

1974

Instructions For Preparing Short Form 1040A

Highlights

- ▶ Call us toll free for answers to your Federal tax questions. See page 7 for telephone numbers. To help us provide courteous responses and accurate information, IRS supervisors occasionally monitor telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made.
- ▶ If your income from either dividends or interest exceeds \$400 you must file on Form 1040. See page 2.
- ▶ Please be sure your social security number is correctly shown. If married, also be sure to see that your spouse's number is correct.

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From The Commissioner

This instruction pamphlet contains the information needed to complete Form 1040A. Please 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, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices.

I want to call your attention again 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.

These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 7 or visit your nearest Internal Revenue office. If you should decide to 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 it early. Thanks for your cooperation.



Who must file

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, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income | 750 |
| ● Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are under 65 | 2,800 |
| ● Married filing jointly, living together at end of 1974 (or at date of death of spouse), one is 65 or older | 3,550 |
| ● Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are 65 or older | 4,300 |
| ● Married filing separate return or married, but not living together at end of 1974 | 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 even though you are not required to file a return, you should file 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, 1975.

Penalties and Interest

Avoid penalties and interest by filing and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return. Penalties are also provided for late payment of tax

unless you can show reasonable cause for the delay.

Taxes not paid when due.—The penalty for failure to pay taxes when due is $\frac{1}{2}$ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the 6 percent interest charge on late payments.

Severe penalties are provided for willful failure to pay taxes, willful failure to file a return, and for filing a false or fraudulent return.

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 1974 was from wages, salaries, tips, other employee compensation, and not more than \$400 in dividends or \$400 in 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 received more than \$400 in dividends or \$400 in interest
- you had income other than wages, salaries, tips, other employee compensation, 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 claim
 - 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 can 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 because you are "not married for tax purposes," if all three of the following statements are true: (1) you did not live with your spouse at any time during 1974, (2) you furnished more than half the cost of keeping up your home for 1974, AND (3) your child or stepchild lived in your home for more than 6 months of 1974, AND you can claim that child as a dependent
- you are a nonresident alien (use Form 1040NR unless you are "not married for tax purposes" as described above)
- you were married to a nonresident alien at the end of 1974
- 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 should 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

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get Form 1040 and its instructions, and any of our explanatory publications 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 personal casualty or theft losses, but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than \$100.

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 1974. (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.)

Short Form 1040A U.S. Individual Income Tax Return Department of the Treasury Internal Revenue Service **1974**

Name (If joint return, give first names and initials of both) **JOHN F. + MARY** Last name **BROWN** COUNTY OF RESIDENCE **3** Your social security number **516 04 1492**

Present home address (Number and street, including apartment number, or rural route) **3700 MILLWAY** Spouse's social security no. **575 10 1776**

City, town or post office, State and ZIP code **HOMETOWN, MARYLAND 20715** Occupation **ANYONE** Yours **CLERK** Spouse's **HOUSEWIFE**

Filing Status (check only one)
 1 Single
 2 Married filing joint return (even if only one had income)
 3 Married filing separately. If spouse is also filing, give spouse's social security number in designated space above and enter full name here
 4 Unmarried Head of Household (See instructions on page 5)
 5 Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions Regular / 65 or over / Blind
 6a Yourself Enter number of boxes checked **2**
 b Spouse
 c First names of your dependent children who lived with you **JAMES**
 d Number of other dependents (from line 26) **1**
 7 Total exemptions claimed **3**

8 Presidential Election Campaign Fund Do you wish to designate \$1 of your taxes for this fund? Yes No
 If joint return, does your spouse wish to designate \$1? Yes No

9 Wages, salaries, tips, and other employee compensation, etc. (Attach Forms W-2, if available)	9	9430 00
10a Dividends (if over \$400, use Form 1040-100 instructions)	10a	400 00
10b Less Exclusion \$ 50.00 Balance	10c	150 00
11 Interest income (if over \$400, use Form 1040)	11	9980 00
12 Total (add lines 9, 10c, and 11) (Adjusted Gross Income)	12	
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)	13	
14 Subtract line 13 from line 12	14	
15 Multiply total number of exemptions claimed on line 7 by \$750 (Figure tax on amount on line 15 using Tax Rate Schedule X, Y, or Z, and enter on line 17 on back 1)	15	
16 Taxable income (subtract line 15 from line 14)	16	

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.

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.

