

# 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 1966 U.S. income tax returns.

## *To use CARD Form 1040A follow these simple steps*

- |   |  |
|---|--|
| <p><b>A</b> Read instructions below. See "Who May Use Form 1040A" If ineligible, use Form 1040.</p> <p><b>B</b> Fill out the copy on page 4. If you need help, phone any Internal Revenue Service office or come in for assistance.</p> | <p><b>C</b> Transfer answers from the copy to the <b>card</b>. Keep the copy for your records.</p> <p><b>D</b> Sign the <b>card</b> and mail it together with your Wage and Tax Statements (Forms W-2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.</p> |
|---|--|

*If your name, address, and social security number are already printed on the card form, please use this card. 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 (including tips) subject to withholding tax and not more than \$200 total of dividends, interest, and other wages and tips, 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 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 1965,
- (8) you claim credit for Federal taxes for nonhighway gasoline and lubricating oil,
- (9) you received tips of \$20 or more in a month which you did not report fully to your employer,
- (10) your Form W-2 shows an amount as "Uncollected Employee Tax on Tips," or
- (11) 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.

An enlisted man may exclude all service compensation for each month for which he served in a combat

zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1966 by the Armed Forces ordinarily do not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you are issued a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2 and include the difference in item 5, and attach the certificate to your return. If you are issued a corrected Form W-2 include the amount shown on that form in item 5.

**WHEN AND WHERE TO FILE.**—Please file as early as possible with the District Director of Internal Revenue for your district or with your Internal Revenue Service Center as shown in the **mailing instructions on page 8**. File your return on or after January 1, 1967, but not later than Monday, April 17, 1967 (since the April 15th due date falls on a weekend in 1967).

**WHERE TO GET FORMS.**—If you need a Form 1040, you can get one from any Internal Revenue office, and from many banks and post offices. Your employer will furnish a Form W-2.

**HOW TO PAY.**—Checks or money orders should be made payable to "Internal Revenue Service." **Please enter your social security number on your check or money order.** You need not pay a balance of tax due of less than \$1, and an overpayment of less than \$1 will be refunded only upon separate application.

**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, or 7, 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 listing of 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. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions). 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. To use the minimum standard deduction both must use it and both must compute their tax.

#### **MARRIED COUPLE:**

**MARITAL STATUS.**—If married at the end of 1966, you are considered married for the entire year. If divorced or legally separated on or before the end of 1966, 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 1966 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 (including tips) from all your 1966 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1966" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1966" and enter the total on page 1, item 5. Also include in this item wages and tips for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, attach an explanation.

**TWO OR MORE EMPLOYERS.**—If a total of more than \$277.20 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 \$277.20 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 1966.

If joint return, separate computations must be made for you and your wife.

b. Subtract \$277.20.

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

⑥ a. **INTEREST.**—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

⑥ b. **DIVIDENDS.**—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to \$100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but 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—\$100 for husband and \$20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column.

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

**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, omit items 8, 10, and 11 (but complete item 9). 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 tax 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 (see "check boxes" to left of item 10). If you check the U.S. Savings Bonds, and excess refunded box, 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, 1966.

**⑬ ⑭** Enter in item 13 the first names and the total number of your dependent children who lived with you during 1966.

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 1966 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 on the back of Form 1040A above the signature. For higher rates in special cases such as foreign travel, consult your District Director. However, if your employer's payments are more than your expenses or you wish to claim a deduction for expenses, you may not use Form 1040A, you must use Form 1040.

# YOUR COPY—KEEP FOR YOUR RECORDS

**Form 1040 A U.S. Individual Income Tax Return 1966**

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

U.S. Treasury Department Internal Revenue Service

Please print.

**1** Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town or post office, State and ZIP code

**2** Your social security number (Husband's if joint return)

**3** Wife's number, if joint return

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

Enter the name and address used on your return for 1965. (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1965 names and addresses.

