From the Commissioner

These instructions contain the information you need to complete Form 1040A. Before starting Form 1040A, please check to see if you should file Form 1040 instead. See pages 3 and 4 of the instructions—"Form 1040A or Form 1040?"

Generally, you can file Form 1040A if: you do not itemize deductions; all of your income is from wages, salaries, tips, and unemployment compensation; and you do not have more than $400 of interest or $400 of dividends. Also, your income must be $40,000 or less if you are married filing a joint return, and $20,000 or less otherwise.

Most of the lines on the form are the same as last year. See **Highlights for 1980** on page 2 for a brief summary of important reminders.

Some taxpayers receiving unemployment compensation may find that part or all of it is taxable. See page 10 of the instructions for further information.

There is no need for you to figure your own tax. The Internal Revenue Service will do it for you. To have the IRS figure your tax, stop after line 12a, sign and date the return, and attach your W–2 Forms. If you file on time and you owe tax, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit if you are eligible.

If your income is less than $10,000 and you had a child, you may be able to take the Earned Income Credit. This credit may entitle you to a payment from the government even if you paid no tax. Please read page 12 of the instructions carefully.

If you are eligible for the Earned Income Credit, you may find that you can receive advance payments from your employer throughout the year. If you received advance payments in 1980, report them on line 14b of Form 1040A. If you expect to qualify for the Earned Income Credit in 1981 and want to receive advance payments, file Form W–5 with your employer.

If you need help, please call us at the number listed for your area on page 28 or 29, or visit an IRS office. If you have any suggestions for improvement of our forms or instructions, please write to us.

After you complete your return, please check to make sure it is correct, sign it, and then file it early. You should also keep a copy for your records. Thank you for your cooperation.

Commissioner of Internal Revenue

Highlights for 1980

Please note these important reminders for this year.

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1981, you may have to make estimated tax payments. Or, you may choose to have income tax withheld from your pension or annuity. For more details, see **Publication 505,** Tax Withholding and Estimated Tax.

Advance Earned Income Credit (EIC) Payments

If you received advance payments of the earned income credit from your employer, you must file a tax return even if your income was below the minimum level for your filing status. If your allowable credit is different from the advance payments you received, your tax liability will increase or decrease accordingly.

Do You Want More or Less Income Tax Withheld in 1981?

If the refund you receive or the amount you owe IRS is large, you may want to change your withholding for 1981. See **Income Tax Withholding for 1981** on page 14 for more details.

Unresolved Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, call the toll-free number for your area and ask for the Problem Resolution Office.

Who Must File a Tax Return

Your income and your filing status generally determine whether you must file a tax return.

You must file a return for 1980, even if you owe no tax:	And your income was at least:
If you were **single** (this also means legally separated, divorced, or married with a dependent child and living apart from your spouse for all of 1980) and:	
Under 65	$3,300
65 or over	4,300
If you were **married filing a joint return** and were living with your spouse at the end of 1980 (or on the date your spouse died), and:	
Both were under 65	5,400
One was 65 or over	6,400
Both were 65 or over	7,400
If you were **married filing a separate return** or married but were not living with your spouse at the end of 1980	1,000
If you could be **claimed as a dependent** on your parents' return, and had taxable dividends, interest, or other unearned income of $1,000 or more	1,000
If you were a **qualifying widow(er)** with a dependent child and:	
Under 65	4,400
65 or over	5,400
(A qualifying widow(er) who is required to file MUST use Form 1040.)	
If you were allowed to **exclude income** from sources within U.S. possessions	1,000

You must file a tax return for 1980 if you were **self-employed** and your net earnings from this work were at least **$400.**

Note: Even if your income is less than the amounts shown, you **must** file a tax return:
- If you **received any advance earned income credit (EIC) payments** from your employer during 1980.
- If you **owe any taxes,** such as FICA (Social Security) on tips you did not report to your employer during 1980.

These rules apply to all U.S. citizens and resident aliens. They also apply to those nonresident aliens who are married to citizens or residents of the United States at the end of 1980 and file a joint return as discussed on page 7, under **Filing Status.**

Different rules apply if you were a nonresident alien at any time during 1980 (unless you file a joint return as mentioned above). You may have to file **Form 1040NR,** U.S. Nonresident Alien Income Tax Return. Also get **Publication 519,** U.S. Tax Guide for Aliens.

Who Should File a Tax Return

Even if you do not have to file a tax return, you should do so if **Federal income tax was withheld** from your pay, or if you can take the **earned income credit.** If either of these apply, you may be able to get money back from the government.

When to File Your Tax Return

You should file as soon as you can after January 1, but not later than **April 15, 1981.** If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 14.

Voluntary Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

In addition to the tax assistance available in most local IRS offices, free help is available in most communities to lower income, elderly, handicapped, and non-English-speaking individuals in preparing Form 1040A and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

Where to File

Please use the addressed envelope that came with your return. If you do not have an addressed envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. **No street address is needed.**

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201

Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501

All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico (*or if excluding income under section 933*)—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
A.P.O. *or* F.P.O. *address of:*
Miami—Atlanta, GA 31101
New York—Holtsville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: *U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913*—Philadelphia, PA 19255

Form 1040A or Form 1040?

You Should Be Able to Use Form 1040A if:

● You had **only** wages, salaries, tips, interest, dividends, and unemployment compensation.

● You did not have more than $400 in interest or $400 in dividends. *Exception:* If you had more than $400 in interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.

● Your total income is $20,000 or less ($40,000 or less if you are married filing a joint return).

● You do not itemize your deductions.

● You do not claim adjustments to income.

● You do not claim credits other than the Earned Income Credit or the Political Contributions Credit.

You may WANT TO use Form 1040 and you may pay less tax if you can:

● Itemize your deductions.

● Claim adjustments to income.

● Claim credits you can't claim on Form 1040A.

You may HAVE TO use Form 1040 because of:

● The amount or kind of income you receive.

● Your filing status.

● The number of exemptions you claim.

● Forms or schedules you file, or other taxes that can be reported only on Form 1040.

You Must Use Form 1040 if:

Amount of Income

● Your total income is more than $20,000 (more than $40,000 if married filing a joint return).

● You received more than $400 in interest, or $400 in dividends. *Exception:* If you had more than $400 of interest or dividends, you can still use Form 1040A if you are filing only to get a refund of the Earned Income Credit.

● You are required to complete Part III of Schedule B (Form 1040) because:

a. At any time during the year you had an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country, OR

b. You were a grantor of or a transferor to a foreign trust that existed during 1980.

Kinds of Income

You had income other than wages, salaries, tips, interest, dividends, and unemployment compensation, such as:

● Bartering income (Fair market value of goods or services you received in return for your services).

● Income from self-employment (including farming).

● Gain from the sale of your home or other property, or capital gain distributions.

● Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.

● Pensions or annuities, including lump-sum distributions.

● Alimony.

Number of Exemptions

You claim:

● 4 or more exemptions and are single or married filing a separate return.

● 9 or more exemptions and are a head of household.

● 10 or more exemptions and are married filing a joint return.

You Must Use Form 1040 if:—Cont'd

Filing Status

- Your spouse files a separate return and itemizes deductions. *Exception:* You can still use Form 1040A if you have a dependent child and can meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

- You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,000 or more, **AND** you had wages, salaries, or other earned income of less than:
  - a. $2,300 if you are single, or
  - b. $1,700 if you are married filing a separate return.

- You are a qualifying widow(er) with a dependent child. (This filing status lets you use lower tax rates.) If your spouse died in 1978 or 1979 and you did not remarry before the end of 1980, you can use this filing status if you meet tests **a.**, **b.**, and **c.** below:
  - a. You could have filed a joint return with your spouse for the year your spouse died.
  - b. Your dependent child or stepchild lived with you.
  - c. You paid over half the cost of keeping up the home for this child for the whole year.

- You were a nonresident alien during any part of 1980 and do not file a joint return (or **Form 1040NR**).

- You were married to a nonresident alien or dual status alien at the end of 1980 who had U.S. source income and you do not file a joint return. *Exception:* You can still use Form 1040A if you meet the tests on page 7 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

Itemized Deductions

You itemize deductions. Examples are:
- Payments for medical insurance and medical and dental care that are more than 3% of your adjusted gross income.
- Interest on loans and mortgages.
- Local, State, and real estate taxes.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than $100.

Here Is a Test to Help You Decide Whether to Itemize
You should itemize if your deductions are more than:
- $3,400 and you are Married, filing a joint return, or a Qualifying widow(er) with a dependent child.
- $1,700 and you are Married filing a separate return.
- $2,300 and you are either Single or a Head of household.

Other Forms

You file **any** of these forms:
- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1980 (or if you want to apply any part of your 1980 overpayment to estimated tax for 1981).
- Schedule G (Form 1040), Income Averaging.
- Form 2119, Sale or Exchange of Principal Residence.
- Form 2210, Underpayment of Estimated Tax by Individuals.
- Form 2555, Deduction from, or Exclusion of, Income Earned Abroad.
- Form 4563, Exclusion of Income from Sources in United States Possessions.
- Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Other Taxes

You owe **any** of these taxes:
- Uncollected employee social security (FICA) tax on tips shown on your Form W–2.
- Social security (FICA) tax on tips if you received more than $20 in any month and you did not report all of them to your employer (Form 4137).
- Tax on an individual retirement arrangement (IRA) (Form 5329).
- Tax on self-employment income (Schedule SE).

Adjustments to Income

You claim adjustments to income. Examples are:
- Moving expenses due to a change in jobs (Form 3903 or Form 3903F).
- Employee business expenses such as travel (Form 2106).
- Payments to an individual retirement arrangement (IRA).
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).

Tax Credits

You claim **any** of these tax credits:
- Credit for the elderly if you are 65 or over, or under 65 with a pension from a public (Federal, State, etc.) retirement plan (Schedules R and RP).
- Credit for child and dependent care expenses (Form 2441).
- Investment credit (Form 3468).
- Overpaid windfall profit tax (Form 6249).
- Foreign tax credit (Form 1116).
- WIN credit (Form 4874).
- Jobs credit (Form 5884).
- Credit for Federal tax on gasoline, special fuels, and lubricating oil (Form 4136).
- Credit or refund for Federal tax on gasoline, diesel fuel, and special fuels used in qualified taxicabs (Form 4136–T).
- Credit for taxes paid by a regulated investment company (Form 2439).
- Credit for residential energy saving items (Form 5695).
- Credit for alcohol used as fuel (Form 6478).

Form 1040A

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1980

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	John T + Mary ①	Brown	516 : 04 : 1492
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	885 Scott Street		575 : 10 : 1778
	City, town or post office, State and ZIP code	Your occupation ▶ Clerk	
	Hometown, Maryland 01234	Spouse's occupation ▶ Homemaker	

Presidential Election Campaign Fund ②

Do you want $1 to go to this fund? . . . . ✓ Yes ☐ No

If joint return, does your spouse want $1 to go to this fund? . . . ✓ Yes ☐ No

Note: *Checking "Yes" will not increase your tax or reduce your refund.*

Requested by Census Bureau for Revenue Sharing

A Where do you live (actual location of residence)? (See page 6 of Instructions.)
State: Md. City, village, borough, etc.: Hometown

B Do you live within the legal limits of a city, village, etc.? ✓ Yes ☐ No

C In what county do you live? ③ Home

D In what township do you live?

For IRS use only

For Privacy Act Notice, see page 27 of Instructions

Filing Status
Check Only One Box. ④

- 1 ☐ Single
- 2 ✓ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ▶ ......
- 4 ☐ Head of household. (See pages 7 and 8 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶ ......

Exemptions
Always check the box labeled Yourself. Check other boxes if they apply.

5a ✓ Yourself ⑤   ☐ 65 or over   ☐ Blind   Enter number of boxes checked on 5a and b ▶ **2**

b ✓ Spouse   ☐ 65 or over   ☐ Blind

c First names of your dependent children who lived with you ▶ James   Enter number of children listed on 5c ▶ **1**

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,000 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

Add numbers entered in boxes above **3**

6 Total number of exemptions claimed . . . . ⑥ **6**

7	Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions) . . . . ⑦	7	9,000	00
8	Interest income (See pages 3 and 10 of Instructions) . . . . ⑧	8	80	00
9a	Dividends **220 : 00** (See pages 3 and 10 of Instructions) 9b Exclusion **120 : 00** Subtract line 9b from 9a	9c	100	00
10a	Unemployment compensation (insurance). Total received from Form(s) 1099-UC **4,000 00** ⑨			
b	Taxable amount, if any, from worksheet on page 10 of Instructions	10b	—0—	
11	Adjusted gross income (add lines 7, 8, 9c, and 10b). If under $10,000, see page 12 of Instructions on "Earned Income Credit" . . . . ⑩	11	9,180	00
12a	Credit for contributions to candidates for public office. (See page 11 of Instructions) . . . . ⑪	12a		

IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW. ⑫

b	Total Federal income tax withheld (If line 7 is more than $25,900, see page 11 of Instructions) . . . . ⑬	12b	457	00
c	Earned income credit (from page 12 of Instructions) . . . ⑭	12c	103	00
13	Total (add lines 12a, b, and c)	13	560	00
14a	Tax on the amount on line 11. (See page 13 of Instructions; then find your tax in the Tax Tables on pages 15–26) . . . . ⑮	14a	402	00
b	Advance earned income credit (EIC) (from Form W-2) . . . ⑯	14b	58	00
15	Total (add lines 14a and 14b)	15	460	00
16	If line 13 is larger than line 15, enter amount to be **REFUNDED TO YOU** . . . ⑰ ▶	16	100	00
17	If line 15 is larger than line 13, enter **BALANCE DUE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . ▶ ⑱	17		

(left margin) "Repayment" 300.00 — Please Attach Copy B of Forms W-2 Here — Attach Payment Here

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. ⑲

▶ *John T. Brown* Your signature   Date: 2/15/81   ▶ *Mary Brown* Spouse's signature (if filing jointly, BOTH must sign even if only one had income) 2-15-81

Paid Preparer's Use Only

Preparer's signature and date ▶		Check if self-employed ▶ ☐	Preparer's social security no.
Firm's name (or yours, if self-employed) and address ▶		E.I. No. ▶	
		ZIP code ▶	

Here's How to Fill in Form 1040A

(Circled numbers on the sample form on page 5 are keyed to circled numbers in the explanations that follow.)

① Name, Address, and Social Security Number

Please use the mailing label from the tax forms booklet we sent you. If there is an error in your name, address, or social security number, mark through it and correct it on the label. Show your apartment number if you have one. Using the label helps us identify your account, saves processing time, and speeds refunds. If you did not receive a booklet with a label, print or type your name, address, and social security number on your return.

If you are married, please give social security numbers for both you and your spouse, whether you file joint or separate returns. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same name SSA has on its records. This may prevent delays in issuing your refund.

On a joint return, show the social security numbers in the same order that you show your first names. Correct the label if necessary. If you file a joint return and have different last names, please separate them with an "and." For example: "John Brown and Mary Smith."

If your spouse is a nonresident alien, has no income, and does not have a social security number, please write "NRA" in the block for your spouse's social security number.

If you do not have a social security number, you should get Form SS-5 from a Social Security Administration (SSA) office, post office, or the IRS. File it with your local SSA office early enough to get your number before April 15. If you do not receive a number by then, file your return without it and write "Applied for" in the block for your social security number.

Remember to show your occupation (and that of your spouse, for a joint return) in the space in the upper right corner just below the social security number blocks.

② Presidential Election Campaign Fund

This fund was established by Congress to support public financing of Presidential election campaigns. You may have $1 go to the fund by checking the **Yes** box. On a joint return, both of you may choose to have $1 go to the fund, or, both may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes,** it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for contributions to candidates for public office on line 12a.

The following Statement and Instructions have been supplied by the Bureau of the Census

③ Revenue Sharing Residence Questions

General Instructions

The residence questions, near the top of your tax return, are authorized under section 6017A of the Internal Revenue Code.

Answers to these residence questions will be given to the Bureau of the Census, and held by Census in strict confidence, to be used in developing current statistical estimates of population and per capita income. These estimates are used mainly to determine the distribution of general revenue sharing funds to State and local governments. Your answers to these questions are needed because your mailing address may not accurately identify the local jurisdiction(s) in which you live. A penalty may be imposed if you fail to give us this information and don't show reasonable cause.

If you have difficulty answering the residence questions (for example, the correct name of your municipality or whether you live within its legal boundaries), you may be able to get help from your local government officials. If they can't help you, please write to the Bureau of the Census, Residence Question, Washington, D.C.

20233, or call collect 812–288–3055 between the hours of 8 a.m. and 8 p.m. (EST) Monday through Friday.

Specific Instructions

Question A.—Where do you live?
State.—Enter the name of the State (or District of Columbia) where you live. If you live outside the United States, enter "Outside U.S."

City, village, borough, etc.—Enter the name of the city, village, or borough in which you maintain your principal residence on the day you complete the tax form. If you are not sure of the name of the municipality in which you live, enter the name your area is known by.

● If you are filing a joint return, but not living with your spouse, answer the questions for either residence.

● If you are a college student away from home, answer the questions for the place where you live while attending college.

● If you are a member of the Armed Forces and live on base, answer the questions for this base. If you live off base, answer the questions for the place where you live off base.

● If you are a crew member on board a U.S. vessel and have no principal place of residence, answer the questions for the vessel's home port.

Question B.—Do you live within the legal limits of a city, village, etc.?
Every municipality has definite legal limits. If the area where you live is unincorporated or is outside the legal limits of the place you named in answer to Question A, check **NO** to Question B.

Question C.—In what county do you live?
County.—Enter the full name, not an abbreviation, of the county, parish (Louisiana), or organized borough (Alaska) in which you live. If you live in a city that is not part of any county (such as Baltimore City, Maryland; St. Louis City, Missouri; Fairfax City, Virginia, etc.), make no entry for county name. It is important to distinguish between Baltimore City and Baltimore County, St. Louis City and St. Louis County, and Fairfax City and Fairfax County.

Question D.—In what township do you live?
Enter the full name of your township or equivalent area (town, plantation, etc.) only if you live in one of the following States:

Connecticut (towns)	Nebraska (townships and precincts)
Illinois (townships and precincts)	New Hampshire (towns)
Indiana (townships)	New Jersey (townships)
Kansas (townships)	New York (towns)
Maine (towns and plantations)	North Dakota (townships)
	Ohio (townships)
Massachusetts (towns)	Pennsylvania (townships)
Michigan (townships)	Rhode Island (towns)
Minnesota (townships)	South Dakota (townships)
Missouri (townships)	Vermont (towns)
	Wisconsin (towns)

④ Boxes 1 through 4

Filing Status

Were You Single or Married?

Check only one box. Your tax rate depends on the box you check.

Filing Status Box 1

Single

This filing status applies if on December 31, 1980, you were **one** of the following:

- Not married;
- Separated from your spouse either by divorce or separate maintenance decree (You must follow State law to determine if you are divorced or legally separated.);
- A widow or widower (If your spouse died in 1980 and you had not remarried, see the instructions for Box 2. If your spouse died in 1978 or 1979 and you have a dependent child, read the filing status instructions on page 4 to see if you can file Form 1040 as a Qualifying widow(er) with dependent child and use joint tax rates to lower your tax.); **OR**
- Married and you do not file a joint return and you meet the tests under **Married Persons Who Live Apart (and Abandoned Spouses),** explained in the instructions for Box 3.

Filing Status Box 2

Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, and credits for you and your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

If your spouse died in 1980, or in 1981 before filing a return for 1980, see the instructions for **Death of Taxpayer** on page 14. If your spouse died in 1978 or 1979 and you have a dependent child, see the instructions on page 4 under **Filing Status** to see if you can file Form 1040 as a Qualifying widow(er) with dependent child.

If you decide not to file a joint return and plan to file a separate return, see if you can reduce your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Special Rule for Aliens

You may file a joint return with your spouse if, at the end of 1980, you were a nonresident alien married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined worldwide income.

For more details, please get **Publication 519, U.S. Tax Guide for Aliens.**

Note: *If you are in doubt about whether to file a joint return or separate returns, figure your tax both ways before deciding. If you want us to figure your tax for you (see page 11 for more details), we will do it the way that gives you the smaller tax.*

Filing Status Box 3

Married Filing a Separate Return

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

If you file a separate return, enter your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided. You each report only your own income, exemptions, and credits, and you are responsible only for the tax due on your own return. Both of you must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case, both of you must file Form 1040 instead of Form 1040A.) However, see the rules for **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

Community Property States

Community property States are: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income.

For more details, please get **Publication 555,** Community Property and the Federal Income Tax.

Married Persons Who Live Apart (and Abandoned Spouses)

Some married persons can file as Single or as Head of household and take advantage of tax rates that are lower than those for married persons filing separate returns. This means that you may be able to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You should check Box 1 for Single, and lower your taxes, if you meet **all** of the following tests:
a. You file a separate return;
b. You paid more than half the cost to keep up your home for 1980;
c. Your spouse did not live with you at any time during 1980; and
d. For over 6 months of 1980, your home was the principal residence of your child or stepchild **whom you can claim as a dependent.**

You should check Box 4 for Head of household if your home in test **d,** above, was the dependent child's principal residence for ALL of 1980. The tax rates for Head of household are even lower than the rates for Single.

Filing Status Box 4

Head of Household

There are special tax rates for a person who can meet the tests for Head of household. These rates are lower

than the rates for Single and Married filing a separate return.

You may use this filing status **only if** on December 31, 1980, you were unmarried (including certain married persons who live apart or are legally separated) and meet test **a. or b.** below:

a. You paid more than half the cost of keeping up a home that was the principal residence of your **father** or **mother** whom you can claim as a dependent. (Your parent did not have to live with you, but you must be able to claim your parent as your dependent without a Multiple Support Declaration.) OR

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

1. Your **unmarried** child, grandchild, foster child, or stepchild. (This person did not have to be your dependent.)

Note: *If you are filing as 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. Enter only one name. If any other person (such as a dependent child) qualifies you for Head of Household, no entry is needed on line 4.*

2. Your **married** child, grandchild, foster child, or stepchild whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

3. Any other person listed below whom you can claim as a dependent. However, this person does not qualify you if he or she is your dependent under the rules on page 9 for **Dependent Supported by Two or More Taxpayers.**

Grandparent	Stepfather	Son-in-law or,
Brother	Mother-in-law	if related by blood:
Sister	Father-in-law	Uncle
Stepbrother	Brother-in-law	Aunt
Stepsister	Sister-in-law	Nephew
Stepmother	Daughter-in-law	Niece

Note: *If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.*

⑤ Lines 5a through 6 Exemptions

Line 5a Boxes
For Yourself

Always take one exemption for yourself. Take two exemptions if you were blind or 65 or over. Take three exemptions if you were blind and 65 or over.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1981, you can take the extra exemption for age for 1980.

