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. Neither may use the minimum standard deduction unless both use it.

MARRIED COUPLE:

MARITAL STATUS.—If married at the end of 1964, you are considered married for the entire year. If divorced or legally separated on or before the end of 1964, 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.

(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 1964 return, you should consider changing your Withholding Exemption Certificate (Form W–4).

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

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 whether filing jointly or separately.

⑤ Enter the total wages from all your 1964 Withholding Statements, Forms W–2. Also include in this item wages not subject to withholding tax. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax. 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 $174 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 $174 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 1964. If joint return, separate computations must be made for you and your wife.

b. Subtract $174.

c. Include the balance in the amount shown in item 9.

⑥ INTEREST AND DIVIDENDS.—Enter your taxable income from interest and dividends. Read the following instructions before completing this item—

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 $100 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 $100 exclusion and one may not use any portion of the $100 exclusion not used by the other. For example, if the husband had $180 in dividends, and the wife had $20, only $120 may be excluded.

⑦ ⑧ ⑨ ⑩ ⑪ COMPUTATION OF TAX

a. If your income was less than $5,000.—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. 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 but less than $10,000.—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your advantage to use Form 1040.) See page 4 for computation schedule. Keep it for your records.

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 first box under item 11, you will be issued as many bonds as your refund will buy, 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

⑫ 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, 1964.

⑬ ⑭ Enter in item 13 the total number of your dependent children who lived with you during 1964.

List other dependents in item 14.

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 were under 19 or who were 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 1964 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*	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	The following if related
Grandchild	by blood:
Stepbrother	Uncle
Stepsister	Aunt
Stepmother	Nephew
Stepfather	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.

REIMBURSED EXPENSES.—If you account to your employer for business expenses when you travel on business, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than $25 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking ☑ the box under item 15 on the back of Form 1040A. However, if your employer's payments are more than your expenses or you wish to claim a deduction for excess expenses, you may not use Form 1040A, you must use Form 1040.

U.S. INDIVIDUAL INCOME TAX RETURN
(LESS THAN $10,000 TOTAL INCOME)

Form 1040A   **1964**

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 (Husband's if joint return)

4. Check one:
☐ Single;
☐ Married filing joint return (even if only one had income);
☐ Married filing separately— If your husband or wife is also filing a return give his or her first name and social security number. ←

Home address (Number and street or rural route)

(3) Wife's number, if joint return

City, town or post office, State and Postal ZIP code

Enter the name and address used on your return for 1963. (If the same as above, write "Same.") If none filed, give reason.

If item 7 is $10,000 or more, or if interest, dividends and nonwithheld wages are over $200, use Form 1040.

(5) Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.

Yours ➔		
Wife's ➔		

(6) Interest and dividends

Yours ➔		
Wife's ➔		

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

(7) Total income (add items 5 and 6)

(8) Enter tax from Tax Table or from tax computation schedule ➔

(9) Total Federal income tax withheld (from Forms W-2) ➔

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 8, 10, and 11. *If you compute your own tax, pay balance (item 10) in full with return to your District Director.*

(10) If item 8 is larger than item 9, enter **balance due** ➔

(11) If item 9 is larger than item 8, enter **refund** ➔

Apply refund to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.

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

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(12) **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 1964 . . . . ☐ Yourself ☐ Wife

(c) Additional $600 exemption if blind at end of 1964 . . . . ☐ Yourself ☐ Wife

Enter number of boxes checked ➔

(13) **NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU** . . . . ➔

(14) **DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.**

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (If more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of $600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→

15. Total exemptions from items 12, 13, and 14 above . . . . ➔

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

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

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.   Date   ☆ GPO : 1964—O-725-550

TAX COMPUTATION SCHEDULE *(Use only if total income, item 7 of Form 1040A, is $5,000 or more)*

1. Enter total income from item 7 of Form 1040A . . . . $. . . . .

2. Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than $500) . . . .