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

**6a** Interest

**6b** Dividends: Yours—before exclusion \$ \_\_\_\_\_ After \_\_\_\_\_  
 (See inst.) Wife's—before exclusion \$ \_\_\_\_\_ After \_\_\_\_\_

**7** Total income (add items 5, 6a, and 6b)

**8** Tax from Tax Table or tax computation schedule

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

**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, & excess refunded; or  Refund only.

**LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

**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

|   |                          |                          |
|---|--------------------------|--------------------------|
| Regular                                       | 65 or over               | Blind                    |
| Yourselves . . . . . <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Wife . . . . . <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |

Enter number of exemptions checked

**13** First names of your dependent children who lived with you \_\_\_\_\_ Enter number

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

| (a) NAME<br>Enter figure 1 in the last column to right for each name listed (it 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**

Your present employer \_\_\_\_\_ Wife's present employer \_\_\_\_\_

City and State where employed \_\_\_\_\_ City and State where employed \_\_\_\_\_

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

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

**Sign here** \_\_\_\_\_

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

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

- Enter total income from item 7 of Form 1040A \$ \_\_\_\_\_
- Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than \$500) \_\_\_\_\_
- Subtract line 2 from line 1 \_\_\_\_\_
- Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A \_\_\_\_\_
- Subtract line 4 from line 3 \_\_\_\_\_
- 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:

| Over    | But not over | Enter on line 6:                         |
|---------|--------------|--|
| \$0     | \$500        | 14% of the amount on line 5              |
| \$500   | \$1,000      | \$70, plus 15% of excess over \$500      |
| \$1,000 | \$1,500      | \$145, plus 16% of excess over \$1,000   |
| \$1,500 | \$2,000      | \$225, plus 17% of excess over \$1,500   |
| \$2,000 | \$4,000      | \$310, plus 19% of excess over \$2,000   |
| \$4,000 | \$6,000      | \$690, plus 22% of excess over \$4,000   |
| \$6,000 | \$8,000      | \$1,130, plus 25% of excess over \$6,000 |
| \$8,000 | \$9,999.99   | \$1,630, plus 28% 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:

| Over    | But not over | Enter on line 6:                         |
|---------|--------------|--|
| \$0     | \$1,000      | 14% of the amount on line 5              |
| \$1000  | \$2,000      | \$140, plus 15% of excess over \$1,000   |
| \$2,000 | \$3,000      | \$290, plus 16% of excess over \$2,000   |
| \$3,000 | \$4,000      | \$450, plus 17% of excess over \$3,000   |
| \$4,000 | \$8,000      | \$620 plus 19% of excess over \$4,000    |
| \$8,000 | \$9,999.99   | \$1,380, plus 22% of excess over \$8,000 |



