



1967

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1967 U.S. income tax returns.

► Please follow these steps in using Card Form 1040A

- 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, phone or visit any Internal Revenue Service office.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D **Sign the card** and mail it 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.

► If your name, address, and social security number are already printed on the card form, please use this card. Correct the pre-printed information, if necessary.

Who must file a tax return

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1967 must file; except that if you are 65 or over, you must file if you had an income of \$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 1966.
- 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."
- 11 You are a nonresident alien. (File Form 1040NR.)

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 \$500 a month of such compensation. Forms W-2 issued for 1967 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 get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in item 5, and attach the certificate to your return. If you get 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, 1968, but not later than April 15, 1968.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, must file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Where to get forms

If you need a Form 1040, you can get one from any Internal Revenue office, or 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 write 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 unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

Computation of tax on Form 1040A:

If your income was less than \$5,000

You may find 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 but not the minimum standard deduction.

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.)

Use of the Tax Table or the standard deduction eliminates the need for listing contributions, interest, taxes, losses, medical expenses, child care expenses and certain miscellaneous deductions. The **standard deduction** is 10 percent 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 four dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of six exemptions).

The standard 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 1967, you are considered married for the entire year. If divorced or legally separated on or before the end of 1967, 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.

How to prepare a joint return

To benefit from 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 non-resident alien at any time during the taxable year.

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 1967 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 1967 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1967" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1967," 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 \$290.40 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 \$290.40 as a credit against your income tax.

(a) Add the social security (F.I.C.A.) tax withheld by all your employers from your wages in 1967. If joint return, make separate computations for you and your wife.

(b) Subtract \$290.40.

(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 find 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 find your own tax, complete

items 8, 9, and 10 or 11. If you have the Service find your tax, omit items 8, 10, and 11 (but complete item 9). We will send you 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, provided 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.

(e) EITHER (1) for the entire year 1967 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*	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Son-in-law
Stepbrother	Daughter-in-law

The following if related by blood:

Uncle	Nephew
Aunt	Niece

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

Divorced or Separated Parents

For new rules on dependency exemptions for your children if you are divorced or separated see Document No. 5013, Personal Exemptions, which is available at the District Director's office.

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 accounted to your employer for business travel expenses and he paid for them (either by advances or reimbursements or by allowing you to use a charge account), or he gave you a flat allowance for subsistence and mileage of not more than \$25 a day and 15 cents a mile, and your expenses equaled your reimbursement, or your expenses exceeded 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 were more than your expenses, or you wish to claim a deduction for expenses, you may not use Form 1040A, but must use Form 1040.

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, 1967.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1967.

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 depend-

ent 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.)

YOUR COPY—KEEP FOR YOUR RECORDS

1040A

**U.S. Individual
Income Tax Return**

1967

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

1 Name (If joint return, 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

3 Spouse's social security number

a return, enter her (his) social security number in item 3 and give first name here ▶

4. Check one:

a. Single;

b. Married filing joint return (even if only one had income);

c. Married filing separately—if spouse is also filing

Enter below name and address used on your return for 1966. (If same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 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 instr.) Spouse'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 SPOUSE (only if all her (his) income is included in this return, or she (he) had no income)

	Regular	65 or over	Blind	
Yourselves	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of boxes checked ▶
Spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Check boxes which apply →

13 First names of your dependent children who lived with you Enter number ▶

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 ▶

Your present employer	Spouse'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 ▶

Your signature

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Date

Date

☆ GPO : 1967-O-260-016

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:

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
\$1,000	\$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

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

If you checked as your filing status on page 1, Form 1040A

- Item 4a. Single, use _____ Tax Table A
- Item 4b. Married Filing Joint Return, use _____ Tax Table B
- Item 4c. Married Filing Separately, use _____ Tax Table C



Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

1967 TAX TABLE A— FOR SINGLE PERSON

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 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—		Your tax is—										
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								

1967 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—		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							

1967 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	10%	Minimum			10%	Minimum	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	\$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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	0	0	0
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	0	0	0
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	0	0	0
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	6														



**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 one of the following addresses:

IF YOU ARE DUE A REFUND	STATE	OTHER RETURNS
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3651 Interregional Highway, Austin, Tex. 78740 . 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155 . 11601 Roosevelt Blvd., Philadelphia, Pa. 19155 . 4800 Buford Highway, Chamblee, Ga. 30006 . .	COLORADO CONNECTICUT DELAWARE DISTRICT OF COLUMBIA . FLORIDA	Denver, Colo. 80202. Hartford, Conn. 06115. Wilmington, Del. 19802. Baltimore, Md. 21202. 4800 Buford Highway, Chamblee, Ga. 30006.
4800 Buford Highway, Chamblee, Ga. 30006 . . 1160 West 1200 South St., Ogden, Utah 84405 . 1160 West 1200 South St., Ogden, Utah 84405 . 2306 E. Bannister Rd., Kansas City, Mo. 64170 . Cincinnati, Ohio 45298	GEORGIA HAWAII IDAHO ILLINOIS INDIANA	4800 Buford Highway, Chamblee, Ga. 30006. Honolulu, Hawaii 96813. Boise, Idaho 83701. Chicago, Ill. 60602, Springfield, Ill. 62704. Indianapolis, Ind. 46204.
2306 E. Bannister Rd., Kansas City, Mo. 64170 . 3651 Interregional Highway, Austin, Tex. 78740 . Cincinnati, Ohio 45298 3651 Interregional Highway, Austin, Tex. 78740 . 310 Lowell St., Andover, Mass. 01812 11601 Roosevelt Blvd., Philadelphia, Pa. 19155 .	IOWA KANSAS KENTUCKY LOUISIANA MAINE MARYLAND	Des Moines, Iowa 50309. Wichita, Kans. 67202. Louisville, Ky. 40202. New Orleans, La. 70130. Augusta, Maine 04330. Baltimore, Md. 21202.
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