

1981

Instructions for preparing **Form 1040A**

Department of the Treasury / Internal Revenue Service

From the Commissioner

Here is the information you need to prepare Form 1040A. More taxpayers should be able to file Form 1040A this year. We have provided space on the back for taxpayers to report more than \$400 of interest and more than \$400 of dividends. Also, we have expanded the tax table so that it can be used by taxpayers with taxable incomes up to \$50,000. Check "Form 1040A or Form 1040?" on pages 4 and 5 of the instructions to see which form you should use this year.

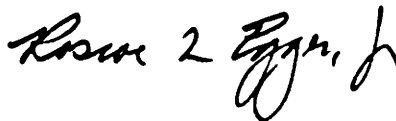
We have made some changes to the form this year because of recent tax legislation and to permit more taxpayers to use Form 1040A. However, most of the lines on the front of the Form 1040A are the same as last year. Major changes are explained on page 2 under "Changes for 1981."

Be sure to report your taxable income from all sources. In fairness to the vast majority of taxpayers who report all their income, we make every effort to identify others who underreport.

If you need help completing your return, call us at the number listed for your area on page 24 or 25. If you have suggestions for improving the forms or instructions, please write and let us know.

After completing your return, check to make sure it is correct, sign it, and mail it early. If you owe tax, please include payment of the full amount with your return. Be sure to keep a copy of your return for your records.

Thank you for your cooperation.



Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Changes for 1981

New Rate Reduction Credit

Your 1981 tax has been reduced by a new one-year credit. The rate reduction credit has been built into the Tax Table for you.

Tax Table Changes

Generally, all filers with taxable incomes of less than \$50,000 must use the recently expanded Tax Table. See the instructions for **Figuring Your Income Tax** on page 15 for more details.

Also, the built-in deduction for exemptions has been removed from the 1981 Tax Table. Instead, the deduction for exemptions is now shown on line 11 of the 1981 Form 1040A and is then subtracted to arrive at taxable income. You then compute your tax from the Tax Table using this taxable income figure. This change enables us to provide you with one tax table instead of four. Keep this change in mind if you want to compare this year's tax table with last year's tax tables.

Form 1040A Interest and Dividend Ceiling Removed

If you filed Form 1040 last year only because your interest or dividend income was over \$400, you may be able to use Form 1040A this year. See **Form 1040A or Form 1040?** instructions on page 4 for more details.

New Exclusion for Interest and Dividend Income

Generally, you can now exclude up to \$200 (\$400 if married and filing a joint return) of qualifying interest and dividend income. See the instructions for line 8d on page 11 for more details.

New Exclusion for Qualified Interest from All-Savers Certificates

You are entitled to a lifetime exclusion of up to \$1,000 (\$2,000 if married filing a joint return) of qualifying interest from All-Savers Certificates. Claim this exclusion on page 2 of Form 1040A. Please see the instructions on page 11 for more details.

Important Reminders for 1981

Estimated Tax Payments by Retirees

If you are retired now or plan to retire in 1982, you may have to make estimated tax payments on Form 1040-ES. Or, you may choose to have income tax withheld from your pension or annuity **by giving the payer Form W-4P**. If you do not pay enough estimated tax or have enough tax withheld, you may be charged a penalty. For more details, see **Publication 505, Tax Withholding and Estimated Tax**.

Do You Want More or Less Income Tax Withheld in 1982?

If the refund you receive is large, you may want to decrease your withholding for 1982. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See **Income Tax Withholding for 1982** on page 16 for more details.

Could You Pay Less Tax By Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. If you can use income averaging, you must file **Form 1040**. To see if you qualify, please get Schedule G (Form 1040).

Divorced Persons—Property Settlement

If you transfer assets to your spouse as part of a property settlement because of divorce, you may have a taxable gain. If you transfer business or investment property, you may have a taxable gain or a deductible loss. Please get **Publication 504, Tax Information for Divorced or Separated Individuals**, for details.

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 1981, 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 1981) 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 1981 (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 1981 **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 1981 if you were **self-employed** and your net earnings from this work were at least **\$400**.

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 1981.
- If you **owe any taxes**, such as FICA (Social Security) on tips you did not report to your employer during 1981.

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 1981 and file a joint return as discussed on page 8.

Different rules apply if you were a nonresident alien at any time during 1981 (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, 1982**. If you file late, you may have to pay penalties and interest. Please see the instructions for **Penalties and Interest** on page 16.

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.

Note: If you had more than \$400 in interest income or more than \$400 in dividends, you may still file Form 1040A, provided you are not required to file Form 1040 instead for any of the reasons listed below under "You Must Use Form 1040 if . . ."

- Your taxable income (adjusted gross income less personal exemptions) is less than \$50,000.
- 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.
- 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 taxable income is \$50,000 or more.
- Any of the following situations apply to you:
 - a. You received interest or dividends as a nominee (that is, in your name) for someone else,
 - b. You received or paid accrued interest on securities transferred between interest payment dates, or
 - c. You received any capital gain distributions.
- 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 1981.

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 goods or 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.

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 8 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.
- You are a qualifying widow(er) with a dependent child. See the filing status instructions for Box 2 under **Qualifying Widow(er) with Dependent Child** on page 7 to see if you can qualify for this filing status. This filing status lets you use the lower tax rates.
- You were a nonresident alien during any part of 1981 and do not file a joint return. You may have to file **Form 1040NR**.
- At the end of 1981 you were married to a nonresident alien or dual status alien 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 8 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.
- State, local, 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.