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 in item 8 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	
$0	$500	16% of the amount on line 5
$500	$1,000	$80, plus 16.5% of excess over $500
$1,000	$1,500	$162.50, plus 17.5% of excess over $1,000
$1,500	$2,000	$250, plus 18% of excess over $1,500
$2,000	$4,000	$340, plus 20% of excess over $2,000
$4,000	$6,000	$740, plus 23.5% of excess over $4,000
$6,000	$8,000	$1,210, plus 27% of excess over $6,000
$8,000	$9,999.99	$1,750, plus 30.5% 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	
$0	$1,000	16% of the amount on line 5
$1,000	$2,000	$160, plus 16.5% of excess over $1,000
$2,000	$3,000	$325, plus 17.5% of over excess $2,000
$3,000	$4,000	$500, plus 18% of excess over $3,000
$4,000	$8,000	$680, plus 20% of excess over $4,000
$8,000	$9,999.99	$1,480, plus 23.5% of excess over $8,000

1964 TAX TABLES FOR INCOMES UNDER $5,000

If your total income (item 7 of your return) is $5,000 or more, use
Tax Computation Schedule on page 4

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (item 4, page 1, Form 1040A).

TABLE A—For Married Persons Filing Joint Returns

TABLE B—For Single Persons

Tables A and B reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TABLE C—For Married Persons Filing Separate Returns, Using 10 Percent Standard Deduction

TABLE D—For Married Persons Filing Separate Returns, Using Minimum Standard Deduction

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS

This table is designed to allow for the standard deduction

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is— At least	But less than	2	3 — If 4 or more there is no tax
$0	$1,600	$0	$0
1,600	1,625	2	0
1,625	1,650	6	0
1,650	1,675	10	0
1,675	1,700	14	0
1,700	1,725	18	0
1,725	1,750	22	0
1,750	1,775	26	0
1,775	1,800	30	0
1,800	1,825	34	0
1,825	1,850	38	0
1,850	1,875	42	0
1,875	1,900	46	0
1,900	1,925	50	0
1,925	1,950	54	0
1,950	1,975	58	0
1,975	2,000	62	0
2,000	2,025	66	0
2,025	2,050	70	0
2,050	2,075	74	0
2,075	2,100	78	0
2,100	2,125	82	0
2,125	2,150	86	0
2,150	2,175	90	0
2,175	2,200	94	0
2,200	2,225	98	0
2,225	2,250	102	0
2,250	2,275	106	0
2,275	2,300	110	0
2,300	2,325	114	2
2,325	2,350	118	6
2,350	2,375	122	10
2,375	2,400	126	14
2,400	2,425	130	18
2,425	2,450	134	22
2,450	2,475	138	26
2,475	2,500	142	30
2,500	2,525	146	34
2,525	2,550	150	38
2,550	2,575	154	42
2,575	2,600	158	46
2,600	2,625	162	50
2,625	2,650	166	54
2,650	2,675	170	58
2,675	2,700	174	62
2,700	2,725	179	66
2,725	2,750	183	70
2,750	2,775	187	74
2,775	2,800	191	78