Proof of Blindness

If you are completely blind, attach a statement to this effect. In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that:
a. You cannot see over 20/200 in the better eye with glasses, or

b. Your field of view is not more than 20 degrees.

If this eye condition will never improve beyond the standards in **a.** or **b.**, you may attach a certified opinion to this effect from an examining eye physician. You must attach this certification to your return only once. In later years just include a statement referring to it.

Line 5b Boxes
For Your Spouse

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

Your spouse's exemptions are like your own. Take one exemption for your spouse who is neither blind nor 65 or over. Take two exemptions for your spouse who is blind or 65 or over. Take three exemptions for your spouse who is blind and 65 or over.

If at the end of 1980, you were divorced or legally 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 1980, and you did not remarry before the end of 1980, check the boxes for the exemptions you could have taken for your spouse on the date of death. *Please see the instructions for* **Death of Taxpayer** *on page 14.*

Lines 5c and 5d Boxes
Children and Other Dependents

Each person you claim as a dependent has to meet tests **a.** through **e.** below:

a. Income

The dependent received less than $1,000 gross income. (This test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent** on page 9.)

b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules on page 9 for **Children of Divorced or Separated Parents,** or **Dependent Supported by Two or More Taxpayers.** If you file a joint return, the support can be from either spouse.

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

Do not include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the

dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

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

If you care for a foster child see **Publication 501,** Exemptions, for special rules that apply.

c. Married Dependent

The dependent did not file a joint return with his or her spouse.

Note: However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

e. Relationship

The dependent met test **1.** or **2.** below.

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Brother	Stepmother	Daughter-in-law
Stepchild	Sister	Stepfather	Son-in-law
Mother	Grandchild	Mother-in-law	or, if related
Father	Stepbrother	Father-in-law	by blood:
Grandparent	Stepsister	Brother-in-law	Uncle Nephew
		Sister-in-law	Aunt Niece

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

The word *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; and
• A foster child (any child who lived in your home as a member of your family for the whole year).

Student Dependent

Even if your child had gross income of $1,000 or more, you can claim the child as a dependent if he or she can meet tests **b., c.,** and **d.** above:

AND

• was enrolled as a full-time student at a school during any 5 months of 1980, or
• took a full-time, on-farm training course during any 5 months of 1980. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance.

The word *school* includes:

• elementary, junior and senior high schools;
• colleges and universities; and
• technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

Children of Divorced or Separated Parents

If a child's parents together paid more than half of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. 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 **a.** or **b.** below applies.
a. That parent gave at least $600 toward the child's support in 1980, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR
b. That parent gave $1,200 or more for each child's support in 1980, and the parent who had custody cannot prove that he or she gave more than the other parent.

Note: To figure the amount of support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support. One of the taxpayers may claim the person as a dependent if **all** of the following tests are met:

1. The tests for income, married dependent, citizenship or residence, and relationship previously discussed,
2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **Form 2120,** Multiple Support Declaration, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1980 for the person he or she helped to support.

Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 1980 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent. For more details, get **Publication 501,** Exemptions.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return. But, if you do round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar. Example: $1.39 becomes $1 and $2.69 becomes $3.

⑥ Line 7
Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W–2 forms. Report all wages you received even if you don't have a W–2 form. If all your tips are not shown on your W–2 forms, add these amounts in too. (If you had any social security tax due on tips you did not report to your employer, you must file Form 1040 to pay this tax.) For a joint return, add the totals for you and your spouse.

If you lose a W–2 form, ask your employer for a new one. If your employer does not give you a W–2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W–2 form or correct it. If you can't get a W–2 form from your employer by February 15, contact an Internal Revenue Service office.

⑦ Line 8
Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, and others. Include any interest you received or which was credited to your account so you could withdraw it. (It does not have to be entered in your passbook.) Be sure to include interest on tax refunds.

⑧ Line 9
Dividends

Show all your ordinary dividends on line 9a. Fill in your exclusion (explained below) on 9b. Then subtract 9b from 9a and show the difference on 9c.

You can exclude (subtract), on line 9b, up to $100 of dividends from qualifying domestic corporations.

If both you and your spouse had dividend income from jointly or separately owned stock, you may each subtract up to $100 of dividend income. Thus, if you are married filing a joint return, you and your spouse may be able to subtract up to $200 of dividend income. However, neither of you can use any part of the $100 exclusion not used by the other when stock is owned separately.

For example, in our filled-in form on page 5, John Brown had $200 in dividends and Mary Brown had $20 in dividends on stock they owned separately. Only $120 may be excluded. If this stock was owned jointly, then John and Mary could exclude $200 ($100 each).

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

a. Foreign corporations, including dividends from controlled foreign corporations.
b. Exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
c. Regulated investment companies (including Money Market Funds), unless the companies have told you how much of the dividends qualify for the exclusion.
d. Real estate investment trusts (REITS).
e. Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. For this purpose, current earnings and profits are limited to taxable income for the year.

Note: *Earnings from savings and loan associations, building and loan associations, or credit unions are often called dividends, but they are really interest and should be shown on line 8.*

⑨ Lines 10a and 10b
Unemployment Compensation

Unemployment compensation (insurance) you received may be taxable under certain conditions.

You should get a statement, on Form 1099–UC, showing the total unemployment compensation paid to you during the year. For payments in 1980, you should receive this statement by January 31, 1981. Enter on line 10a the amount from Form 1099–UC.

Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages and are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040A, line 7.

To see if any of the unemployment compensation you received is taxable, please complete the **worksheet below.**

Unemployment Compensation Worksheet

Check only one box:

- ☐ A. Single—enter $20,000 on line 6 below.
- ☐ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1. Enter total unemployment compensation from Form(s) 1099–UC here. Enter this amount on Form 1040A, line 10a.	
2. If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A.	
3. Subtract line 2 from line 1. Enter the result here.	
4. Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	
5. Add lines 3 and 4. Enter result here.	
6. Enter: $20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	
7. Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 10b.	
8. Enter one-half (50%) of the amount on line 7.	
9. Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

For example, in our filled-in form, the Browns' taxable unemployment compensation was figured as shown on page 11:

Unemployment Compensation Worksheet

Check only one box: SAMPLE

- ☐ A. Single—enter $20,000 on line 6 below.
- ☒ B. Married filing a joint return—enter $25,000 on line 6 below.
- ☐ C. Married not filing a joint return and lived with your spouse at any time during the year—enter –0– on line 6 below.
- ☐ D. Married not filing a joint return and DID NOT live with your spouse at any time during the year—enter $20,000 on line 6 below.

1.	Enter total unemployment compensation from Form(s) 1099–UC here. Enter this amount on Form 1040A, line 10a.	4,000.00
2.	If you received an overpayment of unemployment compensation in 1980 and repaid it in 1980, enter the repayment here. Also, write "repayment" and the amount you repaid in the margin to the left of line 10a, Form 1040A.	300.00
3.	Subtract line 2 from line 1. Enter the result here.	3,700.00
4.	Enter the total of the amounts shown on Form 1040A, lines 7, 8, and 9c.	9,180.00
5.	Add lines 3 and 4. Enter result here.	12,880.00
6. Enter:	$20,000 if you checked Box A or D above. $25,000 if you checked Box B above. –0– if you checked Box C above.	25,000.00
7.	Subtract line 6 from line 5. If zero or less, stop here and enter –0– on Form 1040A, line 10b.	
8.	Enter one-half (50%) of the amount on line 7.	
9.	Enter the smaller of line 3 or line 8. This is the taxable portion of your unemployment compensation. Enter this amount on Form 1040A, line 10b.	

⑩ Line 11
Adjusted Gross Income

Add the amounts on lines 7, 8, 9c, and 10b. **If line 11 is less than $10,000,** you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 12.

If line 11 is $20,000 or less ($40,000 or less if married filing a joint return), please continue.

If line 11 is more than $20,000 (more than $40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

⑪ Line 12a
Credit for Contributions to Candidates for Public Office

Add up the amounts you gave to help pay campaign expenses of candidates for public office, and to newsletter funds and political committees of candidates and elected public officials. If you are filing a separate return, enter HALF the amount you gave, but NOT MORE THAN $50. If you are married filing a joint return, enter HALF the amount you gave, but NOT MORE THAN $100.

Note: *This credit cannot be larger than the amount of the tax shown on line 14a.*

Do not take this credit for the $1 or $2 amount you checked to go to the Presidential Election Campaign Fund.

⑫ If You Qualify, IRS Will Figure Your Tax and Your Earned Income Credit

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this if:

a. You fill in the parts of your return through line 12a that apply to you. The instructions which start on page 6 explain how to fill in your return.

b. You use the space between lines 7 and 8 to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.

c. You attach all your W–2 forms to your Form 1040A.

d. You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1981.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

⑬ Line 12b
Total Federal Income Tax Withheld

Enter the amount of Federal income tax withheld as shown on your W–2 form. If you have more than one W–2 form, add the amounts of Federal income tax withheld. If you are filing a joint return, add the amounts of Federal income tax withheld for you and your spouse.

Excess FICA and RRTA Tax Withheld

If you checked Filing Status Box 2 and had two or more employers in 1980 who together paid you more than $25,900 in wages, too much social security (FICA) tax or railroad retirement tax (RRTA) may have been withheld from your wages. If so, you can add the excess amount to your income tax withheld. If you are filing a joint return, you must figure this **separately** for you and your spouse.

Step 1.	Add all FICA and/or RRTA tax withheld by employers from your wages for 1980 (but not more than $1,587.67 for each employer).* Enter the total here . . . . $	_____
Step 2.	Subtract	1,587.67
Step 3.	Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 12b. If you included any excess FICA or RRTA tax on line 12b, write "excess FICA" and show the amount to the left of the line 12b entry space . . . . . . $	_____

*Note: *If any one employer withheld more than $1,587.67, you should ask the employer to refund the excess to you. You cannot claim it on your return.*

If you are a railroad employee and if you are adding the excess to your income tax withholding, attach a statement from your employer showing the amount of employee RRTA compensation and the amount of RRTA tax withheld.

Line 12c
Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have incomes under $10,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can go as high as $500.

What is Earned Income?

In most cases, you had earned income if you worked last year. Earned income includes:
- wages, salaries, tips, and
- anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable.

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet, but not on Form 1040A, line 7—
a. Housing allowance (or rental value of a parsonage for members of the clergy).
b. Meals and lodging.

Earned income does **not** include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workmen's compensation, or unemployment compensation (insurance).

Who Can't Take the Earned Income Credit?

You can't take the earned income credit if:
1. You are **Single** (Filing Status Box 1); **OR**
2. You are **Married filing a separate return** (Filing Status Box 3); **OR**
3. Your income is **$10,000 or more.**

Note: If you got any advance earned income credit payments, you must file a tax return. Report these payments on line 14b of Form 1040A.
If you expect to answer YES to all the questions on the right for 1981 and want to get advance payments of the credit, file Form W–5 with your employer.

If you are not required to file a return but can claim the earned income credit, file Form 1040A to get a refund of your credit.

All you need to do is:
1. Fill in Form 1040A through line 11. Do not check the Presidential Election Campaign Fund box(es).
2. Use the Earned Income Credit Worksheet on this page to figure your credit.
3. Fill in Form 1040A, lines 12a through 13 and 16.
4. Sign and date the return.
5. Be sure to attach the first copy or Copy B of Form(s) W–2.

If you want IRS to figure your earned income credit for you, skip instructions **2.** and **3.** above, but please provide all the other information requested.

If you want IRS to figure your tax, including the Earned Income Credit, see page 11 of the instructions and do not fill in the Earned Income Credit Worksheet at the right.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 11, and answer the following:

	Yes	No
1. Is the amount you listed on Form 1040A, line 11, less than $10,000?	☐	☐
2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on this page)?	☐	☐
3. Did you have a child **(see note 1 below)** who lived with you in the same principal residence in the United States during all of 1980?	☐	☐

4. If you checked Filing Status **Box 2** on Form 1040A, did you claim your child as a dependent on Form 1040A, line 5c? **OR**

If you checked Filing Status **Box 4** on Form 1040A, **and your child was married for 1980,** did you claim that child as a dependent on Form 1040A, line 5c? **OR** . . . . . ☐ ☐

If you checked Filing Status **Box 4** on Form 1040A, **and your child was unmarried for 1980,** did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)?

Note 1: *For this purpose, the word* child *means:*
- Your son or daughter.
- Your stepchild, adopted child, or a child placed with you by an authorized placement agency for legal adoption (even if the child became your stepchild or adopted child, or was placed with you during the year).
- Any other child whom you cared for as your own child for the whole year, unless the child's natural or adoptive parents provided more than half of the support for that year.

If you answered NO to any question, you can't take the earned income credit. Do not fill in the worksheet. Instead, put "No" on line 12c.

If you answered YES to all the questions, you may be able to take the credit. Use the Earned Income Credit Worksheet below to figure the amount of any credit.

Earned Income Credit Worksheet
(Keep for your tax records)

1. Amount from Form 1040A, line 7. (See **Note** under "What is Earned Income?")	$
2. Amount from Form 1040A, line 11.	
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	
4. If line 2 is **over $6,000:** a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here. $——— b. Second, find the amount from line 2 in the table, and enter the credit for that amount here. $——— c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c.	$

For example, in our filled-in form, the Browns' earned income credit was figured as follows:

Earned Income Credit Worksheet

1. Amount from Form 1040A, line 7. (See Note under "What is Earned Income?")	$9,000.00
2. Amount from Form 1040A, line 11.	$9,180.00
3. If line 2 above is **not over $6,000,** use the amount on line 1 to find the credit in the table on page 27. Enter the credit here and on Form 1040A, line 12c.	SAMPLE
4. If line 2 is **over $6,000:**	
a. First, find the amount from line 1 above in the table on page 27, and enter the credit for that amount here.	$128.00
b. Second, find the amount from line 2 in the table, and enter the credit for that amount here.	$103.00
c. Enter the amount from 4a or 4b, whichever is smaller, here and on Form 1040A, line 12c.	$103.00

⑮ Line 14a
Income Tax

To find your tax, use the appropriate Tax Table.
If you checked Form 1040A:

Filing Status Box 1, use Tax Table A (Single) on pages 15–16.

Filing Status Box 2, use Tax Table B (Married Filing Joint Return) on pages 17–21.

Filing Status Box 3, use Tax Table C (Married Filing Separate Return) on pages 22–23.

Filing Status Box 4, use Tax Table D (Head of Household) on pages 24–26.

Instructions for using the Tax Tables are at the beginning of each Table. After you have found the correct tax, enter that amount on line 14a.

The tax shown in the tax tables has been figured so that it already **includes your zero bracket amount and your deduction for exemptions.**

Note: *If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040 and Schedule TC (Form 1040).*

⑯ Line 14b
Advance Earned Income Credit (EIC) Payments

Enter the total of the Advance Earned Income Credit (EIC) Payments as shown on your W–2 form(s).

⑰ Line 16
Your Refund

If line 13 is larger than line 15, subtract line 15 from line 13 and show the difference on line 16. This is the amount that will be refunded to you.

If line 16 is less than $1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

Note: *If you move after filing your return and you are expecting a refund, you should notify the post office that services your old address. Also, notify the Internal Revenue Service Center where you filed your return of your address change. This will help in forwarding your check to your new address as soon as possible. Please be sure to include your social security number in any correspondence with the IRS.*

⑱ Line 17
Balance Due IRS

If line 15 is larger than line 13, subtract line 13 from line 15 and show the difference on line 17. This is the balance you still owe. If line 17 is less than $1, you do not have to pay.

You may pay by check or money order made payable to "Internal Revenue Service." Write your social security number, tax form number, and tax year on your check or money order and attach it to your return.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax withheld from your wages. See **Income Tax Withholding for 1981** on page 14.

⑲ Completing Your Return
Sign and Date Your Return

Form 1040A is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to attach the first copy or Copy B of Forms W–2 to your return.

Did You Have Someone Else Prepare Your Return?

If you fill in your own return, the Paid Preparer's space under your signature should remain blank. If someone prepares your return and **does not charge you,** that person should not sign your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the "self-employed" box in the preparer's section of Form 1040A.

A partner who prepares your income tax return as a member of a partnership should not check the "self-employed" box. However, partners are still considered self-employed for self-employment tax purposes.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return MUST complete the required preparer information and:

● Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)

● Give you a copy of your return in addition to the copy to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. **Publication 1045,** Information and Order Blanks for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations that govern their work.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1980? If so, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1980 and you did not remarry in 1980, you can file a joint return. You can also file a joint return if your spouse died in 1981 before filing a return for 1980. A joint return should show your spouse's 1980 income before death and your income for all of 1980. Write "deceased" after the deceased taxpayer's name and show the date of death in the name and address space of Form 1040A.

Please write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If a refund is due, **Form 1310,** Statement of Person Claiming Refund Due a Deceased Taxpayer, must be filed with the return unless the person claiming the refund is a surviving spouse filing a joint return with the decedent.

For more details, get **Publication 559,** Tax Information for Survivors, Executors, and Administrators.

Recordkeeping

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

For more details, get **Publication 552,** Recordkeeping Requirements and a List of Tax Publications.

Penalties and Interest

Late Filing of Return

The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a letter clearly explaining why you are filing late.

Late Payment of Tax

The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month, or part of a month, it remains unpaid. The maximum penalty is 25% of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any additional tax shown on a bill that is not paid within 10 days from the date of the bill. This penalty is in addition to the interest charge that applies on late payments.

Interest

Interest will be charged on taxes not paid by their due date.

Income Tax Withholding for 1981

If the amount due IRS on line 17 or the refund IRS owes you on line 16 is large, you should see your payroll office. Ask about filling out a new Form W-4 to change the amount of tax to be withheld from your wages. For example, working married couples and single persons with two or more jobs often need to have more tax withheld to avoid owing a large payment when the return is filed. You may also owe more tax because you have other income on which there is no withholding.

If the amount you owe IRS is large, you may have to file a Declaration of Estimated Tax for 1981. (See **Declaration of Estimated Tax,** below.)

Or, if you got a large refund, get a copy of Form W-4 from your employer and read the instructions. If you are entitled to additional allowances, file a new W-4 with your employer.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part year method of withholding. There are also other methods which could reduce your withholding. For more details, see your employer or get **Publication 505,** Tax Withholding and Estimated Tax.

If you expect your income in 1981 to be less than $10,000, you may be eligible for advance payment of your earned income credit during 1981. See your payroll office for further information on filing Form W-5, Earned Income Credit Advance Payment Certificate.

Declaration of Estimated Tax

In general, you do not have to file a declaration if you expect that your 1981 tax return will show a tax refund, OR a tax balance due IRS of less than $100. However, if you file a declaration for 1981, you **must** use Form 1040 to claim the payments you made. Please see **Form 1040-ES** for more details.

Penalty for Not Paying Enough Tax During the Year

If line 17 is $100 or more and more than 20 percent of line 15, file **Form 1040** and attach **Form 2210,** Underpayment of Estimated Tax by Individuals. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Amended Return

If you file your income tax return and later become aware of any other income, deductions, or credits you should have reported, file **Form 1040X,** Amended U.S. Individual Income Tax Return, to change the Form 1040 or 1040A you already filed.

If your return is changed for any reason, it may affect your State income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your State tax agency for more information.