**1966 TAX TABLE B—FOR MARRIED PERSONS FILING JOINT RETURNS**

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— |                              | If your total income is— |               | And the number of exemptions is— |      |     |     |                              |
|--------------------------|---------------|----------------------------------|------------------------------|--------------------------|---------------|----------------------------------|------|-----|-----|------------------------------|
| At least                 | But less than | 2                                | 3                            | At least                 | But less than | 2                                | 3    | 4   | 5   | 6                            |
|                          |               |                                  | If 4 or more there is no tax |                          |               |                                  |      |     |     | If 7 or more there is no tax |
|                          |               | Your tax is—                     |                              |                          |               | Your tax is—                     |      |     |     |                              |
| \$0                      | \$1,600       | \$0                              | \$0                          | \$ 2,800                 | \$2,825       | \$172                            | \$72 | \$0 | \$0 | \$0                          |
| 1,600                    | 1,625         | 2                                | 0                            | 2,825                    | 2,850         | 176                              | 75   | 0   | 0   | 0                            |
| 1,625                    | 1,650         | 5                                | 0                            | 2,850                    | 2,875         | 179                              | 79   | 0   | 0   | 0                            |
| 1,650                    | 1,675         | 9                                | 0                            | 2,875                    | 2,900         | 183                              | 82   | 0   | 0   | 0                            |
| 1,675                    | 1,700         | 12                               | 0                            | 2,900                    | 2,925         | 187                              | 86   | 0   | 0   | 0                            |
| 1,700                    | 1,725         | 16                               | 0                            | 2,925                    | 2,950         | 191                              | 89   | 0   | 0   | 0                            |
| 1,725                    | 1,750         | 19                               | 0                            | 2,950                    | 2,975         | 194                              | 93   | 0   | 0   | 0                            |
| 1,750                    | 1,775         | 23                               | 0                            | 2,975                    | 3,000         | 198                              | 96   | 0   | 0   | 0                            |
| 1,775                    | 1,800         | 26                               | 0                            | 3,000                    | 3,050         | 204                              | 102  | 4   | 0   | 0                            |
| 1,800                    | 1,825         | 30                               | 0                            | 3,050                    | 3,100         | 211                              | 109  | 11  | 0   | 0                            |
| 1,825                    | 1,850         | 33                               | 0                            | 3,100                    | 3,150         | 219                              | 116  | 18  | 0   | 0                            |
| 1,850                    | 1,875         | 37                               | 0                            | 3,150                    | 3,200         | 226                              | 123  | 25  | 0   | 0                            |
| 1,875                    | 1,900         | 40                               | 0                            | 3,200                    | 3,250         | 234                              | 130  | 32  | 0   | 0                            |
| 1,900                    | 1,925         | 44                               | 0                            | 3,250                    | 3,300         | 241                              | 137  | 39  | 0   | 0                            |
| 1,925                    | 1,950         | 47                               | 0                            | 3,300                    | 3,350         | 249                              | 144  | 46  | 0   | 0                            |
| 1,950                    | 1,975         | 51                               | 0                            | 3,350                    | 3,400         | 256                              | 151  | 53  | 0   | 0                            |
| 1,975                    | 2,000         | 54                               | 0                            | 3,400                    | 3,450         | 264                              | 159  | 60  | 0   | 0                            |
| 2,000                    | 2,025         | 58                               | 0                            | 3,450                    | 3,500         | 271                              | 166  | 67  | 0   | 0                            |
| 2,025                    | 2,050         | 61                               | 0                            | 3,500                    | 3,550         | 279                              | 174  | 74  | 0   | 0                            |
| 2,050                    | 2,075         | 65                               | 0                            | 3,550                    | 3,600         | 286                              | 181  | 81  | 0   | 0                            |
| 2,075                    | 2,100         | 68                               | 0                            | 3,600                    | 3,650         | 294                              | 189  | 88  | 0   | 0                            |
| 2,100                    | 2,125         | 72                               | 0                            | 3,650                    | 3,700         | 302                              | 196  | 95  | 0   | 0                            |
