

# 1973

# Instructions For Preparing Short Form 1040A

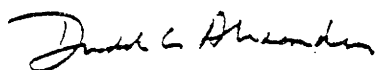
## From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Be sure to read the instructions on page 2 carefully to decide whether Form 1040A is right for you. If you decide it is to your advantage to use Form 1040, copies of the Form 1040 and its instructions may be obtained from any Internal Revenue Service office and many banks and post offices.

I want to call your attention to the Presidential Election Campaign Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return \$1 each for husband and wife) of your taxes for a general fund to meet campaign expenses of the 1976 Presidential Election. This check-off is on line 8 of the Form 1040A.

With the information in these instructions, you should be able to prepare your own return. If you need help, please call us at the number listed for your area on page 7 (see page 15 for California numbers) or visit your nearest Internal Revenue office. If you have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file early. Thanks for your cooperation.

  
Commissioner of Internal Revenue

## Index to Instructions

<b>A</b>	
Addresses of Internal Revenue Service Centers . . . . .	6
Advantages of Using Form 1040 Instead of Short Form 1040A . . . . .	2
<b>B</b>	
Balance Due—How to Pay . . . . .	4
Birth or Death of Dependent . . . . .	6
Blindness . . . . .	5
<b>C</b>	
Combat Pay Exclusion . . . . .	4
Completing Your Return . . . . .	4
County of Residence . . . . .	3 and 5
<b>D</b>	
Death of Taxpayer . . . . .	5
Declaration of Estimated Tax . . . . .	6
Dependents—	
Your Children . . . . .	6
Others . . . . .	6
Dividends and Exclusion . . . . .	3
<b>E</b>	
Estimated Tax Payments . . . . .	4
Excess FICA Tax Withheld . . . . .	4
Exemptions . . . . .	5
<b>F</b>	
Filing Requirements—	
When to File . . . . .	2
Who Must File . . . . .	2
Where to File . . . . .	6
Filing Status . . . . .	3 and 5
<b>G</b>	
Guide to Filling Out Form 1040A . . . . .	3
<b>I</b>	
Income Tax Withheld (Federal) . . . . .	4 and 5
Interest Income . . . . .	3
<b>M</b>	
Married Persons—Joint or Separate Return . . . . .	5
<b>P</b>	
Political Campaigns—	
Tax Credit . . . . .	4
\$1 Check-off . . . . .	3
<b>R</b>	
Refund of Tax . . . . .	4
Rounding Off to Whole Dollars . . . . .	5
<b>S</b>	
Single Person . . . . .	5
Social Security Number . . . . .	3
Student Dependency and Exemption . . . . .	6
<b>T</b>	
Tax Computation by IRS . . . . .	3
Tax Rate Schedules . . . . .	14
Tax Tables . . . . .	3-13
Telephone Numbers for Federal Tax Information . . . . .	7 and 15
<b>U</b>	
Unmarried Head of Household . . . . .	5
<b>W</b>	
Who May NOT use Short Form 1040A . . . . .	2
Who May Use Short Form 1040A . . . . .	2
Widows and Widowers . . . . .	5

## New Features

- ▶ Provision has been made on Form 1040A to designate \$1 (if joint return, \$1 each for husband and wife) of your taxes for the Presidential Election Campaign Fund. See line 8.
- ▶ Dividends and interest may be reported on Form 1040A regardless of amounts received. See page 2.
- ▶ You may have IRS compute your tax regardless of the amount of your income. See page 3.
- ▶ Call us toll free for answers to your Federal tax questions. See page 7 (page 15 for California) for telephone numbers.

**Before you turn to page 3 for the guide to filling out Short Form 1040A**  
**BE SURE TO READ THE FOLLOWING INSTRUCTIONS**

**Who must file a Return**

**File a Return if you are:**

And your  
gross income  
is at least:

- Single or are a widow or widower, and are under 65 . . . . . \$2,050
- Single or are a widow or widower, and are 65 or older . . . . . 2,800
- Single, you could be claimed as a dependent on your parent's return and you show dividend income, interest income, or other types of unearned income on your own return . . . . . 750
- Married filing jointly, living together at end of 1973 (or at date of death of spouse), both are under 65 . . . . . 2,800
- Married filing jointly, living together at end of 1973 (or at date of death of spouse), one is 65 or older . . . . . 3,550
- Married filing jointly, living together at end of 1973 (or at date of death of spouse), both are 65 or older . . . . . 4,300
- Married filing separate returns, or married but not living together at end of 1973 . . . . . 750
- A person with income from sources within U.S. possessions . . . . . 750
- Self-employed and your net earnings from self-employment were at least \$400.

If income tax was withheld and you are not required to file a return, you should file a return to get a refund. These rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

**When to file**

File as soon as you can after January 1, but not later than April 15, 1974.

**Where to file**

Use the envelope furnished you or the appropriate address shown on page 6.

**Who May Use Short Form 1040A**

You may use Short Form 1040A if all your income in 1973 was from wages, salaries, tips, other employee compensation, dividends or interest and you do not itemize your deductions.

**Who May NOT Use Short Form 1040A**

**File Form 1040 instead of Short Form 1040A if:**

- you had income other than wages, salaries, tips, dividends or interest
- you received \$20 or more in tips in any one month, and you did not fully report these tips to your employer
- your Form W-2 shows uncollected employee tax (social security tax) on tips
- you have:
  - a retirement income credit
  - an investment credit
  - a foreign tax credit
  - a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil, or
  - a credit from a regulated investment company
- you choose the benefits of income averaging
- (1) you could be claimed as a dependent on your parent's return and (2) you had dividend or interest income AND (3a) your dividend and interest income was \$750 or

more, OR (3b) your total income (amount that would otherwise be shown on line 12, Short Form 1040A) is more than \$8,666 (\$4,333 if married and filing separately)

- your spouse files a separate return and itemizes deductions. Note: You may ignore this and still file Form 1040A if you don't consider yourself married for tax purposes because (1) you did not live with your spouse at any time during 1973, (2) you furnished more than half the cost of keeping up your home for 1973, and (3) your child or stepchild lived in your home for more than 6 months of 1973, and you can claim that child as a dependent
- you received capital gain dividends or nontaxable distributions (return of capital)
- you claim a deduction for business expenses as an outside salesman or for travel for your job
- you claim a sick pay exclusion
- you claim a moving expense deduction because you changed jobs or were transferred
- you are a railroad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid
- you must file Form 2210 because line 22 is more than 20% of line 19. See instructions for Penalty for Not Paying Enough Tax During the Year on page 6.
- you had, at any time during the taxable year, an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)
- you are required to file Form 2555, Exemption of Income Earned Abroad
- you were married to a nonresident alien at the end of 1973
- you are a nonresident alien (use Form 1040NR).

If you have any questions about business expenses, sick pay, moving expenses or the like, please obtain Form 1040 and its instructions, together with any of our explanatory publications that you need. You can get Form 1040 and its instructions, other forms and publications at all Internal Revenue offices.

**IMPORTANT** Short Form 1040A may not be right for you . . .  
 Before you file, take a few minutes to read these instructions.

It may be to your advantage to use Form 1040, if your Itemized Deductions are substantial, or if you are eligible for the Retirement Income Credit.

**Itemized Deductions (What You Can Claim)**

Examples of itemized deductions are:

1. What you paid for medical insurance and for medical and dental care. Local, State, and real estate taxes. Alimony, and interest on loans and mortgages.
2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and similar organizations.
3. Employee business expenses such as union dues, safety helmets, tools.
4. Your loss from accident, fire, storm (casualty) or theft after subtracting from

each loss \$100 plus what the insurance company paid you.

5. The money you paid someone (so you could work) to take care of your dependent under 15 years old or to take care of your spouse or other dependent who could not take care of himself.

**Here is a general test to help. Will your tax be lower if you list (itemize) deductions?**

You should itemize on Form 1040 if your income on line 12 of Short Form 1040A is:

- less than \$8,667 and your itemized deductions total more than \$1,300.
- between \$8,667 and \$13,333 and your itemized deductions total more than 15% of line 12.
- over \$13,333 and itemized deductions total more than \$2,000.

*Note: If you are married and filing separately, divide the dollar amounts in half, and be sure to use only the total of your own deductions.*

**Retirement Income Credit**

You may be able to claim this credit on Form 1040 and reduce your tax by as much as \$229 (if single), or by as much as \$457 (if married, filing joint return) if you meet all of the following tests:

1. You are age 65 or over (or under age 65 and retired under a public retirement system).
2. You received income from interest, dividends, pensions, annuities, or certain rents.
3. You earned more than \$600 a year for any 10 years before 1973. (If your spouse died, you can use his earnings to meet this test.)

# Here's how to fill in Short Form 1040A . . .

(Circled numbers on form are keyed to circled numbers in explanations below.)

## ① Name and address

Use the label on the cover of the tax forms package mailed to you. Correct anything wrong on it. If you did not receive forms with a label, print your name and address.

Give your apartment number if you have one.

**Note:** You should show your own address unless you want us to mail any refund or correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.

If you are a member of the Armed Forces, use your permanent home address.

## ② County of residence

See detailed county of residence instruction on page 5.

## ③ Social security number

If your social security number on the mailing label is wrong, or if you are not using a label, give your correct number in the space provided for it.

If you are married and your spouse has a social security number, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, file Form SS-5 with your local Social Security Administration office early enough to receive your social security card before the deadline for filing your return. If you have not received a number by the time you must file your return, write "Applied for" in the number space.

Also be sure to show occupation(s) in space(s) in the upper right corner just below the social security blocks.

## ④ Filing status—Lines 1 through 5

Check only one box, to show how you want to file. Your tax rate will depend on it, so read carefully "Your Filing Status," page 5, before you decide.

## ⑤ Your exemptions and dependents—Lines 6a, b, c, d, and 7

See instructions for Your Exemptions, on page 5, and Children And Other Dependents, on page 6, to find out whom you can claim. Enter the total number of exemptions for each line in the spaces at the far right. Add them up and show the total on line 7.

## ⑥ Presidential Election Campaign Fund—Line 8

You can tell us to turn over \$1 of your tax to the presidential election campaign fund by checking the appropriate box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example:

(1) Both may elect to designate \$1 each for a total of \$2.

You can use it if: 1. Your income is from salary or wages, tips, other employee compensation, dividends, and interest.