1980 Tax Table A

Single (Filing Status Box 1)

(For single persons with income of $20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends, etc.) of $1,000 or more AND your earned income is less than $2,300, you must use Form 1040.*

If Form 1040A, line 11, Is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	If Form 1040A, line 11, Is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	If Form 1040A, line 11, Is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—					Your tax is—					Your tax is—		
If $3,300 or less your tax is 0					5,900	5,950	409	238	88	8,500	8,550	887	697	517
3,300	3,350	4	0	0	5,950	6,000	418	246	95	8,550	8,600	896	706	526
3,350	3,400	11	0	0	6,000	6,050	427	254	102	8,600	8,650	906	716	535
3,400	3,450	18	0	0	6,050	6,100	436	262	109	8,650	8,700	915	725	544
3,450	3,500	25	0	0										
					6,100	6,150	445	270	116	8,700	8,750	925	735	553
3,500	3,550	32	0	0	6,150	6,200	454	278	123	8,750	8,800	934	744	562
3,550	3,600	39	0	0	6,200	6,250	463	286	130	8,800	8,850	944	754	571
3,600	3,650	46	0	0	6,250	6,300	472	294	137	8,850	8,900	953	763	580
3,650	3,700	53	0	0										
					6,300	6,350	481	302	144	8,900	8,950	963	773	589
3,700	3,750	60	0	0	6,350	6,400	490	310	151	8,950	9,000	972	782	598
3,750	3,800	67	0	0	6,400	6,450	499	319	158	9,000	9,050	982	792	607
3,800	3,850	74	0	0	6,450	6,500	508	328	166	9,050	9,100	991	801	616
3,850	3,900	81	0	0										
					6,500	6,550	517	337	174	9,100	9,150	1,001	811	625
3,900	3,950	88	0	0	6,550	6,600	526	346	182	9,150	9,200	1,010	820	634
3,950	4,000	95	0	0	6,600	6,650	535	355	190	9,200	9,250	1,020	830	643
4,000	4,050	102	0	0	6,650	6,700	544	364	198	9,250	9,300	1,029	839	652
4,050	4,100	109	0	0										
					6,700	6,750	553	373	206	9,300	9,350	1,039	849	661
4,100	4,150	116	0	0	6,750	6,800	562	382	214	9,350	9,400	1,048	858	670
4,150	4,200	123	0	0	6,800	6,850	571	391	222	9,400	9,450	1,058	868	679
4,200	4,250	130	0	0	6,850	6,900	580	400	230	9,450	9,500	1,067	877	688
4,250	4,300	137	0	0										
					6,900	6,950	589	409	238	9,500	9,550	1,077	887	697
4,300	4,350	144	4	0	6,950	7,000	598	418	246	9,550	9,600	1,088	896	706
4,350	4,400	151	11	0	7,000	7,050	607	427	254	9,600	9,650	1,098	906	716
4,400	4,450	158	18	0	7,050	7,100	616	436	262	9,650	9,700	1,109	915	725
4,450	4,500	166	25	0										
					7,100	7,150	625	445	270	9,700	9,750	1,119	925	735
4,500	4,550	174	32	0	7,150	7,200	634	454	278	9,750	9,800	1,130	934	744
4,550	4,600	182	39	0	7,200	7,250	643	463	286	9,800	9,850	1,140	944	754
4,600	4,650	190	46	0	7,250	7,300	652	472	294	9,850	9,900	1,151	953	763
4,650	4,700	198	53	0										
					7,300	7,350	661	481	302	9,900	9,950	1,161	963	773
4,700	4,750	206	60	0	7,350	7,400	670	490	310	9,950	10,000	1,172	972	782
4,750	4,800	214	67	0	7,400	7,450	679	499	319	10,000	10,050	1,182	982	792
4,800	4,850	222	74	0	7,450	7,500	688	508	328	10,050	10,100	1,193	991	801
4,850	4,900	230	81	0										
					7,500	7,550	697	517	337	10,100	10,150	1,203	1,001	811
4,900	4,950	238	88	0	7,550	7,600	706	526	346	10,150	10,200	1,214	1,010	820
4,950	5,000	246	95	0	7,600	7,650	716	535	355	10,200	10,250	1,224	1,020	830
5,000	5,050	254	102	0	7,650	7,700	725	544	364	10,250	10,300	1,235	1,029	839
5,050	5,100	262	109	0										
					7,700	7,750	735	553	373	10,300	10,350	1,245	1,039	849
5,100	5,150	270	116	0	7,750	7,800	744	562	382	10,350	10,400	1,256	1,048	858
5,150	5,200	278	123	0	7,800	7,850	754	571	391	10,400	10,450	1,266	1,058	868
5,200	5,250	286	130	0	7,850	7,900	763	580	400	10,450	10,500	1,277	1,067	877
5,250	5,300	294	137	0										
					7,900	7,950	773	589	409	10,500	10,550	1,287	1,077	887
5,300	5,350	302	144	4	7,950	8,000	782	598	418	10,550	10,600	1,298	1,088	896
5,350	5,400	310	151	11	8,000	8,050	792	607	427	10,600	10,650	1,308	1,098	906
5,400	5,450	319	158	18	8,050	8,100	801	616	436	10,650	10,700	1,319	1,109	915
5,450	5,500	328	166	25										
					8,100	8,150	811	625	445	10,700	10,750	1,329	1,119	925
5,500	5,550	337	174	32	8,150	8,200	820	634	454	10,750	10,800	1,340	1,130	934
5,550	5,600	346	182	39	8,200	8,250	830	643	463	10,800	10,850	1,350	1,140	944
5,600	5,650	355	190	46	8,250	8,300	839	652	472	10,850	10,900	1,361	1,151	953
5,650	5,700	364	198	53										
					8,300	8,350	849	661	481	10,900	10,950	1,371	1,161	963
5,700	5,750	373	206	60	8,350	8,400	858	670	490	10,950	11,000	1,382	1,172	972
5,750	5,800	382	214	67	8,400	8,450	868	679	499	11,000	11,050	1,392	1,182	982
5,800	5,850	391	222	74	8,450	8,500	877	688	508	11,050	11,100	1,403	1,193	991
5,850	5,900	400	230	81										

Continued next column | Continued next column | Continued on next page

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1980 Tax Table A/Single (Filing Status Box 1)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
11,100	11,150	1,413	1,203	1,001
11,150	11,200	1,424	1,214	1,010
11,200	11,250	1,434	1,224	1,020
11,250	11,300	1,445	1,235	1,029
11,300	11,350	1,455	1,245	1,039
11,350	11,400	1,466	1,256	1,048
11,400	11,450	1,476	1,266	1,058
11,450	11,500	1,487	1,277	1,067
11,500	11,550	1,497	1,287	1,077
11,550	11,600	1,508	1,298	1,088
11,600	11,650	1,518	1,308	1,098
11,650	11,700	1,529	1,319	1,109
11,700	11,750	1,539	1,329	1,119
11,750	11,800	1,550	1,340	1,130
11,800	11,850	1,561	1,350	1,140
11,850	11,900	1,573	1,361	1,151
11,900	11,950	1,585	1,371	1,161
11,950	12,000	1,597	1,382	1,172
12,000	12,050	1,609	1,392	1,182
12,050	12,100	1,621	1,403	1,193
12,100	12,150	1,633	1,413	1,203
12,150	12,200	1,645	1,424	1,214
12,200	12,250	1,657	1,434	1,224
12,250	12,300	1,669	1,445	1,235
12,300	12,350	1,681	1,455	1,245
12,350	12,400	1,693	1,466	1,256
12,400	12,450	1,705	1,476	1,266
12,450	12,500	1,717	1,487	1,277
12,500	12,550	1,729	1,497	1,287
12,550	12,600	1,741	1,508	1,298
12,600	12,650	1,753	1,518	1,308
12,650	12,700	1,765	1,529	1,319
12,700	12,750	1,777	1,539	1,329
12,750	12,800	1,789	1,550	1,340
12,800	12,850	1,801	1,561	1,350
12,850	12,900	1,813	1,573	1,361
12,900	12,950	1,825	1,585	1,371
12,950	13,000	1,837	1,597	1,382
13,000	13,050	1,849	1,609	1,392
13,050	13,100	1,861	1,621	1,403
13,100	13,150	1,873	1,633	1,413
13,150	13,200	1,885	1,645	1,424
13,200	13,250	1,897	1,657	1,434
13,250	13,300	1,909	1,669	1,445
13,300	13,350	1,921	1,681	1,455
13,350	13,400	1,933	1,693	1,466
13,400	13,450	1,945	1,705	1,476
13,450	13,500	1,957	1,717	1,487
13,500	13,550	1,969	1,729	1,497
13,550	13,600	1,981	1,741	1,508
13,600	13,650	1,993	1,753	1,518
13,650	13,700	2,005	1,765	1,529
13,700	13,750	2,017	1,777	1,539
13,750	13,800	2,029	1,789	1,550
13,800	13,850	2,041	1,801	1,561
13,850	13,900	2,053	1,813	1,573
13,900	13,950	2,066	1,825	1,585
13,950	14,000	2,079	1,837	1,597
14,000	14,050	2,092	1,849	1,609
14,050	14,100	2,105	1,861	1,621
14,100	14,150	2,118	1,873	1,633
14,150	14,200	2,131	1,885	1,645
14,200	14,250	2,144	1,897	1,657
14,250	14,300	2,157	1,909	1,669
14,300	14,350	2,170	1,921	1,681
14,350	14,400	2,183	1,933	1,693
14,400	14,450	2,196	1,945	1,705
14,450	14,500	2,209	1,957	1,717
14,500	14,550	2,222	1,969	1,729
14,550	14,600	2,235	1,981	1,741
14,600	14,650	2,248	1,993	1,753
14,650	14,700	2,261	2,005	1,765
14,700	14,750	2,274	2,017	1,777
14,750	14,800	2,287	2,029	1,789
14,800	14,850	2,300	2,041	1,801
14,850	14,900	2,313	2,053	1,813
14,900	14,950	2,326	2,066	1,825
14,950	15,000	2,339	2,079	1,837
15,000	15,050	2,352	2,092	1,849
15,050	15,100	2,365	2,105	1,861
15,100	15,150	2,378	2,118	1,873
15,150	15,200	2,391	2,131	1,885
15,200	15,250	2,404	2,144	1,897
15,250	15,300	2,417	2,157	1,909
15,300	15,350	2,430	2,170	1,921
15,350	15,400	2,443	2,183	1,933
15,400	15,450	2,456	2,196	1,945
15,450	15,500	2,469	2,209	1,957
15,500	15,550	2,482	2,222	1,969
15,550	15,600	2,495	2,235	1,981
15,600	15,650	2,508	2,248	1,993
15,650	15,700	2,521	2,261	2,005
15,700	15,750	2,534	2,274	2,017
15,750	15,800	2,547	2,287	2,029
15,800	15,850	2,560	2,300	2,041
15,850	15,900	2,573	2,313	2,053
15,900	15,950	2,586	2,326	2,066
15,950	16,000	2,599	2,339	2,079
16,000	16,050	2,613	2,352	2,092
16,050	16,100	2,628	2,365	2,105
16,100	16,150	2,643	2,378	2,118
16,150	16,200	2,658	2,391	2,131
16,200	16,250	2,673	2,404	2,144
16,250	16,300	2,688	2,417	2,157
16,300	16,350	2,703	2,430	2,170
16,350	16,400	2,718	2,443	2,183
16,400	16,450	2,733	2,456	2,196
16,450	16,500	2,748	2,469	2,209
16,500	16,550	2,763	2,482	2,222
16,550	16,600	2,778	2,495	2,235
16,600	16,650	2,793	2,508	2,248
16,650	16,700	2,808	2,521	2,261
16,700	16,750	2,823	2,534	2,274
16,750	16,800	2,838	2,547	2,287
16,800	16,850	2,853	2,560	2,300
16,850	16,900	2,868	2,573	2,313
16,900	16,950	2,883	2,586	2,326
16,950	17,000	2,898	2,599	2,339
17,000	17,050	2,913	2,613	2,352
17,050	17,100	2,928	2,628	2,365
17,100	17,150	2,943	2,643	2,378
17,150	17,200	2,958	2,658	2,391
17,200	17,250	2,973	2,673	2,404
17,250	17,300	2,988	2,688	2,417
17,300	17,350	3,003	2,703	2,430
17,350	17,400	3,018	2,718	2,443
17,400	17,450	3,033	2,733	2,456
17,450	17,500	3,048	2,748	2,469
17,500	17,550	3,063	2,763	2,482
17,550	17,600	3,078	2,778	2,495
17,600	17,650	3,093	2,793	2,508
17,650	17,700	3,108	2,808	2,521
17,700	17,750	3,123	2,823	2,534
17,750	17,800	3,138	2,838	2,547
17,800	17,850	3,153	2,853	2,560
17,850	17,900	3,168	2,868	2,573
17,900	17,950	3,183	2,883	2,586
17,950	18,000	3,198	2,898	2,599
18,000	18,050	3,213	2,913	2,613
18,050	18,100	3,228	2,928	2,628
18,100	18,150	3,243	2,943	2,643
18,150	18,200	3,258	2,958	2,658
18,200	18,250	3,273	2,973	2,673
18,250	18,300	3,288	2,988	2,688
18,300	18,350	3,303	3,003	2,703
18,350	18,400	3,318	3,018	2,718
18,400	18,450	3,333	3,033	2,733
18,450	18,500	3,348	3,048	2,748
18,500	18,550	3,363	3,063	2,763
18,550	18,600	3,378	3,078	2,778
18,600	18,650	3,393	3,093	2,793
18,650	18,700	3,408	3,108	2,808
18,700	18,750	3,423	3,123	2,823
18,750	18,800	3,438	3,138	2,838
18,800	18,850	3,453	3,153	2,853
18,850	18,900	3,468	3,168	2,868
18,900	18,950	3,483	3,183	2,883
18,950	19,000	3,498	3,198	2,898
19,000	19,050	3,513	3,213	2,913
19,050	19,100	3,528	3,228	2,928
19,100	19,150	3,543	3,243	2,943
19,150	19,200	3,558	3,258	2,958
19,200	19,250	3,574	3,273	2,973
19,250	19,300	3,591	3,288	2,988
19,300	19,350	3,608	3,303	3,003
19,350	19,400	3,625	3,318	3,018
19,400	19,450	3,642	3,333	3,033
19,450	19,500	3,659	3,348	3,048
19,500	19,550	3,676	3,363	3,063
19,550	19,600	3,693	3,378	3,078
19,600	19,650	3,710	3,393	3,093
19,650	19,700	3,727	3,408	3,108
19,700	19,750	3,744	3,423	3,123
19,750	19,800	3,761	3,438	3,138
19,800	19,850	3,778	3,453	3,153
19,850	19,900	3,795	3,468	3,168
19,900	19,950	3,812	3,483	3,183
19,950	20,000	3,829	3,498	3,198

Continued next column

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313–073–1

1980 Tax Table B
Married Filing Joint Return (Filing Status Box 2)

(For married persons filing joint returns with income of $40,000 or less on Form 1040A, line 11, who claim 9 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $3,400 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
If $5,400 or less your tax is 0									
5,400	5,450	4	0	0	0	0	0	0	0
5,450	5,500	11	0	0	0	0	0	0	0
5,500	5,550	18	0	0	0	0	0	0	0
5,550	5,600	25	0	0	0	0	0	0	0
5,600	5,650	32	0	0	0	0	0	0	0
5,650	5,700	39	0	0	0	0	0	0	0
5,700	5,750	46	0	0	0	0	0	0	0
5,750	5,800	53	0	0	0	0	0	0	0
5,800	5,850	60	0	0	0	0	0	0	0
5,850	5,900	67	0	0	0	0	0	0	0
5,900	5,950	74	0	0	0	0	0	0	0
5,950	6,000	81	0	0	0	0	0	0	0
6,000	6,050	88	0	0	0	0	0	0	0
6,050	6,100	95	0	0	0	0	0	0	0
6,100	6,150	102	0	0	0	0	0	0	0
6,150	6,200	109	0	0	0	0	0	0	0
6,200	6,250	116	0	0	0	0	0	0	0
6,250	6,300	123	0	0	0	0	0	0	0
6,300	6,350	130	0	0	0	0	0	0	0
6,350	6,400	137	0	0	0	0	0	0	0
6,400	6,450	144	4	0	0	0	0	0	0
6,450	6,500	151	11	0	0	0	0	0	0
6,500	6,550	158	18	0	0	0	0	0	0
6,550	6,600	165	25	0	0	0	0	0	0
6,600	6,650	172	32	0	0	0	0	0	0
6,650	6,700	179	39	0	0	0	0	0	0
6,700	6,750	186	46	0	0	0	0	0	0
6,750	6,800	193	53	0	0	0	0	0	0
6,800	6,850	200	60	0	0	0	0	0	0
6,850	6,900	207	67	0	0	0	0	0	0
6,900	6,950	214	74	0	0	0	0	0	0
6,950	7,000	221	81	0	0	0	0	0	0
7,000	7,050	228	88	0	0	0	0	0	0
7,050	7,100	235	95	0	0	0	0	0	0
7,100	7,150	242	102	0	0	0	0	0	0
7,150	7,200	249	109	0	0	0	0	0	0
7,200	7,250	256	116	0	0	0	0	0	0
7,250	7,300	263	123	0	0	0	0	0	0
7,300	7,350	270	130	0	0	0	0	0	0
7,350	7,400	277	137	0	0	0	0	0	0
7,400	7,450	284	144	4	0	0	0	0	0
7,450	7,500	291	151	11	0	0	0	0	0
7,500	7,550	298	158	18	0	0	0	0	0
7,550	7,600	306	165	25	0	0	0	0	0
7,600	7,650	314	172	32	0	0	0	0	0
7,650	7,700	322	179	39	0	0	0	0	0
7,700	7,750	330	186	46	0	0	0	0	0
7,750	7,800	338	193	53	0	0	0	0	0
7,800	7,850	346	200	60	0	0	0	0	0
7,850	7,900	354	207	67	0	0	0	0	0
7,900	7,950	362	214	74	0	0	0	0	0
7,950	8,000	370	221	81	0	0	0	0	0
8,000	8,050	378	228	88	0	0	0	0	0
8,050	8,100	386	235	95	0	0	0	0	0
8,100	8,150	394	242	102	0	0	0	0	0
8,150	8,200	402	249	109	0	0	0	0	0

Continued next column

If Form 1040A, line 11, is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
8,200	8,250	410	256	116	0	0	0	0	0
8,250	8,300	418	263	123	0	0	0	0	0
8,300	8,350	426	270	130	0	0	0	0	0
8,350	8,400	434	277	137	0	0	0	0	0
8,400	8,450	442	284	144	4	0	0	0	0
8,450	8,500	450	291	151	11	0	0	0	0
8,500	8,550	458	298	158	18	0	0	0	0
8,550	8,600	466	306	165	25	0	0	0	0
8,600	8,650	474	314	172	32	0	0	0	0
8,650	8,700	482	322	179	39	0	0	0	0
8,700	8,750	490	330	186	46	0	0	0	0
8,750	8,800	498	338	193	53	0	0	0	0
8,800	8,850	506	346	200	60	0	0	0	0
8,850	8,900	514	354	207	67	0	0	0	0
8,900	8,950	522	362	214	74	0	0	0	0
8,950	9,000	530	370	221	81	0	0	0	0
9,000	9,050	538	378	228	88	0	0	0	0
9,050	9,100	546	386	235	95	0	0	0	0
9,100	9,150	554	394	242	102	0	0	0	0
9,150	9,200	562	402	249	109	0	0	0	0
9,200	9,250	570	410	256	116	0	0	0	0
9,250	9,300	578	418	263	123	0	0	0	0
9,300	9,350	586	426	270	130	0	0	0	0
9,350	9,400	594	434	277	137	0	0	0	0
9,400	9,450	602	442	284	144	4	0	0	0
9,450	9,500	610	450	291	151	11	0	0	0
9,500	9,550	618	458	298	158	18	0	0	0
9,550	9,600	626	466	306	165	25	0	0	0
9,600	9,650	635	474	314	172	32	0	0	0
9,650	9,700	644	482	322	179	39	0	0	0
9,700	9,750	653	490	330	186	46	0	0	0
9,750	9,800	662	498	338	193	53	0	0	0
9,800	9,850	671	506	346	200	60	0	0	0
9,850	9,900	680	514	354	207	67	0	0	0
9,900	9,950	689	522	362	214	74	0	0	0
9,950	10,000	698	530	370	221	81	0	0	0
10,000	10,050	707	538	378	228	88	0	0	0
10,050	10,100	716	546	386	235	95	0	0	0
10,100	10,150	725	554	394	242	102	0	0	0
10,150	10,200	734	562	402	249	109	0	0	0
10,200	10,250	743	570	410	256	116	0	0	0
10,250	10,300	752	578	418	263	123	0	0	0
10,300	10,350	761	586	426	270	130	0	0	0
10,350	10,400	770	594	434	277	137	0	0	0
10,400	10,450	779	602	442	284	144	4	0	0
10,450	10,500	788	610	450	291	151	11	0	0
10,500	10,550	797	618	458	298	158	18	0	0
10,550	10,600	806	626	466	306	165	25	0	0
10,600	10,650	815	635	474	314	172	32	0	0
10,650	10,700	824	644	482	322	179	39	0	0
10,700	10,750	833	653	490	330	186	46	0	0
10,750	10,800	842	662	498	338	193	53	0	0
10,800	10,850	851	671	506	346	200	60	0	0
10,850	10,900	860	680	514	354	207	67	0	0
10,900	10,950	869	689	522	362	214	74	0	0
10,950	11,000	878	698	530	370	221	81	0	0
11,000	11,050	887	707	538	378	228	88	0	0
11,050	11,100	896	716	546	386	235	95	0	0
11,100	11,150	905	725	554	394	242	102	0	0
11,150	11,200	914	734	562	402	249	109	0	0

Continued on next page

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
11,200	11,250	923	743	570	410	256	116	0	0
11,250	11,300	932	752	578	418	263	123	0	0
11,300	11,350	941	761	586	426	270	130	0	0
11,350	11,400	950	770	594	434	277	137	0	0
11,400	11,450	959	779	602	442	284	144	4	0
11,450	11,500	968	788	610	450	291	151	11	0
11,500	11,550	977	797	618	458	298	158	18	0
11,550	11,600	986	806	626	466	306	165	25	0
11,600	11,650	995	815	635	474	314	172	32	0
11,650	11,700	1,004	824	644	482	322	179	39	0
11,700	11,750	1,013	833	653	490	330	186	46	0
11,750	11,800	1,022	842	662	498	338	193	53	0
11,800	11,850	1,031	851	671	506	346	200	60	0
11,850	11,900	1,040	860	680	514	354	207	67	0
11,900	11,950	1,049	869	689	522	362	214	74	0
11,950	12,000	1,058	878	698	530	370	221	81	0
12,000	12,050	1,067	887	707	538	378	228	88	0
12,050	12,100	1,076	896	716	546	386	235	95	0
12,100	12,150	1,085	905	725	554	394	242	102	0
12,150	12,200	1,094	914	734	562	402	249	109	0
12,200	12,250	1,103	923	743	570	410	256	116	0
12,250	12,300	1,112	932	752	578	418	263	123	0
12,300	12,350	1,121	941	761	586	426	270	130	0
12,350	12,400	1,130	950	770	594	434	277	137	0
12,400	12,450	1,139	959	779	602	442	284	144	4
12,450	12,500	1,148	968	788	610	450	291	151	11
12,500	12,550	1,157	977	797	618	458	298	158	18
12,550	12,600	1,166	986	806	626	466	306	165	25
12,600	12,650	1,175	995	815	635	474	314	172	32
12,650	12,700	1,184	1,004	824	644	482	322	179	39
12,700	12,750	1,193	1,013	833	653	490	330	186	46
12,750	12,800	1,202	1,022	842	662	498	338	193	53
12,800	12,850	1,211	1,031	851	671	506	346	200	60
12,850	12,900	1,220	1,040	860	680	514	354	207	67
12,900	12,950	1,229	1,049	869	689	522	362	214	74
12,950	13,000	1,238	1,058	878	698	530	370	221	81
13,000	13,050	1,247	1,067	887	707	538	378	228	88
13,050	13,100	1,256	1,076	896	716	546	386	235	95
13,100	13,150	1,265	1,085	905	725	554	394	242	102
13,150	13,200	1,274	1,094	914	734	562	402	249	109
13,200	13,250	1,283	1,103	923	743	570	410	256	116
13,250	13,300	1,292	1,112	932	752	578	418	263	123
13,300	13,350	1,301	1,121	941	761	586	426	270	130
13,350	13,400	1,310	1,130	950	770	594	434	277	137
13,400	13,450	1,319	1,139	959	779	602	442	284	144
13,450	13,500	1,328	1,148	968	788	610	450	291	151
13,500	13,550	1,337	1,157	977	797	618	458	298	158
13,550	13,600	1,346	1,166	986	806	626	466	306	165
13,600	13,650	1,355	1,175	995	815	635	474	314	172
13,650	13,700	1,364	1,184	1,004	824	644	482	322	179
13,700	13,750	1,373	1,193	1,013	833	653	490	330	186
13,750	13,800	1,382	1,202	1,022	842	662	498	338	193
13,800	13,850	1,391	1,211	1,031	851	671	506	346	200
13,850	13,900	1,400	1,220	1,040	860	680	514	354	207
13,900	13,950	1,409	1,229	1,049	869	689	522	362	214
13,950	14,000	1,420	1,238	1,058	878	698	530	370	221
14,000	14,050	1,430	1,247	1,067	887	707	538	378	228
14,050	14,100	1,441	1,256	1,076	896	716	546	386	235
14,100	14,150	1,451	1,265	1,085	905	725	554	394	242
14,150	14,200	1,462	1,274	1,094	914	734	562	402	249
14,200	14,250	1,472	1,283	1,103	923	743	570	410	256
14,250	14,300	1,483	1,292	1,112	932	752	578	418	263
14,300	14,350	1,493	1,301	1,121	941	761	586	426	270
14,350	14,400	1,504	1,310	1,130	950	770	594	434	277
14,400	14,450	1,514	1,319	1,139	959	779	602	442	284
14,450	14,500	1,525	1,328	1,148	968	788	610	450	291
14,500	14,550	1,535	1,337	1,157	977	797	618	458	298
14,550	14,600	1,546	1,346	1,166	986	806	626	466	306
14,600	14,650	1,556	1,355	1,175	995	815	635	474	314
14,650	14,700	1,567	1,364	1,184	1,004	824	644	482	322
14,700	14,750	1,577	1,373	1,193	1,013	833	653	490	330
14,750	14,800	1,588	1,382	1,202	1,022	842	662	498	338