If you are married, 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, see "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 and show total on line 7.

⑥ Presidential Election Campaign Fund—Line 8

You may designate \$1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (a) Both may elect to designate \$1 each for a total of \$2. (b) Both may elect not to designate. (c) One may elect to designate \$1 and the other choose not to.

If you check the "Yes" box(es) it will not increase your tax or reduce your refund. By checking you will authorize Congress to appropriate money for the fund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate \$1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1976. You may use Form 1040X, Amended U.S. Individual Income Tax Return.

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. If unable to secure Form W-2 from him, contact an Internal Revenue Service office.

⑧ Dividends—Line 10

The first \$100 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 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% or more of their income from U.S. possessions and 50% or more of their income

from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits.

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

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 needed. See instructions that follow for filling in lines 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, 1975. 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.

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17 Tax, check if from: Tax Tables 1-12 OR Tax Rate Schedule X, Y, or Z **13** 17 **1043 00**

18 Credit for contributions to candidates for public office (see instructions on page 4) **15** 18 **- 0 -**

19 Income tax (subtract line 18 from line 17). If less than zero, enter zero **19** 19 **1043 00**

20a Total Federal income tax withheld (attach Forms W-2 to front) **20a** 20a **1060 80**

b Excess FICA tax withheld (two or more employers—see instructions on page 4) **14** b **1060 80**

c 1974 estimated tax payments (include amount allowed as credit from 1973 return) **17** c **17 80**

21 Total (add lines 20a, b, and c) **21** 21 **1060 80**

22 If line 19 is larger than line 21, enter BALANCE DUE IRS **22** 22 **18 - -**

23 If line 21 is larger than line 19, enter amount OVERPAID **23** 23 **17 80**

24 Amount of line 23 to be REFUNDED TO YOU **24** 24 **17 80**

25 Amount of line 23 to be credited on 1975 estimated tax **25** 25 **17 80**

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.

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.

IRS Publication 585, "Voluntary Tax Methods to Help Finance Political Campaigns," explains the circumstances under which a deduction or credit for a contribution is more advantageous.

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 in 1974 and together they paid you

Other Dependents **5**

(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 OTRS including dependent.
20 John F. Brown		2-20-75			
Mary Brown		2-20-75			

26 Total number of dependents listed in column (a). Enter here and on line 6d

Under penalty 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.

Sign here **20** *John F. Brown* 2-20-75 Date
Mary Brown 2-20-75 Date
 Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Preparer's signature (other than taxpayer) _____ Date _____
 Address (and ZIP Code) _____ Preparer's Emp. Ident. or Soc. Sec. No. _____
 U.S. GOVERNMENT PRINTING OFFICE: 1974-O-348-050

more than \$13,200 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

- Step 1.** Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W-2 for 1974. Caution: Do not include more than \$772.20 for any employer. (See note that follows.) Enter the total here \$ 772.20
- Step 2.** Subtract \$
- Step 3.** Enter this amount on Form 1040A, line 20b \$

Note: If any employer took out more than \$772.20 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.

17 Estimated Tax Payments—Line 20c

Fill in on this line any payments you made on your estimated Federal income tax for 1974.

If you and your spouse filed a joint declaration of estimated tax for 1974 but decide to file separate income tax returns for 1974, 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 both of your social security numbers on both returns.

If you and your spouse filed separate estimated tax declarations for 1974 but decide to file a joint income tax return for 1974, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both of your 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 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 and attach it to your return. If line 22 is under \$1, you do not have to pay.

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 must 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. Include payment if you owe tax.

General Information

Death of Taxpayer

If a person died in 1974, or in 1975 before filing a return for 1974, 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	Nansmond	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 block 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 1975?

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 to be 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 1974. 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, 1974, you were one of the following:

- not married.
- separated from your spouse by either divorce or separate maintenance decree.
- a widow or widower (but see paragraph 2, particularly 2(b), if your spouse died in 1974 and you had not remarried). Also see paragraph 5.
- (1) married and do not intend to file a joint return, (2) had not lived with your spouse at any time during 1974, (3) paid more than half the cost of keeping up your home for 1974, and (4) your child or stepchild lived in your home for more than 6 months of 1974 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, 1974, you were either of the following:

- married, even if you were not married for the whole year.
- a widow or widower, your spouse died in 1974, 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 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 ONLY IF on December 31, 1974, 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 can 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.) **Note:** If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild,

foster child or stepchild who is not your dependent, enter that person's name in the space provided on line 4.