2. And you do not itemize your deductions.

# Short Form 1040A U.S. Individual Income Tax Return 1973

Name (If joint return, give first names and initials of both) <b>John F &amp; Mary Brown</b>		Last name <b>Brown</b>		COUNTY OF RESIDENCE <b>Anyone</b>		Your social security number <b>516 04 1492</b>			
Present home address (Number and street, including apartment number, or rural route) <b>3700 Millway</b>		City, town or post office, State and ZIP code <b>Hometown, Maryland 20715</b>		Place label within box <b>1</b>		Spouse's social security no. <b>575 10 1776</b>			
Filing Status—check only one: 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here 4 <input type="checkbox"/> Unmarried Head of Household 5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died ▶ 19 )		Exemptions: Regular / 65 or over / Blind 6a Yourself <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number of boxes checked ▶ <b>2</b> b Spouse <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> c First names of your dependent children who lived with you <b>James, Marie</b> Enter number ▶ <b>2</b> d Number of other dependents (from line 26) <b>5</b> 7 Total exemptions claimed <b>4</b>		Presidential Election Campaign Fund.—Check <input checked="" type="checkbox"/> if you wish to designate \$1 of your tax for this fund. If joint return, check <input checked="" type="checkbox"/> if spouse wishes to designate \$1. Note: This will not increase your tax or reduce your refund. See note on back.		9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2, if available, attach preparation) <b>9600.00</b>		10a Dividends (See instructions on page 3) <b>230.00</b> 10b Less exclusion <b>200.00</b> Balance <b>30.00</b>	
11 Interest income <b>350.00</b>		12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income) <b>9980.00</b>		13 If line 12 is \$10,000 or more, enter 15% of line 12 but not more than \$2,000 (\$1,000 if line 3 checked) <b>14</b>		14 Subtract line 13 from line 12 <b>15</b>			
15 Multiply total number of exemptions claimed on line 7 by \$750 <b>16</b>		16 Taxable income (subtract line 15 from line 14) (Figure tax on amount on line 16 using Tax Rate Schedule X, Y, or Z, and enter on line 17.) <b>17</b>		17		18			

(2) Both may elect not to designate.  
(3) One may elect to designate \$1 and the other elect not to.

If you check the box(es), it will not increase your tax or reduce your refund.

## ⑦ Wages, salaries, tips, and other employee compensation—Line 9

Give the total of all the wages shown on your Forms W-2. If all your tips are not shown on your Forms W-2, add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W-2 or correct it.

## ⑧ Dividends—Line 10

The first \$100 of dividends you receive from qualifying domestic corporations is not taxed. If you and your spouse each had dividends from qualifying domestic corporations, each can exclude the first \$100. If one receives less than \$100 in dividends, the other still cannot exclude more than \$100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

- (a) Foreign corporations, including your share from a controlled foreign corporation.
- (b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.
- (d) Real estate investment trusts.
- (e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.
- (f) A distribution out of the current year's taxable income from a small business corporation.

Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then subtract it and show the difference on 10c.

**Note:** Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.

## ⑨ Interest income—Line 11

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Include interest on tax refunds.

## ⑩ Total income—Line 12

Add the amounts on lines 9, 10c, and 11. This is your "Adjusted Gross Income."

### ⑪ Instructions Between Lines 12 and 13

These instructions will help you to figure your tax in the fastest manner possible.

## Figuring your tax—Lines 13 through 17

### If you want IRS to figure your tax

If you want IRS to figure your tax, skip lines 13 through 17, 19, and 21 through 25. Be sure that lines 18, 20a, b, and c are filled in. Sign your return and attach the forms you need. See instructions that follow for filling in line 18 and 20a, b, c, and for completing your return.

If you are filing a joint return and both you and your spouse have income, show the income of each separately in the space to the left of the entry space for line 12.

File on or before April 15, 1974. We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

If you do not want IRS to figure your tax, fill in the rest of your return, using the following guidelines.

If your income on line 12 is under \$10,000, skip lines 13 through 16. Turn to Tax Tables 1 through 12 on pages 8 through 13 to find your tax. If you checked line 5, you may use the column for "Married filing joint return." After you have found your tax, enter it on line 17 and check the block for "Tax Tables 1-12."

If your income on line 12 is \$10,000 or more, go on with line 13.

17	Tax, check if from: <input checked="" type="checkbox"/> Tax Tables 1-12 OR <input type="checkbox"/> Tax Rate Schedule X, Y, or Z	17	901.00
18	Credit for contributions to candidates for public office (see instructions on page 15)	18	0.00
19	Income tax (subtract line 18 from line 17). If less than zero, enter zero	19	901.00
20a	Total Federal income tax withheld (attach Forms W-2 to front)	20a	906.80
	b Excess FICA tax withheld (two or more employers—see instructions on page 4)	b	16
	c 1973 estimated tax payments (include amount allowed as credit from 1972 return)	c	17
21	Total (add lines 20a, b, and c)	21	906.80
22	If line 19 is larger than line 21, enter BALANCE DUE IRS	22	18
23	If line 21 is larger than line 19, enter amount OVERPAID	23	19
24	Amount of line 23 to be REFUNDED TO YOU	24	5.80
25	Amount of line 23 to be credited on 1974 estimated tax	25	5.80

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home, if born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support, if 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
	5					
26 Total number of dependents listed in column (a). Enter here and on line 6d						

12

Line 13.—This is where you take your standard deduction. Fill in the amount. If you are married and filing separately, the amount for either spouse cannot be more than \$1,000.

Line 14.—Subtract line 13 from line 12 and show the difference.

Line 15. Multiply the number of exemptions on line 7 by \$750 and show the amount.

Line 16.—Subtract line 15 from line 14 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, Y, or Z on page 14. Find the schedule that fits the "Filing Status" you checked (lines 1-5); and figure your tax. After you have figured your tax, enter it on line 17 and check the block for "Tax Rate Schedule X, Y, or Z."

13 Credit for contributions to candidates for public office—Line 18

Add up the money you gave to help pay campaign expenses for persons running for public office. Fill in HALF the amount you gave, but not more than the smaller of these amounts (1) \$12.50 (\$25.00 on a joint return), or (2) your tax shown on line 17.

14 Your income tax—Line 19

If you filled in an amount on line 18, subtract it from the amount on line 17 and show the difference. Otherwise, show the same amount on line 19 that is on line 17.

15 Income tax withheld—Line 20a

Fill in the amount shown on your Form W-2. If you have more than one Form W-2, add the amounts together. If you are filing a joint return, add together the amounts for you and your spouse.

16 Excess FICA tax withheld—Line 20b

If you had more than one employer and together they paid you more than \$10,800 in wages, too much social security (FICA) tax may have been taken out of your wages.

Note: 1972 Presidential Election Campaign Fund Designation.—Check  if you did not designate \$1 of your taxes on your 1972 return, but now wish to do so. If joint return, check  if spouse did not designate on 1972 return but now wishes to do so.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

20 Sign here

John F. Brown 2-19-74

Mary Brown 2-19-74

Preparer's signature (other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Address (and ZIP Code) \_\_\_\_\_ Preparer's Emp. Ident. or Sec. No. \_\_\_\_\_

If the FICA taxes withheld by all of your employers add up to more than \$631.80 take credit for the extra amount here. If you are filing a joint return, figure the credit separately for you and your spouse. Don't add your spouse's FICA to yours. Add all your FICA taxes (not more than \$631.80 for each employer). Subtract \$631.80. Enter the difference on line 20b. If any of your employers took out more than \$631.80, ask the employer to refund the extra amount owed to you. You can't take credit for it on your return.

the difference on line 22. This is the tax you still owe.

**How to Pay**

You may pay by check or money order made payable to Internal Revenue Service. Please write your social security number on your check or money order. If line 22 is under \$1, you do not have to pay.

17 Estimated Tax Payments—Line 20c

Fill in on this line any payments you made on your estimated Federal income tax for 1973.

If you and your spouse filed a joint declaration of estimated tax for 1973 but decide to file separate income tax returns for 1973, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1973 but decide to file a joint income tax return for 1973, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

18 Tax due IRS—Line 22

If line 19 is more than line 21, show

19 A refund due you—Line 23

If line 21 is more than line 19, show the difference on line 23. This is the refund we owe you.

**Refund of Tax**

If line 23 is under \$1, we will not send you a refund unless you ask for it when you file your return. If you move before you get your refund, be sure to file a change of address with the post office serving your old address so your check can be forwarded to you.

20 Completing your return

- Sign and date your return.—Both you and your spouse have to sign a joint return. If someone else made out your return for pay, he must also sign and show his address and identifying number.
- Attach your Forms W-2 and any statements or other forms.

General Information

Service in a Combat Zone (and Missing or Prisoners of War) before July 1, 1973.—An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Furthermore, he does not have to include wages received before or after June 30, 1973, while in a hospital because of injuries or sickness resulting from combat zone service prior to July 1, 1973.

A commissioned officer does not have to pay tax on the first \$500 he received for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Also he does not have to pay tax on the first \$500 a month received before or after June 30, 1973, while hospitalized for

sickness or injury resulting from combat zone service prior to July 1, 1973.

The pay of members of the Armed Forces and civilian government employees, during the time they were prisoners of war or missing in action because of the Vietnam conflict, is not taxed.

Service in a Combat Zone (and Missing or Prisoners of War) after June 30, 1973.—Contact your payroll officer or an Internal Revenue office for information concerning the exclusion rules for periods after June 30, 1973.

If you do not know if your Form W-2 includes wages on which you do not have to pay tax, ask your payroll officer. Such pay should not have been included, but if it was, ask for a corrected Form W-2 or a certificate to show your wages when you

were in the combat zone or hospital. When you get the certificate, subtract the amount on it from the amount on your W-2 and include the difference on line 9. Attach the certificate and your W-2 to your return.

### Deceased Taxpayer

If a person died in 1973, or in 1974 before filing a return for 1973, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as a surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

### County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City." Baltimore City, Maryland  
Carson City, Nevada  
Columbus, Georgia  
St. Louis City, Missouri  
Certain cities in Virginia—

Alexandria	Franklin	Petersburg
Bedford	Fredericksburg	Portsmouth
Bristol	Galax	Radford
Buena Vista	Hampton	Richmond
Charlottesville	Harrisonburg	Roanoke
Chesapeake	Hopewell	Salem
Clifton Forge	Lexington	South Boston
Colonial Heights	Lynchburg	Staunton
Covington	Martinsville	Suffolk
Danville	Nansamond	Virginia Beach
Emporia	Newport News	Waynesboro
Fairfax	Norfolk	Williamsburg
Falls Church	Norton	Winchester

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

**Note:** If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence box the State in which you reside.

### Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example: \$1.38 becomes \$1 and \$2.69 becomes \$3.

### Do You Want More or Less

#### Income Tax Withheld in 1974?

If your payment due IRS on line 22, or the refund IRS owes you on line 23, is large, see your payroll office about changing the amount of tax withheld from your wages.

### Your Filing Status

#### (lines 1 through 5)

Read the following instructions carefully to find the filing status that fits your situation for 1973. Then check the box for your status on lines 1 through 5 on your return. Your tax rate depends on the box you check.

#### 1. Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1973, you were one of the following:

- (a) not married,
- (b) separated from your spouse by

either divorce or separate maintenance decree.

(c) a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1973 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1973, (3) paid more than half the cost of keeping up your home for 1973, and (4) your child or stepchild lived in your home for more than 6 months of 1973 and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can forget the rules for married people filing separate returns. This means that if your spouse itemized deductions, you do NOT have to. You can use the standard deduction if you want and your limit is \$2,000 instead of the \$1,000 allowed married persons filing separately. Don't forget to see if you can file as "Unmarried Head of Household," (paragraph 4(b)) which may give you a lower tax rate.

#### 2. Married filing jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates. A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even though your spouse lived in a different household.

This filing status applies if on December 31, 1973, you were either of the following:

(a) married, even if you were not married for the whole year.

(b) a widow or widower, your spouse died in 1973, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see paragraph 3.)