| 2,125                    | 2,150         | 75                               | 0                            | 3,700                    | 3,750         | 310                              | 204  | 102 | 4   | 0                            |
| 2,150                    | 2,175         | 79                               | 0                            | 3,750                    | 3,800         | 318                              | 211  | 109 | 11  | 0                            |
| 2,175                    | 2,200         | 82                               | 0                            | 3,800                    | 3,850         | 326                              | 219  | 116 | 18  | 0                            |
| 2,200                    | 2,225         | 86                               | 0                            | 3,850                    | 3,900         | 334                              | 226  | 123 | 25  | 0                            |
| 2,225                    | 2,250         | 89                               | 0                            | 3,900                    | 3,950         | 342                              | 234  | 130 | 32  | 0                            |
| 2,250                    | 2,275         | 93                               | 0                            | 3,950                    | 4,000         | 350                              | 241  | 137 | 39  | 0                            |
| 2,275                    | 2,300         | 96                               | 0                            | 4,000                    | 4,050         | 358                              | 249  | 144 | 46  | 0                            |
| 2,300                    | 2,325         | 100                              | 2                            | 4,050                    | 4,100         | 365                              | 256  | 151 | 53  | 0                            |
| 2,325                    | 2,350         | 103                              | 5                            | 4,100                    | 4,150         | 372                              | 264  | 159 | 60  | 0                            |
| 2,350                    | 2,375         | 107                              | 9                            | 4,150                    | 4,200         | 379                              | 271  | 166 | 67  | 0                            |
| 2,375                    | 2,400         | 110                              | 12                           | 4,200                    | 4,250         | 386                              | 279  | 174 | 74  | 0                            |
| 2,400                    | 2,425         | 114                              | 16                           | 4,250                    | 4,300         | 394                              | 286  | 181 | 81  | 0                            |
| 2,425                    | 2,450         | 117                              | 19                           | 4,300                    | 4,350         | 401                              | 294  | 189 | 88  | 0                            |
| 2,450                    | 2,475         | 121                              | 23                           | 4,350                    | 4,400         | 408                              | 302  | 196 | 95  | 0                            |
| 2,475                    | 2,500         | 124                              | 26                           | 4,400                    | 4,450         | 415                              | 310  | 204 | 102 | 4                            |
| 2,500                    | 2,525         | 128                              | 30                           | 4,450                    | 4,500         | 422                              | 318  | 211 | 109 | 11                           |
| 2,525                    | 2,550         | 131                              | 33                           | 4,500                    | 4,550         | 430                              | 326  | 219 | 116 | 18                           |
| 2,550                    | 2,575         | 135                              | 37                           | 4,550                    | 4,600         | 437                              | 334  | 226 | 123 | 25                           |
| 2,575                    | 2,600         | 138                              | 40                           | 4,600                    | 4,650         | 444                              | 342  | 234 | 130 | 32                           |
| 2,600                    | 2,625         | 142                              | 44                           | 4,650                    | 4,700         | 451                              | 350  | 241 | 137 | 39                           |
| 2,625                    | 2,650         | 146                              | 47                           | 4,700                    | 4,750         | 459                              | 358  | 249 | 144 | 46                           |
| 2,650                    | 2,675         | 149                              | 51                           | 4,750                    | 4,800         | 467                              | 366  | 256 | 151 | 53                           |
| 2,675                    | 2,700         | 153                              | 54                           | 4,800                    | 4,850         | 474                              | 374  | 264 | 159 | 60                           |
| 2,700                    | 2,725         | 157                              | 58                           | 4,850                    | 4,900         | 482                              | 382  | 271 | 166 | 67                           |
| 2,725                    | 2,750         | 161                              | 61                           | 4,900                    | 4,950         | 490                              | 390  | 279 | 174 | 74                           |
| 2,750                    | 2,775         | 164                              | 65                           | 4,950                    | 5,000         | 497                              | 398  | 286 | 181 | 81                           |
| 2,775                    | 2,800         | 168                              | 68                           |                          |               |                                  |      |     |     |                              |