- any other person listed in 5(a) under "Children and Other Dependents (lines 6c and 6d)" on page 6, that you can 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 1974, (3) paid more than half the cost of keeping up your home for 1974, and (4) your dependent child or stepchild lived in your home during all of 1974.

5. Widow(er) with dependent child

This filing status applies if your spouse died in 1972 or 1973 and on December 31, 1974, 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 1974 and you had not remarried, see paragraph 2(b).

Your Exemptions (lines 6a and 6b)

Note: You are allowed \$750 for each exemption for 1974. 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, 1975. If it was, you can take the extra exemption for age for 1974.

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 1974, 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.

Death of spouse

If your spouse died during 1974, check the boxes for the exemptions you could have taken for him on the date of death. See *instruction for Death of Taxpayer* on page 4.

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 ¹	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

¹ 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 claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational institution² during any 5 months of 1974, or

(2) took a full-time, on-farm training course during any 5 months of 1974. (The course had to be given by an educational institution² or a State, county, or local government agency.)

² Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. 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.

For more information, get **Publication 532, Filing and Dependency Information for Students and Parents**.

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 1974, 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 1974 (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 1974 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.

Filing 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 should file Form 1040 and attach Form 2210. 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 Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 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	1160 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. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tennessee 38110
If you are located in:	Use this address:
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
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 Only the Number Listed Below for Your Area

Caution: Please use a local city number **ONLY** if it is not a long distance call for you. Otherwise, use the general toll free number provided.

ALABAMA
Birmingham, 252-1155
Decatur, 355-1855
Huntsville, 539-2751
Mobile, 433-5532
Montgomery, 264-8441
Elsewhere in Alabama, 800-292-6300

ALASKA
Anchorage, 279-0681
Fairbanks, 452-1951
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257-1233
Elsewhere in Arizona, 800-352-6911

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

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

COLORADO
Denver, 825-7041
Elsewhere in Colorado, 800-332-2060

CONNECTICUT
Bridgeport, 367-8636
Hartford, 249-8251
Stamford, 348-6235
Elsewhere in Connecticut, 1-800-842-1120

DELAWARE
Wilmington, 571-6400
Elsewhere in Delaware, 800-292-9575

DISTRICT OF COLUMBIA
Call 488-3100

FLORIDA
Fort Lauderdale, 491-3311
Jacksonville, 354-1760
Miami, 358-5072
Orlando, 896-0331
St. Petersburg, 576-7400
Tampa, 223-9741
West Palm Beach, 655-7250
Elsewhere in area code 305, call 1-800-432-7575

Elsewhere 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

HAWAII (cont.)
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
Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400
Elsewhere in all other locations in Illinois, 800-252-2921

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

IOWA
Des Moines, 284-4850
Elsewhere in Iowa, 800-362-2600

KANSAS
Kansas City, 722-2910
Topeka, 357-5311
Wichita, 263-2161
Elsewhere in Kansas, 800-362-2190

KENTUCKY
Lexington, 255-2333
Louisville, 584-1361
Northern Kentucky (Cincinnati local dialing area), 621-6281
Elsewhere in Kentucky, 800-292-6570

LOUISIANA
Baton Rouge, 387-2206
New Orleans, 581-2440
Shreveport, 424-6301
Elsewhere in Louisiana, 800-362-6900

MAINE
Augusta, 622-3761
Presque Isle, 764-4451
Elsewhere in Maine, 1-800-452-8750

MARYLAND
Baltimore, 837-1040
Prince Georges 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, 1-800-392-6288

MICHIGAN
Ann Arbor, 769-9850
Detroit, 444-5500
Flint, 767-8830
Grand Rapids, 774-8300
Lansing, 392-1550
Mount Clemens, 469-4200
Muskegon, 726-7971
Pontiac, 858-2530
Elsewhere in area code 313, call 800-552-8590
Elsewhere 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, 474-0350
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, 1-800-582-7200

NEW JERSEY
Camden, 966-7333
Hackensack, 487-8981
Jersey City, 622-0600
Newark, 622-0600
Paterson, 279-2626
Trenton, 394-7113
Elsewhere in area code 201, call 800-242-6750
Elsewhere in area code 609, call 800-322-8680