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
14,800	14,850	1,598	1,391	1,211	1,031	851	671	506	346
14,850	14,900	1,609	1,400	1,220	1,040	860	680	514	354
14,900	14,950	1,619	1,409	1,229	1,049	869	689	522	362
14,950	15,000	1,630	1,420	1,238	1,058	878	698	530	370
15,000	15,050	1,640	1,430	1,247	1,067	887	707	538	378
15,050	15,100	1,651	1,441	1,256	1,076	896	716	546	386
15,100	15,150	1,661	1,451	1,265	1,085	905	725	554	394
15,150	15,200	1,672	1,462	1,274	1,094	914	734	562	402
15,200	15,250	1,682	1,472	1,283	1,103	923	743	570	410
15,250	15,300	1,693	1,483	1,292	1,112	932	752	578	418
15,300	15,350	1,703	1,493	1,301	1,121	941	761	586	426
15,350	15,400	1,714	1,504	1,310	1,130	950	770	594	434
15,400	15,450	1,724	1,514	1,319	1,139	959	779	602	442
15,450	15,500	1,735	1,525	1,328	1,148	968	788	610	450
15,500	15,550	1,745	1,535	1,337	1,157	977	797	618	458
15,550	15,600	1,756	1,546	1,346	1,166	986	806	626	466
15,600	15,650	1,766	1,556	1,355	1,175	995	815	635	474
15,650	15,700	1,777	1,567	1,364	1,184	1,004	824	644	482
15,700	15,750	1,787	1,577	1,373	1,193	1,013	833	653	490
15,750	15,800	1,798	1,588	1,382	1,202	1,022	842	662	498
15,800	15,850	1,808	1,598	1,391	1,211	1,031	851	671	506
15,850	15,900	1,819	1,609	1,400	1,220	1,040	860	680	514
15,900	15,950	1,829	1,619	1,409	1,229	1,049	869	689	522
15,950	16,000	1,840	1,630	1,420	1,238	1,058	878	698	530
16,000	16,050	1,850	1,640	1,430	1,247	1,067	887	707	538
16,050	16,100	1,861	1,651	1,441	1,256	1,076	896	716	546
16,100	16,150	1,871	1,661	1,451	1,265	1,085	905	725	554
16,150	16,200	1,882	1,672	1,462	1,274	1,094	914	734	562
16,200	16,250	1,892	1,682	1,472	1,283	1,103	923	743	570
16,250	16,300	1,903	1,693	1,483	1,292	1,112	932	752	578
16,300	16,350	1,913	1,703	1,493	1,301	1,121	941	761	586
16,350	16,400	1,924	1,714	1,504	1,310	1,130	950	770	594
16,400	16,450	1,934	1,724	1,514	1,319	1,139	959	779	602
16,450	16,500	1,945	1,735	1,525	1,328	1,148	968	788	610
16,500	16,550	1,955	1,745	1,535	1,337	1,157	977	797	618
16,550	16,600	1,966	1,756	1,546	1,346	1,166	986	806	626
16,600	16,650	1,976	1,766	1,556	1,355	1,175	995	815	635
16,650	16,700	1,987	1,777	1,567	1,364	1,184	1,004	824	644
16,700	16,750	1,997	1,787	1,577	1,373	1,193	1,013	833	653
16,750	16,800	2,008	1,798	1,588	1,382	1,202	1,022	842	662
16,800	16,850	2,018	1,808	1,598	1,391	1,211	1,031	851	671
16,850	16,900	2,029	1,819	1,609	1,400	1,220	1,040	860	680
16,900	16,950	2,039	1,829	1,619	1,409	1,229	1,049	869	689
16,950	17,000	2,050	1,840	1,630	1,420	1,238	1,058	878	698
17,000	17,050	2,060	1,850	1,640	1,430	1,247	1,067	887	707
17,050	17,100	2,071	1,861	1,651	1,441	1,256	1,076	896	716
17,100	17,150	2,081	1,871	1,661	1,451	1,265	1,085	905	725
17,150	17,200	2,092	1,882	1,672	1,462	1,274	1,094	914	734
17,200	17,250	2,102	1,892	1,682	1,472	1,283	1,103	923	743
17,250	17,300	2,113	1,903	1,693	1,483	1,292	1,112	932	752
17,300	17,350	2,123	1,913	1,703	1,493	1,301	1,121	941	761
17,350	17,400	2,134	1,924	1,714	1,504	1,310	1,130	950	770
17,400	17,450	2,144	1,934	1,724	1,514	1,319	1,139	959	779
17,450	17,500	2,155	1,945	1,735	1,525	1,328	1,148	968	788
17,500	17,550	2,165	1,955	1,745	1,535	1,337	1,157	977	797
17,550	17,600	2,176	1,966	1,756	1,546	1,346	1,166	986	806
17,600	17,650	2,186	1,976	1,766	1,556	1,355	1,175	995	815
17,650	17,700	2,197	1,987	1,777	1,567	1,364	1,184	1,004	824
17,700	17,750	2,207	1,997	1,787	1,577	1,373	1,193	1,013	833
17,750	17,800	2,218	2,008	1,798	1,588	1,382	1,202	1,022	842
17,800	17,850	2,228	2,018	1,808	1,598	1,391	1,211	1,031	851
17,850	17,900	2,239	2,029	1,819	1,609	1,400	1,220	1,040	860
17,900	17,950	2,249	2,039	1,829	1,619	1,409	1,229	1,049	869
17,950	18,000	2,260	2,050	1,840	1,630	1,420	1,238	1,058	878
18,000	18,050	2,271	2,060	1,850	1,640	1,430	1,247	1,067	887
18,050	18,100	2,283	2,071	1,861	1,651	1,441	1,256	1,076	896
18,100	18,150	2,295	2,081	1,871	1,661	1,451	1,265	1,085	905
18,150	18,200	2,307	2,092	1,882	1,672	1,462	1,274	1,094	914
18,200	18,250	2,319	2,102	1,892	1,682	1,472	1,283	1,103	923
18,250	18,300	2,331	2,113	1,903	1,693	1,483	1,292	1,112	932
18,300	18,350	2,343	2,123	1,913	1,703	1,493	1,301	1,121	941
18,350	18,400	2,355	2,134	1,924	1,714	1,504	1,310	1,130	950

Continued on next page

313–073–1

If Form 1040A, line 11, is— Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
18,400	18,450	2,367	2,144	1,934	1,724	1,514	1,319	1,139	959
18,450	18,500	2,379	2,155	1,945	1,735	1,525	1,328	1,148	968
18,500	18,550	2,391	2,165	1,955	1,745	1,535	1,337	1,157	977
18,550	18,600	2,403	2,176	1,966	1,756	1,546	1,346	1,166	986
18,600	18,650	2,415	2,186	1,976	1,766	1,556	1,355	1,175	995
18,650	18,700	2,427	2,197	1,987	1,777	1,567	1,364	1,184	1,004
18,700	18,750	2,439	2,207	1,997	1,787	1,577	1,373	1,193	1,013
18,750	18,800	2,451	2,218	2,008	1,798	1,588	1,382	1,202	1,022
18,800	18,850	2,463	2,228	2,018	1,808	1,598	1,391	1,211	1,031
18,850	18,900	2,475	2,239	2,029	1,819	1,609	1,400	1,220	1,040
18,900	18,950	2,487	2,249	2,039	1,829	1,619	1,409	1,229	1,049
18,950	19,000	2,499	2,260	2,050	1,840	1,630	1,420	1,238	1,058
19,000	19,050	2,511	2,271	2,060	1,850	1,640	1,430	1,247	1,067
19,050	19,100	2,523	2,283	2,071	1,861	1,651	1,441	1,256	1,076
19,100	19,150	2,535	2,295	2,081	1,871	1,661	1,451	1,265	1,085
19,150	19,200	2,547	2,307	2,092	1,882	1,672	1,462	1,274	1,094
19,200	19,250	2,559	2,319	2,102	1,892	1,682	1,472	1,283	1,103
19,250	19,300	2,571	2,331	2,113	1,903	1,693	1,483	1,292	1,112
19,300	19,350	2,583	2,343	2,123	1,913	1,703	1,493	1,301	1,121
19,350	19,400	2,595	2,355	2,134	1,924	1,714	1,504	1,310	1,130
19,400	19,450	2,607	2,367	2,144	1,934	1,724	1,514	1,319	1,139
19,450	19,500	2,619	2,379	2,155	1,945	1,735	1,525	1,328	1,148
19,500	19,550	2,631	2,391	2,165	1,955	1,745	1,535	1,337	1,157
19,550	19,600	2,643	2,403	2,176	1,966	1,756	1,546	1,346	1,166
19,600	19,650	2,655	2,415	2,186	1,976	1,766	1,556	1,355	1,175
19,650	19,700	2,667	2,427	2,197	1,987	1,777	1,567	1,364	1,184
19,700	19,750	2,679	2,439	2,207	1,997	1,787	1,577	1,373	1,193
19,750	19,800	2,691	2,451	2,218	2,008	1,798	1,588	1,382	1,202
19,800	19,850	2,703	2,463	2,228	2,018	1,808	1,598	1,391	1,211
19,850	19,900	2,715	2,475	2,239	2,029	1,819	1,609	1,400	1,220
19,900	19,950	2,727	2,487	2,249	2,039	1,829	1,619	1,409	1,229
19,950	20,000	2,739	2,499	2,260	2,050	1,840	1,630	1,420	1,238
20,000	20,050	2,751	2,511	2,271	2,060	1,850	1,640	1,430	1,247
20,050	20,100	2,763	2,523	2,283	2,071	1,861	1,651	1,441	1,256
20,100	20,150	2,775	2,535	2,295	2,081	1,871	1,661	1,451	1,265
20,150	20,200	2,787	2,547	2,307	2,092	1,882	1,672	1,462	1,274
20,200	20,250	2,799	2,559	2,319	2,102	1,892	1,682	1,472	1,283
20,250	20,300	2,811	2,571	2,331	2,113	1,903	1,693	1,483	1,292
20,300	20,350	2,823	2,583	2,343	2,123	1,913	1,703	1,493	1,301
20,350	20,400	2,835	2,595	2,355	2,134	1,924	1,714	1,504	1,310
20,400	20,450	2,847	2,607	2,367	2,144	1,934	1,724	1,514	1,319
20,450	20,500	2,859	2,619	2,379	2,155	1,945	1,735	1,525	1,328
20,500	20,550	2,871	2,631	2,391	2,165	1,955	1,745	1,535	1,337
20,550	20,600	2,883	2,643	2,403	2,176	1,966	1,756	1,546	1,346
20,600	20,650	2,895	2,655	2,415	2,186	1,976	1,766	1,556	1,355
20,650	20,700	2,907	2,667	2,427	2,197	1,987	1,777	1,567	1,364
20,700	20,750	2,919	2,679	2,439	2,207	1,997	1,787	1,577	1,373
20,750	20,800	2,931	2,691	2,451	2,218	2,008	1,798	1,588	1,382
20,800	20,850	2,943	2,703	2,463	2,228	2,018	1,808	1,598	1,391
20,850	20,900	2,955	2,715	2,475	2,239	2,029	1,819	1,609	1,400
20,900	20,950	2,967	2,727	2,487	2,249	2,039	1,829	1,619	1,409
20,950	21,000	2,979	2,739	2,499	2,260	2,050	1,840	1,630	1,420
21,000	21,050	2,991	2,751	2,511	2,271	2,060	1,850	1,640	1,430
21,050	21,100	3,003	2,763	2,523	2,283	2,071	1,861	1,651	1,441
21,100	21,150	3,015	2,775	2,535	2,295	2,081	1,871	1,661	1,451
21,150	21,200	3,027	2,787	2,547	2,307	2,092	1,882	1,672	1,462
21,200	21,250	3,039	2,799	2,559	2,319	2,102	1,892	1,682	1,472
21,250	21,300	3,051	2,811	2,571	2,331	2,113	1,903	1,693	1,483
21,300	21,350	3,063	2,823	2,583	2,343	2,123	1,913	1,703	1,493
21,350	21,400	3,075	2,835	2,595	2,355	2,134	1,924	1,714	1,504
21,400	21,450	3,087	2,847	2,607	2,367	2,144	1,934	1,724	1,514
21,450	21,500	3,099	2,859	2,619	2,379	2,155	1,945	1,735	1,525
21,500	21,550	3,111	2,871	2,631	2,391	2,165	1,955	1,745	1,535
21,550	21,600	3,123	2,883	2,643	2,403	2,176	1,966	1,756	1,546
21,600	21,650	3,135	2,895	2,655	2,415	2,186	1,976	1,766	1,556
21,650	21,700	3,147	2,907	2,667	2,427	2,197	1,987	1,777	1,567
21,700	21,750	3,159	2,919	2,679	2,439	2,207	1,997	1,787	1,577
21,750	21,800	3,171	2,931	2,691	2,451	2,218	2,008	1,798	1,588
21,800	21,850	3,183	2,943	2,703	2,463	2,228	2,018	1,808	1,598
21,850	21,900	3,195	2,955	2,715	2,475	2,239	2,029	1,819	1,609
21,900	21,950	3,207	2,967	2,727	2,487	2,249	2,039	1,829	1,619
21,950	22,000	3,219	2,979	2,739	2,499	2,260	2,050	1,840	1,630

If Form 1040A, line 11, is— Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—							
22,000	22,050	3,231	2,991	2,751	2,511	2,271	2,060	1,850	1,640
22,050	22,100	3,243	3,003	2,763	2,523	2,283	2,071	1,861	1,651
22,100	22,150	3,255	3,015	2,775	2,535	2,295	2,081	1,871	1,661
22,150	22,200	3,267	3,027	2,787	2,547	2,307	2,092	1,882	1,672
22,200	22,250	3,280	3,039	2,799	2,559	2,319	2,102	1,892	1,682
22,250	22,300	3,294	3,051	2,811	2,571	2,331	2,113	1,903	1,693
22,300	22,350	3,308	3,063	2,823	2,583	2,343	2,123	1,913	1,703
22,350	22,400	3,322	3,075	2,835	2,595	2,355	2,134	1,924	1,714
22,400	22,450	3,336	3,087	2,847	2,607	2,367	2,144	1,934	1,724
22,450	22,500	3,350	3,099	2,859	2,619	2,379	2,155	1,945	1,735
22,500	22,550	3,364	3,111	2,871	2,631	2,391	2,165	1,955	1,745
22,550	22,600	3,378	3,123	2,883	2,643	2,403	2,176	1,966	1,756
22,600	22,650	3,392	3,135	2,895	2,655	2,415	2,186	1,976	1,766
22,650	22,700	3,406	3,147	2,907	2,667	2,427	2,197	1,987	1,777
22,700	22,750	3,420	3,159	2,919	2,679	2,439	2,207	1,997	1,787
22,750	22,800	3,434	3,171	2,931	2,691	2,451	2,218	2,008	1,798
22,800	22,850	3,448	3,183	2,943	2,703	2,463	2,228	2,018	1,808
22,850	22,900	3,462	3,195	2,955	2,715	2,475	2,239	2,029	1,819
22,900	22,950	3,476	3,207	2,967	2,727	2,487	2,249	2,039	1,829
22,950	23,000	3,490	3,219	2,979	2,739	2,499	2,260	2,050	1,840
23,000	23,050	3,504	3,231	2,991	2,751	2,511	2,271	2,060	1,850
23,050	23,100	3,518	3,243	3,003	2,763	2,523	2,283	2,071	1,861
23,100	23,150	3,532	3,255	3,015	2,775	2,535	2,295	2,081	1,871
23,150	23,200	3,546	3,267	3,027	2,787	2,547	2,307	2,092	1,882
23,200	23,250	3,560	3,280	3,039	2,799	2,559	2,319	2,102	1,892
23,250	23,300	3,574	3,294	3,051	2,811	2,571	2,331	2,113	1,903
23,300	23,350	3,588	3,308	3,063	2,823	2,583	2,343	2,123	1,913
23,350	23,400	3,602	3,322	3,075	2,835	2,595	2,355	2,134	1,924
23,400	23,450	3,616	3,336	3,087	2,847	2,607	2,367	2,144	1,934
23,450	23,500	3,630	3,350	3,099	2,859	2,619	2,379	2,155	1,945
23,500	23,550	3,644	3,364	3,111	2,871	2,631	2,391	2,165	1,955
23,550	23,600	3,658	3,378	3,123	2,883	2,643	2,403	2,176	1,966
23,600	23,650	3,672	3,392	3,135	2,895	2,655	2,415	2,186	1,976
23,650	23,700	3,686	3,406	3,147	2,907	2,667	2,427	2,197	1,987
23,700	23,750	3,700	3,420	3,159	2,919	2,679	2,439	2,207	1,997
23,750	23,800	3,714	3,434	3,171	2,931	2,691	2,451	2,218	2,008
23,800	23,850	3,728	3,448	3,183	2,943	2,703	2,463	2,228	2,018
23,850	23,900	3,742	3,462	3,195	2,955	2,715	2,475	2,239	2,029
23,900	23,950	3,756	3,476	3,207	2,967	2,727	2,487	2,249	2,039
23,950	24,000	3,770	3,490	3,219	2,979	2,739	2,499	2,260	2,050
24,000	24,050	3,784	3,504	3,231	2,991	2,751	2,511	2,271	2,060
24,050	24,100	3,798	3,518	3,243	3,003	2,763	2,523	2,283	2,071
24,100	24,150	3,812	3,532	3,255	3,015	2,775	2,535	2,295	2,081
24,150	24,200	3,826	3,546	3,267	3,027	2,787	2,547	2,307	2,092
24,200	24,250	3,840	3,560	3,280	3,039	2,799	2,559	2,319	2,102
24,250	24,300	3,854	3,574	3,294	3,051	2,811	2,571	2,331	2,113
24,300	24,350	3,868	3,588	3,308	3,063	2,823	2,583	2,343	2,123
24,350	24,400	3,882	3,602	3,322	3,075	2,835	2,595	2,355	2,134
24,400	24,450	3,896	3,616	3,336	3,087	2,847	2,607	2,367	2,144
24,450	24,500	3,910	3,630	3,350	3,099	2,859	2,619	2,379	2,155
24,500	24,550	3,924	3,644	3,364	3,111	2,871	2,631	2,391	2,165
24,550	24,600	3,938	3,658	3,378	3,123	2,883	2,643	2,403	2,176
24,600	24,650	3,952	3,672	3,392	3,135	2,895	2,655	2,415	2,186
24,650	24,700	3,966	3,686	3,406	3,147	2,907	2,667	2,427	2,197
24,700	24,750	3,980	3,700	3,420	3,159	2,919	2,679	2,439	2,207
24,750	24,800	3,994	3,714	3,434	3,171	2,931	2,691	2,451	2,218
24,800	24,850	4,008	3,728	3,448	3,183	2,943	2,703	2,463	2,228
24,850	24,900	4,022	3,742	3,462	3,195	2,955	2,715	2,475	2,239
24,900	24,950	4,036	3,756	3,476	3,207	2,967	2,727	2,487	2,249
24,950	25,000	4,050	3,770	3,490	3,219	2,979	2,739	2,499	2,260
25,000	25,050	4,064	3,784	3,504	3,231	2,991	2,751	2,511	2,271
25,050	25,100	4,078	3,798	3,518	3,243	3,003	2,763	2,523	2,283
25,100	25,150	4,092	3,812	3,532	3,255	3,015	2,775	2,535	2,295
25,150	25,200	4,106	3,826	3,546	3,267	3,027	2,787	2,547	2,307
25,200	25,250	4,120	3,840	3,560	3,280	3,039	2,799	2,559	2,319
25,250	25,300	4,134	3,854	3,574	3,294	3,051	2,811	2,571	2,331
25,300	25,350	4,148	3,868	3,588	3,308	3,063	2,823	2,583	2,343
25,350	25,400	4,162	3,882	3,602	3,322	3,075	2,835	2,595	2,355
25,400	25,450	4,176	3,896	3,616	3,336	3,087	2,847	2,607	2,367
25,450	25,500	4,190	3,910	3,630	3,350	3,099	2,859	2,619	2,379
25,500	25,550	4,204	3,924	3,644	3,364	3,111	2,871	2,631	2,391
25,550	25,600	4,218	3,938	3,658	3,378	3,123	2,883	2,643	2,403