**Note:** If you are in doubt about whether to file joint or separate returns (discussed below), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

#### 3. Married filing separately

Some married taxpayers file separate returns because each wants to be responsible for only his own tax or receive his own refund. Others file separate returns because their total tax may be less than when they file a joint return.

If you cannot meet the requirements in paragraph 1(d) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check the box on line 3.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case file Form 1040 instead of Short Form 1040A.) If you take the percentage standard deduction, your spouse cannot take the low income allowance (this is \$650 for a separate return).

#### 4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filing status if on December 31, 1973, test (a) or (b) applies.

(a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your father or mother who you could claim as a dependent. (They did not have to live with you).

(2) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- your unmarried child, grandchild, foster child, or stepchild. (They did not have to be your dependents.)
- any other person you could claim as a dependent provided he is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support).

(b) You (1) were married (do not intend to file a joint return), (2) had not lived with your spouse at any time during 1973, (3) paid more than half the cost of keeping up your home for 1973, and (4) your dependent child or stepchild lived in your home in 1973.

#### 5. Widow(er) with dependent child

This filing status applies if your spouse died in 1971 or 1972 and on December 31, 1973, you met all these tests:

- had not remarried
- had living with you a child or stepchild you could claim as your dependent
- paid over half the cost of keeping up the home for this child for the entire year
- could have filed a joint return with your spouse for the year he died.

If your spouse died in 1973 and you had not remarried, see paragraph 2(b).

### Your Exemptions (lines 6a and 6b)

**Note:** You are allowed \$750 for each exemption for 1973. If you find your tax in one of the Tax Tables 1-12, pages 8 through 13, the total amount for all your exemptions is already figured in for you. If you use the Tax Rate Schedules X, Y, or Z, on page 14, and figure your tax yourself, fill in the total amount for your exemptions on line 15.

#### For yourself

You can always take one exemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were blind or 65 or older. You can take three if you were both blind and 65 or older. Check all the boxes on line 6a for the exemptions you can take.

You can take the extra exemptions for age 65 or over and blindness for only yourself and your spouse. You cannot take them for dependents.

Age and blindness are decided as of December 31, unless your 65th birthday was on January 1, 1974. If it was, you can take the extra exemption for age for 1973.

**Proof of Blindness.**—If completely blind attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) and (b), you may instead submit a certified opinion to this effect, from a skilled examining eye physician. You need to attach this opinion only once to your return; in subsequent years attach only a statement referring to this opinion.

## For your spouse

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if he is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own: one, for the regular exemption . . . two, for either blindness or 65 or older . . . three, for both blindness and 65 or older. Check all the boxes for exemptions you can take for your spouse on line 6b.

If at the end of 1973, you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree) you may still take an exemption for your spouse if you file a joint return.

## In case of death

If your spouse died during 1973, check the boxes for the exemptions you could have taken for him on the date of death. See instruction for Deceased Taxpayer on page 5.

## Children and Other Dependents (lines 6c and 6d)

You can take a \$750 exemption for anyone who meets all the following five tests:

(1) **Income**—Received less than \$750 income. (This test does not have to be met if your child was under 19 or a full-time student at least 5 months of the year. See instruction for Student Dependent.)

(2) **Support**—Received over half of his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents", or "Dependent supported by two or more taxpayers." The support can be from either spouse if they are filing a joint return.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. The cost of a place to live is figured at fair rental value.

Support does not include things like the purchase of an automobile, furniture or appliances, income taxes, and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, include money the dependent used for his own support, even if this money was not taxable. (For example, social security benefits, gifts, savings.) If your child was a student, do not include amounts he received as scholarships.

(3) **Married dependents**—Did not file a joint return with spouse.

(4) **Citizenship or residence**—Was one of the following: citizen or resident of the U.S., resident of Canada, Mexico, the Republic of Panama or the Canal Zone, an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) **Relationship**—(a) Was related to you (or your spouse if you are filing jointly) 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	Daughter-in-law
Stepbrother	Son-in-law
if related by blood	
Uncle	Nephew
Aunt	Niece

## \*Child includes:

- your son, daughter, stepson, stepdaughter
  - a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
  - a foster child who lived in your home as a member of your family for the whole year; or
- (b) Was any other person who lived in your home as a member of your household for the whole year.

## Student dependent

Even if your child had income of \$750 or more, you can still take him as a dependent if he meets tests (2), (3), (4), and (5), and one of the following: (a) went to school\* full-time during any 5 months of 1973.

(b) took a full-time, on-farm training course during any 5 months of 1973. (The course must have been given by a school\* or a State, county, or local government agency.)

\*School means one that has a regular faculty and course of study and has a body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

## Children of divorced or separated parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he contributed at least \$600 toward the child's support during 1973, and the decree of divorce or separate maintenance, (or a written agreement between the parents) states he can take the exemption, or

2. he contributed \$1,200 or more for child support during 1973 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

**Note:** For purposes of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

## Dependent supported by two or more taxpayers

There is a special rule where two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. One of them can claim an exemption for that person if he meets the following two tests: (a) he paid for at least 10% of the support, and

(b) he attaches to his return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his own return.

## Birth or death of a dependent

You can take a full \$750 exemption for a dependent who died or was born during 1973 if he met the tests for a dependent while he lived. This means that a baby born alive but who lived only a few minutes can be taken as a dependent.

## Filling in Lines 6c and 6d

- Give the first names of your dependent - children who lived with you on line 6c. Fill in the total number to the right of the arrow.
- Give full names and other information for your other dependents on line 26.

Then bring the total number being claimed from line 26 to line 6d.

## Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) \$20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described on page 5;

(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,

(e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040-ES for details.

**Penalty for Not Paying Enough Tax During the Year.**—If line 22 is more than 20 percent of line 19, you must file Form 1040. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

## Where to File

Send your return to the Internal Revenue Service Center at the address shown below for your State.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtzville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01912
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4300 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1150 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, Calif. 93868
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
<b>If you are located in:</b>	<b>Use this address</b>
Panama Canal Zone, American Samoa, Guam	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico; Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country U.S. citizen	11601 Roosevelt Boulevard Philadelphia, Pa. 19155



# To Call IRS Toll Free for Answers to Your Federal Tax Questions, Use the Numbers Listed Below for Your Area

## ALABAMA

Birmingham, 252-1155  
Decatur, 355-1855  
Huntsville, 539-0651  
Mobile, 433-5532  
Montgomery, 269-9101  
Elsewhere in Alabama, 800-292-6300

## ALASKA

Anchorage, 279-0681  
Fairbanks, 452-1951  
Juneau, 586-7166  
Elsewhere in Alaska, call operator and ask for Enterprise 3700

## ARIZONA

Phoenix, 258-8751  
Elsewhere in Arizona, 800-352-6911

## ARKANSAS

Little Rock, 376-4401  
Elsewhere in Arkansas, 800-482-9350

## COLORADO

Denver, 825-7041  
Greeley, 352-2197  
Pueblo, 544-5406  
Elsewhere in Colorado, 800-332-2060

## CONNECTICUT

Bridgeport, 367-8636  
Hartford, 249-8251  
New Haven, 239-5381  
Stamford, 348-6235  
Elsewhere in Connecticut, 1-800-842-1120

## DELAWARE

Wilmington, 652-3411  
Elsewhere in Delaware, 800-292-9575

## DISTRICT OF COLUMBIA

Call 488-3100

## FLORIDA

Fort Lauderdale, 565-1681  
Jacksonville, 354-1760  
Miami, 358-5072  
Orlando, 896-0331  
St. Petersburg, 893-3381  
Tampa, 228-2811  
West Palm Beach, 659-1111

Residents in area code 305, call 1-800-432-7575  
Residents in area codes 904 and 813, call 1-800-342-8300

## GEORGIA

Atlanta, 522-0050  
Elsewhere in Georgia, 1-800-222-1040

## HAWAII

Hilo, 935-4895  
Honolulu, 546-8660  
Kauai, 245-2731  
Lanai, call operator and ask for Enterprise 8036  
Maui, 244-0685  
Molokai, call operator and ask for Enterprise 8034

## IDAHO

Boise, 336-1040  
Elsewhere in Idaho, 800-632-5990

## ILLINOIS

Chicago, 435-1040  
Springfield, 789-4220  
Residents in area code 312 (except city of Chicago) and residents of Joliet Region Telephone Directory, 800-972-5400  
Residents in all other locations in Illinois, 800-252-2921

## INDIANA

Evansville, 424-6481  
Fort Wayne, 423-2331  
Gary, 938-0560  
Indianapolis, 635-2275  
South Bend, 232-3981  
Elsewhere in Indiana, 800-382-9740

## IOWA

Cedar Rapids, 366-0436  
Council Bluffs, 221-3305  
Davenport, 326-4066  
Des Moines, 284-4662  
Sioux City, 277-8850  
Waterloo, 234-4483  
Elsewhere in Iowa, 800-362-2030

## KANSAS

Kansas City, 374-4361  
Topeka, 357-5311  
Wichita, 263-2161  
Elsewhere in Kansas, 800-362-2190

## KENTUCKY

Lexington, 252-2312  
Louisville, 582-5321  
Northern Kentucky (Cincinnati local dialing area), 621-6281  
Elsewhere in Kentucky, 800-292-6570

## LOUISIANA

Baton Rouge, 348-2206  
New Orleans, 581-2440  
Shreveport, 424-6301  
Elsewhere in Louisiana, 800-362-6900

## MAINE

Augusta, 622-3761  
Bangor, 942-7030  
Biddeford, 283-3951  
Lewiston, 784-6419  
Portland, 772-4821  
Presque Isle, 764-4451  
Waterville, 872-6372  
Elsewhere in Maine, 800-452-8750

## MARYLAND

Baltimore, 837-1040  
Prince George's County, 488-3100  
Montgomery County, 488-3100  
Elsewhere in Maryland, 800-492-0460

## MASSACHUSETTS

Boston, 223-3431  
Springfield, 785-1201  
Worcester, 757-2712  
Elsewhere in Massachusetts, 800-392-6288

## MICHIGAN

Ann Arbor, 665-9741  
Detroit, 355-0900  
Flint, 767-8830  
Grand Rapids, 774-8300  
Lansing, 392-1550  
Mount Clemens, 465-6511  
Muskegon, 726-7971  
Pontiac, 858-2530  
Residents in area code 313, call 800-552-8590  
Residents in area codes 906, 616, and 517, call 800-632-8701

## MINNESOTA

Twin Cities, 291-1422  
Elsewhere in Minnesota, 800-652-9062

## MISSISSIPPI

Jackson, 948-4500  
Elsewhere in Mississippi, 1-800-222-8070

## MISSOURI

Kansas City, 374-2811  
St. Louis, 342-1040  
Elsewhere in Missouri, 800-392-4200

## MONTANA

Helena, 443-2320  
Elsewhere in Montana, 800-332-2275

## NEBRASKA

Omaha, 422-1500  
Elsewhere in Nebraska, 800-642-9960

## NEVADA

Las Vegas, 385-6291  
Reno, 784-5521  
Elsewhere in Nevada, 800-992-5770

## NEW HAMPSHIRE

Manchester, 668-2100  
Portsmouth, 436-8810  
Elsewhere in New Hampshire, 800-582-7200