NEW MEXICO
Albuquerque, 766-3401
Elsewhere in New Mexico, 800-432-6880

NEW YORK
Albany District
Albany, 449-3120
Poughkeepsie, 452-7800
Elsewhere in Albany District 1-800-342-3700
Brooklyn District
Brooklyn, 596-3770
Nassau County, 248-3620

NEW YORK (cont.)
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, 1-800-462-1560

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, 274-3711
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
Elsewhere in Northern Ohio, 800-362-9050
Elsewhere in 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, 581-8720
Elsewhere in Oregon, 800-452-1980

PENNSYLVANIA
Allentown, 437-6966
Bethlehem, 437-6966
Harrisburg, 783-8700
Philadelphia, 574-9900
Pittsburgh, 281-0112
Elsewhere in area codes 215 and 717, call 800-462-4000
Elsewhere in area codes 412 and 814, call 800-242-0250

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

SOUTH CAROLINA
Charleston, 722-1601
Columbia, 799-1040
Greenville, 242-5434
Elsewhere in South Carolina, 800-922-8810

SOUTH DAKOTA
Aberdeen, 225-9112
Elsewhere in South Dakota, 800-592-1870

TENNESSEE
Chattanooga, 892-3010
Johnson City, 929-0181
Knoxville, 693-5950
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
Staten Island, 732-0100
Elsewhere in Texas, 800-492-4830

UTAH
Salt Lake City, 524-4060
Elsewhere in Utah, 1-800-662-5370

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, 456-8350
Tacoma, 383-2021
Vancouver, 695-9252
Wenatchee, 663-2645
Yakima, 248-6891
Elsewhere in Washington, 800-732-1040

WEST VIRGINIA
Parkersburg, 485-1601
Elsewhere in West Virginia, 800-642-1931

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

WYOMING
Cheyenne, 636-4124
Elsewhere in Wyoming, 800-442-1301

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

1974
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.

Income Averaging.—See note at the top of Tax Rate Schedules X, Y, and Z on page 14 to see if you can use the "averaging method."

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

If the amount on Form 1040A, line 12, is—		And you are— Married filing separate return claiming—				If the amount on Form 1040A, line 12, is—		And you are— Married filing separate return claiming—				If the amount on Form 1040A, line 12, is—		And you are— Married filing separate return claiming—			
At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction	At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction	At least	But less than	Single, not head of household	Head of household	Low income allowance	%Standard deduction
		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	\$683	\$818
875	900	0	0	0	1	2,775	2,800	106	103	207	245	6,300	6,350	748	712	694	828
900	925	0	0	0	4	2,800	2,825	109	107	211	249	6,350	6,400	758	722	705	837
925	950	0	0	0	7	2,825	2,850	113	110	215	253	6,400	6,450	769	731	716	846
950	975	0	0	0	10	2,850	2,875	117	114	219	256	6,450	6,500	779	741	727	856
975	1,000	0	0	0	13	2,875	2,900	121	117	223	260	6,500	6,550	790	750	738	865
1,000	1,025	0	0	0	15	2,900	2,925	124	121	227	263	6,550	6,600	800	760	749	875
1,025	1,050	0	0	0	18	2,925	2,950	128	124	231	267	6,600	6,650	811	769	760	884
1,050	1,075	0	0	0	21	2,950	2,975	132	128	236	271	6,650	6,700	821	779	771	894
1,075	1,100	0	0	0	24	2,975	3,000	136	131	240	274	6,700	6,750	832	788	782	905
1,100	1,125	0	0	0	27	3,000	3,050	141	137	246	280	6,750	6,800	842	798	793	916
1,125	1,150	0	0	0	30	3,050	3,100	149	144	255	287	6,800	6,850	853	807	1,004	927
1,150	1,175	0	0	0	33	3,100	3,150	157	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	0	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	0	16	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	0	19	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	0	23	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	0	26	3,950	4,000	297	288	419	429	7,700	7,750	1,042	978	1,211	1,125
1,600	1,625	0	0	0	30	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	0	33	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	0	37	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	0	40	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	0	44	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	0	47	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	0	51	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	0	54	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	0	58	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	0	61	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	0	65	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	0	68	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	0	72	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	0	76	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	0	79	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	0	83	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	0	87	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	0	91	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	1,364	1,707	1,611
2,575	2,600	76	75	175	217												