You Must Use Form 1040 if:—Cont'd

Other Forms

You file **any** of these forms:

- Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1981 (or if you want to apply any part of your 1981 overpayment to estimated tax for 1982).
- 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) or Keogh plan.
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Disability income exclusion (Form 2440).
- Repayment of Sub-pay under the Trade Act of 1974.

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).
 - Credit for residential energy saving items (Form 5695).
 - 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).
 - Overpaid windfall profit tax (Form 6249 or 6249–A).
 - Credit for alcohol used as fuel (Form 6478).
 - Credit for increasing research activities (Form 6765).
-

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) **John T. + Mary** Last name **Brown** Your social security number **516 04 1492**

Present home address (Number and street, including apartment number, or rural route) **885 Scott Street** **1** Spouse's social security no. **575 10 1778**

City, town or post office, State and ZIP code **Hometown, Maryland 01234** Your occupation **Clerk** Spouse's occupation **Homemaker**

Presidential Election Campaign **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.

For Privacy Act and Paperwork Reduction Act Notice, see page 23 of Instructions

Filing Status **3**

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 (with qualifying person). (See page 8 of Instructions.) If he or she is your unmarried child, enter child's name

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

5a Yourself **4** 65 or over Blind Blind Enter number of boxes checked on 5a and b **2**

b Spouse 65 or over Blind Blind Enter number of children listed on 5c **1**

c First names of your dependent children who lived with you **James** Enter number of other dependents **3**

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?
SAMPLE				

6 Total number of exemptions claimed **3**

"Repayment" 300.00

7 Wages, salaries, tips, etc. (Attach Forms W-2. See page 10 of Instructions)	7	5	9,080	00
8a Interest income (Complete page 2 if over \$400 or you have any All-Savers interest)	8a		350	00
b Dividends (Complete page 2 if over \$400)	8b		150	00
c Total (add lines 8a and 8b)	8c		500	00
d Exclusion (See page 11 of Instructions)	8d		400	00
e Subtract line 8d from line 8c (but not less than zero)	8e	6	100	00
9a Unemployment compensation (insurance). Total received from Form(s) 1098-UC	9a		3,000	00
b Taxable amount, if any, from worksheet on page 12 of Instructions	9b		-0	-
10 Adjusted gross income (add lines 7, 8e, and 9b). If under \$10,000, see page 13 of Instructions on "Earned Income Credit"	10	8	9,180	00
11 Multiply \$1,000 by the total number of exemptions claimed on line 6	11	9	3,000	00
12 Taxable income (subtract line 11 from line 10)	12	10	6,180	00
13a Credit for contributions to candidates for public office. (See page 13 of Instructions)	13a	11		
12 IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.				
b Total Federal income tax withheld (if line 7 is more than \$29,700, see page 13 of Instructions)	13b	13	462	00
14 Earned income credit (from page 14 of Instructions)	13c		103	00
14 Total (add lines 13a, b, and c)	14		565	00
15a Tax on the amount on line 12. (See page 15 of Instructions; then find your tax in the Tax Table on pages 17-22)	15a	15	397	00
b Advance earned income credit (EIC) (from Form W-2)	15b	16	58	00
16 Total (add lines 15a and 15b)	16		455	00
17 If line 14 is larger than line 16, enter amount to be REFUNDED TO YOU	17	17	110	00
18 If line 16 is larger than line 14, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1981 Form 1040A" on it.	18	18		

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 **2/15/82** **2/15/82**

Your signature **John T. Brown** Date **2/15/82** Spouse's signature (if filing jointly, BOTH must sign even if only one had income) **Mary Brown** Date **2/15/82**

Paid Preparer's Use Only

Preparer's signature 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 6 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 an SSA office. 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 13a.

③ 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, 1981, 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 (However, if your spouse died in 1981, or your spouse died in 1979 or 1980 and you have a dependent child, see the instructions for Box 2 under Qualifying widow(er) with dependent child. You may be able to file a joint return or file Form 1040 as a Qualifying widow(er) with dependent child); OR
- Married, not filing 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.

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 13 for more details), we will do it the way that gives you the smaller tax.

Widow or Widower

If your spouse died in 1981, and you did not remarry in 1981, or your spouse died in 1982 before filing a return for 1981, you can file a joint return. For more details on how to file the joint return, see the instructions for **Death of Taxpayer** on page 15.

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 page 8. If you can, you should check Box 1 for Single or, if you qualify, Box 4 for Head of household.

Qualifying Widow(er) with Dependent Child

If your spouse died in 1979 or 1980 and you did not remarry before the end of 1981, you can file as a Qualifying widow(er) with dependent child if you

meet certain tests. (This filing status lets you use joint tax rates to lower your tax.) However, you must file Form 1040 to use this filing status.

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.

Special Rule for Nonresident Aliens

You may file a joint return with your spouse if, at the end of 1981, you were a nonresident alien and married to a citizen or resident of the United States. You and your spouse must also agree to be taxed on your combined worldwide income. For more details, please get **Publication 519, U.S. Tax Guide for Aliens.**

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.

However, new rules apply for 1981 if:

- You and your spouse lived apart all year;
- You do not file a joint return; and
- No part of the community income earned by you or your spouse is transferred to the other spouse before the end of the calendar year.

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 1981;
- c.** Your spouse did not live with you at any time during 1981; and
- d.** For over 6 months of 1981, 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 1981. 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, 1981, 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 using the rules on page 10 for **Dependent Supported by Two or More Taxpayers.**
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 your 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 10 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 10 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.