## NEW JERSEY

Asbury Park, 775-1800  
Atlantic City, 348-3184  
Camden, 966-7333  
Hackensack, 487-8981  
Jersey City, 659-9038  
Morristown, 538-3950  
Newark, 645-3200  
New Brunswick, 246-1423  
Paterson, 279-2626  
Perth Amboy, 442-3074  
Toms River, 244-6500  
Trenton, 394-7113  
Residents in area code 201, call 800-242-5876  
Residents in area code 609, call 800-322-8680

## NEW MEXICO

Albuquerque, 756-3401  
Elsewhere in New Mexico, 800-432-6880

## NEW YORK

Albany District  
Albany, 449-3120  
Poughkeepsie, 452-7800

## NEW YORK (cont.)

Elsewhere in Albany District, 800-342-3700  
Brooklyn District  
Brooklyn, 596-3770  
Nassau County, 248-3620  
Queens, 596-3770  
Suffolk County:  
Amagansett, 267-8787  
Greenport, 477-2288  
Mattituck, 298-8484  
Riverhead, 727-1224  
Sag Harbor, 725-3331  
Smithtown, 724-5000

## Buffalo District

Buffalo, 855-3955  
Niagara Falls, 285-9361  
Rochester, 263-6770  
Syracuse, 473-3365  
Elsewhere in Buffalo District, 800-462-1560

## Manhattan District

Bronx, 732-0100  
Manhattan, 732-0100  
Peekskill, 739-9191  
Spring Valley, 352-8900  
Staten Island, 732-0100  
White Plains, 946-3573  
Yonkers, 968-5800

## NORTH CAROLINA

Greensboro, 274-2711  
Elsewhere in North Carolina, 800-822-8800

## NORTH DAKOTA

Fargo, 293-0650  
Elsewhere in North Dakota, 800-342-4710

## OHIO

Akron, 253-1141  
Canton, 455-6781  
Cincinnati, 621-6281  
Cleveland, 522-3000  
Columbus, 228-0520  
Dayton, 228-0557  
Toledo, 255-3730  
Youngstown, 746-1811  
Northern Ohio, 800-362-9050  
Southern Ohio, 800-582-1700

## OKLAHOMA

Oklahoma City, 231-5121  
Tulsa, 581-7141  
Elsewhere in Oklahoma, 800-962-3456

## OREGON

Eugene, 342-8205  
Medford, 779-3375  
Portland, 221-3960  
Salem, 581-8774  
Elsewhere in Oregon, 800-452-1980

## PENNSYLVANIA

Allentown, 433-6059  
Bethlehem, 868-8541  
Chester, 874-5381  
Harrisburg, 782-4513  
Philadelphia, 574-9900  
Pittsburgh, 281-0112  
Scranton, 346-7731  
Residents in area codes 215 and 717, call 800-462-4000  
Residents in area codes 412 and 814, call 800-242-0250

## RHODE ISLAND

Hope Valley, 539-2361  
Newport, 846-4016 or 847-2463  
Pascoag, 568-3100  
Pawtucket, 722-9245  
Providence, 528-5291  
Tiverton, 624-4809

## SOUTH CAROLINA

Charleston, 722-1601  
Columbia, 765-5851  
Greenville, 242-5434  
Elsewhere in South Carolina, 800-922-8810

## SOUTH DAKOTA

Aberdeen, 225-0250  
Elsewhere in South Dakota, 800-592-1870

## TENNESSEE

Chattanooga, 892-3010  
Johnson City, 926-9133  
Knoxville, 584-0241  
Memphis, 522-1250  
Nashville, 259-4601  
Elsewhere in Tennessee, 800-342-8420

## TEXAS

Austin, 472-1974  
Dallas, 742-2440  
El Paso, 543-7572  
 Ft. Worth, 334-3811  
Houston, 224-8211  
San Antonio, 225-6881  
Southern Texas, 800-252-1000  
Northern Texas, 800-492-4830

## UTAH

Salt Lake City, 524-4060  
Elsewhere in Utah, 800-662-5370

## VERMONT

Burlington, 658-1870  
Elsewhere in Vermont, 1-800-642-3110

## VIRGINIA

Baileys Crossroads (Northern Virginia), 557-9230  
Chesapeake, 424-3770  
Norfolk, 424-3770  
Portsmouth, 424-3770  
Richmond, 649-2361  
Virginia Beach, 424-3770  
Elsewhere in Virginia, 800-552-9500

## WASHINGTON

Everett, 259-0861  
Seattle, 442-1040  
Spokane, 456-2120  
Tacoma, 383-2021  
Vancouver, 695-9252  
Wenatchee, 663-2645  
Yakima, 248-6891  
Elsewhere in Washington, 800-732-1040

## WEST VIRGINIA

Parkersburg, 422-8551, extension 232  
Elsewhere in West Virginia, 800-642-1931

## WISCONSIN

Milwaukee, 271-3780  
Elsewhere in Wisconsin, 800-452-9100

## WYOMING

Cheyenne, 778-2220, extension 2116  
Elsewhere in Wyoming, 800-442-1301

For persons with incomes under \$10,000 using Short Form 1040A.

1973

Tax Tables

The standard deduction AND the \$750 deduction for each exemption have been allowed in figuring the tax shown in these Tables. Don't take a separate deduction for them if you take your tax from the Tables.

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except for married persons filing separate returns (see note below).

To find your tax—

- ▶ Select the Table that covers your total number of exemptions on line 7 of your return.
- ▶ Read down the income columns until you find the line covering the income on line 12 of your return.

▶ Read across to the column heading for your filing status. (If you checked line 5, use the column for "Married filing joint return.")

▶ Enter the tax you find there on line 17 of your return.

Note for married persons filing separate returns: The Tables show the tax figured on the percentage standard deduction and on the low income allowance in separate columns. You can take your tax from either column. BUT if one uses the percentage standard deduction, then both must use it.

If you are a married person living apart from your spouse, see paragraph 1(d) on page 5 to see if you can be considered to be "unmarried." If you can, your tax may be lower.

Table 1 —Returns claiming ONE exemption (and not itemizing deductions)

If the amount on Form 1040A, line 12, is—		And you are—				If the amount on Form 1040A, line 12, is—		And you are—				If the amount on Form 1040A, line 12, is—		And you are—					
At least	But less than	Single, not head of household	Married filing separate return claiming—		At least	But less than	Single, not head of household	Married filing separate return claiming—		At least	But less than	Single, not head of household	Married filing separate return claiming—		At least	But less than	Single, not head of household	Married filing separate return claiming—	
			Head of household	Low income allowance				Head of household	Low income allowance				Head of household	Low income allowance				Head of household	Low income allowance
		Your tax is—						Your tax is—						Your tax is—					
\$0	\$875	\$0	\$0	\$0	\$0	\$2,750	\$2,775	\$102	\$100	\$203	\$242	\$6,250	\$6,300	\$737	\$703	\$883	\$618		
875	900	0	0	0	1	2,775	2,800	106	103	207	245	6,300	6,350	748	712	894	828		
900	925	0	0	0	4	2,800	2,825	109	107	211	249	6,350	6,400	758	722	905	837		
925	950	0	0	0	7	2,825	2,850	113	110	215	253	6,400	6,450	769	731	916	848		
950	975	0	0	0	10	2,850	2,875	117	114	219	256	6,450	6,500	779	741	927	858		
975	1,000	0	0	0	13	2,875	2,900	121	117	223	260	6,500	6,550	790	750	938	865		
1,000	1,025	0	0	0	15	2,900	2,925	124	121	227	263	6,550	6,600	800	760	949	875		
1,025	1,050	0	0	0	18	2,925	2,950	128	124	231	267	6,600	6,650	811	769	960	884		
1,050	1,075	0	0	0	21	2,950	2,975	132	128	236	271	6,650	6,700	821	779	971	894		
1,075	1,100	0	0	0	24	2,975	3,000	136	131	240	274	6,700	6,750	832	788	982	905		
1,100	1,125	0	0	0	27	3,000	3,050	141	137	246	280	6,750	6,800	842	798	993	916		
1,125	1,150	0	0	0	30	3,050	3,100	147	144	255	287	6,800	6,850	853	807	1,004	927		
1,150	1,175	0	0	0	33	3,100	3,150	153	152	263	294	6,850	6,900	863	817	1,015	938		
1,175	1,200	0	0	0	36	3,150	3,200	165	160	272	301	6,900	6,950	874	826	1,026	949		
1,200	1,225	0	0	0	39	3,200	3,250	173	168	280	309	6,950	7,000	884	836	1,037	960		
1,225	1,250	0	0	0	42	3,250	3,300	181	176	289	316	7,000	7,050	895	845	1,048	971		
1,250	1,275	0	0	0	45	3,300	3,350	189	184	297	324	7,050	7,100	905	855	1,059	982		
1,275	1,300	0	0	0	48	3,350	3,400	197	192	306	333	7,100	7,150	916	864	1,070	993		
1,300	1,325	0	0	0	51	3,400	3,450	205	200	315	341	7,150	7,200	926	874	1,081	1,004		
1,325	1,350	0	0	0	54	3,450	3,500	213	208	324	349	7,200	7,250	937	883	1,092	1,015		
1,350	1,375	0	0	0	57	3,500	3,550	221	216	334	357	7,250	7,300	947	893	1,103	1,026		
1,375	1,400	0	0	0	60	3,550	3,600	229	224	343	365	7,300	7,350	958	902	1,114	1,037		
1,400	1,425	0	0	0	63	3,600	3,650	238	232	353	373	7,350	7,400	968	912	1,125	1,048		
1,425	1,450	0	0	0	66	3,650	3,700	246	240	362	381	7,400	7,450	979	921	1,136	1,059		
1,450	1,475	0	0	0	69	3,700	3,750	255	248	372	389	7,450	7,500	989	931	1,149	1,070		
1,475	1,500	0	0	12	72	3,750	3,800	263	256	381	397	7,500	7,550	1,000	940	1,161	1,081		
1,500	1,525	0	0	16	75	3,800	3,850	272	264	391	405	7,550	7,600	1,010	950	1,174	1,092		
1,525	1,550	0	0	19	79	3,850	3,900	280	272	400	413	7,600	7,650	1,021	959	1,186	1,103		
1,550	1,575	0	0	23	82	3,900	3,950	289	280	410	421	7,650	7,700	1,031	969	1,199	1,114		
1,575	1,600	0	0	26	85	3,950	4,000	297	288	419	429	7,700	7,750	1,042	979	1,211	1,125		
1,600	1,625	0	0	30	88	4,000	4,050	306	296	429	438	7,750	7,800	1,052	988	1,224	1,136		
1,625	1,650	0	0	33	91	4,050	4,100	315	305	438	446	7,800	7,850	1,063	997	1,236	1,149		
1,650	1,675	0	0	37	94	4,100	4,150	324	314	448	454	7,850	7,900	1,073	1,007	1,249	1,161		
1,675	1,700	0	0	40	98	4,150	4,200	334	323	457	462	7,900	7,950	1,084	1,016	1,261	1,174		
1,700	1,725	0	0	44	101	4,200	4,250	343	332	467	470	7,950	8,000	1,094	1,026	1,274	1,186		
1,725	1,750	0	0	47	104	4,250	4,300	353	341	476	478	8,000	8,050	1,105	1,035	1,286	1,199		
1,750	1,775	0	0	51	107	4,300	4,350	362	350	486	486	8,050	8,100	1,116	1,046	1,299	1,211		
1,775	1,800	0	0	54	110	4,350	4,400	372	359	495	494	8,100	8,150	1,128	1,057	1,311	1,224		
1,800	1,825	0	0	58	114	4,400	4,450	381	368	505	502	8,150	8,200	1,140	1,068	1,324	1,236		
1,825	1,850	0	0	61	117	4,450	4,500	391	377	514	510	8,200	8,250	1,152	1,079	1,336	1,249		
1,850	1,875	0	0	65	120	4,500	4,550	400	386	524	518	8,250	8,300	1,164	1,090	1,349	1,261		
1,875	1,900	0	0	68	123	4,550	4,600	410	395	533	526	8,300	8,350	1,176	1,101	1,361	1,274		
1,900	1,925	0	0	72	126	4,600	4,650	419	404	543	534	8,350	8,400	1,188	1,112	1,374	1,286		
1,925	1,950	0	0	76	130	4,650	4,700	429	413	552	543	8,400	8,450	1,200	1,123	1,386	1,299		
1,950	1,975	0	0	79	133	4,700	4,750	438	422	562	551	8,450	8,500	1,212	1,134	1,399	1,311		
1,975	2,000	0	0	83	136	4,750	4,800	448	431	571	559	8,500	8,550	1,224	1,145	1,411	1,324		
2,000	2,025	0	0	87	139	4,800	4,850	457	440	581	567	8,550	8,600	1,236	1,156	1,424	1,336		
2,025	2,050	0	0	91	142	4,850	4,900	467	449	590	575	8,600	8,650	1,248	1,167	1,436	1,349		
2,050	2,075	2	2	94	145	4,900	4,950	476	458	600	583	8,650	8,700	1,260	1,177	1,449	1,361		
2,075	2,100	5	5	98	149	4,950	5,000	486	467	609	591	8,700	8,750	1,270	1,187	1,461	1,374		
2,100	2,125	9	9	102	152	5,000	5,050	495	476	619	599	8,750	8,800	1,280	1,196	1,474	1,386		
2,125	2,150	12	12	106	156	5,050	5,100	505	485	628	607	8,800	8,850	1,290	1,205	1,486	1,399		
2,150	2,175	16	16	109	159	5,100	5,150	514	494	638	615	8,850	8,900	1,301	1,215	1,499	1,411		
2,175	2,200	19	19	113	162	5,150	5,200	524	503	647	623	8,900	8,950	1,311	1,224	1,511	1,424		
2,200	2,225	23	23	117	166	5,200	5,250	533	512	657	631	8,950	9,000	1,321	1,233	1,524	1,436		
2,225	2,250	26	26	121	169	5,250	5,300	543	521	666	639	9,000	9,050	1,331	1,243	1,536	1,449		
2,250	2,275	30	30	124	173	5,300	5,350	552	530	676	647	9,050	9,100	1,341	1,252	1,549	1,461		
2,275	2,300	33	33	128	176	5,350	5,400	562	539	685	656	9,100	9,150	1,352	1,261	1,561	1,474		
2,300	2,325	37	37	132	179	5,400	5,450	571	548	696	664	9,150	9,200	1,362	1,271	1,574	1,486		
2,325	2,350	40	40	136	183	5,450	5,500	581	557	707	672	9,200	9,250	1,372	1,280	1,586	1,499		
2,350	2,375	44	44	139	186	5,500	5,550	590	566	718	680	9,250	9,300	1,382	1,289	1,599	1,511		
2,375	2,400	47	47	143	190	5,550	5,600	600	575	729	688	9,300	9,350	1,392	1,299	1,611	1,524		
2,400	2,425	51	51	147	193	5,600	5,650	609	584	740	697	9,350	9,400	1,403	1,308	1,624	1,536		
2,425	2,450	54	54	151	196	5,650	5,700	619	593	751	706	9,400	9,450	1,413	1,317	1,637	1,549		
2,450	2,475	58	58	155	200	5,700	5,750	628	602	762	716	9,450	9,500	1,423	1,327	1,651	1,561		
2,475	2,500	61	61	159	203	5,750	5,800	638	611	773	725	9,500	9,550	1,433	1,336	1,665	1,574		
2,500	2,525	65	65	163	207	5,800	5,850	647	620	784	734	9,550	9,600	1,443	1,346	1,679	1,586		
2,525	2,550	68	68	167	210	5,850	5,900	657	629	795	744	9,600	9,650	1,454	1,355	1,693	1,599		
2,550	2,575	72	72	171	213	5,900	5,950	666	638	806	753	9,650	9,700	1,464</					