Table 2 —Returns claiming TWO exemptions (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	Head of household	* Married filing joint return	Married filing separate return claiming—	Low income allowance	%Stand-ard deduc-tion	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	%Stand-ard deduc-tion	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	%Stand-ard deduc-tion	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	%Stand-ard deduc-tion
\$0	\$1,775	\$0	\$0	\$0	\$0	\$0	\$3,700	\$3,750	\$134	\$130	\$130	\$238	\$253	\$6,850	\$6,900	\$706	\$674	\$634	\$850	\$773											
1,775	1,800	0	0	0	0	0	3,750	3,800	141	137	137	246	260	6,900	6,950	716	684	644	861	784											
1,800	1,825	0	0	0	0	0	3,800	3,850	149	144	144	255	268	6,950	7,000	727	693	653	872	795											
1,825	1,850	0	0	0	0	0	3,850	3,900	157	152	151	263	275	7,000	7,050	737	703	663	883	806											
1,850	1,875	0	0	0	0	0	3,900	3,950	165	160	159	272	282	7,050	7,100	748	712	672	894	817											
1,875	1,900	0	0	0	0	0	3,950	4,000	173	168	166	280	289	7,100	7,150	758	722	682	905	828											
1,900	1,925	0	0	0	0	0	4,000	4,050	181	176	174	289	297	7,150	7,200	769	731	691	916	839											
1,925	1,950	0	0	0	0	0	4,050	4,100	189	184	181	297	304	7,200	7,250	779	741	701	927	850											
1,950	1,975	0	0	0	0	0	4,100	4,150	197	192	189	306	311	7,250	7,300	790	750	710	938	861											
1,975	2,000	0	0	0	0	0	4,150	4,200	205	200	196	315	319	7,300	7,350	800	760	720	949	872											
2,000	2,025	0	0	0	0	0	4,200	4,250	213	208	204	324	327	7,350	7,400	811	769	729	960	883											
2,025	2,050	0	0	0	0	0	4,250	4,300	221	216	211	334	335	7,400	7,450	821	779	739	971	894											
2,050	2,075	0	0	0	0	0	4,300	4,350	229	224	219	343	343	7,450	7,500	832	788	748	982	905											
2,075	2,100	0	0	0	0	0	4,350	4,400	238	232	226	353	352	7,500	7,550	842	798	758	993	916											
2,100	2,125	0	0	0	0	0	4,400	4,450	246	240	234	362	360	7,550	7,600	853	807	767	1,004	927											
2,125	2,150	0	0	0	0	0	4,450	4,500	255	248	241	372	368	7,600	7,650	863	817	777	1,015	938											
2,150	2,175	0	0	0	0	2	4,500	4,550	263	256	249	381	376	7,650	7,700	874	826	786	1,026	949											
2,175	2,200	0	0	0	0	5	4,550	4,600	272	264	256	391	384	7,700	7,750	884	836	796	1,037	960											
2,200	2,225	0	0	0	0	9	4,600	4,650	280	272	264	400	392	7,750	7,800	895	845	805	1,048	971											
2,225	2,250	0	0	0	0	12	4,650	4,700	289	280	271	410	400	7,800	7,850	905	855	815	1,059	982											
2,250	2,275	0	0	0	0	16	4,700	4,750	297	288	279	419	408	7,850	7,900	916	864	824	1,070	993											
2,275	2,300	0	0	0	0	19	4,750	4,800	306	296	286	429	416	7,900	7,950	926	874	834	1,081	1,004											
2,300	2,325	0	0	0	0	23	4,800	4,850	315	305	294	438	424	7,950	8,000	937	883	843	1,092	1,015											
2,325	2,350	0	0	0	0	26	4,850	4,900	324	314	302	448	432	8,000	8,050	947	893	853	1,103	1,026											
2,350	2,375	0	0	0	0	30	4,900	4,950	334	323	310	457	440	8,050	8,100	958	902	862	1,114	1,037											
2,375	2,400	0	0	0	0	33	4,950	5,000	343	332	318	467	448	8,100	8,150	968	912	872	1,125	1,048											
2,400	2,425	0	0	0	0	37	5,000	5,050	353	341	326	476	457	8,150	8,200	979	921	881	1,136	1,059											
2,425	2,450	0	0	0	0	40	5,050	5,100	362	350	334	486	465	8,200	8,250	989	931	891	1,149	1,070											
2,450	2,475	0	0	0	0	44	5,100	5,150	372	359	342	495	473	8,250	8,300	1,000	940	900	1,161	1,081											
2,475	2,500	0	0	0	0	47	5,150	5,200	381	368	350	505	481	8,300	8,350	1,010	950	910	1,174	1,092											
2,500	2,525	0	0	0	0	51	5,200	5,250	391	377	358	514	489	8,350	8,400	1,021	959	919	1,186	1,103											