**1966 TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS**

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% 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— |         |     |         |                              |     |          | 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                            |     |  |
|                          |               | 10%                              | Minimum | 10% | Minimum | If 4 or more there is no tax |     |          |                          | 10%   | Minimum                          | 10%          | Minimum | 10%  | Minimum | 10% | Minimum | 10% | Minimum | 10% | Minimum | If 8 or more there is no tax |     |  |
|                          |               | Your tax is—                     |         |     |         |                              |     |          |                          |       |                                  | Your tax is— |         |      |         |     |         |     |         |     |         |                              |     |  |
| \$0                      | \$675         | \$0                              | \$0     | \$0 | \$0     | \$0                          | \$0 | \$2,325  | \$2,350                  | \$226 | \$231                            | \$131        | \$121   | \$43 | \$19    | \$0 | \$0     | \$0 | \$0     | \$0 | \$0     | \$0                          | \$0 |  |
| 675                      | 700           | 3                                | 0       | 0   | 0       | 0                            | 0   | 2,350    | 2,375                    | 229   | 236                              | 134          | 124     | 46   | 23      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 700                      | 725           | 6                                | 0       | 0   | 0       | 0                            | 0   | 2,375    | 2,400                    | 233   | 240                              | 137          | 128     | 49   | 26      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 725                      | 750           | 9                                | 0       | 0   | 0       | 0                            | 0   | 2,400    | 2,425                    | 237   | 244                              | 141          | 132     | 52   | 30      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 750                      | 775           | 12                               | 0       | 0   | 0       | 0                            | 0   | 2,425    | 2,450                    | 241   | 248                              | 144          | 136     | 55   | 33      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 775                      | 800           | 15                               | 0       | 0   | 0       | 0                            | 0   | 2,450    | 2,475                    | 245   | 253                              | 148          | 139     | 58   | 37      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 800                      | 825           | 18                               | 2       | 0   | 0       | 0                            | 0   | 2,475    | 2,500                    | 249   | 257                              | 151          | 143     | 61   | 40      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 825                      | 850           | 22                               | 5       | 0   | 0       | 0                            | 0   | 2,500    | 2,525                    | 252   | 261                              | 155          | 147     | 65   | 44      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 850                      | 875           | 25                               | 9       | 0   | 0       | 0                            | 0   | 2,525    | 2,550                    | 256   | 265                              | 158          | 151     | 68   | 47      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 875                      | 900           | 28                               | 12      | 0   | 0       | 0                            | 0   | 2,550    | 2,575                    | 260   | 270                              | 162          | 155     | 71   | 51      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 900                      | 925           | 31                               | 16      | 0   | 0       | 0                            | 0   | 2,575    | 2,600                    | 264   | 274                              | 166          | 159     | 74   | 54      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 925                      | 950           | 34                               | 19      | 0   | 0       | 0                            | 0   | 2,600    | 2,625                    | 268   | 278                              | 169          | 163     | 78   | 58      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 950                      | 975           | 37                               | 23      | 0   | 0       | 0                            | 0   | 2,625    | 2,650                    | 272   | 282                              | 173          | 167     | 81   | 61      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 975                      | 1,000         | 40                               | 26      | 0   | 0       | 0                            | 0   | 2,650    | 2,675                    | 275   | 287                              | 176          | 171     | 84   | 65      | 0   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,000                    | 1,025         | 44                               | 30      | 0   | 0       | 0                            | 0   | 2,675    | 2,700                    | 279   | 291                              | 180          | 175     | 88   | 68      | 3   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,025                    | 1,050         | 47                               | 33      | 0   | 0       | 0                            | 0   | 2,700    | 2,725                    | 283   | 295                              | 184          | 179     | 91   | 72      | 6   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,050                    | 1,075         | 50                               | 37      | 0   | 0       | 0                            | 0   | 2,725    | 2,750                    | 287   | 299                              | 187          | 183     | 95   | 76      | 9   | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,075                    | 1,100         | 53                               | 40      | 0   | 0       | 0                            | 0   | 2,750    | 2,775                    | 291   | 304                              | 191          | 187     | 98   | 79      | 12  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,100                    | 1,125         | 56                               | 44      | 0   | 0       | 0                            | 0   | 2,775    | 2,800                    | 294   | 308                              | 194          | 191     | 101  | 83      | 15  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,125                    | 1,150         | 59                               | 47      | 0   | 0       | 0                            | 0   | 2,800    | 2,825                    | 298   | 312                              | 198          | 195     | 105  | 87      | 18  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,150                    | 1,175         | 62                               | 51      | 0   | 0       | 0                            | 0   | 2,825    | 2,850                    | 302   | 317                              | 202          | 199     | 108  | 91      | 22  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,175                    | 1,200         | 66                               | 54      | 0   | 0       | 0                            | 0   | 2,850    | 2,875                    | 306   | 322                              | 205          | 203     | 111  | 94      | 25  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,200                    | 1,225         | 69                               | 58      | 0   | 0       | 0                            | 0   | 2,875    | 2,900                    | 310   | 327                              | 209          | 207     | 115  | 98      | 28  | 0       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,225                    | 1,250         | 72                               | 61      | 0   | 0       | 0                            | 0   | 2,900    | 2,925                    | 314   | 331                              | 212          | 211     | 118  | 102     | 31  | 2       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,250                    | 1,275         | 75                               | 65      | 0   | 0       | 0                            | 0   | 2,925    | 2,950                    | 318   | 336                              | 216          | 215     | 122  | 106     | 34  | 5       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,275                    | 1,300         | 79                               | 68      | 0   | 0       | 0                            | 0   | 2,950    | 2,975                    | 323   | 341                              | 220          | 219     | 125  | 109     | 37  | 9       | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,300                    | 1,325         | 82                               | 72      | 0   | 0       | 0                            | 0   | 2,975    | 3,000                    | 327   | 346                              | 223          | 223     | 128  | 113     | 40  | 12      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,325                    | 1,350         | 86                               | 76      | 1   | 0       | 0                            | 0   | 3,000    | 3,050                    | 333   | 353                              | 229          | 229     | 133  | 119     | 45  | 18      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,350                    | 1,375         | 89                               | 79      | 4   | 0       | 0                            | 0   | 3,050    | 3,100                    | 342   | 362                              | 236          | 238     | 140  | 126     | 51  | 25      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,375                    | 1,400         | 92                               | 83      | 7   | 0       | 0                            | 0   | 3,100    | 3,150                    | 350   | 372                              | 244          | 246     | 147  | 134     | 58  | 32      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,400                    | 1,425         | 96                               | 87      | 10  | 0       | 0                            | 0   | 3,150    | 3,200                    | 359   | 381                              | 252          | 255     | 154  | 141     | 64  | 39      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,425                    | 1,450         | 99                               | 91      | 13  | 0       | 0                            | 0   | 3,200    | 3,250                    | 367   | 391                              | 259          | 263     | 161  | 149     | 70  | 46      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,450                    | 1,475         | 102                              | 94      | 16  | 0       | 0                            | 0   | 3,250    | 3,300                    | 376   | 400                              | 267          | 272     | 169  | 157     | 77  | 53      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,475                    | 1,500         | 106                              | 98      | 19  | 0       | 0                            | 0   | 3,300    | 3,350                    | 385   | 410                              | 275          | 280     | 176  | 165     | 84  | 60      | 0   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,500                    | 1,525         | 109                              | 102     | 23  | 2       | 0                            | 0   | 3,350    | 3,400                    | 393   | 419                              | 282          | 289     | 183  | 173     | 91  | 67      | 5   | 0       | 0   | 0       | 0                            | 0   |  |
| 1,525                    | 1,550         | 113                              | 106     | 26  | 5       | 0                            | 0   | 3,400    | 3,450                    | 402   | 429                              | 290          | 297     | 190  | 181     | 97  | 74      | 12  | 0       | 0   | 0       | 0                            | 0   |  |
| 1,550                    | 1,575         | 116                              | 109     | 29  | 9       | 0                            | 0   | 3,450    | 3,500                    | 410   | 438                              | 298          | 306     | 197  | 189     | 104 | 81      | 18  | 0       | 0   | 0       | 0                            | 0   |  |