If your total income is— At least	But less than	2	3	4	5	6 — If 7 or more there is no tax
$2,800	$2,825	$195	$82	$0	$0	$0
2,825	2,850	199	86	0	0	0
2,850	2,875	203	90	0	0	0
2,875	2,900	207	94	0	0	0
2,900	2,925	212	98	0	0	0
2,925	2,950	216	102	0	0	0
2,950	2,975	220	106	0	0	0
2,975	3,000	224	110	0	0	0
3,000	3,050	230	116	4	0	0
3,050	3,100	238	124	12	0	0
3,100	3,150	247	132	20	0	0
3,150	3,200	255	140	28	0	0
3,200	3,250	263	148	36	0	0
3,250	3,300	271	156	44	0	0
3,300	3,350	280	164	52	0	0
3,350	3,400	288	172	60	0	0
3,400	3,450	296	181	68	0	0
3,450	3,500	304	189	76	0	0
3,500	3,550	313	197	84	0	0
3,550	3,600	321	205	92	0	0
3,600	3,650	329	214	100	0	0
3,650	3,700	338	222	108	0	0
3,700	3,750	347	230	116	4	0
3,750	3,800	356	238	124	12	0
3,800	3,850	364	247	132	20	0
3,850	3,900	373	255	140	28	0
3,900	3,950	382	263	148	36	0
3,950	4,000	391	271	156	44	0
4,000	4,050	399	280	164	52	0
4,050	4,100	407	288	172	60	0
4,100	4,150	415	296	181	68	0
4,150	4,200	423	304	189	76	0
4,200	4,250	430	313	197	84	0
4,250	4,300	438	321	205	92	0
4,300	4,350	446	329	214	100	0
4,350	4,400	454	338	222	108	0
4,400	4,450	462	347	230	116	4
4,450	4,500	470	356	238	124	12
4,500	4,550	478	364	247	132	20
4,550	4,600	486	373	255	140	28
4,600	4,650	493	382	263	148	36
4,650	4,700	501	391	271	156	44
4,700	4,750	509	399	280	164	52
4,750	4,800	518	408	288	172	60
4,800	4,850	526	417	296	181	68
4,850	4,900	534	426	304	189	76
4,900	4,950	542	434	313	197	84
4,950	5,000	550	443	321	205	92

TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—		3
At least	But less than	1	2	If 4 or more there is no tax
		Your tax is—		
$0	$900	$0	$0	$0
900	925	2	0	0
925	950	6	0	0
950	975	10	0	0
975	1,000	14	0	0
1,000	1,025	18	0	0
1,025	1,050	22	0	0
1,050	1,075	26	0	0
1,075	1,100	30	0	0
1,100	1,125	34	0	0
1,125	1,150	38	0	0
1,150	1,175	42	0	0
1,175	1,200	46	0	0
1,200	1,225	50	0	0
1,225	1,250	54	0	0
1,250	1,275	58	0	0
1,275	1,300	62	0	0
1,300	1,325	66	0	0
1,325	1,350	70	0	0
1,350	1,375	74	0	0
1,375	1,400	78	0	0
1,400	1,425	82	0	0
1,425	1,450	86	0	0
1,450	1,475	90	0	0
1,475	1,500	94	0	0
1,500	1,525	99	0	0
1,525	1,550	103	0	0
1,550	1,575	107	0	0
1,575	1,600	111	0	0
1,600	1,625	115	2	0
1,625	1,650	119	6	0
1,650	1,675	123	10	0
1,675	1,700	127	14	0
1,700	1,725	132	18	0
1,725	1,750	136	22	0
1,750	1,775	140	26	0
1,775	1,800	144	30	0
1,800	1,825	148	34	0
1,825	1,850	152	38	0
1,850	1,875	156	42	0
1,875	1,900	160	46	0
1,900	1,925	165	50	0
1,925	1,950	169	54	0
1,950	1,975	173	58	0
1,975	2,000	178	62	0
2,000	2,025	182	66	0
2,025	2,050	187	70	0
2,050	2,075	191	74	0
2,075	2,100	195	78	0
2,100	2,125	200	82	0
2,125	2,150	204	86	0
2,150	2,175	208	90	0
2,175	2,200	213	94	0
2,200	2,225	217	99	0
2,225	2,250	222	103	0
2,250	2,275	226	107	0
2,275	2,300	230	111	0
2,300	2,325	235	115	2
2,325	2,350	239	119	6
2,350	2,375	243	123	10
2,375	2,400	248	127	14
2,400	2,425	252	132	18
2,425	2,450	257	136	22