2,525	2,550	0	0	0	0	54	5,250	5,300	400	386	366	524	497	8,400	8,450	1,031	969	929	1,199	1,114											
2,550	2,575	0	0	0	0	58	5,300	5,350	410	395	374	533	505	8,450	8,500	1,042	978	938	1,211	1,125											
2,575	2,600	0	0	0	0	61	5,350	5,400	419	404	382	543	513	8,500	8,550	1,052	988	948	1,224	1,136											
2,600	2,625	0	0	0	0	65	5,400	5,450	429	413	390	552	521	8,550	8,600	1,063	997	957	1,236	1,149											
2,625	2,650	0	0	0	0	68	5,450	5,500	438	422	398	562	529	8,600	8,650	1,073	1,007	967	1,249	1,161											
2,650	2,675	0	0	0	0	72	5,500	5,550	448	431	406	571	537	8,650	8,700	1,083	1,016	976	1,261	1,174											
2,675	2,700	0	0	0	0	76	5,550	5,600	457	440	414	581	545	8,700	8,750	1,092	1,024	984	1,274	1,186											
2,700	2,725	0	0	0	0	79	5,600	5,650	467	449	422	590	553	8,750	8,800	1,101	1,032	992	1,286	1,199											
2,725	2,750	0	0	0	0	83	5,650	5,700	476	458	430	600	562	8,800	8,850	1,110	1,040	1,000	1,299	1,211											
2,750	2,775	0	0	0	0	87	5,700	5,750	486	467	438	609	570	8,850	8,900	1,121	1,050	1,008	1,311	1,224											
2,775	2,800	0	0	0	0	91	5,750	5,800	495	476	446	619	578	8,900	8,950	1,131	1,059	1,016	1,324	1,236											
2,800	2,825	2	2	2	2	94	5,800	5,850	505	485	454	628	586	8,950	9,000	1,141	1,068	1,024	1,336	1,249											
2,825	2,850	5	5	5	5	98	5,850	5,900	514	494	463	638	594	9,000	9,050	1,151	1,078	1,033	1,349	1,261											
2,850	2,875	9	9	9	9	102	5,900	5,950	524	503	471	647	602	9,050	9,100	1,161	1,087	1,041	1,361	1,274											
2,875	2,900	12	12	12	106	138	5,950	6,000	533	512	480	657	610	9,100	9,150	1,172	1,096	1,049	1,374	1,286											
2,900	2,925	16	16	16	109	141	6,000	6,050	543	521	488	666	618	9,150	9,200	1,182	1,106	1,057	1,386	1,299											
2,925	2,950	19	19	19	113	145	6,050	6,100	552	530	497	676	626	9,200	9,250	1,192	1,115	1,065	1,399	1,311											
2,950	2,975	23	23	23	117	148	6,100	6,150	562	539	505	685	634	9,250	9,300	1,202	1,124	1,073	1,411	1,324											
2,975	3,000	26	26	26	121	151	6,150	6,200	571	548	514	696	642	9,300	9,350	1,212	1,134	1,081	1,424	1,336											
3,000	3,050	32	32	32	126	156	6,200	6,250	581	557	522	707	650	9,350	9,400	1,223	1,143	1,089	1,436	1,349											
3,050	3,100	39	39	39	134	163	6,250	6,300	590	566	531	718	658	9,400	9,450	1,233	1,152	1,097	1,449	1,361											
3,100	3,150	46	46	46	141	170	6,300	6,350	600	575	539	729	666	9,450	9,500	1,243	1,162	1,105	1,461	1,374											
3,150	3,200	53	53	53	149	177	6,350	6,400	609	584	548	740	675	9,500	9,550	1,253	1,171	1,113	1,474	1,386											
3,200	3,250	60	60	60	157	184	6,400	6,450	619	593	556	751	683	9,550	9,600	1,263	1,181	1,121	1,486	1,399											
3,250	3,300	67	67	67	165	190	6,450	6,500	628	602	565	762	691	9,600	9,650	1,274	1,190	1,129	1,499	1,411											
3,300	3,350	74	74	74	173	197	6,500	6,550	638	611	573	773	700	9,650	9,700	1,284	1,199	1,138	1,511	1,424											
3,350	3,400	81	81	81	181	204	6,550	6,600	647	620	582	784	710	9,700	9,750	1,294	1,209	1,146	1,524	1,436											
3,400	3,450	89	88	88	189	211	6,600	6,650	657	629	590	795	719	9,750	9,800	1,304	1,218	1,154	1,536	1,449											
3,450	3,500	96	95	95	197	218	6,650	6,700	666	638	599	806	729	9,800	9,850	1,314	1,227	1,162	1,549	1,461											
3,500	3,550	104	102	102	205	224	6,700	6,750	676	647	607	817	740	9,850	9,900	1,325	1,237	1,170	1,561	1,474											
3,550	3,600	111	109	109	213	232	6,750	6,800	685	656	616	828	751	9,900	9,950	1,335	1,246	1,178	1,574	1,486											
3,600	3,650	119	116	116	221	239	6,800	6,850	695	665	625	839	762	9,950	10,000																