**Table 3 —Returns claiming THREE exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—	
					Low income allowance	%Standard deduction						Low income allowance	%Standard deduction						Low income allowance	%Standard deduction
		Your tax is—							Your tax is—							Your tax is—				
\$2,925	\$2,950	\$0	\$0	\$0	\$5	\$35	\$5,250	\$5,300	\$263	\$256	\$249	\$381	\$354	\$7,650	\$7,700	\$716	\$684	\$644	\$861	\$784
2,950	2,975	0	0	0	9	38	5,300	5,350	272	264	256	391	362	7,700	7,750	727	693	653	872	795
2,975	3,000	0	0	0	12	41	5,350	5,400	280	272	264	400	371	7,750	7,800	737	703	663	883	806
3,000	3,050	0	0	0	18	45	5,400	5,450	289	280	271	410	379	7,800	7,850	748	712	672	894	817
3,050	3,100	0	0	0	25	51	5,450	5,500	297	288	279	419	387	7,850	7,900	758	722	682	905	828
3,100	3,150	0	0	0	32	57	5,500	5,550	306	296	286	429	395	7,900	7,950	769	731	691	916	839
3,150	3,200	0	0	0	39	63	5,550	5,600	315	305	294	438	403	7,950	8,000	779	741	701	927	850
3,200	3,250	0	0	0	46	69	5,600	5,650	324	314	302	448	411	8,000	8,050	790	750	710	938	861
3,250	3,300	0	0	0	53	75	5,650	5,700	334	323	310	457	419	8,050	8,100	800	760	720	949	872
3,300	3,350	0	0	0	60	81	5,700	5,750	343	332	318	467	427	8,100	8,150	811	769	729	960	883
3,350	3,400	0	0	0	67	88	5,750	5,800	353	341	326	476	435	8,150	8,200	821	779	739	971	894
3,400	3,450	0	0	0	74	94	5,800	5,850	362	350	334	486	443	8,200	8,250	832	788	748	982	905
3,450	3,500	0	0	0	81	101	5,850	5,900	372	359	342	495	451	8,250	8,300	842	798	758	993	916
3,500	3,550	0	0	0	89	107	5,900	5,950	381	368	350	505	459	8,300	8,350	853	807	767	1,004	927
3,550	3,600	4	4	4	96	113	5,950	6,000	391	377	358	514	467	8,350	8,400	863	817	777	1,015	938
3,600	3,650	11	11	11	104	120	6,000	6,050	400	386	366	524	476	8,400	8,450	874	826	786	1,026	949
3,650	3,700	18	18	18	111	126	6,050	6,100	410	395	374	533	484	8,450	8,500	884	836	796	1,037	960
3,700	3,750	25	25	25	119	132	6,100	6,150	419	404	382	543	492	8,500	8,550	895	845	805	1,048	971
3,750	3,800	32	32	32	126	139	6,150	6,200	429	413	390	552	500	8,550	8,600	905	855	815	1,059	982
3,800	3,850	39	39	39	134	145	6,200	6,250	438	422	398	562	508	8,600	8,650	916	864	824	1,070	993
3,850	3,900	46	46	46	141	152	6,250	6,300	448	431	406	571	516	8,650	8,700	926	874	834	1,081	1,004
3,900	3,950	53	53	53	149	159	6,300	6,350	457	440	414	581	524	8,700	8,750	935	882	842	1,092	1,015
3,950	4,000	60	60	60	157	166	6,350	6,400	467	449	422	590	532	8,750	8,800	944	890	850	1,103	1,026
4,000	4,050	67	67	67	165	172	6,400	6,450	476	458	430	600	540	8,800	8,850	953	898	858	1,114	1,037
4,050	4,100	74	74	74	173	179	6,450	6,500	486	467	438	609	548	8,850	8,900	962	906	866	1,125	1,048
4,100	4,150	81	81	81	181	186	6,500	6,550	495	476	446	619	556	8,900	8,950	971	914	874	1,136	1,059
4,150	4,200	89	88	88	189	193	6,550	6,600	505	485	454	628	564	8,950	9,000	980	922	882	1,149	1,070
4,200	4,250	96	95	95	197	200	6,600	6,650	514	494	463	638	572	9,000	9,050	988	930	890	1,161	1,081
4,250	4,300	104	102	102	205	206	6,650	6,700	524	503	471	647	581	9,050	9,100	997	938	898	1,174	1,092
4,300	4,350	111	109	109	213	213	6,700	6,750	533	512	480	657	590	9,100	9,150	1,006	946	906	1,186	1,103
4,350	4,400	119	116	116	221	220	6,750	6,800	543	521	488	666	600	9,150	9,200	1,015	954	914	1,199	1,114
4,400	4,450	126	123	123	229	227	6,800	6,850	552	530	497	676	609	9,200	9,250	1,024	962	922	1,211	1,125
4,450	4,500	134	130	130	238	234	6,850	6,900	562	539	505	685	619	9,250	9,300	1,033	970	930	1,224	1,136
4,500	4,550	141	137	137	246	241	6,900	6,950	571	548	514	696	628	9,300	9,350	1,042	978	938	1,236	1,149
4,550	4,600	149	144	144	255	249	6,950	7,000	581	557	522	707	638	9,350	9,400	1,051	987	947	1,249	1,161
4,600	4,650	157	152	151	263	256	7,000	7,050	590	566	531	718	647	9,400	9,450	1,060	995	955	1,261	1,174
4,650	4,700	165	160	159	272	263	7,050	7,100	600	575	539	729	657	9,450	9,500	1,069	1,003	963	1,274	1,186
4,700	4,750	173	168	166	280	270	7,100	7,150	609	584	548	740	666	9,500	9,550	1,078	1,011	971	1,286	1,199
4,750	4,800	181	176	174	289	277	7,150	7,200	619	593	556	751	676	9,550	9,600	1,087	1,019	979	1,299	1,211
4,800	4,850	189	184	181	297	285	7,200	7,250	628	602	565	762	685	9,600	9,650	1,096	1,027	987	1,311	1,224
4,850	4,900	197	192	189	306	292	7,250	7,300	638	611	573	773	696	9,650	9,700	1,104	1,035	995	1,324	1,236
4,900	4,950	205	200	196	315	299	7,300	7,350	647	620	582	784	707	9,700	9,750	1,114	1,044	1,003	1,336	1,249
4,950	5,000	213	208	204	324	306	7,350	7,400	657	629	590	795	718	9,750	9,800	1,124	1,053	1,011	1,349	1,261
5,000	5,050	221	216	211	334	314	7,400	7,450	666	638	599	806	729	9,800	9,850	1,134	1,062	1,019	1,361	1,274
5,050	5,100	229	224	219	343	322	7,450	7,500	676	647	607	817	740	9,850	9,900	1,145	1,072	1,027	1,374	1,286
5,100	5,150	238	232	226	353	330	7,500	7,550	685	656	616	828	751	9,900	9,950	1,155	1,081	1,035	1,386	1,299
5,150	5,200	246	240	234	362	338	7,550	7,600	695	665	625	839	762	9,950	10,000	1,165	1,090	1,043	1,399	1,311
5,200	5,250	255	248	241	372	346	7,600	7,650	706	674	634	850	773							

**Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions)**

\$0	\$3,550	\$0	\$0	\$0	\$0	\$0	\$4,550	\$4,600	\$39	\$39	\$39	\$134	\$128	\$5,600	\$5,650	\$197	\$192	\$189	\$306	\$273
3,550	3,600	0	0	0	0	5	4,600	4,650	46	46	46	141	135	5,650	5,700	205	200	196	315	280
3,600	3,650	0	0	0	0	11	4,650	4,700	53	53	53	149	141	5,700	5,750	213	208	204	324	287
3,650	3,700	0	0	0	4	17	4,700	4,750	60	60	60	157	148	5,750	5,800	221	216	211	334	294
3,700	3,750	0	0	0	11	23	4,750	4,800	67	67	67	165	154	5,800	5,850	229	224	219	343	302
3,750	3,800	0	0	0	18	29	4,800	4,850	74	74	74	173	161	5,850	5,900	238	232	226	353	309
3,800	3,850	0	0	0	25	35	4,850	4,900	81	81	81	181	168	5,900	5,950	246	240	234	362	317
3,850	3,900	0	0	0	32	41	4,900	4,950	89	88	88	189	175	5,950	6,000	255	248	241	372	325
3,900	3,950	0	0	0	39	47	4,950	5,000	96	95	95	197	182	6,000	6,050	263	256	249	381	333
3,950	4,000	0	0	0	46	53	5,000	5,050	104	102	102	205	188	6,050	6,100	272	264	256	391	341
4,000	4,050	0	0	0	53	59	5,050	5,100	111	109	109	213	195	6,100	6,150	280	272	264	400	349
4,050	4,100	0	0	0	60	65	5,100	5,150	119	116	116	221	202	6,150	6,200	289	280	271	410	357
4,100	4,150	0	0	0	67	71	5,150	5,200	126	123	123	229	209	6,200	6,250	297	288	279	419	365
4,150	4,200	0	0	0	74	77	5,200	5,250	134	130	130	238	216	6,250	6,300	306	296	286	429	373
4,200																				

**Table 4 —Returns claiming FOUR exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—	
					Low income allowance	%Standard deduction						Low income allowance	%Standard deduction						Low income allowance	%Standard deduction
		Your tax is—							Your tax is—							Your tax is—				
\$6,500	\$6,550	\$353	\$341	\$326	\$476	\$414	\$7,700	\$7,750	\$581	\$557	\$522	\$707	\$638	\$8,850	\$8,900	\$804	\$763	\$723	\$960	\$883
6,550	6,600	362	350	334	486	422	7,750	7,800	590	566	531	718	647	8,900	8,950	813	771	731	971	894
6,600	6,650	372	359	342	495	430	7,800	7,850	600	575	539	729	657	8,950	9,000	822	779	739	982	905
6,650	6,700	381	368	350	505	438	7,850	7,900	609	584	548	740	666	9,000	9,050	831	788	748	993	916
6,700	6,750	391	377	358	514	448	7,900	7,950	619	593	556	751	676	9,050	9,100	840	796	756	1,004	927
6,750	6,800	400	386	366	524	457	7,950	8,000	628	602	565	762	685	9,100	9,150	849	804	764	1,015	938
6,800	6,850	410	395	374	533	467	8,000	8,050	638	611	573	773	696	9,150	9,200	856	812	772	1,026	949
6,850	6,900	419	404	382	543	476	8,050	8,100	647	620	582	784	707	9,200	9,250	867	820	780	1,037	960
6,900	6,950	429	413	390	552	486	8,100	8,150	657	629	590	795	718	9,250	9,300	876	828	788	1,048	971
6,950	7,000	438	422	398	562	495	8,150	8,200	666	638	599	806	729	9,300	9,350	885	836	796	1,059	982
7,000	7,050	448	431	406	571	505	8,200	8,250	676	647	607	817	740	9,350	9,400	893	844	804	1,070	993
7,050	7,100	457	440	414	581	514	8,250	8,300	685	656	616	828	751	9,400	9,450	902	852	812	1,081	1,004
7,100	7,150	467	449	422	590	524	8,300	8,350	695	665	625	839	762	9,450	9,500	911	860	820	1,092	1,015
7,150	7,200	476	458	430	600	533	8,350	8,400	706	674	634	850	773	9,500	9,550	920	868	828	1,103	1,026
7,200	7,250	486	467	438	609	543	8,400	8,450	716	684	644	861	784	9,550	9,600	929	876	836	1,114	1,037
7,250	7,300	495	476	446	619	552	8,450	8,500	727	693	653	872	795	9,600	9,650	938	884	844	1,125	1,048
7,300	7,350	505	485	454	628	562	8,500	8,550	737	703	663	883	806	9,650	9,700	947	893	853	1,136	1,059
7,350	7,400	514	494	463	638	571	8,550	8,600	748	712	672	894	817	9,700	9,750	956	901	861	1,149	1,070
7,400	7,450	524	503	471	647	581	8,600	8,650	758	722	682	905	828	9,750	9,800	965	909	869	1,161	1,081
7,450	7,500	533	512	480	657	590	8,650	8,700	768	731	691	916	839	9,800	9,850	974	917	877	1,174	1,092
7,500	7,550	543	521	488	666	600	8,700	8,750	777	739	699	927	850	9,850	9,900	983	925	885	1,186	1,103
7,550	7,600	552	530	497	676	609	8,750	8,800	786	747	707	938	861	9,900	9,950	992	933	893	1,199	1,114
7,600	7,650	562	539	505	685	619	8,800	8,850	795	755	715	949	872	9,950	10,000	1,001	941	901	1,211	1,125
7,650	7,700	571	548	514	696	628														

**Table 5 —Returns claiming FIVE exemptions (and not itemizing deductions)**

\$0	\$4,400	\$0	\$0	\$0	\$0	\$0	\$6,250	\$6,300	\$181	\$176	\$174	\$289	\$239	\$8,150	\$8,200	\$524	\$503	\$471	\$647	\$581
4,400	4,450	0	0	0	4	2	6,300	6,350	189	184	181	297	246	8,200	8,250	533	512	480	657	590
4,450	4,500	0	0	0	11	8	6,350	6,400	197	192	189	306	254	8,250	8,300	543	521	488	666	600
4,500	4,550	0	0	0	18	13	6,400	6,450	205	200	196	315	261	8,300	8,350	552	530	497	676	609
4,550	4,600	0	0	0	25	19	6,450	6,500	213	208	204	324	268	8,350	8,400	562	539	505	685	619
4,600	4,650	0	0	0	32	25	6,500	6,550	221	216	211	334	275	8,400	8,450	571	548	514	696	628
4,650	4,700	0	0	0	39	31	6,550	6,600	229	224	219	343	283	8,450	8,500	581	557	522	707	638
4,700	4,750	0	0	0	46	37	6,600	6,650	238	232	226	353	290	8,500	8,550	590	566	531	718	647
4,750	4,800	0	0	0	53	43	6,650	6,700	246	240	234	362	297	8,550	8,600	600	575	539	729	657
4,800	4,850	0	0	0	60	49	6,700	6,750	255	248	241	372	306	8,600	8,650	609	584	548	740	666
4,850	4,900	0	0	0	67	55	6,750	6,800	263	256	249	381	315	8,650	8,700	619	592	556	751	676
4,900	4,950	0	0	0	74	61	6,800	6,850	272	264	256	391	324	8,700	8,750	627	600	563	762	685
4,950	5,000	0	0	0	81	67	6,850	6,900	280	272	264	400	334	8,750	8,800	635	608	570	773	696
5,000	5,050	0	0	0	89	73	6,900	6,950	289	280	271	410	343	8,800	8,850	643	615	578	784	707
5,050	5,100	4	4	4	96	80	6,950	7,000	297	288	279	419	353	8,850	8,900	651	623	585	795	718
5,100	5,150	11	11	11	104	86	7,000	7,050	306	296	286	429	362	8,900	8,950	659	631	592	806	729
5,150	5,200	18	18	18	111	92	7,050	7,100	315	305	294	438	372	8,950	9,000	667	638	599	817	740
5,200	5,250	25	25	25	119	99	7,100	7,150	324	314	302	448	381	9,000	9,050	675	646	607	828	751
5,250	5,300	32	32	32	126	105	7,150	7,200	334	323	310	457	391	9,050	9,100	683	653	614	839	762
5,300	5,350	39	39	39	134	111	7,200	7,250	343	332	318	467	400	9,100	9,150	691	661	621	850	773
5,350	5,400	46	46	46	141	118	7,250	7,300	353	341	326	476	410	9,150	9,200	700	669	629	861	784
5,400	5,450	53	53	53	149	124	7,300	7,350	362	350	334	486	419	9,200	9,250	709	677	637	872	795
5,450	5,500	60	60	60	157	131	7,350	7,400	372	359	342	495	429	9,250	9,300	718	685	645	883	806
5,500	5,550	67	67	67	165	137	7,400	7,450	381	368	350	505	438	9,300	9,350	727	693	653	894	817
5,550	5,600	74	74	74	173	143	7,450	7,500	391	377	358	514	448	9,350	9,400	736	702	662	905	828
5,600	5,650	81	81	81	181	150	7,500	7,550	400	386	366	524	457	9,400	9,450	745	710	670	916	839
5,650	5,700	89	88	88	189	157	7,550	7,600	410	395	374	533	467	9,450	9,500	754	718	678	927	850
5,700	5,750	96	95	95	197	164	7,600	7,650	419	404	382	543	476	9,500	9,550	763	726	686	938	861
5,750	5,800	104	102	102	205	170	7,650	7,700	429	413	390	552	486	9,550	9,600	772	734	694	949	872
5,800	5,850	111	109	109	213	177	7,700	7,750	438	422	398	562	495	9,600	9,650	781	742	702	960	883
5,850	5,900	119	116	116	221	184	7,750	7,800	448	431	406	571	505	9,650	9,700	789	750	710	971	894
5,900	5,950	126	123	123	229	191	7,800	7,850	457	440	414	581	514	9,700	9,750	798	758	718	982	905
5,950	6,000	134	130	130	238	198	7,850	7,900	467	449	422	590	524	9,750	9,800	807	766	726	993	916
6,000	6,050	141	137	137	246	204	7,900	7,950	476	458	430	600	533	9,800	9,850	816	774	734	1,004	927
6,050	6,100	149	144	144	255	211	7,950	8,000	486	467	438	609	543	9,850	9,900	825	782	742	1,015	938
6,100	6,150	157	152	151	263	218	8,000	8,050	495	476	446	619	552	9,900	9,950	834	790	750	1,026	949
6,150	6,200	165	160	159	272	225	8,050	8,100	505	485	454	628	562	9,950	10,000	843	798	758	1,037	960
6,200	6,250	173	168	166	280	232	8,100	8,150	514	494	463	638	571							