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is—							
		2	3	4	5	6	7	8	9
		Your tax is—							
25,600	25,650	4,232	3,952	3,672	3,392	3,135	2,895	2,655	2,415
25,650	25,700	4,246	3,966	3,686	3,406	3,147	2,907	2,667	2,427
25,700	25,750	4,260	3,980	3,700	3,420	3,159	2,919	2,679	2,439
25,750	25,800	4,274	3,994	3,714	3,434	3,171	2,931	2,691	2,451
25,800	25,850	4,288	4,008	3,728	3,448	3,183	2,943	2,703	2,463
25,850	25,900	4,302	4,022	3,742	3,462	3,195	2,955	2,715	2,475
25,900	25,950	4,316	4,036	3,756	3,476	3,207	2,967	2,727	2,487
25,950	26,000	4,330	4,050	3,770	3,490	3,219	2,979	2,739	2,499
26,000	26,050	4,344	4,064	3,784	3,504	3,231	2,991	2,751	2,511
26,050	26,100	4,358	4,078	3,798	3,518	3,243	3,003	2,763	2,523
26,100	26,150	4,372	4,092	3,812	3,532	3,255	3,015	2,775	2,535
26,150	26,200	4,386	4,106	3,826	3,546	3,267	3,027	2,787	2,547
26,200	26,250	4,400	4,120	3,840	3,560	3,280	3,039	2,799	2,559
26,250	26,300	4,414	4,134	3,854	3,574	3,294	3,051	2,811	2,571
26,300	26,350	4,428	4,148	3,868	3,588	3,308	3,063	2,823	2,583
26,350	26,400	4,442	4,162	3,882	3,602	3,322	3,075	2,835	2,595
26,400	26,450	4,456	4,176	3,896	3,616	3,336	3,087	2,847	2,607
26,450	26,500	4,470	4,190	3,910	3,630	3,350	3,099	2,859	2,619
26,500	26,550	4,484	4,204	3,924	3,644	3,364	3,111	2,871	2,631
26,550	26,600	4,498	4,218	3,938	3,658	3,378	3,123	2,883	2,643
26,600	26,650	4,513	4,232	3,952	3,672	3,392	3,135	2,895	2,655
26,650	26,700	4,529	4,246	3,966	3,686	3,406	3,147	2,907	2,667
26,700	26,750	4,545	4,260	3,980	3,700	3,420	3,159	2,919	2,679
26,750	26,800	4,561	4,274	3,994	3,714	3,434	3,171	2,931	2,691
26,800	26,850	4,577	4,288	4,008	3,728	3,448	3,183	2,943	2,703
26,850	26,900	4,593	4,302	4,022	3,742	3,462	3,195	2,955	2,715
26,900	26,950	4,609	4,316	4,036	3,756	3,476	3,207	2,967	2,727
26,950	27,000	4,625	4,330	4,050	3,770	3,490	3,219	2,979	2,739
27,000	27,050	4,641	4,344	4,064	3,784	3,504	3,231	2,991	2,751
27,050	27,100	4,657	4,358	4,078	3,798	3,518	3,243	3,003	2,763
27,100	27,150	4,673	4,372	4,092	3,812	3,532	3,255	3,015	2,775
27,150	27,200	4,689	4,386	4,106	3,826	3,546	3,267	3,027	2,787
27,200	27,250	4,705	4,400	4,120	3,840	3,560	3,280	3,039	2,799
27,250	27,300	4,721	4,414	4,134	3,854	3,574	3,294	3,051	2,811
27,300	27,350	4,737	4,428	4,148	3,868	3,588	3,308	3,063	2,823
27,350	27,400	4,753	4,442	4,162	3,882	3,602	3,322	3,075	2,835
27,400	27,450	4,769	4,456	4,176	3,896	3,616	3,336	3,087	2,847
27,450	27,500	4,785	4,470	4,190	3,910	3,630	3,350	3,099	2,859
27,500	27,550	4,801	4,484	4,204	3,924	3,644	3,364	3,111	2,871
27,550	27,600	4,817	4,498	4,218	3,938	3,658	3,378	3,123	2,883
27,600	27,650	4,833	4,513	4,232	3,952	3,672	3,392	3,135	2,895
27,650	27,700	4,849	4,529	4,246	3,966	3,686	3,406	3,147	2,907
27,700	27,750	4,865	4,545	4,260	3,980	3,700	3,420	3,159	2,919
27,750	27,800	4,881	4,561	4,274	3,994	3,714	3,434	3,171	2,931
27,800	27,850	4,897	4,577	4,288	4,008	3,728	3,448	3,183	2,943
27,850	27,900	4,913	4,593	4,302	4,022	3,742	3,462	3,195	2,955
27,900	27,950	4,929	4,609	4,316	4,036	3,756	3,476	3,207	2,967
27,950	28,000	4,945	4,625	4,330	4,050	3,770	3,490	3,219	2,979
28,000	28,050	4,961	4,641	4,344	4,064	3,784	3,504	3,231	2,991
28,050	28,100	4,977	4,657	4,358	4,078	3,798	3,518	3,243	3,003
28,100	28,150	4,993	4,673	4,372	4,092	3,812	3,532	3,255	3,015
28,150	28,200	5,009	4,689	4,386	4,106	3,826	3,546	3,267	3,027
28,200	28,250	5,025	4,705	4,400	4,120	3,840	3,560	3,280	3,039
28,250	28,300	5,041	4,721	4,414	4,134	3,854	3,574	3,294	3,051
28,300	28,350	5,057	4,737	4,428	4,148	3,868	3,588	3,308	3,063
28,350	28,400	5,073	4,753	4,442	4,162	3,882	3,602	3,322	3,075
28,400	28,450	5,089	4,769	4,456	4,176	3,896	3,616	3,336	3,087
28,450	28,500	5,105	4,785	4,470	4,190	3,910	3,630	3,350	3,099
28,500	28,550	5,121	4,801	4,484	4,204	3,924	3,644	3,364	3,111
28,550	28,600	5,137	4,817	4,498	4,218	3,938	3,658	3,378	3,123
28,600	28,650	5,153	4,833	4,513	4,232	3,952	3,672	3,392	3,135
28,650	28,700	5,169	4,849	4,529	4,246	3,966	3,686	3,406	3,147
28,700	28,750	5,185	4,865	4,545	4,260	3,980	3,700	3,420	3,159
28,750	28,800	5,201	4,881	4,561	4,274	3,994	3,714	3,434	3,171
28,800	28,850	5,217	4,897	4,577	4,288	4,008	3,728	3,448	3,183
28,850	28,900	5,233	4,913	4,593	4,302	4,022	3,742	3,462	3,195
28,900	28,950	5,249	4,929	4,609	4,316	4,036	3,756	3,476	3,207
28,950	29,000	5,265	4,945	4,625	4,330	4,050	3,770	3,490	3,219
29,000	29,050	5,281	4,961	4,641	4,344	4,064	3,784	3,504	3,231
29,050	29,100	5,297	4,977	4,657	4,358	4,078	3,798	3,518	3,243
29,100	29,150	5,313	4,993	4,673	4,372	4,092	3,812	3,532	3,255
29,150	29,200	5,329	5,009	4,689	4,386	4,106	3,826	3,546	3,267

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is—							
		2	3	4	5	6	7	8	9
		Your tax is—							
29,200	29,250	5,345	5,025	4,705	4,400	4,120	3,840	3,560	3,280
29,250	29,300	5,361	5,041	4,721	4,414	4,134	3,854	3,574	3,294
29,300	29,350	5,377	5,057	4,737	4,428	4,148	3,868	3,588	3,308
29,350	29,400	5,393	5,073	4,753	4,442	4,162	3,882	3,602	3,322
29,400	29,450	5,409	5,089	4,769	4,456	4,176	3,896	3,616	3,336
29,450	29,500	5,425	5,105	4,785	4,470	4,190	3,910	3,630	3,350
29,500	29,550	5,441	5,121	4,801	4,484	4,204	3,924	3,644	3,364
29,550	29,600	5,457	5,137	4,817	4,498	4,218	3,938	3,658	3,378
29,600	29,650	5,473	5,153	4,833	4,513	4,232	3,952	3,672	3,392
29,650	29,700	5,489	5,169	4,849	4,529	4,246	3,966	3,686	3,406
29,700	29,750	5,505	5,185	4,865	4,545	4,260	3,980	3,700	3,420
29,750	29,800	5,521	5,201	4,881	4,561	4,274	3,994	3,714	3,434
29,800	29,850	5,537	5,217	4,897	4,577	4,288	4,008	3,728	3,448
29,850	29,900	5,553	5,233	4,913	4,593	4,302	4,022	3,742	3,462
29,900	29,950	5,569	5,249	4,929	4,609	4,316	4,036	3,756	3,476
29,950	30,000	5,585	5,265	4,945	4,625	4,330	4,050	3,770	3,490
30,000	30,050	5,601	5,281	4,961	4,641	4,344	4,064	3,784	3,504
30,050	30,100	5,617	5,297	4,977	4,657	4,358	4,078	3,798	3,518
30,100	30,150	5,633	5,313	4,993	4,673	4,372	4,092	3,812	3,532
30,150	30,200	5,649	5,329	5,009	4,689	4,386	4,106	3,826	3,546
30,200	30,250	5,665	5,345	5,025	4,705	4,400	4,120	3,840	3,560
30,250	30,300	5,681	5,361	5,041	4,721	4,414	4,134	3,854	3,574
30,300	30,350	5,697	5,377	5,057	4,737	4,428	4,148	3,868	3,588
30,350	30,400	5,713	5,393	5,073	4,753	4,442	4,162	3,882	3,602
30,400	30,450	5,729	5,409	5,089	4,769	4,456	4,176	3,896	3,616
30,450	30,500	5,745	5,425	5,105	4,785	4,470	4,190	3,910	3,630
30,500	30,550	5,761	5,441	5,121	4,801	4,484	4,204	3,924	3,644
30,550	30,600	5,777	5,457	5,137	4,817	4,498	4,218	3,938	3,658
30,600	30,650	5,793	5,473	5,153	4,833	4,513	4,232	3,952	3,672
30,650	30,700	5,809	5,489	5,169	4,849	4,529	4,246	3,966	3,686
30,700	30,750	5,825	5,505	5,185	4,865	4,545	4,260	3,980	3,700
30,750	30,800	5,841	5,521	5,201	4,881	4,561	4,274	3,994	3,714
30,800	30,850	5,857	5,537	5,217	4,897	4,577	4,288	4,008	3,728
30,850	30,900	5,873	5,553	5,233	4,913	4,593	4,302	4,022	3,742
30,900	30,950	5,889	5,569	5,249	4,929	4,609	4,316	4,036	3,756
30,950	31,000	5,905	5,585	5,265	4,945	4,625	4,330	4,050	3,770
31,000	31,050	5,921	5,601	5,281	4,961	4,641	4,344	4,064	3,784
31,050	31,100	5,937	5,617	5,297	4,977	4,657	4,358	4,078	3,798
31,100	31,150	5,953	5,633	5,313	4,993	4,673	4,372	4,092	3,812
31,150	31,200	5,969	5,649	5,329	5,009	4,689	4,386	4,106	3,826
31,200	31,250	5,985	5,665	5,345	5,025	4,705	4,400	4,120	3,840
31,250	31,300	6,001	5,681	5,361	5,041	4,721	4,414	4,134	3,854
31,300	31,350	6,017	5,697	5,377	5,057	4,737	4,428	4,148	3,868
31,350	31,400	6,033	5,713	5,393	5,073	4,753	4,442	4,162	3,882
31,400	31,450	6,049	5,729	5,409	5,089	4,769	4,456	4,176	3,896
31,450	31,500	6,065	5,745	5,425	5,105	4,785	4,470	4,190	3,910
31,500	31,550	6,081	5,761	5,441	5,121	4,801	4,484	4,204	3,924
31,550	31,600	6,097	5,777	5,457	5,137	4,817	4,498	4,218	3,938
31,600	31,650	6,113	5,793	5,473	5,153	4,833	4,513	4,232	3,952
31,650	31,700	6,129	5,809	5,489	5,169	4,849	4,529	4,246	3,966
31,700	31,750	6,145	5,825	5,505	5,185	4,865	4,545	4,260	3,980
31,750	31,800	6,161	5,841	5,521	5,201	4,881	4,561	4,274	3,994
31,800	31,850	6,177	5,857	5,537	5,217	4,897	4,577	4,288	4,008
31,850	31,900	6,193	5,873	5,553	5,233	4,913	4,593	4,302	4,022
31,900	31,950	6,210	5,889	5,569	5,249	4,929	4,609	4,316	4,036
31,950	32,000	6,229	5,905	5,585	5,265	4,945	4,625	4,330	4,050
32,000	32,050	6,247	5,921	5,601	5,281	4,961	4,641	4,344	4,064
32,050	32,100	6,266	5,937	5,617	5,297	4,977	4,657	4,358	4,078
32,100	32,150	6,284	5,953	5,633	5,313	4,993	4,673	4,372	4,092
32,150	32,200	6,303	5,969	5,649	5,329	5,009	4,689	4,386	4,106
32,200	32,250	6,321	5,985	5,665	5,345	5,025	4,705	4,400	4,120
32,250	32,300	6,340	6,001	5,681	5,361	5,041	4,721	4,414	4,134
32,300	32,350	6,358	6,017	5,697	5,377	5,057	4,737	4,428	4,148
32,350	32,400	6,377	6,033	5,713	5,393	5,073	4,753	4,442	4,162
32,400	32,450	6,395	6,049	5,729	5,409	5,089	4,769	4,456	4,176
32,450	32,500	6,414	6,065	5,745	5,425	5,105	4,785	4,470	4,190
32,500	32,550	6,432	6,081	5,761	5,441	5,121	4,801	4,484	4,204
32,550	32,600	6,451	6,097	5,777	5,457	5,137	4,817	4,498	4,218
32,600	32,650	6,469	6,113	5,793	5,473	5,153	4,833	4,513	4,232
32,650	32,700	6,488	6,129	5,809	5,489	5,169	4,849	4,529	4,246
32,700	32,750	6,506	6,145	5,825	5,505	5,185	4,865	4,545	4,260
32,750	32,800	6,525	6,161	5,841	5,521	5,201	4,881	4,561	4,274

313–073–1

1980 Tax Table B/Married Filing Joint Return (Filing Status Box 2)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
32,800	32,850	6,543	6,177	5,857	5,537	5,217	4,897	4,577	4,288
32,850	32,900	6,562	6,193	5,873	5,553	5,233	4,913	4,593	4,302
32,900	32,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609	4,316
32,950	33,000	6,599	6,229	5,905	5,585	5,265	4,945	4,625	4,330
33,000	33,050	6,617	6,247	5,921	5,601	5,281	4,961	4,641	4,344
33,050	33,100	6,636	6,266	5,937	5,617	5,297	4,977	4,657	4,358
33,100	33,150	6,654	6,284	5,953	5,633	5,313	4,993	4,673	4,372
33,150	33,200	6,673	6,303	5,969	5,649	5,329	5,009	4,689	4,386
33,200	33,250	6,691	6,321	5,985	5,665	5,345	5,025	4,705	4,400
33,250	33,300	6,710	6,340	6,001	5,681	5,361	5,041	4,721	4,414
33,300	33,350	6,728	6,358	6,017	5,697	5,377	5,057	4,737	4,428
33,350	33,400	6,747	6,377	6,033	5,713	5,393	5,073	4,753	4,442
33,400	33,450	6,765	6,395	6,049	5,729	5,409	5,089	4,769	4,456
33,450	33,500	6,784	6,414	6,065	5,745	5,425	5,105	4,785	4,470
33,500	33,550	6,802	6,432	6,081	5,761	5,441	5,121	4,801	4,484
33,550	33,600	6,821	6,451	6,097	5,777	5,457	5,137	4,817	4,498
33,600	33,650	6,839	6,469	6,113	5,793	5,473	5,153	4,833	4,513
33,650	33,700	6,858	6,488	6,129	5,809	5,489	5,169	4,849	4,529
33,700	33,750	6,876	6,506	6,145	5,825	5,505	5,185	4,865	4,545
33,750	33,800	6,895	6,525	6,161	5,841	5,521	5,201	4,881	4,561
33,800	33,850	6,913	6,543	6,177	5,857	5,537	5,217	4,897	4,577
33,850	33,900	6,932	6,562	6,193	5,873	5,553	5,233	4,913	4,593
33,900	33,950	6,950	6,580	6,210	5,889	5,569	5,249	4,929	4,609
33,950	34,000	6,969	6,599	6,229	5,905	5,585	5,265	4,945	4,625
34,000	34,050	6,987	6,617	6,247	5,921	5,601	5,281	4,961	4,641
34,050	34,100	7,006	6,636	6,266	5,937	5,617	5,297	4,977	4,657
34,100	34,150	7,024	6,654	6,284	5,953	5,633	5,313	4,993	4,673
34,150	34,200	7,043	6,673	6,303	5,969	5,649	5,329	5,009	4,689
34,200	34,250	7,061	6,691	6,321	5,985	5,665	5,345	5,025	4,705
34,250	34,300	7,080	6,710	6,340	6,001	5,681	5,361	5,041	4,721
34,300	34,350	7,098	6,728	6,358	6,017	5,697	5,377	5,057	4,737
34,350	34,400	7,117	6,747	6,377	6,033	5,713	5,393	5,073	4,753
34,400	34,450	7,135	6,765	6,395	6,049	5,729	5,409	5,089	4,769
34,450	34,500	7,154	6,784	6,414	6,065	5,745	5,425	5,105	4,785
34,500	34,550	7,172	6,802	6,432	6,081	5,761	5,441	5,121	4,801
34,550	34,600	7,191	6,821	6,451	6,097	5,777	5,457	5,137	4,817
34,600	34,650	7,209	6,839	6,469	6,113	5,793	5,473	5,153	4,833
34,650	34,700	7,228	6,858	6,488	6,129	5,809	5,489	5,169	4,849
34,700	34,750	7,246	6,876	6,506	6,145	5,825	5,505	5,185	4,865
34,750	34,800	7,265	6,895	6,525	6,161	5,841	5,521	5,201	4,881
34,800	34,850	7,283	6,913	6,543	6,177	5,857	5,537	5,217	4,897
34,850	34,900	7,302	6,932	6,562	6,193	5,873	5,553	5,233	4,913
34,900	34,950	7,320	6,950	6,580	6,210	5,889	5,569	5,249	4,929
34,950	35,000	7,339	6,969	6,599	6,229	5,905	5,585	5,265	4,945
35,000	35,050	7,357	6,987	6,617	6,247	5,921	5,601	5,281	4,961
35,050	35,100	7,376	7,006	6,636	6,266	5,937	5,617	5,297	4,977
35,100	35,150	7,394	7,024	6,654	6,284	5,953	5,633	5,313	4,993
35,150	35,200	7,413	7,043	6,673	6,303	5,969	5,649	5,329	5,009
35,200	35,250	7,431	7,061	6,691	6,321	5,985	5,665	5,345	5,025
35,250	35,300	7,450	7,080	6,710	6,340	6,001	5,681	5,361	5,041
35,300	35,350	7,468	7,098	6,728	6,358	6,017	5,697	5,377	5,057
35,350	35,400	7,487	7,117	6,747	6,377	6,033	5,713	5,393	5,073
35,400	35,450	7,505	7,135	6,765	6,395	6,049	5,729	5,409	5,089
35,450	35,500	7,524	7,154	6,784	6,414	6,065	5,745	5,425	5,105
35,500	35,550	7,542	7,172	6,802	6,432	6,081	5,761	5,441	5,121
35,550	35,600	7,561	7,191	6,821	6,451	6,097	5,777	5,457	5,137
35,600	35,650	7,579	7,209	6,839	6,469	6,113	5,793	5,473	5,153
35,650	35,700	7,598	7,228	6,858	6,488	6,129	5,809	5,489	5,169
35,700	35,750	7,616	7,246	6,876	6,506	6,145	5,825	5,505	5,185
35,750	35,800	7,635	7,265	6,895	6,525	6,161	5,841	5,521	5,201
35,800	35,850	7,653	7,283	6,913	6,543	6,177	5,857	5,537	5,217
35,850	35,900	7,672	7,302	6,932	6,562	6,193	5,873	5,553	5,233
35,900	35,950	7,690	7,320	6,950	6,580	6,210	5,889	5,569	5,249
35,950	36,000	7,709	7,339	6,969	6,599	6,229	5,905	5,585	5,265
36,000	36,050	7,727	7,357	6,987	6,617	6,247	5,921	5,601	5,281
36,050	36,100	7,746	7,376	7,006	6,636	6,266	5,937	5,617	5,297
36,100	36,150	7,764	7,394	7,024	6,654	6,284	5,953	5,633	5,313
36,150	36,200	7,783	7,413	7,043	6,673	6,303	5,969	5,649	5,329
36,200	36,250	7,801	7,431	7,061	6,691	6,321	5,985	5,665	5,345
36,250	36,300	7,820	7,450	7,080	6,710	6,340	6,001	5,681	5,361
36,300	36,350	7,838	7,468	7,098	6,728	6,358	6,017	5,697	5,377
36,350	36,400	7,857	7,487	7,117	6,747	6,377	6,033	5,713	5,393