④ 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, 1982, you can take the extra exemption for age for 1981.

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 vision 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 1981, 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 1981, and you did not remarry before the end of 1981, 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 15.

Lines 5c and 5d Boxes

Children and Other Dependents

Enter on line 5c the first names of your dependent children who lived with you. Enter on line 5d the full names and other information for your other dependents including your dependent children who did **not** live with you.

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 10.)

Note: Gross income does not include nontaxable benefits such as social security or welfare benefits.

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 10 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.

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.

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.

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.

For this purpose *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**: AND

- was enrolled as a full-time student at a school during any 5 months of 1981, OR
- took a full-time, on-farm training course during any 5 months of 1981. (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.

For this purpose *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.

- That parent gave at least \$600 toward the child's support in 1981, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, OR
- That parent gave \$1,200 or more for each child's support in 1981, and the parent who had custody can't 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 are met:

1. The tests for income, married dependent, citizenship or residence, and relationship discussed on page 9,
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 1981 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 1981 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.

5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your W-2 forms. For a joint return, add the totals for you and your spouse. 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.)

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 or correct your W-2 form. If you can't get a W-2 form from your employer by February 15, contact an Internal Revenue Service office.

6 Lines 8a through 8e Interest and Dividend Income

Line 8a Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, U.S. Savings Bonds, and others on line 8a. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

Note: If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form 1040A. You MUST file Form 1040 instead.

If your total interest income is more than \$400 or you had any interest from any All-Savers Certificates (discussed on page 11), you must list the name of the payer and the amount of interest on page 2 of Form 1040A.

Line 8b Dividends

Enter your total ordinary dividends on line 8b. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.

Do not include nontaxable distributions on line 8b. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 1040.

Note: If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form 1040A. You MUST file Form 1040 instead.

If the total of your ordinary dividends and nontaxable distributions is more than \$400, you must list the name of the payer and the amount of dividends on page 2 of Form 1040A.

Line 8c

Add the amounts on lines 8a and 8b and enter the total on line 8c.

Line 8d

Interest and Dividend Exclusion

For 1981, you can exclude (subtract) up to \$200 of combined qualifying interest and dividend income you received. On a joint tax return, you can subtract up to \$400, regardless of which spouse received the income.

For example, in our filled-in form on page 6, John Brown had \$350 in interest from his own savings account, and Mary Brown had \$150 in dividends on stock she owns separately. Their combined qualifying interest and dividends are \$500. Since they are filing a joint return, they subtract \$400. If they were filing separately, John could subtract \$200, and Mary could subtract \$150.

Qualifying Interest and Dividends

Only certain kinds of interest and dividend income qualify for the exclusion. Qualifying interest includes:

- Interest on U.S. bank deposits;
- Interest paid by mutual savings banks, credit unions, domestic building and loan associations, or any other savings or thrift institution, provided the deposits or accounts are insured under Federal or State law;
- Interest on evidences of indebtedness (including bonds, debentures, notes and certificates) issued by a domestic corporation in registered form;
- Taxable interest on obligations of the United States, a State, or a political subdivision of a State; and
- Interest on participation shares in a trust set up by a corporation established under Federal law.

Interest paid to you by individuals **does not** qualify for the exclusion.

Only dividends from **domestic** corporations qualify for the exclusion.

Dividends from regulated investment companies (including Money Market Funds) and real estate investment trusts (REITs) may qualify. The corporation, however, will tell you how much of the dividend qualifies for the exclusion.

Dividends from foreign corporations and exempt corporations (such as charitable organizations and farmers' cooperative associations) **do not** qualify.

For more details on what kinds of interest and dividend income qualify for the exclusion, get **Publication 550**, Investment Income and Expenses.

Line 8e

Subtract line 8d from line 8c and show the difference on line 8e.

Exclusion of Qualifying Interest from All-Savers Certificates

Beginning in 1981, if you had qualifying interest income from **All-Savers Certificates (ASC's)**, you can exclude,

up to a certain amount, the interest received from these certificates. See **Amount of Exclusion below for how to figure your exclusion.**

An All-Savers Certificate is a one-year certificate issued by a qualified savings institution after September 30, 1981, and before January 1, 1983, having an investment yield equal to 70% of the average investment yield on 52-week Treasury bills. (For a definition of "qualified savings institution," see **Publication 550.**)

If you received **any** interest from an ASC, you must complete page 2, Part I, of Form 1040A.

Enter all qualifying interest received from ASC's on line 1c of Part I. List the name of the payer and next to the name, show the amount of income.

However, do not include on line 1c any interest you received from an ASC that you redeemed before its maturity. Instead, report the interest on line 1a.

Add up all the qualifying interest on line 1c and enter the total on line 1d.

Enter the amount of your exclusion (see below) on line 1e, then subtract line 1e from line 1d and show the difference on line 1f.

Amount of Exclusion

You can claim a lifetime exclusion of up to \$1,000 of qualifying interest received from ASC's. On a joint return, you can exclude up to \$2,000, regardless of which spouse received the income.

The exclusion applies to the total of all qualifying interest you received from all ASC's. The amount you can exclude in any year is the amount of qualifying interest you received during the year less the amount you excluded in any earlier year(s), subject to the maximum amount of the exclusion.

Example. You are married filing a joint return and bought an ASC in October 1981 and received \$600 of interest from this ASC in 1981. You can exclude the entire \$600 in 1981. In 1982, you can exclude up to \$1,400 additional interest received from this certificate. (On a joint return, each spouse is treated as having claimed one-half the amount of the exclusion.)