If your total income is—		And the number of exemptions is—					6
At least	But less than	1	2	3	4	5	If 7 or more there is no tax
		Your tax is—					
$2,450	$2,475	$261	$140	$26	$0	$0	$0
2,475	2,500	266	144	30	0	0	0
2,500	2,525	270	148	34	0	0	0
2,525	2,550	275	152	38	0	0	0
2,550	2,575	279	156	42	0	0	0
2,575	2,600	284	160	46	0	0	0
2,600	2,625	288	165	50	0	0	0
2,625	2,650	293	169	54	0	0	0
2,650	2,675	297	173	58	0	0	0
2,675	2,700	302	178	62	0	0	0
2,700	2,725	306	182	66	0	0	0
2,725	2,750	311	187	70	0	0	0
2,750	2,775	315	191	74	0	0	0
2,775	2,800	320	195	78	0	0	0
2,800	2,825	324	200	82	0	0	0
2,825	2,850	329	204	86	0	0	0
2,850	2,875	333	208	90	0	0	0
2,875	2,900	338	213	94	0	0	0
2,900	2,925	343	217	99	0	0	0
2,925	2,950	348	222	103	0	0	0
2,950	2,975	353	226	107	0	0	0
2,975	3,000	358	230	111	0	0	0
3,000	3,050	365	237	117	4	0	0
3,050	3,100	374	246	125	12	0	0
3,100	3,150	383	255	134	20	0	0
3,150	3,200	392	264	142	28	0	0
3,200	3,250	401	273	150	36	0	0
3,250	3,300	410	282	158	44	0	0
3,300	3,350	419	291	167	52	0	0
3,350	3,400	428	300	176	60	0	0
3,400	3,450	437	309	184	68	0	0
3,450	3,500	446	318	193	76	0	0
3,500	3,550	455	327	202	84	0	0
3,550	3,600	464	336	211	92	0	0
3,600	3,650	473	345	219	101	0	0
3,650	3,700	482	355	228	109	0	0
3,700	3,750	491	365	237	117	4	0
3,750	3,800	500	375	246	125	12	0
3,800	3,850	509	385	255	134	20	0
3,850	3,900	518	395	264	142	28	0
3,900	3,950	527	405	273	150	36	0
3,950	4,000	536	415	282	158	44	0
4,000	4,050	545	425	291	167	52	0
4,050	4,100	554	434	300	176	60	0
4,100	4,150	563	443	309	184	68	0
4,150	4,200	572	452	318	193	76	0
4,200	4,250	581	461	327	202	84	0
4,250	4,300	590	470	336	211	92	0
4,300	4,350	599	479	345	219	101	0
4,350	4,400	608	488	355	228	109	0
4,400	4,450	617	497	365	237	117	4
4,450	4,500	626	506	375	246	125	12
4,500	4,550	635	515	385	255	134	20
4,550	4,600	644	524	395	264	142	28
4,600	4,650	653	533	405	273	150	36
4,650	4,700	662	542	415	282	158	44
4,700	4,750	671	551	425	291	167	52
4,750	4,800	680	560	435	300	176	60
4,800	4,850	689	569	445	309	184	68
4,850	4,900	698	578	455	318	193	76
4,900	4,950	707	587	465	327	202	84
4,950	5,000	716	596	475	336	211	92