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 2	3	4	5	6	7	8	9
		Your tax is—							
36,400	36,450	7,875	7,505	7,135	6,765	6,395	6,049	5,729	5,409
36,450	36,500	7,894	7,524	7,154	6,784	6,414	6,065	5,745	5,425
36,500	36,550	7,912	7,542	7,172	6,802	6,432	6,081	5,761	5,441
36,550	36,600	7,931	7,561	7,191	6,821	6,451	6,097	5,777	5,457
36,600	36,650	7,949	7,579	7,209	6,839	6,469	6,113	5,793	5,473
36,650	36,700	7,968	7,598	7,228	6,858	6,488	6,129	5,809	5,489
36,700	36,750	7,986	7,616	7,246	6,876	6,506	6,145	5,825	5,505
36,750	36,800	8,005	7,635	7,265	6,895	6,525	6,161	5,841	5,521
36,800	36,850	8,023	7,653	7,283	6,913	6,543	6,177	5,857	5,537
36,850	36,900	8,042	7,672	7,302	6,932	6,562	6,193	5,873	5,553
36,900	36,950	8,060	7,690	7,320	6,950	6,580	6,210	5,889	5,569
36,950	37,000	8,079	7,709	7,339	6,969	6,599	6,229	5,905	5,585
37,000	37,050	8,097	7,727	7,357	6,987	6,617	6,247	5,921	5,601
37,050	37,100	8,116	7,746	7,376	7,006	6,636	6,266	5,937	5,617
37,100	37,150	8,134	7,764	7,394	7,024	6,654	6,284	5,953	5,633
37,150	37,200	8,153	7,783	7,413	7,043	6,673	6,303	5,969	5,649
37,200	37,250	8,173	7,801	7,431	7,061	6,691	6,321	5,985	5,665
37,250	37,300	8,194	7,820	7,450	7,080	6,710	6,340	6,001	5,681
37,300	37,350	8,216	7,838	7,468	7,098	6,728	6,358	6,017	5,697
37,350	37,400	8,237	7,857	7,487	7,117	6,747	6,377	6,033	5,713
37,400	37,450	8,259	7,875	7,505	7,135	6,765	6,395	6,049	5,729
37,450	37,500	8,280	7,894	7,524	7,154	6,784	6,414	6,065	5,745
37,500	37,550	8,302	7,912	7,542	7,172	6,802	6,432	6,081	5,761
37,550	37,600	8,323	7,931	7,561	7,191	6,821	6,451	6,097	5,777
37,600	37,650	8,345	7,949	7,579	7,209	6,839	6,469	6,113	5,793
37,650	37,700	8,366	7,968	7,598	7,228	6,858	6,488	6,129	5,809
37,700	37,750	8,388	7,986	7,616	7,246	6,876	6,506	6,145	5,825
37,750	37,800	8,409	8,005	7,635	7,265	6,895	6,525	6,161	5,841
37,800	37,850	8,431	8,023	7,653	7,283	6,913	6,543	6,177	5,857
37,850	37,900	8,452	8,042	7,672	7,302	6,932	6,562	6,193	5,873
37,900	37,950	8,474	8,060	7,690	7,320	6,950	6,580	6,210	5,889
37,950	38,000	8,495	8,079	7,709	7,339	6,969	6,599	6,229	5,905
38,000	38,050	8,517	8,097	7,727	7,357	6,987	6,617	6,247	5,921
38,050	38,100	8,538	8,116	7,746	7,376	7,006	6,636	6,266	5,937
38,100	38,150	8,560	8,134	7,764	7,394	7,024	6,654	6,284	5,953
38,150	38,200	8,581	8,153	7,783	7,413	7,043	6,673	6,303	5,969
38,200	38,250	8,603	8,173	7,801	7,431	7,061	6,691	6,321	5,985
38,250	38,300	8,624	8,194	7,820	7,450	7,080	6,710	6,340	6,001
38,300	38,350	8,646	8,216	7,838	7,468	7,098	6,728	6,358	6,017
38,350	38,400	8,667	8,237	7,857	7,487	7,117	6,747	6,377	6,033
38,400	38,450	8,689	8,259	7,875	7,505	7,135	6,765	6,395	6,049
38,450	38,500	8,710	8,280	7,894	7,524	7,154	6,784	6,414	6,065
38,500	38,550	8,732	8,302	7,912	7,542	7,172	6,802	6,432	6,081
38,550	38,600	8,753	8,323	7,931	7,561	7,191	6,821	6,451	6,097
38,600	38,650	8,775	8,345	7,949	7,579	7,209	6,839	6,469	6,113
38,650	38,700	8,796	8,366	7,968	7,598	7,228	6,858	6,488	6,129
38,700	38,750	8,818	8,388	7,986	7,616	7,246	6,876	6,506	6,145
38,750	38,800	8,839	8,409	8,005	7,635	7,265	6,895	6,525	6,161
38,800	38,850	8,861	8,431	8,023	7,653	7,283	6,913	6,543	6,177
38,850	38,900	8,882	8,452	8,042	7,672	7,302	6,932	6,562	6,193
38,900	38,950	8,904	8,474	8,060	7,690	7,320	6,950	6,580	6,210
38,950	39,000	8,925	8,495	8,079	7,709	7,339	6,969	6,599	6,229
39,000	39,050	8,947	8,517	8,097	7,727	7,357	6,987	6,617	6,247
39,050	39,100	8,968	8,538	8,116	7,746	7,376	7,006	6,636	6,266
39,100	39,150	8,990	8,560	8,134	7,764	7,394	7,024	6,654	6,284
39,150	39,200	9,011	8,581	8,153	7,783	7,413	7,043	6,673	6,303
39,200	39,250	9,033	8,603	8,173	7,801	7,431	7,061	6,691	6,321
39,250	39,300	9,054	8,624	8,194	7,820	7,450	7,080	6,710	6,340
39,300	39,350	9,076	8,646	8,216	7,838	7,468	7,098	6,728	6,358
39,350	39,400	9,097	8,667	8,237	7,857	7,487	7,117	6,747	6,377
39,400	39,450	9,119	8,689	8,259	7,875	7,505	7,135	6,765	6,395
39,450	39,500	9,140	8,710	8,280	7,894	7,524	7,154	6,784	6,414
39,500	39,550	9,162	8,732	8,302	7,912	7,542	7,172	6,802	6,432
39,550	39,600	9,183	8,753	8,323	7,931	7,561	7,191	6,821	6,451
39,600	39,650	9,205	8,775	8,345	7,949	7,579	7,209	6,839	6,469
39,650	39,700	9,226	8,796	8,366	7,968	7,598	7,228	6,858	6,488
39,700	39,750	9,248	8,818	8,388	7,986	7,616	7,246	6,876	6,506
39,750	39,800	9,269	8,839	8,409	8,005	7,635	7,265	6,895	6,525
39,800	39,850	9,291	8,861	8,431	8,023	7,653	7,283	6,913	6,543
39,850	39,900	9,312	8,882	8,452	8,042	7,672	7,302	6,932	6,562
39,900	39,950	9,334	8,904	8,474	8,060	7,690	7,320	6,950	6,580
39,950	40,000	9,355	8,925	8,495	8,079	7,709	7,339	6,969	6,599

Continued next column

1980 Tax Table C

Married Filing Separate Return (Filing Status Box 3)

(For married persons filing separate returns with income of $20,000 or less on Form 1040A, line 11, who claim 3 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $1,700 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

Caution: *You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of $1,000 cr more AND your earned income is less than $1,700.*

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
If $2,700 or less your tax is 0				
2,700	2,725	2	0	0
2,725	2,750	5	0	0
2,750	2,775	9	0	0
2,775	2,800	12	0	0
2,800	2,825	16	0	0
2,825	2,850	19	0	0
2,850	2,875	23	0	0
2,875	2,900	26	0	0
2,900	2,925	30	0	0
2,925	2,950	33	0	0
2,950	2,975	37	0	0
2,975	3,000	40	0	0
3,000	3,050	46	0	0
3,050	3,100	53	0	0
3,100	3,150	60	0	0
3,150	3,200	67	0	0
3,200	3,250	74	0	0
3,250	3,300	81	0	0
3,300	3,350	88	0	0
3,350	3,400	95	0	0
3,400	3,450	102	0	0
3,450	3,500	109	0	0
3,500	3,550	116	0	0
3,550	3,600	123	0	0
3,600	3,650	130	0	0
3,650	3,700	137	0	0
3,700	3,750	144	4	0
3,750	3,800	151	11	0
3,800	3,850	159	18	0
3,850	3,900	167	25	0
3,900	3,950	175	32	0
3,950	4,000	183	39	0
4,000	4,050	191	46	0
4,050	4,100	199	53	0
4,100	4,150	207	60	0
4,150	4,200	215	67	0
4,200	4,250	223	74	0
4,250	4,300	231	81	0
4,300	4,350	239	88	0
4,350	4,400	247	95	0
4,400	4,450	255	102	0
4,450	4,500	263	109	0
4,500	4,550	271	116	0
4,550	4,600	279	123	0
4,600	4,650	287	130	0
4,650	4,700	295	137	0
4,700	4,750	303	144	4
4,750	4,800	311	151	11
4,800	4,850	320	159	18
4,850	4,900	329	167	25
4,900	4,950	338	175	32
4,950	5,000	347	183	39
5,000	5,050	356	191	46
5,050	5,100	365	199	53
5,100	5,150	374	207	60
5,150	5,200	383	215	67

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
5,200	5,250	392	223	74
5,250	5,300	401	231	81
5,300	5,350	410	239	88
5,350	5,400	419	247	95
5,400	5,450	428	255	102
5,450	5,500	437	263	109
5,500	5,550	446	271	116
5,550	5,600	455	279	123
5,600	5,650	464	287	130
5,650	5,700	473	295	137
5,700	5,750	482	303	144
5,750	5,800	491	311	151
5,800	5,850	500	320	159
5,850	5,900	509	329	167
5,900	5,950	518	338	175
5,950	6,000	527	347	183
6,000	6,050	536	356	191
6,050	6,100	545	365	199
6,100	6,150	554	374	207
6,150	6,200	563	383	215
6,200	6,250	572	392	223
6,250	6,300	581	401	231
6,300	6,350	590	410	239
6,350	6,400	599	419	247
6,400	6,450	608	428	255
6,450	6,500	617	437	263
6,500	6,550	626	446	271
6,550	6,600	635	455	279
6,600	6,650	644	464	287
6,650	6,700	653	473	295
6,700	6,750	662	482	303
6,750	6,800	671	491	311
6,800	6,850	680	500	320
6,850	6,900	689	509	329
6,900	6,950	698	518	338
6,950	7,000	707	527	347
7,000	7,050	718	536	356
7,050	7,100	728	545	365
7,100	7,150	739	554	374
7,150	7,200	749	563	383
7,200	7,250	760	572	392
7,250	7,300	770	581	401
7,300	7,350	781	590	410
7,350	7,400	791	599	419
7,400	7,450	802	608	428
7,450	7,500	812	617	437
7,500	7,550	823	626	446
7,550	7,600	833	635	455
7,600	7,650	844	644	464
7,650	7,700	854	653	473
7,700	7,750	865	662	482
7,750	7,800	875	671	491
7,800	7,850	886	680	500
7,850	7,900	896	689	509
7,900	7,950	907	698	518
7,950	8,000	917	707	527

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
		Your tax is—		
8,000	8,050	928	718	536
8,050	8,100	938	728	545
8,100	8,150	949	739	554
8,150	8,200	959	749	563
8,200	8,250	970	760	572
8,250	8,300	980	770	581
8,300	8,350	991	781	590
8,350	8,400	1,001	791	599
8,400	8,450	1,012	802	608
8,450	8,500	1,022	812	617
8,500	8,550	1,033	823	626
8,550	8,600	1,043	833	635
8,600	8,650	1,054	844	644
8,650	8,700	1,064	854	653
8,700	8,750	1,075	865	662
8,750	8,800	1,085	875	671
8,800	8,850	1,096	886	680
8,850	8,900	1,106	896	689
8,900	8,950	1,117	907	698
8,950	9,000	1,127	917	707
9,000	9,050	1,139	928	718
9,050	9,100	1,151	938	728
9,100	9,150	1,163	949	739
9,150	9,200	1,175	959	749
9,200	9,250	1,187	970	760
9,250	9,300	1,199	980	770
9,300	9,350	1,211	991	781
9,350	9,400	1,223	1,001	791
9,400	9,450	1,235	1,012	802
9,450	9,500	1,247	1,022	812
9,500	9,550	1,259	1,033	823
9,550	9,600	1,271	1,043	833
9,600	9,650	1,283	1,054	844
9,650	9,700	1,295	1,064	854
9,700	9,750	1,307	1,075	865
9,750	9,800	1,319	1,085	875
9,800	9,850	1,331	1,096	886
9,850	9,900	1,343	1,106	896
9,900	9,950	1,355	1,117	907
9,950	10,000	1,367	1,127	917
10,000	10,050	1,379	1,139	928
10,050	10,100	1,391	1,151	938
10,100	10,150	1,403	1,163	949
10,150	10,200	1,415	1,175	959
10,200	10,250	1,427	1,187	970
10,250	10,300	1,439	1,199	980
10,300	10,350	1,451	1,211	991
10,350	10,400	1,463	1,223	1,001
10,400	10,450	1,475	1,235	1,012
10,450	10,500	1,487	1,247	1,022
10,500	10,550	1,499	1,259	1,033
10,550	10,600	1,511	1,271	1,043
10,600	10,650	1,523	1,283	1,054
10,650	10,700	1,535	1,295	1,064
10,700	10,750	1,547	1,307	1,075
10,750	10,800	1,559	1,319	1,085

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1980 Tax Table C/Married Filing Separate Return (Filing Status Box 3)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
10,800	10,850	1,571	1,331	1,096
10,850	10,900	1,583	1,343	1,106
10,900	10,950	1,595	1,355	1,117
10,950	11,000	1,607	1,367	1,127
11,000	11,050	1,619	1,379	1,139
11,050	11,100	1,631	1,391	1,151
11,100	11,150	1,644	1,403	1,163
11,150	11,200	1,658	1,415	1,175
11,200	11,250	1,672	1,427	1,187
11,250	11,300	1,686	1,439	1,199
11,300	11,350	1,700	1,451	1,211
11,350	11,400	1,714	1,463	1,223
11,400	11,450	1,728	1,475	1,235
11,450	11,500	1,742	1,487	1,247
11,500	11,550	1,756	1,499	1,259
11,550	11,600	1,770	1,511	1,271
11,600	11,650	1,784	1,523	1,283
11,650	11,700	1,798	1,535	1,295
11,700	11,750	1,812	1,547	1,307
11,750	11,800	1,826	1,559	1,319
11,800	11,850	1,840	1,571	1,331
11,850	11,900	1,854	1,583	1,343
11,900	11,950	1,868	1,595	1,355
11,950	12,000	1,882	1,607	1,367
12,000	12,050	1,896	1,619	1,379
12,050	12,100	1,910	1,631	1,391
12,100	12,150	1,924	1,644	1,403
12,150	12,200	1,938	1,658	1,415
12,200	12,250	1,952	1,672	1,427
12,250	12,300	1,966	1,686	1,439
12,300	12,350	1,980	1,700	1,451
12,350	12,400	1,994	1,714	1,463
12,400	12,450	2,008	1,728	1,475
12,450	12,500	2,022	1,742	1,487
12,500	12,550	2,036	1,756	1,499
12,550	12,600	2,050	1,770	1,511
12,600	12,650	2,064	1,784	1,523
12,650	12,700	2,078	1,798	1,535
12,700	12,750	2,092	1,812	1,547
12,750	12,800	2,106	1,826	1,559
12,800	12,850	2,120	1,840	1,571
12,850	12,900	2,134	1,854	1,583
12,900	12,950	2,148	1,868	1,595
12,950	13,000	2,162	1,882	1,607
13,000	13,050	2,176	1,896	1,619
13,050	13,100	2,190	1,910	1,631
13,100	13,150	2,204	1,924	1,644
13,150	13,200	2,218	1,938	1,658
13,200	13,250	2,232	1,952	1,672
13,250	13,300	2,246	1,966	1,686
13,300	13,350	2,261	1,980	1,700
13,350	13,400	2,277	1,994	1,714
13,400	13,450	2,293	2,008	1,728
13,450	13,500	2,309	2,022	1,742
13,500	13,550	2,325	2,036	1,756
13,550	13,600	2,341	2,050	1,770
13,600	13,650	2,357	2,064	1,784
13,650	13,700	2,373	2,078	1,798
13,700	13,750	2,389	2,092	1,812
13,750	13,800	2,405	2,106	1,826

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
13,800	13,850	2,421	2,120	1,840
13,850	13,900	2,437	2,134	1,854
13,900	13,950	2,453	2,148	1,868
13,950	14,000	2,469	2,162	1,882
14,000	14,050	2,485	2,176	1,896
14,050	14,100	2,501	2,190	1,910
14,100	14,150	2,517	2,204	1,924
14,150	14,200	2,533	2,218	1,938
14,200	14,250	2,549	2,232	1,952
14,250	14,300	2,565	2,246	1,966
14,300	14,350	2,581	2,261	1,980
14,350	14,400	2,597	2,277	1,994
14,400	14,450	2,613	2,293	2,008
14,450	14,500	2,629	2,309	2,022
14,500	14,550	2,645	2,325	2,036
14,550	14,600	2,661	2,341	2,050
14,600	14,650	2,677	2,357	2,064
14,650	14,700	2,693	2,373	2,078
14,700	14,750	2,709	2,389	2,092
14,750	14,800	2,725	2,405	2,106
14,800	14,850	2,741	2,421	2,120
14,850	14,900	2,757	2,437	2,134
14,900	14,950	2,773	2,453	2,148
14,950	15,000	2,789	2,469	2,162
15,000	15,050	2,805	2,485	2,176
15,050	15,100	2,821	2,501	2,190
15,100	15,150	2,837	2,517	2,204
15,150	15,200	2,853	2,533	2,218
15,200	15,250	2,869	2,549	2,232
15,250	15,300	2,885	2,565	2,246
15,300	15,350	2,901	2,581	2,261
15,350	15,400	2,917	2,597	2,277
15,400	15,450	2,933	2,613	2,293
15,450	15,500	2,949	2,629	2,309
15,500	15,550	2,965	2,645	2,325
15,550	15,600	2,981	2,661	2,341
15,600	15,650	2,997	2,677	2,357
15,650	15,700	3,013	2,693	2,373
15,700	15,750	3,029	2,709	2,389
15,750	15,800	3,045	2,725	2,405
15,800	15,850	3,061	2,741	2,421
15,850	15,900	3,077	2,757	2,437
15,900	15,950	3,093	2,773	2,453
15,950	16,000	3,110	2,789	2,469
16,000	16,050	3,128	2,805	2,485
16,050	16,100	3,147	2,821	2,501
16,100	16,150	3,165	2,837	2,517
16,150	16,200	3,184	2,853	2,533
16,200	16,250	3,202	2,869	2,549
16,250	16,300	3,221	2,885	2,565
16,300	16,350	3,239	2,901	2,581
16,350	16,400	3,258	2,917	2,597
16,400	16,450	3,276	2,933	2,613
16,450	16,500	3,295	2,949	2,629
16,500	16,550	3,313	2,965	2,645
16,550	16,600	3,332	2,981	2,661
16,600	16,650	3,350	2,997	2,677
16,650	16,700	3,369	3,013	2,693
16,700	16,750	3,387	3,029	2,709
16,750	16,800	3,406	3,045	2,725

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3
16,800	16,850	3,424	3,061	2,741
16,850	16,900	3,443	3,077	2,757
16,900	16,950	3,461	3,093	2,773
16,950	17,000	3,480	3,110	2,789
17,000	17,050	3,498	3,128	2,805
17,050	17,100	3,517	3,147	2,821
17,100	17,150	3,535	3,165	2,837
17,150	17,200	3,554	3,184	2,853
17,200	17,250	3,572	3,202	2,869
17,250	17,300	3,591	3,221	2,885
17,300	17,350	3,609	3,239	2,901
17,350	17,400	3,628	3,258	2,917
17,400	17,450	3,646	3,276	2,933
17,450	17,500	3,665	3,295	2,949
17,500	17,550	3,683	3,313	2,965
17,550	17,600	3,702	3,332	2,981
17,600	17,650	3,720	3,350	2,997
17,650	17,700	3,739	3,369	3,013
17,700	17,750	3,757	3,387	3,029
17,750	17,800	3,776	3,406	3,045
17,800	17,850	3,794	3,424	3,061
17,850	17,900	3,813	3,443	3,077
17,900	17,950	3,831	3,461	3,093
17,950	18,000	3,850	3,480	3,110
18,000	18,050	3,868	3,498	3,128
18,050	18,100	3,887	3,517	3,147
18,100	18,150	3,905	3,535	3,165
18,150	18,200	3,924	3,554	3,184
18,200	18,250	3,942	3,572	3,202
18,250	18,300	3,961	3,591	3,221
18,300	18,350	3,979	3,609	3,239
18,350	18,400	3,998	3,628	3,258
18,400	18,450	4,016	3,646	3,276
18,450	18,500	4,035	3,665	3,295
18,500	18,550	4,053	3,683	3,313
18,550	18,600	4,072	3,702	3,332
18,600	18,650	4,092	3,720	3,350
18,650	18,700	4,113	3,739	3,369
18,700	18,750	4,135	3,757	3,387
18,750	18,800	4,156	3,776	3,406
18,800	18,850	4,178	3,794	3,424
18,850	18,900	4,199	3,813	3,443
18,900	18,950	4,221	3,831	3,461
18,950	19,000	4,242	3,850	3,480
19,000	19,050	4,264	3,868	3,498
19,050	19,100	4,285	3,887	3,517
19,100	19,150	4,307	3,905	3,535
19,150	19,200	4,328	3,924	3,554
19,200	19,250	4,350	3,942	3,572
19,250	19,300	4,371	3,961	3,591
19,300	19,350	4,393	3,979	3,609
19,350	19,400	4,414	3,998	3,628
19,400	19,450	4,436	4,016	3,646
19,450	19,500	4,457	4,035	3,665
19,500	19,550	4,479	4,053	3,683
19,550	19,600	4,500	4,072	3,702
19,600	19,650	4,522	4,092	3,720
19,650	19,700	4,543	4,113	3,739
19,700	19,750	4,565	4,135	3,757
19,750	19,800	4,586	4,156	3,776
19,800	19,850	4,608	4,178	3,794
19,850	19,900	4,629	4,199	3,813
19,900	19,950	4,651	4,221	3,831
19,950	20,000	4,672	4,242	3,850

1980 Tax Table D

Head of Household (Filing Status Box 4)

(For unmarried (including certain married persons who live apart and abandoned spouses) or legally separated persons who qualify as heads of household with income of $20,000 or less on Form 1040A, line 11, who claim 8 or fewer exemptions)

To find your tax: Read down the income column until you find your income as shown on Form 1040A, line 11. Read across to the column headed by the total number of exemptions claimed on Form 1040A, line 6. The amount shown where the two lines meet is your tax. Enter on Form 1040A, line 14a.