If you redeem any part of an ASC before its maturity, you may **NOT** exclude any interest received from that certificate during the year. If you exclude the interest in one year, and redeem the certificate before its maturity in the next year, you must include in income in the year you redeem the certificate any interest you excluded in the prior year.

If you use all or part of the certificate as collateral or security for a loan, you are treated as having redeemed the certificate early.

Example. You are single and in October 1981 you bought an ASC. You received \$250 of interest from this certificate in 1981, all of which you excluded from your 1981 income. During 1982, you redeem this certificate early. Since you redeemed it before its maturity, you must include in your 1982 income the \$250 you excluded in 1981, as well as any additional interest you received from this certificate in 1982. However, if you re-invest in another qualified certificate in 1982, you can exclude up to \$1,000 of interest from the new ASC.

You may **NOT** exclude any interest received from an ASC under the general interest and dividend exclusion rules that apply in 1981 (line 8d of Form 1040A). (This applies even if you cannot exclude the interest because you redeem the certificate early.)

For more details on the exclusion, get **Publication 550**.

7 Lines 9a and 9b 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 1981, you should receive this statement by January 31, 1982.

Enter on line 9a the amount from Form 1099-UC.

Do not include on line 9a any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form 1040A, line 7. If you paid back these benefits in a later year because you received payments under the Trade Act of 1974, you can deduct the repayment, but you must use Form 1040 to do so. For more details, get **Publication 525**, Taxable and Nontaxable Income.

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. Also enter this amount on Form 1040A, line 9a.	
2. If you received an overpayment of unemployment compensation in 1981 and repaid it in 1981, enter the repayment here. Also write "repayment" and the amount you repaid in the margin to the left of line 9a, 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 and 8e.	
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 9b.	
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 9b.	

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

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. Also enter this amount on Form 1040A, line 9a.	3,000.00
2. If you received an overpayment of unemployment compensation in 1981 and repaid it in 1981, enter the repayment here. Also write "repayment" and the amount you repaid in the margin to the left of line 9a, Form 1040A.	300.00
3. Subtract line 2 from line 1. Enter the result here.	2,700.00
4. Enter the total of the amounts shown on Form 1040A, lines 7 and 8e.	9,180.00
5. Add lines 3 and 4. Enter result here.	11,880.00
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 9b.	
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 9b.	

8 Line 10 Adjusted Gross Income

Add the amounts on lines 7, 8e, and 9b.

If line 10 is less than \$10,000, you may be eligible for the Earned Income Credit. Please see Earned Income Credit instructions on page 13.

9 Line 11 Exemptions

You are allowed \$1,000 for each exemption you can take. Multiply \$1,000 by the number of exemptions shown on line 6. Enter the amount on line 11.

10 Line 12 Taxable Income

Subtract line 11 from line 10. This is your taxable income. Your tax is figured on this amount. If line 12 is less than \$50,000, please continue.

If line 12 is \$50,000 or more, you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

11 Line 13a 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. 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 15a.

Do not take this credit for the \$1 or \$2 amount you checked for 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:

- You fill in the parts of your return through line 13a that apply to you.
- You use the space to the right of lines 8a through 8d to show your adjusted gross income and your spouse's adjusted gross income separately, if you file a joint return.
- You attach the first copy or Copy B of all your W-2 forms to your Form 1040A.
- You complete page 2 of Form 1040A if required.
- You (and your spouse if filing a joint return) sign and date your return and mail it by April 15, 1982.

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

13 Line 13b 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 had two or more employers in 1981 who together paid you more than \$29,700 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 tax withheld by employers from your wages for 1981 (but not more than \$1,975.05 for each employer).* Enter the total here . . . \$ _____
- Step 2.** Subtract - 1,975.05
- Step 3.** Add this amount to the Federal income tax withheld and enter it on Form 1040A, line 13b. If you included any excess FICA tax on line 13b, write "excess FICA" and show the amount to the left of the line 13b entry space \$ _____

***Note:** If any one employer withheld more than \$1,975.05, you should ask the employer to refund the excess to you. You cannot claim it on your return.

If you are a railroad employee, contact an IRS office for information on how to figure your excess RRTA tax. Do not use this worksheet.

14 Line 13c Earned Income Credit

What Does the Earned Income Credit Do?

The earned income credit helps many taxpayers who have a child and 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 be as much 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 1: In addition to the income listed above, 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—

- Housing allowance (or rental value of a parsonage) for members of the clergy.
- Meals and lodging.

Earned income does **not** include items such as interest, dividends, social security payments, welfare benefits, nondisability pensions, 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 2: If you got advance earned income credit payments, you must file a tax return. Report these payments on line 15b of Form 1040A. If you expect to answer **YES** to all the questions below for **1982** 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 10. 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 13a through 14 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, answer the questions below, but do not fill in the Earned Income Credit Worksheet.

To see if you can take the Earned Income Credit, fill in Form 1040A through line 10, and answer the following:

- | | Yes | No |
|---|--------------------------|--------------------------|
| 1. Is the amount you listed on Form 1040A, line 10, less than \$10,000? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you receive any wages, salaries, tips, or other earned income (see "What is Earned Income?" on page 13)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did you have a child (see note 3 below) who lived with you in the same principal residence in the United States during all of 1981? | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 1981, 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 1981, did you enter that child's name on Form 1040A, line 4 (or 5c if you claimed that child as a dependent)? | <input type="checkbox"/> | <input type="checkbox"/> |

Note 3: 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 13c.