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

| If your total income is— | | And the number of exemptions is— | | |
At least	But less than	1	2	3 (If 4 or more there is no tax)
		Your tax is—		
$0	$675	$0	$0	$0
675	700	3	0	0
700	725	7	0	0
725	750	10	0	0
750	775	14	0	0
775	800	17	0	0
800	825	21	0	0
825	850	25	0	0
850	875	28	0	0
875	900	32	0	0
900	925	35	0	0
925	950	39	0	0
950	975	43	0	0
975	1,000	46	0	0
1,000	1,025	50	0	0
1,025	1,050	53	0	0
1,050	1,075	57	0	0
1,075	1,100	61	0	0
1,100	1,125	64	0	0
1,125	1,150	68	0	0
1,150	1,175	71	0	0
1,175	1,200	75	0	0
1,200	1,225	79	0	0
1,225	1,250	82	0	0
1,250	1,275	86	0	0
1,275	1,300	90	0	0
1,300	1,325	93	0	0
1,325	1,350	97	1	0
1,350	1,375	101	4	0
1,375	1,400	105	8	0
1,400	1,425	108	11	0
1,425	1,450	112	15	0
1,450	1,475	116	19	0
1,475	1,500	119	22	0
1,500	1,525	123	26	0
1,525	1,550	127	29	0
1,550	1,575	131	33	0
1,575	1,600	134	37	0
1,600	1,625	138	40	0
1,625	1,650	142	44	0
1,650	1,675	145	47	0
1,675	1,700	149	51	0
1,700	1,725	153	55	0
1,725	1,750	157	58	0
1,750	1,775	160	62	0
1,775	1,800	164	65	0
1,800	1,825	168	69	0
1,825	1,850	172	73	0
1,850	1,875	176	76	0
1,875	1,900	180	80	0
1,900	1,925	184	84	0
1,925	1,950	188	87	0
1,950	1,975	192	91	0
1,975	2,000	196	95	0
2,000	2,025	199	98	2
2,025	2,050	203	102	5
2,050	2,075	207	106	9
2,075	2,100	211	109	13
2,100	2,125	215	113	16
2,125	2,150	219	117	20
2,150	2,175	223	121	23
2,175	2,200	227	124	27
2,200	2,225	231	128	31
2,225	2,250	235	132	34
2,250	2,275	239	135	38
2,275	2,300	243	139	41
2,300	2,325	247	143	45

| If your total income is— | | And the number of exemptions is— | | | | | | |
At least	But less than	1	2	3	4	5	6	7 (If 8 or more there is no tax)
		Your tax is—						
$2,325	$2,350	$251	$147	$49	$0	$0	$0	$0
2,350	2,375	255	150	52	0	0	0	0
2,375	2,400	259	154	56	0	0	0	0
2,400	2,425	263	158	59	0	0	0	0
2,425	2,450	267	161	63	0	0	0	0
2,450	2,475	271	165	67	0	0	0	0
2,475	2,500	275	169	70	0	0	0	0
2,500	2,525	279	173	74	0	0	0	0
2,525	2,550	283	177	77	0	0	0	0
2,550	2,575	287	181	81	0	0	0	0
2,575	2,600	291	185	85	0	0	0	0
2,600	2,625	295	189	88	0	0	0	0
2,625	2,650	299	193	92	0	0	0	0
2,650	2,675	303	197	96	0	0	0	0
2,675	2,700	307	201	100	3	0	0	0
2,700	2,725	311	205	103	7	0	0	0
2,725	2,750	315	209	107	10	0	0	0
2,750	2,775	320	213	111	14	0	0	0
2,775	2,800	324	217	114	17	0	0	0
2,800	2,825	328	220	118	21	0	0	0
2,825	2,850	332	224	122	25	0	0	0
2,850	2,875	336	228	126	28	0	0	0
2,875	2,900	340	232	129	32	0	0	0
2,900	2,925	344	236	133	35	0	0	0
2,925	2,950	349	240	137	39	0	0	0
2,950	2,975	353	244	140	43	0	0	0
2,975	3,000	358	248	144	46	0	0	0
3,000	3,050	365	254	150	52	0	0	0
3,050	3,100	374	262	157	59	0	0	0
3,100	3,150	383	270	165	66	0	0	0
3,150	3,200	392	278	173	73	0	0	0
3,200	3,250	401	286	180	80	0	0	0
3,250	3,300	410	295	188	88	0	0	0
3,300	3,350	419	303	196	95	0	0	0
3,350	3,400	428	311	204	103	6	0	0
3,400	3,450	437	319	212	110	13	0	0
3,450	3,500	446	327	220	118	20	0	0
3,500	3,550	455	335	228	125	28	0	0
3,550	3,600	464	344	236	132	35	0	0
3,600	3,650	473	353	243	140	42	0	0
3,650	3,700	482	362	251	147	49	0	0
3,700	3,750	491	371	259	155	56	0	0
3,750	3,800	500	380	268	162	64	0	0
3,800	3,850	509	389	276	170	71	0	0
3,850	3,900	518	398	284	178	78	0	0
3,900	3,950	527	407	292	186	85	0	0
3,950	4,000	536	416	300	194	93	0	0
4,000	4,050	545	425	308	201	100	4	0
4,050	4,100	554	434	316	209	108	11	0
4,100	4,150	563	443	324	217	115	18	0
4,150	4,200	572	452	332	225	122	25	0
4,200	4,250	581	461	341	233	130	32	0
4,250	4,300	590	470	350	241	137	40	0
4,300	4,350	599	479	359	249	145	47	0
4,350	4,400	608	488	368	257	152	54	0
4,400	4,450	617	497	377	265	160	61	0
4,450	4,500	626	506	386	273	167	68	0
4,500	4,550	635	515	395	281	175	76	0
4,550	4,600	644	524	404	289	183	83	0
4,600	4,650	653	533	413	297	191	90	0
4,650	4,700	662	542	422	305	199	98	1
4,700	4,750	671	551	431	313	207	105	8
4,750	4,800	680	560	440	322	215	113	16
4,800	4,850	689	569	449	330	222	120	23
4,850	4,900	698	578	458	338	230	127	30
4,900	4,950	707	587	467	347	238	135	37
4,950	5,000	716	596	476	356	246	142	44