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—	Low income allowance	% Stand-ard deduc-tion	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	% Stand-ard deduc-tion	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	% Stand-ard deduc-tion
\$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	4,250	0	0	0	81	84	5,250	5,300	141	137	137	246	222	6,300	6,350	315	305			

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	% Stand-ard deduction						Low income allowance	% Stand-ard deduction						Low income allowance	% Stand-ard 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	858	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)

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	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	%Stand-ard deduction						Low income allowance	%Stand-ard deduction						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	256	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	343	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	88	88	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	95	95	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-\$6,650		\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,050	\$0	\$0	\$0	\$53	\$4	\$7,400	\$7,450	\$18	\$18	\$18	\$111	\$60
6,650	6,700	0	0	0	4	0	7,050	7,100	0	0	0	60	11	7,450	7,500	25	25	25	119	67
6,700	6,750	0	0	0	11	0	7,100	7,150	0	0	0	67	18	7,500	7,550	32	32	32	126	74
6,750	6,800	0	0	0	18	0	7,150	7,200	0	0	0	74	25	7,550	7,600	39	39	39	134	81
6,800	6,850	0	0	0	25	0	7,200	7,250	0	0	0	81	32	7,600	7,650	46	46	46	141	89
6,850	6,900	0	0	0	32	0	7,250	7,300	0	0	0	89	39							
6,900																				

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	% Stand-ard deduction						Low income allowance	% Stand-ard deduction						Low income allowance	% Stand-ard 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	\$60
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.

If you do not use one of the Tax Tables, figure your tax on the amount on Short Form 1040A, line 16, by using the appropriate Tax Rate Schedule on this page. Enter tax on Short Form 1040A, line 17.

Note: It may be to your advantage to use the "averaging method" and file Form 1040 if after subtracting \$3,000 from your 1974 taxable income (line 16), the balance is over 30 percent of the total of your taxable income for the last four years (1970 through 1973). See Schedule G (Form 1040) and Publication 506, Computing Your Tax Under the Income Averaging Method.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040A, line 16, is:

Not over \$500.....14% of the amount on line 16.

Over—	But not over—	of excess over—
\$500	\$70+15%	\$500
1,000	\$145+16%	\$1,000
1,500	\$225+17%	\$1,500
2,000	\$310+19%	\$2,000
4,000	\$690+21%	\$4,000
6,000	\$1,110+24%	\$6,000
8,000	\$1,590+25%	\$8,000
10,000	\$2,090+27%	\$10,000
12,000	\$2,630+29%	\$12,000
14,000	\$3,210+31%	\$14,000
16,000	\$3,830+34%	\$16,000
18,000	\$4,510+36%	\$18,000
20,000	\$5,230+38%	\$20,000
22,000	\$5,990+40%	\$22,000
26,000	\$7,590+45%	\$26,000
32,000	\$10,290+50%	\$32,000
38,000	\$13,290+55%	\$38,000
44,000	\$16,590+60%	\$44,000
50,000	\$20,190+62%	\$50,000
60,000	\$26,390+64%	\$60,000
70,000	\$32,790+66%	\$70,000
80,000	\$39,390+68%	\$80,000
90,000	\$46,190+69%	\$90,000
100,000	\$53,090+70%	\$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers
If you are a married person living apart from your spouse, see page 5, paragraph 1(d), of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z. If you can, your tax may be lower.