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 1 under "What is Earned Income?")	\$
2. Amount from Form 1040A, line 10.	
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 23. Enter the credit here and on Form 1040A, line 13c.	
4. If line 2 is over \$6,000 : a. First, find the amount from line 1 above in the table on page 23, 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 13c.	\$

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 1 under "What is Earned Income?")	\$9,080.00
2. Amount from Form 1040A, line 10.	\$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 23. Enter the credit here and on Form 1040A, line 13c.	SAMPLE
4. If line 2 is over \$6,000 : a. First, find the amount from line 1 above in the table on page 23, and enter the credit for that amount here. \$116.00 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 13c.	\$103.00

15 Line 15a Figuring Your Income Tax

If line 12 is less than \$50,000, find your tax in the Tax Table on pages 17 through 22.

If line 12 is \$50,000 or more, you **CANNOT** file Form 1040A. Instead, you must file Form 1040 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 15a.

The tax shown in the Tax Table has been figured so that it already **includes your zero bracket amount and the rate reduction credit.**

16 Line 15b 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 17 Your Refund

If line 14 is larger than line 16, subtract line 16 from line 14 and show the difference on line 17. This is the amount that will be refunded to you.

If line 17 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 1982** on page 16.

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 18 Balance Due IRS

If line 16 is larger than line 14, subtract line 14 from line 16 and show the difference on line 18. This is the balance you still owe. If line 18 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, and "1981 Form 1040A" on your check or money order and attach it to your return.

Penalty for Not Paying Enough Tax During the Year
If line 18 is \$100 or more and more than 20 percent of line 16, 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.

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 1982** on page 16.

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. Attach the first copy or Copy B of your W-2 forms 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 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. Preparers should see **Publication 1045**, Information and Order Blanks for Preparers of Federal Income Tax Returns, for more details.

General Information

Death of Taxpayer

Did the taxpayer die before filing a return for 1981?

If so, the taxpayer's spouse or personal representative may have to sign and file 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 1981 and you did not remarry in 1981, or if your spouse died in 1982 before filing a return for 1981, you can file a joint return. A joint return should show your spouse's 1981 income before death and your income for all of 1981. 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 you are claiming a refund as a surviving spouse filing a joint return with the decedent and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

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 1/2 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 1982

If the amount due IRS on line 18 or the refund IRS owes you on line 17 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 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 1982. (See **Declaration of Estimated Tax**, on this page.)

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 1982 to be less than \$10,000, you may be eligible for advance payment of your earned income credit during 1982. 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 1982 tax return will show a tax refund, OR a tax balance due IRS of less than \$200. However, if you file a declaration for 1982, you **must** use Form 1040 to claim the payments you made. Please see **Form 1040-ES** for more details.

Amended Return

If, after you file your income tax return, you become aware of any changes you must make to income, deductions, or credits, file **Form 1040X**, Amended U.S. Individual Income Tax Return, to change the return 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.

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.

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 telephone number for your area and ask for the Problem Resolution Office.

This office will take responsibility for your problem and insure that it receives proper attention. Although the Problem Resolution Office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts.

1981 Tax Table

Based on Taxable Income
 For persons with taxable incomes of less than \$50,000.

Example: Mr. and Mrs. Green are filing a joint return. Their taxable income on line 12 of Form 1040A is \$23,270. First, they find the \$23,250-23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$4,082. This is the tax amount they must write on line 15a of their return.

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
23,200	23,250	5,208	4,069	6,438	4,805
23,250	23,300	5,224	4,082	6,462	4,820
23,300	23,350	5,241	4,096	6,486	4,836