TAX TABLE D —FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—		
At least	But less than	1	2	3 — If 4 or more there is no tax
		Your tax is—		
$0	$800	$0	$0	$0
800	825	2	0	0
825	850	6	0	0
850	875	10	0	0
875	900	14	0	0
900	925	18	0	0
925	950	22	0	0
950	975	26	0	0
975	1,000	30	0	0
1,000	1,025	34	0	0
1,025	1,050	38	0	0
1,050	1,075	42	0	0
1,075	1,100	46	0	0
1,100	1,125	50	0	0
1,125	1,150	54	0	0
1,150	1,175	58	0	0
1,175	1,200	62	0	0
1,200	1,225	66	0	0
1,225	1,250	70	0	0
1,250	1,275	74	0	0
1,275	1,300	78	0	0
1,300	1,325	82	0	0
1,325	1,350	86	0	0
1,350	1,375	90	0	0
1,375	1,400	94	0	0
1,400	1,425	99	0	0
1,425	1,450	103	0	0
1,450	1,475	107	0	0
1,475	1,500	111	0	0
1,500	1,525	115	2	0
1,525	1,550	119	6	0
1,550	1,575	123	10	0
1,575	1,600	127	14	0
1,600	1,625	132	18	0
1,625	1,650	136	22	0
1,650	1,675	140	26	0
1,675	1,700	144	30	0
1,700	1,725	148	34	0
1,725	1,750	152	38	0
1,750	1,775	156	42	0
1,775	1,800	160	46	0
1,800	1,825	165	50	0
1,825	1,850	169	54	0
1,850	1,875	173	58	0
1,875	1,900	178	62	0
1,900	1,925	182	66	0
1,925	1,950	187	70	0
1,950	1,975	191	74	0
1,975	2,000	195	78	0
2,000	2,025	200	82	0
2,025	2,050	204	86	0
2,050	2,075	208	90	0
2,075	2,100	213	94	0
2,100	2,125	217	99	0
2,125	2,150	222	103	0
2,150	2,175	226	107	0
2,175	2,200	230	111	0
2,200	2,225	235	115	2
2,225	2,250	239	119	6
2,250	2,275	243	123	10
2,275	2,300	248	127	14
2,300	2,325	252	132	18
2,325	2,350	257	136	22
2,350	2,375	261	140	26
2,375	2,400	266	144	30