If the amount on Form 1040A, line 16, is:

Not over \$1,000 14% of the amount on line 16.

Over—	But not over—	of excess over—
\$1,000	\$140+15%	\$1,000
2,000	\$290+16%	\$2,000
3,000	\$450+17%	\$3,000
4,000	\$620+19%	\$4,000
8,000	\$1,380+22%	\$8,000
12,000	\$2,260+25%	\$12,000
16,000	\$3,260+28%	\$16,000
20,000	\$4,380+32%	\$20,000
24,000	\$5,660+36%	\$24,000
28,000	\$7,100+39%	\$28,000
32,000	\$8,660+42%	\$32,000
36,000	\$10,340+45%	\$36,000
40,000	\$12,140+48%	\$40,000
44,000	\$14,060+50%	\$44,000
52,000	\$18,060+53%	\$52,000
64,000	\$24,420+55%	\$64,000
76,000	\$31,020+58%	\$76,000
88,000	\$37,980+60%	\$88,000
100,000	\$45,180+62%	\$100,000
120,000	\$57,580+64%	\$120,000
140,000	\$70,380+66%	\$140,000
160,000	\$83,580+68%	\$160,000
180,000	\$97,180+69%	\$180,000
200,000	\$110,980+70%	\$200,000

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040A, line 16, is:

Not over \$500.....14% of the amount on line 16.

Over—	But not over—	of excess over—
\$500	\$70+15%	\$500
1,000	\$145+16%	\$1,000
1,500	\$225+17%	\$1,500
2,000	\$310+19%	\$2,000
4,000	\$690+22%	\$4,000
6,000	\$1,130+25%	\$6,000
8,000	\$1,630+28%	\$8,000
10,000	\$2,190+32%	\$10,000
12,000	\$2,830+36%	\$12,000
14,000	\$3,550+39%	\$14,000
16,000	\$4,330+42%	\$16,000
18,000	\$5,170+45%	\$18,000
20,000	\$6,070+48%	\$20,000
22,000	\$7,030+50%	\$22,000
26,000	\$9,030+53%	\$26,000
32,000	\$12,210+55%	\$32,000
38,000	\$15,510+58%	\$38,000
44,000	\$18,990+60%	\$44,000
50,000	\$22,590+62%	\$50,000
60,000	\$28,790+64%	\$60,000
70,000	\$35,190+66%	\$70,000
80,000	\$41,790+68%	\$80,000
90,000	\$48,590+69%	\$90,000
100,000	\$55,490+70%	\$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

If the amount on Form 1040A, line 16, is:

Not over \$1,000 14% of the amount on line 16.

Over—	But not over—	of excess over—
\$1,000	\$140+16%	\$1,000
2,000	\$300+18%	\$2,000
4,000	\$660+19%	\$4,000
6,000	\$1,040+22%	\$6,000
8,000	\$1,480+23%	\$8,000
10,000	\$1,940+25%	\$10,000
12,000	\$2,440+27%	\$12,000
14,000	\$2,980+28%	\$14,000
16,000	\$3,540+31%	\$16,000
18,000	\$4,160+32%	\$18,000
20,000	\$4,800+35%	\$20,000
22,000	\$5,500+36%	\$22,000
24,000	\$6,220+38%	\$24,000
26,000	\$6,980+41%	\$26,000
28,000	\$7,800+42%	\$28,000
32,000	\$9,480+45%	\$32,000
36,000	\$11,280+48%	\$36,000
40,000	\$12,240+51%	\$40,000
44,000	\$13,260+52%	\$44,000
50,000	\$15,340+55%	\$50,000
52,000	\$16,640+56%	\$52,000
54,000	\$17,600+58%	\$54,000
56,000	\$18,200+59%	\$56,000
60,000	\$20,260+61%	\$60,000
70,000	\$26,920+62%	\$70,000
80,000	\$34,000+63%	\$80,000
90,000	\$41,440+64%	\$90,000
100,000	\$49,120+66%	\$100,000
120,000	\$62,320+67%	\$120,000
140,000	\$75,720+68%	\$140,000
160,000	\$89,320+69%	\$160,000
180,000	\$103,120+70%	\$180,000

Take Stock in America



Buy U.S. Savings Bonds Where you work or bank