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
0	1,700	0	0	0	0	3,000						5,500	5,550	510	294	618	468
1,700	1,725	0	0	a2	0	3,000	3,050	100	0	189	100	5,550	5,600	519	302	627	476
1,725	1,750	0	0	5	0	3,050	3,100	107	0	197	107	5,600	5,650	528	310	635	484
1,750	1,775	0	0	9	0	3,100	3,150	114	0	204	114	5,650	5,700	537	318	644	492
1,775	1,800	0	0	12	0	3,150	3,200	121	0	212	121	5,700	5,750	546	326	653	500
1,800	1,825	0	0	16	0	3,200	3,250	128	0	220	128	5,750	5,800	554	334	662	508
1,825	1,850	0	0	19	0	3,250	3,300	135	0	228	135	5,800	5,850	563	342	671	515
1,850	1,875	0	0	22	0	3,300	3,350	142	0	236	142	5,850	5,900	572	350	680	523
1,875	1,900	0	0	26	0	3,350	3,400	149	0	244	149	5,900	5,950	581	357	689	531
1,900	1,925	0	0	29	0	3,400	3,450	156	c3	252	156	5,950	6,000	590	365	698	539
1,925	1,950	0	0	33	0	3,450	3,500	164	10	260	162	6,000					
1,950	1,975	0	0	36	0	3,500	3,550	172	17	268	169	6,000	6,050	599	373	709	547
1,975	2,000	0	0	40	0	3,550	3,600	180	24	276	176	6,050	6,100	608	381	719	555
2,000						3,600	3,650	188	31	283	183	6,100	6,150	617	389	730	563
2,000	2,025	0	0	43	0	3,650	3,700	196	38	291	190	6,150	6,200	626	397	740	571
2,025	2,050	0	0	47	0	3,700	3,750	203	45	299	197	6,200	6,250	634	405	750	579
2,050	2,075	0	0	50	0	3,750	3,800	211	52	307	204	6,250	6,300	643	413	761	587
2,075	2,100	0	0	54	0	3,800	3,850	219	59	316	211	6,300	6,350	652	421	771	594
2,100	2,125	0	0	57	0	3,850	3,900	227	66	324	218	6,350	6,400	661	429	781	602
2,125	2,150	0	0	60	0	3,900	3,950	235	73	333	225	6,400	6,450	670	436	792	610
2,150	2,175	0	0	64	0	3,950	4,000	243	79	342	232	6,450	6,500	679	444	802	618
2,175	2,200	0	0	67	0	4,000						6,500	6,550	688	452	812	627
2,200	2,225	0	0	71	0	4,000	4,050	251	86	351	238	6,550	6,600	697	460	823	635
2,225	2,250	0	0	74	0	4,050	4,100	259	93	360	245	6,600	6,650	707	468	833	644
2,250	2,275	0	0	78	0	4,100	4,150	267	100	369	252	6,650	6,700	716	476	844	653
2,275	2,300	0	0	81	0	4,150	4,200	275	107	378	259	6,700	6,750	726	484	854	662
2,300	2,325	b2	0	85	b2	4,200	4,250	282	114	387	266	6,750	6,800	735	492	864	671
2,325	2,350	5	0	88	5	4,250	4,300	290	121	395	273	6,800	6,850	744	500	875	680
2,350	2,375	9	0	92	9	4,300	4,350	298	128	404	280	6,850	6,900	754	508	885	689
2,375	2,400	12	0	95	12	4,350	4,400	306	135	413	287	6,900	6,950	763	515	895	698
2,400	2,425	16	0	99	16	4,400	4,450	315	142	422	294	6,950	7,000	772	523	906	707
2,425	2,450	19	0	102	19	4,450	4,500	323	149	431	302	7,000					
2,450	2,475	22	0	105	22	4,500	4,550	332	156	440	310	7,000	7,050	782	531	916	715
2,475	2,500	26	0	109	26	4,550	4,600	341	162	449	318	7,050	7,100	791	539	927	724
2,500	2,525	29	0	112	29	4,600	4,650	350	169	458	326	7,100	7,150	801	547	937	733
2,525	2,550	33	0	116	33	4,650	4,700	359	176	467	334	7,150	7,200	810	555	947	742
2,550	2,575	36	0	119	36	4,700	4,750	368	183	475	342	7,200	7,250	819	563	958	751
2,575	2,600	40	0	123	40	4,750	4,800	377	190	484	350	7,250	7,300	829	571	968	760
2,600	2,625	43	0	126	43	4,800	4,850	386	197	493	357	7,300	7,350	838	579	978	769
2,625	2,650	47	0	130	47	4,850	4,900	395	204	502	365	7,350	7,400	848	587	989	778
2,650	2,675	50	0	133	50	4,900	4,950	403	211	511	373	7,400	7,450	857	594	999	787
2,675	2,700	54	0	137	54	4,950	5,000	412	218	520	381	7,450	7,500	866	602	1,009	795
2,700	2,725	57	0	140	57	5,000						7,500	7,550	876	610	1,020	804
2,725	2,750	60	0	143	60	5,000	5,050	421	225	529	389	7,550	7,600	885	618	1,030	813
2,750	2,775	64	0	147	64	5,050	5,100	430	232	538	397	7,600	7,650	894	627	1,041	822
2,775	2,800	67	0	151	67	5,100	5,150	439	238	547	405	7,650	7,700	904	635	1,051	831
2,800	2,825	71	0	155	71	5,150	5,200	448	245	555	413	7,700	7,750	913	644	1,061	840
2,825	2,850	74	0	159	74	5,200	5,250	457	252	564	421	7,750	7,800	923	653	1,072	849
2,850	2,875	78	0	163	78	5,250	5,300	466	259	573	429	7,800	7,850	932	662	1,082	858
2,875	2,900	81	0	167	81	5,300	5,350	474	266	582	436	7,850	7,900	941	671	1,092	867
2,900	2,925	85	0	171	85	5,350	5,400	483	273	591	444	7,900	7,950	951	680	1,103	875
2,925	2,950	88	0	175	88	5,400	5,450	492	280	600	452	7,950	8,000	960	689	1,113	884
2,950	2,975	92	0	179	92	5,450	5,500	501	287	609	460						
2,975	3,000	95	0	183	95												

Continued on next page

a If your taxable income is exactly \$1,700, your tax is zero.
 b If your taxable income is exactly \$2,300, your tax is zero.

c If your taxable income is exactly \$3,400, your tax is zero.