**Table 6 —Returns claiming SIX exemptions (and not itemizing deductions)**

\$0	\$5,150	\$0	\$0	\$0	\$0	\$0	\$5,300	\$5,350	\$0	\$0	\$0	\$25	\$4	\$5,500
-----	---------	-----	-----	-----	-----	-----	---------	---------	-----	-----	-----	------	-----	---------

**Table 6 —Returns claiming SIX exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Stand-ard deduction	At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Low income allowance	%Stand-ard deduction
		Your tax is—							Your tax is—							Your tax is—				
\$5,550	\$5,600	\$0	\$0	\$0	\$60	\$33	\$7,050	\$7,100	\$189	\$184	\$181	\$297	\$238	\$8,550	\$8,600	\$457	\$440	\$414	\$581	\$514
5,600	5,650	0	0	0	67	39	7,100	7,150	197	192	189	306	246	8,600	8,650	467	449	422	590	524
5,650	5,700	0	0	0	74	45	7,150	7,200	205	200	196	315	255	8,650	8,700	476	457	430	600	533
5,700	5,750	0	0	0	81	51	7,200	7,250	213	208	204	324	263	8,700	8,750	484	465	437	609	543
5,750	5,800	0	0	0	89	57	7,250	7,300	221	216	211	334	272	8,750	8,800	492	473	443	619	552
5,800	5,850	4	4	4	96	63	7,300	7,350	229	224	219	343	280	8,800	8,850	500	480	450	628	562
5,850	5,900	11	11	11	104	69	7,350	7,400	238	232	226	353	289	8,850	8,900	508	488	457	638	571
5,900	5,950	18	18	18	111	75	7,400	7,450	246	240	234	362	297	8,900	8,950	516	496	465	647	581
5,950	6,000	25	25	25	119	82	7,450	7,500	255	248	241	372	306	8,950	9,000	524	503	472	657	590
6,000	6,050	32	32	32	126	88	7,500	7,550	263	256	249	381	315	9,000	9,050	533	511	479	666	600
6,050	6,100	39	39	39	134	95	7,550	7,600	272	264	258	391	324	9,050	9,100	541	518	486	676	609
6,100	6,150	46	46	46	141	101	7,600	7,650	280	272	264	400	334	9,100	9,150	549	526	494	685	619
6,150	6,200	53	53	53	149	107	7,650	7,700	289	280	271	410	345	9,150	9,200	557	534	501	696	628
6,200	6,250	60	60	60	157	114	7,700	7,750	297	288	279	419	353	9,200	9,250	565	541	508	707	638
6,250	6,300	67	67	67	165	120	7,750	7,800	306	296	286	429	362	9,250	9,300	573	549	515	718	647
6,300	6,350	74	74	74	173	126	7,800	7,850	315	305	294	438	372	9,300	9,350	581	557	522	729	657
6,350	6,400	81	81	81	181	133	7,850	7,900	324	314	302	448	381	9,350	9,400	589	564	530	740	666
6,400	6,450	89	89	89	189	139	7,900	7,950	334	323	310	457	391	9,400	9,450	597	572	537	751	676
6,450	6,500	96	96	96	197	146	7,950	8,000	343	332	318	467	400	9,450	9,500	605	580	544	762	685
6,500	6,550	104	102	102	205	152	8,000	8,050	353	341	326	476	410	9,500	9,550	613	587	551	773	696
6,550	6,600	111	109	109	213	159	8,050	8,100	362	350	334	486	419	9,550	9,600	621	595	559	784	707
6,600	6,650	119	116	116	221	166	8,100	8,150	372	359	342	495	429	9,600	9,650	629	603	566	795	718
6,650	6,700	126	123	123	229	173	8,150	8,200	381	368	350	505	438	9,650	9,700	638	610	573	806	729
6,700	6,750	134	130	130	238	181	8,200	8,250	391	377	358	514	448	9,700	9,750	646	618	580	817	740
6,750	6,800	141	137	137	246	189	8,250	8,300	400	386	366	524	457	9,750	9,800	654	626	587	828	751
6,800	6,850	149	144	144	255	197	8,300	8,350	410	395	374	533	467	9,800	9,850	662	633	595	839	762
6,850	6,900	157	152	151	263	205	8,350	8,400	419	404	382	543	476	9,850	9,900	670	641	602	850	773
6,900	6,950	165	160	159	272	213	8,400	8,450	429	413	390	552	486	9,900	9,950	678	649	609	861	784
6,950	7,000	173	168	166	280	221	8,450	8,500	438	422	398	562	495	9,950	10,000	686	656	616	872	795
7,000	7,050	181	176	174	289	229	8,500	8,550	448	431	406	571	505							

**Table 7 —Returns claiming SEVEN exemptions (and not itemizing deductions)**

\$0	\$5,900	\$0	\$0	\$0	\$0	\$0	\$7,250	\$7,300	\$104	\$102	\$102	\$205	\$149	\$8,650	\$8,700	\$334	\$322	\$310	\$457	\$391
5,900	5,950	0	0	0	4	0	7,300	7,350	111	109	109	213	157	8,700	8,750	342	330	317	467	400
5,950	6,000	0	0	0	11	0	7,350	7,400	119	116	116	221	165	8,750	8,800	350	338	323	476	410
6,000	6,050	0	0	0	18	0	7,400	7,450	126	123	123	229	173	8,800	8,850	358	345	330	486	419
6,050	6,100	0	0	0	25	0	7,450	7,500	134	130	130	238	181	8,850	8,900	366	353	337	495	429
6,100	6,150	0	0	0	32	0	7,500	7,550	141	137	137	246	189	8,900	8,950	374	361	344	505	438
6,150	6,200	0	0	0	39	0	7,550	7,600	149	144	144	255	197	8,950	9,000	382	368	351	514	448
6,200	6,250	0	0	0	46	6	7,600	7,650	157	152	151	263	205	9,000	9,050	390	376	357	524	457
6,250	6,300	0	0	0	53	12	7,650	7,700	165	160	159	272	213	9,050	9,100	398	383	364	533	467
6,300	6,350	0	0	0	60	18	7,700	7,750	173	168	166	280	221	9,100	9,150	406	391	371	543	476
6,350	6,400	0	0	0	67	24	7,750	7,800	181	176	174	289	229	9,150	9,200	414	399	378	552	486
6,400	6,450	0	0	0	74	30	7,800	7,850	189	184	181	297	238	9,200	9,250	422	406	385	562	495
6,450	6,500	0	0	0	81	36	7,850	7,900	197	192	189	306	246	9,250	9,300	430	414	391	571	505
6,500	6,550	0	0	0	89	41	7,900	7,950	205	200	196	315	255	9,300	9,350	438	422	398	581	514
6,550	6,600	4	4	4	96	47	7,950	8,000	213	208	204	324	263	9,350	9,400	447	429	405	590	524
6,600	6,650	11	11	11	104	53	8,000	8,050	221	216	211	334	272	9,400	9,450	455	437	412	600	533
6,650	6,700	18	18	18	111	60	8,050	8,100	229	224	219	343	280	9,450	9,500	463	445	419	609	543
6,700	6,750	25	25	25	119	67	8,100	8,150	238	232	226	353	289	9,500	9,550	471	452	425	619	552
6,750	6,800	32	32	32	126	74	8,150	8,200	246	240	234	362	297	9,550	9,600	479	460	432	628	562
6,800	6,850	39	39	39	134	81	8,200	8,250	255	248	241	372	306	9,600	9,650	487	468	439	638	571
6,850	6,900	46	46	46	141	89	8,250	8,300	263	256	249	381	315	9,650	9,700	495	475	446	647	581
6,900	6,950	53	53	53	149	96	8,300	8,350	272	264	256	391	324	9,700	9,750	503	483	453	657	590
6,950	7,000	60	60	60	157	104	8,350	8,400	280	272	264	400	334	9,750	9,800	511	491	460	666	600
7,000	7,050	67	67	67	165	111	8,400	8,450	289	280	271	410	343	9,800	9,850	519	498	467	676	609
7,050	7,100	74	74	74	173	119	8,450	8,500	297	288	279	419	353	9,850	9,900	527	506	474	685	619
7,100	7,150	81	81	81	181	126	8,500	8,550	306	296	286	429	362	9,900	9,950	535	514	482	696	628
7,150	7,200	89	88	88	189	134	8,550	8,600	315	305	294	438	372	9,950	10,000	543	521	489	707	638
7,200	7,250	96	95	95	197	141	8,600	8,650	324	314	302	448	381							

**Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions)**

\$0	\$6,850	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,050	\$0	\$0	\$0	\$53	\$4	\$7,400	\$7,450	\$18	\$18	\$18	\$111	\$60
6,850	6,900	0	0	0	4	0	7,050	7,100	0	0	0	60	11	7,450	7,500	25	25	25	119	67
6,900	6,950	0	0	0	11	0	7,100	7,150	0	0	0	67	18	7,500	7,550	32	32	32	126	74
6,950	7,000	0	0	0	18	0	7,150	7,200	0	0	0	74	25	7,550	7,600	39	39	39	134	81
7,000	7,050	0	0	0	25	0	7,200	7,250	0	0	0	81	32	7,600	7,650	46	46	46	141	89
7,050	7,100	0	0	0	32	0	7,250	7,300	0	0	0	89	39							
7,100	7,150	0	0	0	39	0	7,300	7,350	4	4	4	96	46							
7,150	7,200	0	0	0	46	0	7,350	7,400	11	11	11	104	53</							

**Table 8 —Returns claiming EIGHT exemptions (and not itemizing deductions) (Continued)**

If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—					If the amount on Form 1040A, line 12, is—		And you are—				
At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—		At least	But less than	Single, not head of household	Head of household	* Married filing joint return	Married filing separate return claiming—	
					Low income allowance	%Standard deduction						Low income allowance	%Standard deduction						Low income allowance	%Standard deduction
\$7,650	\$7,700	\$53	\$53	\$53	\$149	\$96	\$8,450	\$8,500	\$173	\$168	\$166	\$280	\$221	\$9,250	\$9,300	\$290	\$281	\$273	\$429	\$362
7,700	7,750	60	60	60	157	104	8,500	8,550	181	176	174	289	229	9,300	9,350	297	288	279	438	372
7,750	7,800	67	67	67	165	111	8,550	8,600	189	184	181	297	238	9,350	9,400	305	295	285	448	381
7,800	7,850	74	74	74	173	119	8,600	8,650	197	192	189	306	246	9,400	9,450	312	302	292	457	391
7,850	7,900	81	81	81	181	126	8,650	8,700	205	200	196	315	255	9,450	9,500	320	310	299	467	400
7,900	7,950	89	88	88	189	134	8,700	8,750	212	207	202	324	263	9,500	9,550	328	317	305	476	410
7,950	8,000	96	95	95	197	141	8,750	8,800	218	213	209	334	272	9,550	9,600	336	325	312	486	419
8,000	8,050	104	102	102	205	149	8,800	8,850	225	220	215	343	280	9,600	9,650	344	333	319	495	429
8,050	8,100	111	109	109	213	157	8,850	8,900	232	227	222	353	289	9,650	9,700	353	340	326	505	438
8,100	8,150	119	116	116	221	165	8,900	8,950	240	234	228	362	297	9,700	9,750	361	348	333	514	448
8,150	8,200	126	123	123	229	173	8,950	9,000	247	241	234	372	306	9,750	9,800	369	356	339	524	457
8,200	8,250	134	130	130	238	181	9,000	9,050	254	247	241	381	315	9,800	9,850	377	363	346	533	467
8,250	8,300	141	137	137	246	189	9,050	9,100	261	254	247	391	324	9,850	9,900	385	371	353	543	476
8,300	8,350	149	144	144	255	197	9,100	9,150	269	261	253	400	334	9,900	9,950	393	379	360	552	486
8,350	8,400	157	152	151	263	205	9,150	9,200	276	268	260	410	343	9,950	10,000	401	386	367	562	495
8,400	8,450	165	160	159	272	213	9,200	9,250	283	275	266	419	353							