| 1,575                    | 1,600         | 119                              | 113     | 32  | 12      | 0                            | 0   | 3,500    | 3,550                    | 419   | 448                              | 305          | 315     | 205  | 197     | 111 | 89      | 24  | 4       | 0   | 0       | 0                            | 0   |  |
| 1,600                    | 1,625         | 123                              | 117     | 35  | 16      | 0                            | 0   | 3,550    | 3,600                    | 427   | 457                              | 313          | 324     | 212  | 205     | 118 | 96      | 30  | 11      | 0   | 0       | 0                            | 0   |  |
| 1,625                    | 1,650         | 126                              | 121     | 38  | 19      | 0                            | 0   | 3,600    | 3,650                    | 436   | 467                              | 322          | 334     | 219  | 213     | 124 | 104     | 37  | 18      | 0   | 0       | 0                            | 0   |  |
| 1,650                    | 1,675         | 129                              | 124     | 41  | 23      | 0                            | 0   | 3,650    | 3,700                    | 444   | 476                              | 330          | 343     | 226  | 221     | 131 | 111     | 43  | 25      | 0   | 0       | 0                            | 0   |  |
| 1,675                    | 1,700         | 133                              | 128     | 45  | 26      | 0                            | 0   | 3,700    | 3,750                    | 453   | 486                              | 339          | 353     | 234  | 229     | 138 | 119     | 49  | 32      | 0   | 0       | 0                            | 0   |  |
| 1,700                    | 1,725         | 136                              | 132     | 48  | 30      | 0                            | 0   | 3,750    | 3,800                    | 462   | 495                              | 348          | 362     | 242  | 238     | 145 | 126     | 56  | 39      | 0   | 0       | 0                            | 0   |  |
| 1,725                    | 1,750         | 140                              | 136     | 51  | 33      | 0                            | 0   | 3,800    | 3,850                    | 470   | 505                              | 356          | 372     | 249  | 246     | 152 | 134     | 62  | 46      | 0   | 0       | 0                            | 0   |  |
| 1,750                    | 1,775         | 143                              | 139     | 54  | 37      | 0                            | 0   | 3,850    | 3,900                    | 479   | 514                              | 365          | 381     | 257  | 255     | 159 | 141     | 68  | 53      | 0   | 0       | 0                            | 0   |  |
| 1,775                    | 1,800         | 146                              | 143     | 57  | 40      | 0                            | 0   | 3,900    | 3,950                    | 487   | 524                              | 373          | 391     | 265  | 263     | 166 | 149     | 75  | 60      | 0   | 0       | 0                            | 0   |  |
| 1,800                    | 1,825         | 150                              | 147     | 60  | 44      | 0                            | 0   | 3,950    | 4,000                    | 496   | 533                              | 382          | 400     | 272  | 272     | 173 | 157     | 82  | 67      | 0   | 0       | 0                            | 0   |  |
| 1,825                    | 1,850         | 154                              | 151     | 64  | 47      | 0                            | 0   | 4,000    | 4,050                    | 504   | 543                              | 390          | 410     | 280  | 280     | 181 | 165     | 88  | 74      | 3   | 0       | 0                            | 0   |  |
| 1,850                    | 1,875         | 157                              | 155     | 67  | 51      | 0                            | 0   | 4,050    | 4,100                    | 513   | 552                              | 399          | 419     | 287  | 289     | 188 | 173     | 95  | 81      | 9   | 0       | 0                            | 0   |  |
| 1,875                    | 1,900         | 161                              | 159     | 70  | 54      | 0                            | 0   | 4,100    | 4,150                    | 521   | 562                              | 407          | 429     | 295  | 297     | 195 | 181     | 102 | 89      | 16  | 4       | 0                            | 0   |  |
| 1,900                    | 1,925         | 164                              | 163     | 73  | 58      | 0                            | 0   | 4,150    | 4,200                    | 530   | 571                              | 416          | 438     | 303  | 306     | 202 | 189     | 109 | 96      | 22  | 11      | 0                            | 0   |  |
| 1,925                    | 1,950         | 168                              | 167     | 77  | 61      | 0                            | 0   | 4,200    | 4,250                    | 538   | 581                              | 424          | 448     | 310  | 315     | 209 | 197     | 115 | 104     | 28  | 18      | 0                            | 0   |  |
| 1,950                    | 1,975         | 172                              | 171     | 80  | 65      | 0                            | 0   | 4,250    | 4,300                    | 547   | 590                              | 433          | 457     | 319  | 324     | 217 | 205     | 122 | 111     | 35  | 25      | 0                            | 0   |  |
| 1,975                    | 2,000         | 175                              | 175     | 83  | 68      | 0                            | 0   | 4,300    | 4,350                    | 556   | 600                              | 442          | 467     | 328  | 334     | 224 | 213     | 129 | 119     | 41  | 32      | 0                            | 0   |  |
| 2,000                    | 2,025         | 179                              | 179     | 87  | 72      | 2                            | 0   | 4,350    | 4,400                    | 564   | 609                              | 450          | 476     | 336  | 343     | 231 | 221     | 136 | 126     | 47  | 39      | 0                            | 0   |  |
| 2,025                    | 2,050         | 182                              | 183     | 90  | 76      | 5                            | 0   | 4,400    | 4,450                    | 573   | 619                              | 459          | 486     |      |         |     |         |     |         |     |         |                              |     |  |