1981 Tax Table (Continued)

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
8,000						10,750	10,800	1,530	1,186	1,803	1,464	13,500	13,550	2,194	1,723	2,611	2,095
8,000	8,050	969	698	1,124	893	10,800	10,850	1,541	1,195	1,817	1,475	13,550	13,600	2,207	1,734	2,627	2,107
8,050	8,100	979	707	1,136	902	10,850	10,900	1,553	1,204	1,830	1,486	13,600	13,650	2,219	1,744	2,643	2,119
8,100	8,150	988	715	1,148	911	10,900	10,950	1,565	1,213	1,844	1,497	13,650	13,700	2,232	1,755	2,659	2,131
8,150	8,200	998	724	1,160	920	10,950	11,000	1,577	1,222	1,858	1,507	13,700	13,750	2,245	1,765	2,675	2,143
8,200	8,250	1,007	733	1,172	929	11,000						13,750	13,800	2,258	1,775	2,690	2,155
						11,000	11,050	1,589	1,231	1,872	1,518	13,800	13,850	2,271	1,786	2,706	2,167
8,250	8,300	1,016	742	1,184	938	11,050	11,100	1,601	1,240	1,886	1,529	13,850	13,900	2,284	1,796	2,722	2,178
8,300	8,350	1,026	751	1,195	947	11,100	11,150	1,613	1,249	1,899	1,540	13,900	13,950	2,296	1,806	2,738	2,190
8,350	8,400	1,035	760	1,207	955	11,150	11,200	1,624	1,258	1,913	1,551	13,950	14,000	2,309	1,817	2,754	2,202
8,400	8,450	1,045	769	1,219	964	11,200	11,250	1,636	1,266	1,927	1,562	14,000					
8,450	8,500	1,054	778	1,231	973	11,250	11,300	1,648	1,275	1,941	1,573	14,000	14,050	2,322	1,827	2,769	2,214
						11,300	11,350	1,660	1,284	1,955	1,583	14,050	14,100	2,335	1,837	2,785	2,226
8,500	8,550	1,064	787	1,243	982	11,350	11,400	1,672	1,293	1,969	1,594	14,100	14,150	2,348	1,848	2,801	2,238
8,550	8,600	1,074	795	1,255	991	11,400	11,450	1,684	1,302	1,982	1,605	14,150	14,200	2,361	1,858	2,817	2,250
8,600	8,650	1,085	804	1,266	1,000	11,450	11,500	1,696	1,311	1,996	1,616	14,200	14,250	2,373	1,869	2,833	2,261
8,650	8,700	1,095	813	1,278	1,009	11,500	11,550	1,707	1,320	2,010	1,627	14,250	14,300	2,386	1,879	2,848	2,273
8,700	8,750	1,105	822	1,290	1,019	11,550	11,600	1,719	1,329	2,024	1,638	14,300	14,350	2,399	1,889	2,864	2,285
						11,600	11,650	1,731	1,338	2,038	1,649	14,350	14,400	2,412	1,900	2,880	2,297
8,750	8,800	1,116	831	1,302	1,029	11,650	11,700	1,743	1,346	2,052	1,659	14,400	14,450	2,425	1,910	2,896	2,309
8,800	8,850	1,126	840	1,314	1,040	11,700	11,750	1,755	1,355	2,065	1,670	14,450	14,500	2,438	1,920	2,912	2,321
8,850	8,900	1,136	849	1,326	1,051												
8,900	8,950	1,147	858	1,338	1,062	11,750	11,800	1,767	1,364	2,079	1,681	14,500	14,550	2,450	1,931	2,927	2,332
8,950	9,000	1,157	867	1,349	1,073	11,800	11,850	1,778	1,373	2,093	1,693	14,550	14,600	2,463	1,941	2,943	2,344
9,000						11,850	11,900	1,790	1,382	2,107	1,704	14,600	14,650	2,476	1,952	2,959	2,356
9,000	9,050	1,167	875	1,361	1,084	11,900	11,950	1,802	1,392	2,121	1,716	14,650	14,700	2,489	1,962	2,975	2,368
9,050	9,100	1,178	884	1,373	1,095	11,950	12,000	1,814	1,402	2,134	1,728	14,700	14,750	2,502	1,972	2,991	2,380
9,100	9,150	1,188	893	1,385	1,106	12,000						14,750	14,800	2,515	1,983	3,006	2,392
9,150	9,200	1,199	902	1,397	1,116	12,000	12,050	1,826	1,412	2,148	1,740	14,800	14,850	2,528	1,993	3,022	2,404
9,200	9,250	1,209	911	1,409	1,127	12,050	12,100	1,838	1,423	2,162	1,752	14,850	14,900	2,540	2,003	3,038	2,415
						12,100	12,150	1,850	1,433	2,176	1,764	14,900	14,950	2,553	2,014	3,054	2,427
9,250	9,300	1,219	920	1,421	1,138	12,150	12,200	1,861	1,443	2,190	1,776	14,950	15,000	2,566	2,024	3,071	2,439
9,300	9,350	1,230	929	1,432	1,149	12,200	12,250	1,873	1,454	2,204	1,787	15,000					
9,350	9,400	1,240	938	1,444	1,160	12,250	12,300	1,885	1,464	2,217	1,799	15,000	15,050	2,580	2,034	3,089	2,451
9,400	9,450	1,250	947	1,456	1,171	12,300	12,350	1,897	1,475	2,232	1,811	15,050	15,100	2,595	2,045	3,107	2,464
9,450	9,500	1,261	955	1,468	1,182	12,350	12,400	1,909	1,485	2,248	1,823	15,100	15,150	2,609	2,055	3,126	2,477
						12,400	12,450	1,921	1,495	2,264	1,835	15,150	15,200	2,624	2,066	3,144	2,490
9,500	9,550	1,271	964	1,480	1,192	12,450	12,500	1,933	1,506	2,280	1,847	15,200	15,250	2,639	2,076	3,162	2,503
9,550	9,600	1,282	973	1,492	1,203	12,500	12,550	1,944	1,516	2,295	1,858	15,250	15,300	2,654	2,086	3,180	2,516
9,600	9,650	1,292	982	1,503	1,214	12,550	12,600	1,956	1,526	2,311	1,870	15,300	15,350	2,669	2,097	3,199	2,528
9,650	9,700	1,302	991	1,515	1,225	12,600	12,650	1,968	1,537	2,327	1,882	15,350	15,400	2,684	2,107	3,217	2,541
9,700	9,750	1,313	1,000	1,527	1,236	12,650	12,700	1,980	1,547	2,343	1,894	15,400	15,450	2,698	2,117	3,235	2,554
						12,700	12,750	1,992	1,558	2,359	1,906	15,450	15,500	2,713	2,128	3,254	2,567
9,750	9,800	1,323	1,009	1,539	1,247	12,750	12,800	2,004	1,568	2,374	1,918	15,500	15,550	2,728	2,138	3,272	2,580
9,800	9,850	1,333	1,018	1,551	1,258	12,800	12,850	2,015	1,578	2,390	1,930	15,550	15,600	2,743	2,149	3,290	2,593
9,850	9,900	1,344	1,027	1,563	1,268	12,850	12,900	2,027	1,589	2,406	1,941	15,600	15,650	2,758	2,159	3,308	2,606
9,900	9,950	1,354	1,035	1,575	1,279	12,900	12,950	2,040	1,599	2,422	1,953	15,650	15,700	2,772	2,169	3,327	2,618
9,950	10,000	1,364	1,044	1,586	1,290	12,950	13,000	2,053	1,609	2,438	1,965	15,700	15,750	2,787	2,180	3,345	2,631
10,000						13,000						15,750	15,800	2,802	2,190	3,363	2,644
10,000	10,050	1,375	1,053	1,598	1,301	13,000	13,050	2,065	1,620	2,453	1,977	15,800	15,850	2,817	2,200	3,381	2,657
10,050	10,100	1,385	1,062	1,610	1,312	13,050	13,100	2,078	1,630	2,469	1,989	15,850	15,900	2,832	2,211	3,400	2,670
10,100	10,150	1,396	1,071	1,623	1,323	13,100	13,150	2,091	1,640	2,485	2,001	15,900	15,950	2,846	2,221	3,418	2,683
10,150	10,200	1,406	1,080	1,637	1,334	13,150	13,200	2,104	1,651	2,501	2,013	15,950	16,000	2,861	2,232	3,436	2,695
10,200	10,250	1,416	1,089	1,651	1,344	13,200	13,250	2,117	1,661	2,517	2,024	16,000					
						13,250	13,300	2,130	1,672	2,532	2,036	16,000	16,050	2,876	2,243	3,455	2,708
10,250	10,300	1,427	1,098	1,664	1,355	13,300	13,350	2,142	1,682	2,548	2,048	16,050	16,100	2,891	2,254	3,473	2,721
10,300	10,350	1,437	1,106	1,678	1,366	13,350	13,400	2,155	1,692	2,564	2,060	16,100	16,150	2,906	2,266	3,491	2,734
10,350	10,400	1,447	1,115	1,692	1,377	13,400	13,450	2,168	1,703	2,580	2,072	16					