**Table 9 —Returns claiming NINE exemptions (and not itemizing deductions)**

\$0	\$7,400	\$0	\$0	\$0	\$0	\$0	\$8,250	\$8,300	\$32	\$32	\$32	\$126	\$74	\$9,150	\$9,200	\$153	\$148	\$147	\$272	\$213
7,400	7,450	0	0	0	4	0	8,300	8,350	39	39	39	134	81	9,200	9,250	160	155	154	280	221
7,450	7,500	0	0	0	11	0	8,350	8,400	46	46	46	141	89	9,250	9,300	166	161	160	289	229
7,500	7,550	0	0	0	18	0	8,400	8,450	53	53	53	149	96	9,300	9,350	173	168	166	297	238
7,550	7,600	0	0	0	25	0	8,450	8,500	60	60	60	157	104	9,350	9,400	180	175	173	306	246
7,600	7,650	0	0	0	32	0	8,500	8,550	67	67	67	165	111	9,400	9,450	187	182	179	315	255
7,650	7,700	0	0	0	39	0	8,550	8,600	74	74	74	173	119	9,450	9,500	194	189	186	324	263
7,700	7,750	0	0	0	46	0	8,600	8,650	81	81	81	181	126	9,500	9,550	200	195	192	334	272
7,750	7,800	0	0	0	53	4	8,650	8,700	89	87	87	189	134	9,550	9,600	207	202	198	343	280
7,800	7,850	0	0	0	60	11	8,700	8,750	95	93	93	197	141	9,600	9,650	214	209	205	353	289
7,850	7,900	0	0	0	67	18	8,750	8,800	101	99	99	205	149	9,650	9,700	221	216	211	362	297
7,900	7,950	0	0	0	74	25	8,800	8,850	108	105	105	213	157	9,700	9,750	228	223	217	372	306
7,950	8,000	0	0	0	81	32	8,850	8,900	114	111	111	221	165	9,750	9,800	235	229	224	381	315
8,000	8,050	0	0	0	89	39	8,900	8,950	120	117	117	229	173	9,800	9,850	242	236	230	391	324
8,050	8,100	4	4	4	96	46	8,950	9,000	127	123	123	238	181	9,850	9,900	249	243	237	400	334
8,100	8,150	11	11	11	104	53	9,000	9,050	133	129	129	246	189	9,900	9,950	257	250	243	410	343
8,150	8,200	18	18	18	111	60	9,050	9,100	140	135	135	255	197	9,950	10,000	264	257	249	419	353
8,200	8,250	25	25	25	119	67	9,100	9,150	146	141	141	263	205							

**Table 10 —Returns claiming TEN exemptions (and not itemizing deductions)**

\$0	\$8,150	\$0	\$0	\$0	\$0	\$0	\$8,750	\$8,800	\$0	\$0	\$0	\$89	\$39	\$9,400	\$9,450	\$72	\$72	\$72	\$189	\$134
8,150	8,200	0	0	0	4	0	8,800	8,850	0	0	0	96	46	9,450	9,500	78	78	78	197	141
8,200	8,250	0	0	0	11	0	8,850	8,900	6	6	6	104	53	9,500	9,550	84	83	83	205	149
8,250	8,300	0	0	0	18	0	8,900	8,950	12	12	12	111	60	9,550	9,600	91	89	89	213	157
8,300	8,350	0	0	0	25	0	8,950	9,000	18	18	18	119	67	9,600	9,650	97	95	95	221	165
8,350	8,400	0	0	0	32	0	9,000	9,050	24	24	24	126	74	9,650	9,700	104	101	101	229	173
8,400	8,450	0	0	0	39	0	9,050	9,100	30	30	30	134	81	9,700	9,750	110	107	107	238	181
8,450	8,500	0	0	0	46	0	9,100	9,150	36	36	36	141	89	9,750	9,800	116	113	113	246	189
8,500	8,550	0	0	0	53	4	9,150	9,200	42	42	42	149	96	9,800	9,850	123	119	119	255	197
8,550	8,600	0	0	0	60	11	9,200	9,250	48	48	48	157	104	9,850	9,900	129	125	125	263	205
8,600	8,650	0	0	0	67	18	9,250	9,300	54	54	54	165	111	9,900	9,950	135	131	131	272	213
8,650	8,700	0	0	0	74	25	9,300	9,350	60	60	60	173	119	9,950	10,000	142	137	137	280	221
8,700	8,750	0	0	0	81	32	9,350	9,400	66	66	66	181	126							

**Table 11 —Returns claiming ELEVEN exemptions (and not itemizing deductions)**

\$0	\$8,900	\$0	\$0	\$0	\$0	\$0	\$9,250	\$9,300	\$0	\$0	\$0	\$53	\$4	\$9,650	\$9,700	\$0	\$0	\$0	\$111	\$80
8,900	8,950	0	0	0	4	0	9,300	9,350	0	0	0	60	11	9,700	9,750	2	2	2	119	67
8,950	9,000	0	0	0	11	0	9,350	9,400	0	0	0	67	18	9,750	9,800	8	8	8	126	74
9,000	9,050	0	0	0	18	0	9,400	9,450	0	0	0	74	25	9,800	9,850	14	14	14	134	81
9,050	9,100	0	0	0	25	0	9,450	9,500	0	0	0	81	32	9,850	9,900	20	20	20	141	89
9,100	9,150	0	0	0	32	0	9,500	9,550	0	0	0	89	39	9,900	9,950	26	26	26	149	96
9,150	9,200	0	0	0	39	0	9,550	9,600	0	0	0	96	46	9,950	10,000	32	32	32	157	104
9,200	9,250	0	0	0	46	0	9,600	9,650	0	0	0	104	53							

**Table 12 —Returns claiming TWELVE exemptions (and not itemizing deductions)**

\$0	\$9,650	\$0	\$0	\$0	\$0	\$0	\$9,750	\$9,800	\$0	\$0	\$0	\$18	\$0	\$9,900	\$9,950	\$0	\$0	\$0	\$39	\$0
9,650	9,700	0	0	0	4	0	9,800	9,850	0	0	0	25	0	9,950	10,000	0	0	0	46	0
9,700	9,750	0	0	0	11	0	9,850	9,900	0	0	0	32	0							

Returns claiming THIRTEEN or more exemptions.—There is no tax due if the amount on Form 1040A, line 12, is less than \$10,000.

\* This column may also be used by certain widows or widowers who qualify for special tax rates.





# Residents of California—

You may call IRS toll free for answers to your Federal tax questions, by dialing the appropriate number listed below.

## Southern California (Area Codes 213, 714, and 805)

Please call the telephone number shown in the white pages of your local telephone directory under "U.S. Government Internal Revenue Service Federal Tax Assistance."

## Northern California

(If your Area Code is 209 or 707, dial 800-772-2345. If your Area Code is 408, 415, or 916 and your prefix is not listed below, dial 800-772-2345.)

Your Area Code	Your Location	Your Prefix										Your Tax Information Number			
408	Campbell, Los Gatos, San Jose, Saratoga, and Sunnyvale	224	245	255	266	279	294	356	446	735	867	998-2300			
		225	246	257	267	286	295	358	559	736	923				
		226	247	258	268	287	296	363	575	738	926				
		227	248	259	269	288	297	371	578	739	984				
		238	249	262	272	289	298	374	629	742	987				
		241	251	263	274	291	299	377	732	743	996				
		243	252	264	275	292	353	378	733	744	997				
		244	253	265	277	293	354	379	734	745	998				
		415	Belvedere, San Francisco, and Sausalito	221	391	441	545	566	647	751	776		861	956	556-1040
				239	392	442	546	567	648	752	777		863	957	
282	396			445	552	576	661	755	781	864	981				
285	397			467	553	584	664	756	788	885	982				
332	398			468	556	585	665	761	789	894	983				
333	399			469	557	586	666	764	821	921	986				
334	421			474	558	587	668	765	822	922	989				
346	431			478	561	621	672	766	823	928	992				
362	433			495	563	622	673	771	824	929	993				
386	434			542	564	626	681	774	826	931	994				
387	435		543	565	641	731	775								
Moraga, Oakland, and Orinda	254		357	464	524	532	549	638	653	832	845	658-9515			
	261		376	465	525	533	562	639	654	834	848				
	271		428	466	526	534	568	642	655	835	849				
	273		436	483	527	535	569	643	658	836	865				
	339		444	521	529	536	632	644	762	839	869				
	351		451	522	530	547	635	645	763	841	874				
	352		452	523	531	548	636	652	769	843	893				
	Belmont, Los Altos, Mountain View, Palo Alto, Redwood City, San Carlos, and Woodside		321	325	329	367	493	592	855	961	964		967	327-0140	
			322	326	364	368	494	593	941	962	965		968		
		323	327	365	369	497	851	948	963	966	969				
324		328	366	491	591	854									
Millbrae, Pacifica, San Bruno, San Mateo, and South San Francisco	341	344	348	355	573	583	589	697	873	877	692-5430				
	342	345	349	359	574	588	692	871	876	878					
	343	347													
Corte Madera, Ignacio, Mill Valley, Novato, and San Rafael	383	453	456	461	479	838	883	892	897	924	457-9600				
	388	454	457	472	488										
Pinole and Richmond	222	223	232	233	234	235	236	237	758		237-3442				
Concord, Lafayette, Martinez, and Walnut Creek	228	283	458	676	685	687	798	932	934	937	676-6060				
	229	284	671	682	686	689	825	933	935	938					
Danville, Hayward, Livermore, and Pleasanton	276	447	537	581	782	785	820	829	846	884	829-3030				
	278	455	538	582	783	786	828	837	881	886					
	443	462													
Freemont, Newark, and Sunol	471	498	656	791	792	793	794	796	797	862	651-2171				
	489	651	657												
916	Fair Oaks, Folsom, Rio Linda, and Sacramento	322	362	383	428	445	452	482	489	927	966	446-5321			
		331	363	388	440	446	454	483	635	929	967				
		332	364	391	441	447	455	484	641	933	985				
		334	371	392	442	448	456	486	643	944	988				
		351	372	421	443	449	457	487	922	961	991				
		355	381	422	444	451	481	488	925						