If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3	4	5	6	7 — If 8 or more there is no tax
		Your tax is—						
$2,400	$2,425	$270	$148	$34	$0	$0	$0	$0
2,425	2,450	275	152	38	0	0	0	0
2,450	2,475	279	156	42	0	0	0	0
2,475	2,500	284	160	46	0	0	0	0
2,500	2,525	288	165	50	0	0	0	0
2,525	2,550	293	169	54	0	0	0	0
2,550	2,575	297	173	58	0	0	0	0
2,575	2,600	302	178	62	0	0	0	0
2,600	2,625	306	182	66	0	0	0	0
2,625	2,650	311	187	70	0	0	0	0
2,650	2,675	315	191	74	0	0	0	0
2,675	2,700	320	195	78	0	0	0	0
2,700	2,725	324	200	82	0	0	0	0
2,725	2,750	329	204	86	0	0	0	0
2,750	2,775	333	208	90	0	0	0	0
2,775	2,800	338	213	94	0	0	0	0
2,800	2,825	343	217	99	0	0	0	0
2,825	2,850	348	222	103	0	0	0	0
2,850	2,875	353	226	107	0	0	0	0
2,875	2,900	358	230	111	0	0	0	0
2,900	2,925	363	235	115	2	0	0	0
2,925	2,950	368	239	119	6	0	0	0
2,950	2,975	373	243	123	10	0	0	0
2,975	3,000	378	248	127	14	0	0	0
3,000	3,050	385	255	134	20	0	0	0
3,050	3,100	395	264	142	28	0	0	0
3,100	3,150	405	273	150	36	0	0	0
3,150	3,200	415	282	158	44	0	0	0
3,200	3,250	425	291	167	52	0	0	0
3,250	3,300	435	300	176	60	0	0	0
3,300	3,350	445	309	184	68	0	0	0
3,350	3,400	455	318	193	76	0	0	0
3,400	3,450	465	327	202	84	0	0	0
3,450	3,500	475	336	211	92	0	0	0
3,500	3,550	485	345	219	101	4	0	0
3,550	3,600	495	355	228	109	12	0	0
3,600	3,650	505	365	237	117	20	0	0
3,650	3,700	515	375	246	125	28	0	0
3,700	3,750	525	385	255	134	36	0	0
3,750	3,800	535	395	264	142	44	0	0
3,800	3,850	545	405	273	150	52	0	0
3,850	3,900	555	415	282	158	60	0	0
3,900	3,950	565	425	291	167	68	0	0
3,950	4,000	575	435	300	176	76	0	0
4,000	4,050	585	445	309	184	84	0	0
4,050	4,100	595	455	318	193	92	0	0
4,100	4,150	605	465	327	202	101	4	0
4,150	4,200	615	475	336	211	109	12	0
4,200	4,250	625	485	345	219	117	20	0
4,250	4,300	635	495	355	228	125	28	0
4,300	4,350	645	505	365	237	134	36	0
4,350	4,400	655	515	375	246	142	44	0
4,400	4,450	665	525	385	255	150	52	0
4,450	4,500	675	535	395	264	158	60	0
4,500	4,550	685	545	405	273	167	68	0
4,550	4,600	695	555	415	282	176	76	0
4,600	4,650	705	565	425	291	184	84	0
4,650	4,700	715	575	435	300	193	92	0
4,700	4,750	725	585	445	309	202	101	4
4,750	4,800	735	595	455	318	211	109	12
4,800	4,850	746	605	465	327	219	117	20
4,850	4,900	758	615	475	336	228	125	28
4,900	4,950	769	625	485	345	237	134	36
4,950	5,000	781	635	495	355	246	142	44