The $2,300 zero bracket amount and your deduction for exemptions have been taken into account in figuring the tax shown in this table. **Do not take a separate deduction for them.**

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
If $3,300 or less your tax is 0									
3,300	3,350	4	0	0	0	0	0	0	0
3,350	3,400	11	0	0	0	0	0	0	0
3,400	3,450	18	0	0	0	0	0	0	0
3,450	3,500	25	0	0	0	0	0	0	0
3,500	3,550	32	0	0	0	0	0	0	0
3,550	3,600	39	0	0	0	0	0	0	0
3,600	3,650	46	0	0	0	0	0	0	0
3,650	3,700	53	0	0	0	0	0	0	0
3,700	3,750	60	0	0	0	0	0	0	0
3,750	3,800	67	0	0	0	0	0	0	0
3,800	3,850	74	0	0	0	0	0	0	0
3,850	3,900	81	0	0	0	0	0	0	0
3,900	3,950	88	0	0	0	0	0	0	0
3,950	4,000	95	0	0	0	0	0	0	0
4,000	4,050	102	0	0	0	0	0	0	0
4,050	4,100	109	0	0	0	0	0	0	0
4,100	4,150	116	0	0	0	0	0	0	0
4,150	4,200	123	0	0	0	0	0	0	0
4,200	4,250	130	0	0	0	0	0	0	0
4,250	4,300	137	0	0	0	0	0	0	0
4,300	4,350	144	4	0	0	0	0	0	0
4,350	4,400	151	11	0	0	0	0	0	0
4,400	4,450	158	18	0	0	0	0	0	0
4,450	4,500	165	25	0	0	0	0	0	0
4,500	4,550	172	32	0	0	0	0	0	0
4,550	4,600	179	39	0	0	0	0	0	0
4,600	4,650	186	46	0	0	0	0	0	0
4,650	4,700	193	53	0	0	0	0	0	0
4,700	4,750	200	60	0	0	0	0	0	0
4,750	4,800	207	67	0	0	0	0	0	0
4,800	4,850	214	74	0	0	0	0	0	0
4,850	4,900	221	81	0	0	0	0	0	0
4,900	4,950	228	88	0	0	0	0	0	0
4,950	5,000	235	95	0	0	0	0	0	0
5,000	5,050	242	102	0	0	0	0	0	0
5,050	5,100	249	109	0	0	0	0	0	0
5,100	5,150	256	116	0	0	0	0	0	0
5,150	5,200	263	123	0	0	0	0	0	0
5,200	5,250	270	130	0	0	0	0	0	0
5,250	5,300	277	137	0	0	0	0	0	0
5,300	5,350	284	144	4	0	0	0	0	0
5,350	5,400	291	151	11	0	0	0	0	0
5,400	5,450	298	158	18	0	0	0	0	0
5,450	5,500	306	165	25	0	0	0	0	0
5,500	5,550	314	172	32	0	0	0	0	0
5,550	5,600	322	179	39	0	0	0	0	0
5,600	5,650	330	186	46	0	0	0	0	0
5,650	5,700	338	193	53	0	0	0	0	0
5,700	5,750	346	200	60	0	0	0	0	0
5,750	5,800	354	207	67	0	0	0	0	0
5,800	5,850	362	214	74	0	0	0	0	0
5,850	5,900	370	221	81	0	0	0	0	0

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
5,900	5,950	378	228	88	0	0	0	0	0
5,950	6,000	386	235	95	0	0	0	0	0
6,000	6,050	394	242	102	0	0	0	0	0
6,050	6,100	402	249	109	0	0	0	0	0
6,100	6,150	410	256	116	0	0	0	0	0
6,150	6,200	418	263	123	0	0	0	0	0
6,200	6,250	426	270	130	0	0	0	0	0
6,250	6,300	434	277	137	0	0	0	0	0
6,300	6,350	442	284	144	4	0	0	0	0
6,350	6,400	450	291	151	11	0	0	0	0
6,400	6,450	458	298	158	18	0	0	0	0
6,450	6,500	466	306	165	25	0	0	0	0
6,500	6,550	474	314	172	32	0	0	0	0
6,550	6,600	482	322	179	39	0	0	0	0
6,600	6,650	490	330	186	46	0	0	0	0
6,650	6,700	498	338	193	53	0	0	0	0
6,700	6,750	506	346	200	60	0	0	0	0
6,750	6,800	514	354	207	67	0	0	0	0
6,800	6,850	522	362	214	74	0	0	0	0
6,850	6,900	530	370	221	81	0	0	0	0
6,900	6,950	538	378	228	88	0	0	0	0
6,950	7,000	546	386	235	95	0	0	0	0
7,000	7,050	554	394	242	102	0	0	0	0
7,050	7,100	562	402	249	109	0	0	0	0
7,100	7,150	570	410	256	116	0	0	0	0
7,150	7,200	578	418	263	123	0	0	0	0
7,200	7,250	586	426	270	130	0	0	0	0
7,250	7,300	594	434	277	137	0	0	0	0
7,300	7,350	602	442	284	144	4	0	0	0
7,350	7,400	610	450	291	151	11	0	0	0
7,400	7,450	618	458	298	158	18	0	0	0
7,450	7,500	626	466	306	165	25	0	0	0
7,500	7,550	635	474	314	172	32	0	0	0
7,550	7,600	644	482	322	179	39	0	0	0
7,600	7,650	653	490	330	186	46	0	0	0
7,650	7,700	662	498	338	193	53	0	0	0
7,700	7,750	671	506	346	200	60	0	0	0
7,750	7,800	680	514	354	207	67	0	0	0
7,800	7,850	689	522	362	214	74	0	0	0
7,850	7,900	698	530	370	221	81	0	0	0
7,900	7,950	707	538	378	228	88	0	0	0
7,950	8,000	716	546	386	235	95	0	0	0
8,000	8,050	725	554	394	242	102	0	0	0
8,050	8,100	734	562	402	249	109	0	0	0
8,100	8,150	743	570	410	256	116	0	0	0
8,150	8,200	752	578	418	263	123	0	0	0
8,200	8,250	761	586	426	270	130	0	0	0
8,250	8,300	770	594	434	277	137	0	0	0
8,300	8,350	779	602	442	284	144	4	0	0
8,350	8,400	788	610	450	291	151	11	0	0
8,400	8,450	797	618	458	298	158	18	0	0
8,450	8,500	806	626	466	306	165	25	0	0

313–073–1

1980 Tax Table D/Head of Household (Filing Status Box 4)—Continued

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
8,500	8,550	815	635	474	314	172	32	0	0
8,550	8,600	824	644	482	322	179	39	0	0
8,600	8,650	833	653	490	330	186	46	0	0
8,650	8,700	842	662	498	338	193	53	0	0
8,700	8,750	851	671	506	346	200	60	0	0
8,750	8,800	860	680	514	354	207	67	0	0
8,800	8,850	869	689	522	362	214	74	0	0
8,850	8,900	878	698	530	370	221	81	0	0
8,900	8,950	887	707	538	378	228	88	0	0
8,950	9,000	896	716	546	386	235	95	0	0
9,000	9,050	905	725	554	394	242	102	0	0
9,050	9,100	914	734	562	402	249	109	0	0
9,100	9,150	923	743	570	410	256	116	0	0
9,150	9,200	932	752	578	418	263	123	0	0
9,200	9,250	941	761	586	426	270	130	0	0
9,250	9,300	950	770	594	434	277	137	0	0
9,300	9,350	959	779	602	442	284	144	4	0
9,350	9,400	968	788	610	450	291	151	11	0
9,400	9,450	977	797	618	458	298	158	18	0
9,450	9,500	986	806	626	466	306	165	25	0
9,500	9,550	995	815	635	474	314	172	32	0
9,550	9,600	1,004	824	644	482	322	179	39	0
9,600	9,650	1,013	833	653	490	330	186	46	0
9,650	9,700	1,022	842	662	498	338	193	53	0
9,700	9,750	1,032	851	671	506	346	200	60	0
9,750	9,800	1,043	860	680	514	354	207	67	0
9,800	9,850	1,054	869	689	522	362	214	74	0
9,850	9,900	1,065	878	698	530	370	221	81	0
9,900	9,950	1,076	887	707	538	378	228	88	0
9,950	10,000	1,087	896	716	546	386	235	95	0
10,000	10,050	1,098	905	725	554	394	242	102	0
10,050	10,100	1,109	914	734	562	402	249	109	0
10,100	10,150	1,120	923	743	570	410	256	116	0
10,150	10,200	1,131	932	752	578	418	263	123	0
10,200	10,250	1,142	941	761	586	426	270	130	0
10,250	10,300	1,153	950	770	594	434	277	137	0
10,300	10,350	1,164	959	779	602	442	284	144	4
10,350	10,400	1,175	968	788	610	450	291	151	11
10,400	10,450	1,186	977	797	618	458	298	158	18
10,450	10,500	1,197	986	806	626	466	306	165	25
10,500	10,550	1,208	995	815	635	474	314	172	32
10,550	10,600	1,219	1,004	824	644	482	322	179	39
10,600	10,650	1,230	1,013	833	653	490	330	186	46
10,650	10,700	1,241	1,022	842	662	498	338	193	53
10,700	10,750	1,252	1,032	851	671	506	346	200	60
10,750	10,800	1,263	1,043	860	680	514	354	207	67
10,800	10,850	1,274	1,054	869	689	522	362	214	74
10,850	10,900	1,285	1,065	878	698	530	370	221	81
10,900	10,950	1,296	1,076	887	707	538	378	228	88
10,950	11,000	1,307	1,087	896	716	546	386	235	95
11,000	11,050	1,318	1,098	905	725	554	394	242	102
11,050	11,100	1,329	1,109	914	734	562	402	249	109
11,100	11,150	1,340	1,120	923	743	570	410	256	116
11,150	11,200	1,351	1,131	932	752	578	418	263	123
11,200	11,250	1,362	1,142	941	761	586	426	270	130
11,250	11,300	1,373	1,153	950	770	594	434	277	137
11,300	11,350	1,384	1,164	959	779	602	442	284	144
11,350	11,400	1,395	1,175	968	788	610	450	291	151
11,400	11,450	1,406	1,186	977	797	618	458	298	158
11,450	11,500	1,417	1,197	986	806	626	466	306	165

Continued next column

If Form 1040A, line 11, is— Over	But not over	And the total number of exemptions claimed on line 6 is— 1	2	3	4	5	6	7	8
		Your tax is—							
11,500	11,550	1,428	1,208	995	815	635	474	314	172
11,550	11,600	1,439	1,219	1,004	824	644	482	322	179
11,600	11,650	1,450	1,230	1,013	833	653	490	330	186
11,650	11,700	1,461	1,241	1,022	842	662	498	338	193
11,700	11,750	1,472	1,252	1,032	851	671	506	346	200
11,750	11,800	1,483	1,263	1,043	860	680	514	354	207
11,800	11,850	1,494	1,274	1,054	869	689	522	362	214
11,850	11,900	1,505	1,285	1,065	878	698	530	370	221
11,900	11,950	1,516	1,296	1,076	887	707	538	378	228
11,950	12,000	1,527	1,307	1,087	896	716	546	386	235
12,000	12,050	1,538	1,318	1,098	905	725	554	394	242
12,050	12,100	1,549	1,329	1,109	914	734	562	402	249
12,100	12,150	1,560	1,340	1,120	923	743	570	410	256
12,150	12,200	1,571	1,351	1,131	932	752	578	418	263
12,200	12,250	1,582	1,362	1,142	941	761	586	426	270
12,250	12,300	1,593	1,373	1,153	950	770	594	434	277
12,300	12,350	1,604	1,384	1,164	959	779	602	442	284
12,350	12,400	1,615	1,395	1,175	968	788	610	450	291
12,400	12,450	1,626	1,406	1,186	977	797	618	458	298
12,450	12,500	1,637	1,417	1,197	986	806	626	466	306
12,500	12,550	1,648	1,428	1,208	995	815	635	474	314
12,550	12,600	1,659	1,439	1,219	1,004	824	644	482	322
12,600	12,650	1,670	1,450	1,230	1,013	833	653	490	330
12,650	12,700	1,681	1,461	1,241	1,022	842	662	498	338
12,700	12,750	1,692	1,472	1,252	1,032	851	671	506	346
12,750	12,800	1,703	1,483	1,263	1,043	860	680	514	354
12,800	12,850	1,714	1,494	1,274	1,054	869	689	522	362
12,850	12,900	1,726	1,505	1,285	1,065	878	698	530	370
12,900	12,950	1,738	1,516	1,296	1,076	887	707	538	378
12,950	13,000	1,750	1,527	1,307	1,087	896	716	546	386
13,000	13,050	1,762	1,538	1,318	1,098	905	725	554	394
13,050	13,100	1,774	1,549	1,329	1,109	914	734	562	402
13,100	13,150	1,786	1,560	1,340	1,120	923	743	570	410
13,150	13,200	1,798	1,571	1,351	1,131	932	752	578	418
13,200	13,250	1,810	1,582	1,362	1,142	941	761	586	426
13,250	13,300	1,822	1,593	1,373	1,153	950	770	594	434
13,300	13,350	1,834	1,604	1,384	1,164	959	779	602	442
13,350	13,400	1,846	1,615	1,395	1,175	968	788	610	450
13,400	13,450	1,858	1,626	1,406	1,186	977	797	618	458
13,450	13,500	1,870	1,637	1,417	1,197	986	806	626	466
13,500	13,550	1,882	1,648	1,428	1,208	995	815	635	474
13,550	13,600	1,894	1,659	1,439	1,219	1,004	824	644	482
13,600	13,650	1,906	1,670	1,450	1,230	1,013	833	653	490
13,650	13,700	1,918	1,681	1,461	1,241	1,022	842	662	498
13,700	13,750	1,930	1,692	1,472	1,252	1,032	851	671	506
13,750	13,800	1,942	1,703	1,483	1,263	1,043	860	680	514
13,800	13,850	1,954	1,714	1,494	1,274	1,054	869	689	522
13,850	13,900	1,966	1,726	1,505	1,285	1,065	878	698	530
13,900	13,950	1,978	1,738	1,516	1,296	1,076	887	707	538
13,950	14,000	1,990	1,750	1,527	1,307	1,087	896	716	546
14,000	14,050	2,002	1,762	1,538	1,318	1,098	905	725	554
14,050	14,100	2,014	1,774	1,549	1,329	1,109	914	734	562
14,100	14,150	2,026	1,786	1,560	1,340	1,120	923	743	570
14,150	14,200	2,038	1,798	1,571	1,351	1,131	932	752	578
14,200	14,250	2,050	1,810	1,582	1,362	1,142	941	761	586
14,250	14,300	2,062	1,822	1,593	1,373	1,153	950	770	594
14,300	14,350	2,074	1,834	1,604	1,384	1,164	959	779	602
14,350	14,400	2,086	1,846	1,615	1,395	1,175	968	788	610
14,400	14,450	2,098	1,858	1,626	1,406	1,186	977	797	618
14,450	14,500	2,110	1,870	1,637	1,417	1,197	986	806	626

Continued on next page

If Form 1040A, line 11, is— Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—							
14,500	14,550	2,122	1,882	1,648	1,428	1,208	995	815	635
14,550	14,600	2,134	1,894	1,659	1,439	1,219	1,004	824	644
14,600	14,650	2,146	1,906	1,670	1,450	1,230	1,013	833	653
14,650	14,700	2,158	1,918	1,681	1,461	1,241	1,022	842	662
14,700	14,750	2,170	1,930	1,692	1,472	1,252	1,032	851	671
14,750	14,800	2,182	1,942	1,703	1,483	1,263	1,043	860	680
14,800	14,850	2,194	1,954	1,714	1,494	1,274	1,054	869	689
14,850	14,900	2,206	1,966	1,726	1,505	1,285	1,065	878	698
14,900	14,950	2,218	1,978	1,738	1,516	1,296	1,076	887	707
14,950	15,000	2,230	1,990	1,750	1,527	1,307	1,087	896	716
15,000	15,050	2,242	2,002	1,762	1,538	1,318	1,098	905	725
15,050	15,100	2,254	2,014	1,774	1,549	1,329	1,109	914	734
15,100	15,150	2,266	2,026	1,786	1,560	1,340	1,120	923	743
15,150	15,200	2,278	2,038	1,798	1,571	1,351	1,131	932	752
15,200	15,250	2,290	2,050	1,810	1,582	1,362	1,142	941	761
15,250	15,300	2,302	2,062	1,822	1,593	1,373	1,153	950	770
15,300	15,350	2,314	2,074	1,834	1,604	1,384	1,164	959	779
15,350	15,400	2,326	2,086	1,846	1,615	1,395	1,175	968	788
15,400	15,450	2,338	2,098	1,858	1,626	1,406	1,186	977	797
15,450	15,500	2,350	2,110	1,870	1,637	1,417	1,197	986	806
15,500	15,550	2,362	2,122	1,882	1,648	1,428	1,208	995	815
15,550	15,600	2,374	2,134	1,894	1,659	1,439	1,219	1,004	824
15,600	15,650	2,386	2,146	1,906	1,670	1,450	1,230	1,013	833
15,650	15,700	2,398	2,158	1,918	1,681	1,461	1,241	1,022	842
15,700	15,750	2,410	2,170	1,930	1,692	1,472	1,252	1,032	851
15,750	15,800	2,422	2,182	1,942	1,703	1,483	1,263	1,043	860
15,800	15,850	2,434	2,194	1,954	1,714	1,494	1,274	1,054	869
15,850	15,900	2,446	2,206	1,966	1,726	1,505	1,285	1,065	878
15,900	15,950	2,458	2,218	1,978	1,738	1,516	1,296	1,076	887
15,950	16,000	2,470	2,230	1,990	1,750	1,527	1,307	1,087	896
16,000	16,050	2,483	2,242	2,002	1,762	1,538	1,318	1,098	905
16,050	16,100	2,496	2,254	2,014	1,774	1,549	1,329	1,109	914
16,100	16,150	2,509	2,266	2,026	1,786	1,560	1,340	1,120	923
16,150	16,200	2,522	2,278	2,038	1,798	1,571	1,351	1,131	932
16,200	16,250	2,535	2,290	2,050	1,810	1,582	1,362	1,142	941
16,250	16,300	2,548	2,302	2,062	1,822	1,593	1,373	1,153	950
16,300	16,350	2,561	2,314	2,074	1,834	1,604	1,384	1,164	959
16,350	16,400	2,574	2,326	2,086	1,846	1,615	1,395	1,175	968
16,400	16,450	2,587	2,338	2,098	1,858	1,626	1,406	1,186	977
16,450	16,500	2,600	2,350	2,110	1,870	1,637	1,417	1,197	986
16,500	16,550	2,613	2,362	2,122	1,882	1,648	1,428	1,208	995
16,550	16,600	2,626	2,374	2,134	1,894	1,659	1,439	1,219	1,004
16,600	16,650	2,639	2,386	2,146	1,906	1,670	1,450	1,230	1,013
16,650	16,700	2,652	2,398	2,158	1,918	1,681	1,461	1,241	1,022
16,700	16,750	2,665	2,410	2,170	1,930	1,692	1,472	1,252	1,032
16,750	16,800	2,678	2,422	2,182	1,942	1,703	1,483	1,263	1,043
16,800	16,850	2,691	2,434	2,194	1,954	1,714	1,494	1,274	1,054
16,850	16,900	2,704	2,446	2,206	1,966	1,726	1,505	1,285	1,065
16,900	16,950	2,717	2,458	2,218	1,978	1,738	1,516	1,296	1,076
16,950	17,000	2,730	2,470	2,230	1,990	1,750	1,527	1,307	1,087
17,000	17,050	2,743	2,483	2,242	2,002	1,762	1,538	1,318	1,098
17,050	17,100	2,756	2,496	2,254	2,014	1,774	1,549	1,329	1,109
17,100	17,150	2,769	2,509	2,266	2,026	1,786	1,560	1,340	1,120
17,150	17,200	2,782	2,522	2,278	2,038	1,798	1,571	1,351	1,131
17,200	17,250	2,795	2,535	2,290	2,050	1,810	1,582	1,362	1,142
17,250	17,300	2,808	2,548	2,302	2,062	1,822	1,593	1,373	1,153
17,300	17,350	2,821	2,561	2,314	2,074	1,834	1,604	1,384	1,164
17,350	17,400	2,834	2,574	2,326	2,086	1,846	1,615	1,395	1,175
17,400	17,450	2,847	2,587	2,338	2,098	1,858	1,626	1,406	1,186
17,450	17,500	2,860	2,600	2,350	2,110	1,870	1,637	1,417	1,197
17,500	17,550	2,873	2,613	2,362	2,122	1,882	1,648	1,428	1,208
17,550	17,600	2,886	2,626	2,374	2,134	1,894	1,659	1,439	1,219
17,600	17,650	2,899	2,639	2,386	2,146	1,906	1,670	1,450	1,230
17,650	17,700	2,912	2,652	2,398	2,158	1,918	1,681	1,461	1,241
17,700	17,750	2,925	2,665	2,410	2,170	1,930	1,692	1,472	1,252
17,750	17,800	2,938	2,678	2,422	2,182	1,942	1,703	1,483	1,263
17,800	17,850	2,951	2,691	2,434	2,194	1,954	1,714	1,494	1,274
17,850	17,900	2,964	2,704	2,446	2,206	1,966	1,726	1,505	1,285
17,900	17,950	2,977	2,717	2,458	2,218	1,978	1,738	1,516	1,296
17,950	18,000	2,990	2,730	2,470	2,230	1,990	1,750	1,527	1,307
18,000	18,050	3,003	2,743	2,483	2,242	2,002	1,762	1,538	1,318
18,050	18,100	3,016	2,756	2,496	2,254	2,014	1,774	1,549	1,329
18,100	18,150	3,029	2,769	2,509	2,266	2,026	1,786	1,560	1,340
18,150	18,200	3,042	2,782	2,522	2,278	2,038	1,798	1,571	1,351
18,200	18,250	3,055	2,795	2,535	2,290	2,050	1,810	1,582	1,362
18,250	18,300	3,068	2,808	2,548	2,302	2,062	1,822	1,593	1,373
18,300	18,350	3,081	2,821	2,561	2,314	2,074	1,834	1,604	1,384
18,350	18,400	3,094	2,834	2,574	2,326	2,086	1,846	1,615	1,395
18,400	18,450	3,107	2,847	2,587	2,338	2,098	1,858	1,626	1,406
18,450	18,500	3,120	2,860	2,600	2,350	2,110	1,870	1,637	1,417
18,500	18,550	3,133	2,873	2,613	2,362	2,122	1,882	1,648	1,428
18,550	18,600	3,146	2,886	2,626	2,374	2,134	1,894	1,659	1,439
18,600	18,650	3,159	2,899	2,639	2,386	2,146	1,906	1,670	1,450
18,650	18,700	3,172	2,912	2,652	2,398	2,158	1,918	1,681	1,461
18,700	18,750	3,185	2,925	2,665	2,410	2,170	1,930	1,692	1,472
18,750	18,800	3,198	2,938	2,678	2,422	2,182	1,942	1,703	1,483
18,800	18,850	3,211	2,951	2,691	2,434	2,194	1,954	1,714	1,494
18,850	18,900	3,224	2,964	2,704	2,446	2,206	1,966	1,726	1,505
18,900	18,950	3,237	2,977	2,717	2,458	2,218	1,978	1,738	1,516
18,950	19,000	3,250	2,990	2,730	2,470	2,230	1,990	1,750	1,527
19,000	19,050	3,263	3,003	2,743	2,483	2,242	2,002	1,762	1,538
19,050	19,100	3,276	3,016	2,756	2,496	2,254	2,014	1,774	1,549
19,100	19,150	3,289	3,029	2,769	2,509	2,266	2,026	1,786	1,560
19,150	19,200	3,302	3,042	2,782	2,522	2,278	2,038	1,798	1,571
19,200	19,250	3,316	3,055	2,795	2,535	2,290	2,050	1,810	1,582
19,250	19,300	3,331	3,068	2,808	2,548	2,302	2,062	1,822	1,593
19,300	19,350	3,347	3,081	2,821	2,561	2,314	2,074	1,834	1,604
19,350	19,400	3,362	3,094	2,834	2,574	2,326	2,086	1,846	1,615
19,400	19,450	3,378	3,107	2,847	2,587	2,338	2,098	1,858	1,626
19,450	19,500	3,393	3,120	2,860	2,600	2,350	2,110	1,870	1,637
19,500	19,550	3,409	3,133	2,873	2,613	2,362	2,122	1,882	1,648
19,550	19,600	3,424	3,146	2,886	2,626	2,374	2,134	1,894	1,659
19,600	19,650	3,440	3,159	2,899	2,639	2,386	2,146	1,906	1,670
19,650	19,700	3,455	3,172	2,912	2,652	2,398	2,158	1,918	1,681
19,700	19,750	3,471	3,185	2,925	2,665	2,410	2,170	1,930	1,692
19,750	19,800	3,486	3,198	2,938	2,678	2,422	2,182	1,942	1,703
19,800	19,850	3,502	3,211	2,951	2,691	2,434	2,194	1,954	1,714
19,850	19,900	3,517	3,224	2,964	2,704	2,446	2,206	1,966	1,726
19,900	19,950	3,533	3,237	2,977	2,717	2,458	2,218	1,978	1,738
19,950	20,000	3,548	3,250	2,990	2,730	2,470	2,230	1,990	1,750

Continued next column

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you:

a. Its legal right to ask for the information and whether the law says you must give it.

b. What major purposes the agency has in asking for it, and how it will be used.

c. What could happen if the agency does not receive it.