## MAILING ADDRESSES OF DISTRICT DIRECTORS' OFFICES AND INTERNAL REVENUE SERVICE CENTERS

Following is a list of District Directors' offices and Internal Revenue Service centers. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office. Use street address only if shown.

Send your return to "Internal Revenue Service" at following addresses:

| STATE                          | REFUND RETURNS  | OTHER RETURNS   |
|--------------------------------|---|---|
| ALABAMA . . . . .              | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Birmingham, Ala., 35203.  |
| ALASKA . . . . .               | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Anchorage, Alaska, 99501.   |
| ARIZONA . . . . .              | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Phoenix, Ariz., 85025.  |
| ARKANSAS . . . . .             | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Little Rock, Ark., 72203.   |
| CALIFORNIA . . . . .           | Los Angeles, Calif., 90012; San Francisco, Calif., 94102.   | Los Angeles, Calif., 90012; San Francisco, Calif., 94102.   |
| COLORADO . . . . .             | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Denver, Colo., 80202.   |
| CONNECTICUT . . . . .          | Hartford, Conn., 06115 . . . . .  | Hartford, Conn., 06115.   |
| DELAWARE . . . . .             | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Wilmington, Del., 19802.  |
| DISTRICT OF COLUMBIA . . . . . | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Baltimore, Md., 21202.  |
| FLORIDA . . . . .              | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Jacksonville, Fla., 32202.  |
| GEORGIA . . . . .              | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Atlanta, Ga., 30303.  |
| HAWAII . . . . .               | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Honolulu, Hawaii, 96813.  |
| IDAHO . . . . .                | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Boise, Idaho, 83701.  |
| ILLINOIS . . . . .             | Chicago, Ill., 60602; Springfield, Ill., 62704 . . . . .  | Chicago, Ill., 60602; Springfield, Ill., 62704.   |
| INDIANA . . . . .              | 222 E. Central Parkway, Cincinnati, Ohio, 45298 . . . . .   | Indianapolis, Ind., 46204.  |
| IOWA . . . . .                 | Des Moines, Iowa, 50309. . . . .  | Des Moines, Iowa, 50309.  |
| KANSAS . . . . .               | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Wichita, Kans., 67202.  |
| KENTUCKY . . . . .             | 222 E. Central Parkway, Cincinnati, Ohio, 45298 . . . . .   | Louisville, Ky., 40202.   |
| LOUISIANA . . . . .            | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | New Orleans, La., 70130.  |
| MAINE . . . . .                | Augusta, Maine, 04330 . . . . .   | Augusta, Maine, 04330.  |
| MARYLAND . . . . .             | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Baltimore, Md., 21202.  |
| MASSACHUSETTS . . . . .        | Boston, Mass., 02203 . . . . .  | Boston, Mass., 02203.   |
| MICHIGAN . . . . .             | 222 E. Central Parkway, Cincinnati, Ohio, 45298 . . . . .   | Detroit, Mich., 48226.  |
| MINNESOTA . . . . .            | St. Paul, Minn., 55101 . . . . .  | St. Paul, Minn., 55101.   |
| MISSISSIPPI . . . . .          | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Jackson, Miss., 39202.  |
| MISSOURI . . . . .             | St. Louis, Mo., 63101 . . . . .   | St. Louis, Mo., 63101.  |
| MONTANA . . . . .              | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Helena, Mont., 59601.   |
| NEBRASKA . . . . .             | Omaha, Nebr., 68102 . . . . .   | Omaha, Nebr., 68102.  |
| NEVADA . . . . .               | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Reno, Nev., 89502.  |
| NEW HAMPSHIRE . . . . .        | Portsmouth, N.H., 03801 . . . . .   | Portsmouth, N.H., 03801.  |
| NEW JERSEY . . . . .           | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Newark, N.J., 07102.  |
| NEW MEXICO . . . . .           | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Albuquerque, N. Mex., 87101.  |
| NEW YORK . . . . .             | Brooklyn, N.Y., 11201; 120 Church St., New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.  | Brooklyn, N.Y., 11201; 120 Church St., New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.  |
| NORTH CAROLINA . . . . .       | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Greensboro, N.C., 27401.  |
| NORTH DAKOTA . . . . .         | Fargo, N. Dak., 58102. . . . .  | Fargo, N. Dak., 58102.  |
| OHIO . . . . .                 | 222 E. Central Parkway, Cincinnati, Ohio, 45298 . . . . .   | Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.  |
| OKLAHOMA . . . . .             | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Oklahoma City, Okla., 73102.  |
| OREGON . . . . .               | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Portland, Oreg., 97232.   |
| PANAMA CANAL ZONE . . . . .    | Director of International Operations, Washington, D.C., 20225 . . . . .   | Director of International Operations, Washington, D.C., 20225.  |
| PENNSYLVANIA . . . . .         | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Philadelphia, Pa., 19108; Pittsburgh, Pa., 15222.   |
| PUERTO RICO . . . . .          | Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico, 00917.  | Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Ave. and Bolivia St., Hato Rey, Puerto Rico, 00917.  |
| RHODE ISLAND . . . . .         | Providence, R.I., 02907 . . . . .   | Providence, R.I., 02907.  |
| SOUTH CAROLINA . . . . .       | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Columbia, S.C., 29201.  |
| SOUTH DAKOTA . . . . .         | Aberdeen, S. Dak., 57401 . . . . .  | Aberdeen, S. Dak., 57401.   |
| TENNESSEE . . . . .            | 4800 Buford Highway, Chamblee, Ga., 30006 . . . . .   | Nashville, Tenn., 37203.  |
| TEXAS . . . . .                | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Austin, Tex., 78701; Dallas, Tex., 75201.   |
| UTAH . . . . .                 | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Salt Lake City, Utah, 84110.  |
| VERMONT . . . . .              | Burlington, Vt., 05402 . . . . .  | Burlington, Vt., 05402.   |
| VIRGINIA . . . . .             | 11601 Roosevelt Blvd., Philadelphia, Pa., 19155 . . . . .   | Richmond, Va., 23240.   |
| VIRGIN ISLANDS . . . . .       | Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907. | Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907. |
| WASHINGTON . . . . .           | 1160 West 1200 South, Ogden, Utah, 84405 . . . . .  | Tacoma, Wash., 98402.   |
| WEST VIRGINIA . . . . .        | 222 E. Central Parkway, Cincinnati, Ohio, 45298 . . . . .   | Parkersburg, W. Va., 26102.   |
| WISCONSIN . . . . .            | Milwaukee, Wis., 53202 . . . . .  | Milwaukee, Wis., 53202.   |
| WYOMING . . . . .              | 3651 Interregional Highway, Austin, Tex., 78740 . . . . .   | Cheyenne, Wyo., 82001.  |
| FOREIGN ADDRESSES . . . . .    | Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.  | Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.  |