For the Internal Revenue Service, the law covers:

● Tax returns and any papers filed with them.

● Any questions we need to ask you so we can:

Complete, correct, or process
   your return.
Figure your tax.
Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

1980 Earned Income Credit Table (Caution—This is not a tax table)

Read down the column titled "If line 1 or 2 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 12. Read across to the right and find the amount of your earned income credit. Enter that amount on line 3 or 4 of the worksheet, whichever applies.

Over	But not over	Your earned income credit is—	Over	But not over	Your earned income credit is—	Over	But not over	Your earned income credit is—	Over	But not over	Your earned income credit is—	Over	But not over	Your earned income credit is—
$0	$50	$3	$1,800	$1,850	$183	$3,600	$3,650	$363	$6,350	$6,400	$453	$8,150	$8,200	$228
50	100	8	1,850	1,900	188	3,650	3,700	368	6,400	6,450	447	8,200	8,250	222
100	150	13	1,900	1,950	193	3,700	3,750	373	6,450	6,500	441	8,250	8,300	216
150	200	18	1,950	2,000	198	3,750	3,800	378	6,500	6,550	434	8,300	8,350	209
200	250	23	2,000	2,050	203	3,800	3,850	383	6,550	6,600	428	8,350	8,400	203
250	300	28	2,050	2,100	208	3,850	3,900	388	6,600	6,650	422	8,400	8,450	197
300	350	33	2,100	2,150	213	3,900	3,950	393	6,650	6,700	416	8,450	8,500	191
350	400	38	2,150	2,200	218	3,950	4,000	398	6,700	6,750	409	8,500	8,550	184
400	450	43	2,200	2,250	223	4,000	4,050	403	6,750	6,800	403	8,550	8,600	178
450	500	48	2,250	2,300	228	4,050	4,100	408	6,800	6,850	397	8,600	8,650	172
500	550	53	2,300	2,350	233	4,100	4,150	413	6,850	6,900	391	8,650	8,700	166
550	600	58	2,350	2,400	238	4,150	4,200	418	6,900	6,950	384	8,700	8,750	159
600	650	63	2,400	2,450	243	4,200	4,250	423	6,950	7,000	378	8,750	8,800	153
650	700	68	2,450	2,500	248	4,250	4,300	428	7,000	7,050	372	8,800	8,850	147
700	750	73	2,500	2,550	253	4,300	4,350	433	7,050	7,100	366	8,850	8,900	141
750	800	78	2,550	2,600	258	4,350	4,400	438	7,100	7,150	359	8,900	8,950	134
800	850	83	2,600	2,650	263	4,400	4,450	443	7,150	7,200	353	8,950	9,000	128
850	900	88	2,650	2,700	268	4,450	4,500	448	7,200	7,250	347	9,000	9,050	122
900	950	93	2,700	2,750	273	4,500	4,550	453	7,250	7,300	341	9,050	9,100	116
950	1,000	98	2,750	2,800	278	4,550	4,600	458	7,300	7,350	334	9,100	9,150	109
1,000	1,050	103	2,800	2,850	283	4,600	4,650	463	7,350	7,400	328	9,150	9,200	103
1,050	1,100	108	2,850	2,900	288	4,650	4,700	468	7,400	7,450	322	9,200	9,250	97
1,100	1,150	113	2,900	2,950	293	4,700	4,750	473	7,450	7,500	316	9,250	9,300	91
1,150	1,200	118	2,950	3,000	298	4,750	4,800	478	7,500	7,550	309	9,300	9,350	84
1,200	1,250	123	3,000	3,050	303	4,800	4,850	483	7,550	7,600	303	9,350	9,400	78
1,250	1,300	128	3,050	3,100	308	4,850	4,900	488	7,600	7,650	297	9,400	9,450	72
1,300	1,350	133	3,100	3,150	313	4,900	4,950	493	7,650	7,700	291	9,450	9,500	66
1,350	1,400	138	3,150	3,200	318	4,950	5,000	498	7,700	7,750	284	9,500	9,550	59
1,400	1,450	143	3,200	3,250	323	5,000	6,000	500	7,750	7,800	278	9,550	9,600	53
1,450	1,500	148	3,250	3,300	328	6,000	6,050	497	7,800	7,850	272	9,600	9,650	47
1,500	1,550	153	3,300	3,350	333	6,050	6,100	491	7,850	7,900	266	9,650	9,700	41
1,550	1,600	158	3,350	3,400	338	6,100	6,150	484	7,900	7,950	259	9,700	9,750	34
1,600	1,650	163	3,400	3,450	343	6,150	6,200	478	7,950	8,000	253	9,750	9,800	28
1,650	1,700	168	3,450	3,500	348	6,200	6,250	472	8,000	8,050	247	9,800	9,850	22
1,700	1,750	173	3,500	3,550	353	6,250	6,300	466	8,050	8,100	241	9,850	9,900	16
1,750	1,800	178	3,550	3,600	358	6,300	6,350	459	8,100	8,150	234	9,900	9,950	9
												9,950	9,999	3

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution:

"Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that courteous and correct answers are given to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply.

Alabama
Birmingham, 252–1155
Huntsville, 539–2751
Mobile, 433–5532
Montgomery, 264–8441
Elsewhere in Alabama, 1–800–292–6300

Alaska
Anchorage, 276–1040
Elsewhere in Alaska, call operator and
    ask for Zenith 3700

Arizona
Phoenix, 257–1233
Tucson, 882–4181
Elsewhere in Arizona, 1–800–352–6911

Arkansas
Little Rock, 376–4401
Elsewhere in Arkansas,
    1–800–482–9350

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

Colorado
Denver, 825–7041
Elsewhere in Colorado,
    1–800–332–2060

Connecticut
Hartford, 249–8251
Elsewhere in Connecticut,
    1–800–343–9000

Delaware
Wilmington, 573–6400
Elsewhere in Delaware,
    1–800–292–9575

District of Columbia
Call 488–3100

Florida
Fort Lauderdale, 522–0704
Jacksonville, 354–1760
Miami, 358–5072
Orlando, 422–2550
St. Petersburg, 823–7459
Sarasota, 371–4526
Tampa, 223–9741
West Palm Beach, 655–7250
Elsewhere in Florida, 1–800–342–8300

Georgia
Atlanta, 522–0050
Augusta, 724–9946
Columbus, 327–7491
Macon, 746–4993
Savannah, 355–1045
Elsewhere in Georgia, 1–800–222–1040

Hawaii
Hawaii, 935–4895
Oahu, 546–8660
Kauai, 245–2731
Lanai, call operator and ask for
    Enterprise 8036
Maui, 244–7654
Molokai, call operator and ask for
    Enterprise 8034

Idaho
Boise, 336–1040
Elsewhere in Idaho, 1–800–632–5990

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

Indiana
Evansville, 424–6481
Fort Wayne, 426–8300
Gary, 938–0560
Hammond, 938–0560
Indianapolis, 269–5477
South Bend, 232–3981
Elsewhere in Indiana, 1–800–382–9740

Iowa
Des Moines, 284–4850
Elsewhere in Iowa, 800–362–2600

Kansas
Wichita, 263–2161
Elsewhere in Kansas, 1–800–362–2190

Kentucky
Lexington, 255–2333
Louisville, 584–1361
Northern Kentucky (Covington dialing
    area), 628–0055
Elsewhere in Kentucky,
    1–800–428–9100

Louisiana
New Orleans, 581–2440
Elsewhere in Louisiana,
    1–800–362–6900

Maine
Augusta, 622–7101
Elsewhere in Maine, 1–800–452–8750

Maryland
Baltimore, 962–2590
Prince Georges County, 488–3100
Montgomery County, 488–3100
Elsewhere in Maryland,
    1–800–492–0460

Massachusetts
Boston, 523–1040
Elsewhere in Massachusetts,
    1–800–392–6288

Michigan
Ann Arbor, 769–9850
Detroit, 237–0800
Flint, 767–8830
Grand Rapids, 774–8300
Mount Clemens, 469–4200
Pontiac, 858–2530
Elsewhere in area code 313,
    1–800–462–0830
Elsewhere in area codes 517, 616, and
    906, 1–800–482–0670

Minnesota
Minneapolis, 291–1422
St. Paul, 291–1422
Elsewhere in Minnesota, 800–652–9062

Mississippi
Biloxi, 868–2122
Gulfport, 868–2122
Jackson, 948–4500
Elsewhere in Mississippi,
    1–800–241–3868

Missouri
Columbia, 874–4040
Jefferson City, 635–9141
Joplin, 781–8500
Kansas City, 474–0350
St. Joseph, 364–3111
St. Louis, 342–1040
Springfield, 887–5000
Elsewhere in Missouri, 800–392–4200

Montana
Helena, 443–2320
Elsewhere in Montana,
   1–800–332–2275

Nebraska
Lincoln, 477–6081
Omaha, 422–1500
Elsewhere in Nebraska, 800–642–9960

Nevada
Las Vegas, 385–6291
Reno, 784–5521
Elsewhere in Nevada, 1–800–492–6552

New Hampshire
Portsmouth, 436–8810
Elsewhere in New Hampshire,
   1–800–582–7200

New Jersey
Camden, 966–7333
Hackensack, 646–1919
Jersey City, 622–0600
Newark, 622–0600
Paterson, 279–9400
Trenton, 394–7113
Elsewhere in New Jersey,
   800–242–6750

New Mexico
Albuquerque, 243–8641
Elsewhere in New Mexico,
   1–800–527–3880

New York
Albany District
(Eastern Upstate New York)
Albany, 449–3120
Elsewhere in Eastern Upstate New
   York, 1–800–342–3700

Brooklyn District
Brooklyn, 596–3770
Nassau, 294–3600
Queens, 596–3770
Suffolk, 724–5000

Buffalo District
(Central and Western New York)
Buffalo, 855–3955
Rochester, 263–6770
Syracuse, 425–8111
   Elsewhere in Central and Western New
   York, 1–800–462–1560

Manhattan District
Bronx, 732–0100
Manhattan, 732–0100
Rockland County, 352–8900
Staten Island, 732–0100
Westchester County, 997–1510

North Carolina
Charlotte, 372–7750
Greensboro, 274–3711
Raleigh, 828–6278
Elsewhere in North Carolina,
   1–800–822–8800

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

Ohio
Cleveland District
Akron, 253–1141
Canton, 455–6781
Cleveland, 522–3000
Toledo, 255–3730
Youngstown, 746–1811
Elsewhere in Northern Ohio,
   1–800–362–9050

Cincinnati District
Cincinnati, 621–6281
Columbus, 228–0520
Dayton, 228–0557
Elsewhere in Southern Ohio,
   1–800–582–1700

Oklahoma
Oklahoma City, 272–9531
Tulsa, 583–5121
Elsewhere in Oklahoma,
   1–800–962–3456

Oregon
Eugene, 485–8285
Medford, 779–3375
Portland, 221–3960
Salem, 581–8720
Elsewhere in Oregon, 1–800–452–1980

Pennsylvania
Allentown, 437–6966
Bethlehem, 437–6966
Erie, 453–5671
Harrisburg, 783–8700
Philadelphia, 574–9900
Pittsburgh, 281–0112
Elsewhere in area codes 215 and 717,
   call 1–800–462–4000
Elsewhere in area codes 412 and 814,
   call 1–800–242–0250

Rhode Island
Providence, 274–1040
Elsewhere in Rhode Island,
   1–800–662–5055

South Carolina
Charleston, 722–1601
Columbia, 799–1040
Greenville, 242–5434
Elsewhere in South Carolina,
   1–800–241–3868

South Dakota
Aberdeen, 225–9112
Elsewhere in South Dakota,
   800–592–1870

Tennessee
Chattanooga, 892–3010
Knoxville, 637–0190
Memphis, 522–1250
Nashville, 259–4601
Elsewhere in Tennessee,
   1–800–342–8420

Texas
Austin, 472–1974
Corpus Christi, 888–9431
Dallas, 742–2440
El Paso, 532–6116
Ft. Worth, 335–1370
Houston, 965–0440
San Antonio, 229–1700
Elsewhere in Texas, 1–800–492–4830

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, 461–3770
Norfolk, 461–3770
Portsmouth, 461–3770
Richmond, 649–2361
Virginia Beach, 461–3770
Elsewhere in Virginia, 1–800–552–9500

Washington
Everett, 259–0861
Seattle, 442–1040
Spokane, 456–8350
Tacoma, 383–2021
Elsewhere in Washington,
   1–800–732–1040

West Virginia
Charleston, 345–2210
Huntington, 523–0213
Parkersburg, 485–1601
Wheeling, 233–4210
Elsewhere in West Virginia,
   1–800–642–1931

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

Wyoming
Call 1–800–525–6060

**Telephone Assistance Services for
Deaf/Hearing Impaired Taxpayers
Who Have Access to TV/Telephone—
TTY Equipment.
Hours of Operation
8:30 A.M. to 6:45 P.M. EST**

Indiana residents, 1–800–382–4059

Elsewhere in U.S., including Alaska, Hawaii, Virgin Islands and Puerto Rico,
   1–800–428–4732

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. You can get them from most Internal Revenue Service offices, and at many banks and post offices, or by using the order blank on page 31.

Schedule A for itemized deductions

Schedule B for dividends and other distributions on stock if more than $400, and for interest income if more than $400, and for answering the Foreign Accounts or Foreign Trust Questions

Schedule C for income from a personally owned business

Schedule D for income from the sale or exchange of capital assets

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.

Schedule F for income from farming

Schedule G for income averaging

Schedules R&RP credit for the elderly

Schedule SE for reporting net earnings from self-employment

Schedule TC for tax computation if Tax Tables are not used

These forms are available only at IRS offices:

Form 1040–ES to make estimated tax payments

Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2120, Multiple Support Declaration

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2440, Disability Income Exclusion

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Form 4137, Computation of Social Security Tax on Unreported Tip Income

Form 4562, Depreciation

Form 4684, Casualties and Thefts

Form 4726, Maximum Tax on Personal Service Income

Form 4797, Supplemental Schedule of Gains and Losses

Form 4835 for farm rental income and expenses

Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form 4972, Special 10-year Averaging Method

Form 5695, Energy Credits

Form 6251, Alternative Minimum Tax Computation

Some helpful publications you can send for:

17 Your Federal Income Tax

54 Tax Guide for U.S. Citizens Abroad

334 Tax Guide for Small Business

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

506 Income Averaging

521 Moving Expenses

522 Disability Payments

523 Tax Information on Selling Your Home

524 Credit for the Elderly

526 Charitable Contributions

527 Rental Property

529 Miscellaneous Deductions

530 Tax Information for Homeowners

545 Interest Expense

552 Recordkeeping Requirements and a List of Tax Publications

553 Highlights of 1980 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

Other publications and forms referred to in the instructions are available without cost from any District Director.

Where to Send Your Order for Free Forms and Publications.

Please send your order to the "Forms Distribution Center" for your State. If there is more than one Center for your State, send the order to the Center nearest you.

Alabama—Caller No. 848, Atlanta, GA 30301
Alaska—P.O. Box 12626, Fresno, CA 93778
Arizona—P.O. Box 12626, Fresno, CA 93778
Arkansas—P.O. Box 2924, Austin, TX 78769
California—P.O. Box 12626, Fresno, CA 93778
Colorado—P.O. Box 2924, Austin, TX 78769
Connecticut—P.O. Box 1040, Wilmington, MA 01887
Delaware—P.O. Box 25866, Richmond, VA 23260
District of Columbia—P.O. Box 25866, Richmond, VA 23260
Florida—Caller No. 848, Atlanta, GA 30301
Georgia—Caller No. 848, Atlanta, GA 30301
Hawaii—P.O. Box 12626, Fresno, CA 93778
Idaho—P.O. Box 12626, Fresno, CA 93778
Illinois—P.O. Box 24711, Kansas City, MO 64131
Indiana—P.O. Box 636, Florence, KY 41042
Iowa—P.O. Box 24711, Kansas City, MO 64131
Kansas—P.O. Box 2924, Austin, TX 78769
Kentucky—P.O. Box 636, Florence, KY 41042
Louisiana—P.O. Box 2924, Austin, TX 78769
Maine—P.O. Box 1040, Wilmington, MA 01887
Maryland—P.O. Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 1040, Wilmington, MA 01887
Michigan—P.O. Box 636, Florence, KY 41042
Minnesota—P.O. Box 24711, Kansas City, MO 64131
Mississippi—Caller No. 848, Atlanta, GA 30301
Missouri—P.O. Box 24711, Kansas City, MO 64131
Montana—P.O. Box 12626, Fresno, CA 93778
Nebraska—P.O. Box 24711, Kansas City, MO 64131
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P.O. Box 1040, Wilmington, MA 01887

New Jersey—P.O. Box 25866, Richmond, VA 23260
New Mexico—P.O. Box 2924, Austin, TX 78769
New York—
   Albany: P.O. Box 1040, Wilmington, MA 01887
   Buffalo: P.O. Box 240, Buffalo, NY 14201
   New York City: P.O. Box 1040, Brooklyn, NY 11232
North Carolina—Caller No. 848, Atlanta, GA 30301
North Dakota—P.O. Box 24711, Kansas City, MO 64131
Ohio—P.O. Box 636, Florence, KY 41042
Oklahoma—P.O. Box 2924, Austin, TX 78769
Oregon—P.O. Box 12626, Fresno, CA 93778
Pennsylvania—P.O. Box 25866, Richmond, VA 23260
Rhode Island—P.O. Box 1040, Wilmington, MA 01887
South Carolina—Caller No. 848, Atlanta, GA 30301
South Dakota—P.O. Box 24711, Kansas City, MO 64131
Tennessee—Caller No. 848, Atlanta, GA 30301
Texas—P.O. Box 2924, Austin, TX 78769
Utah—P.O. Box 12626, Fresno, CA 93778
Vermont—P.O. Box 1040, Wilmington, MA 01887
Virginia—P.O. Box 25866, Richmond, VA 23260
Washington—P.O. Box 12626, Fresno, CA 93778
West Virginia—P.O. Box 636, Florence, KY 41042
Wisconsin—P.O. Box 24711, Kansas City, MO 64131
Wyoming—P.O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with legal residence in foreign countries: If European APO or FPO, send order blank to: Forms Distribution Center, Caller No. 848, Atlanta, GA 30301. If Pacific APO or FPO, send order blank to: Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778. Send letter requests for other forms and publications to: Director, Office of International Operations, Internal Revenue Service, Washington, DC 20225.

Puerto Rico—Director's Representative, U.S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—Department of Finance, Tax Division Charlotte Amalie, St. Thomas, VI 00801

Order Blank—The forms and publications listed here are available at no cost. We will send you 2 copies of each form and 1 copy of each publication you circle. Please cut the order blank on the dotted line and **be sure to write your name and address on the other side.** Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your State or IRS office nearest your city. To help reduce waste, please order only the forms and publications you think you will need to prepare your return. Attach a separate sheet of paper listing the additional forms you may need which are not listed on the order blank. Be sure to allow 10 days to receive your order through the mail.

Circle Desired Forms and Publications

			3468	4797	Pub. 17	Pub. 522	Pub. 552
1040	Schedule E (1040)	1310	3468 Instructions	4797 Instructions	Pub. 334	Pub. 523	Pub. 553
1040 Instructions & Schedules	Schedule F (1040)	2106	3903	4835	Pub. 501	Pub. 524	Pub. 554
1040A	Schedule G (1040)	2119	4136	4868	Pub. 502	Pub. 526	Pub. 903
1040A Instructions	Schedules R&RP (1040)	2120	4137	4972	Pub. 503	Pub. 527	
Schedules A & B (1040)	Schedule SE (1040)	2210	4562	4972 Instructions	Pub. 504	Pub. 529	
Schedule C (1040)	Schedule TC (1040)	2440	4684	5695	Pub. 506	Pub. 530	
Schedule D (1040)	1040–ES (1981)	2441	4726	6251	Pub. 521	Pub. 545	

Index to Instructions

DETACH AT THIS LINE

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Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Enter your name and address on this label. It will be used to speed your order for forms to you.

⇨

Name

Number and street

City or town, State and ZIP code