1981 Tax Table (Continued)

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
16,250	16,300	2,950	2,302	3,546	2,772	19,000						21,750	21,800	4,721	3,668	5,803	4,361
16,300	16,350	2,965	2,314	3,564	2,785	19,000						21,800	21,850	4,738	3,681	5,824	4,376
16,350	16,400	2,980	2,326	3,582	2,798	19,000	19,050	3,797	2,954	4,635	3,519	21,850	21,900	4,754	3,695	5,845	4,392
16,400	16,450	2,995	2,337	3,601	2,811	19,050	19,100	3,814	2,965	4,656	3,535	21,900	21,950	4,771	3,709	5,866	4,407
16,450	16,500	3,009	2,349	3,619	2,824	19,100	19,150	3,831	2,977	4,678	3,550	21,950	22,000	4,788	3,723	5,888	4,422
						19,150	19,200	3,848	2,989	4,699	3,565	22,000					
						19,200	19,250	3,865	3,001	4,720	3,580	22,000	22,050	4,805	3,737	5,909	4,438
16,500	16,550	3,024	2,361	3,637	2,837	19,250	19,300	3,881	3,013	4,741	3,596	22,050	22,100	4,821	3,751	5,930	4,453
16,550	16,600	3,039	2,373	3,655	2,849	19,300	19,350	3,898	3,025	4,762	3,611	22,100	22,150	4,838	3,764	5,951	4,468
16,600	16,650	3,054	2,385	3,674	2,862	19,350	19,400	3,915	3,037	4,784	3,626	22,150	22,200	4,855	3,778	5,973	4,483
16,650	16,700	3,069	2,397	3,692	2,875	19,400	19,450	3,932	3,048	4,805	3,642	22,200	22,250	4,872	3,792	5,994	4,499
16,700	16,750	3,083	2,409	3,710	2,888	19,450	19,500	3,949	3,060	4,826	3,657	22,250	22,300	4,889	3,806	6,015	4,514
						19,500	19,550	3,965	3,072	4,847	3,672	22,300	22,350	4,905	3,820	6,036	4,529
16,750	16,800	3,098	2,420	3,729	2,901	19,550	19,600	3,982	3,084	4,869	3,688	22,350	22,400	4,922	3,833	6,058	4,545
16,800	16,850	3,113	2,432	3,747	2,914	19,600	19,650	3,999	3,096	4,890	3,703	22,400	22,450	4,939	3,847	6,079	4,560
16,850	16,900	3,128	2,444	3,765	2,926	19,650	19,700	4,016	3,108	4,911	3,718	22,450	22,500	4,956	3,861	6,100	4,575
16,900	16,950	3,143	2,456	3,783	2,939	19,700	19,750	4,032	3,120	4,932	3,733	22,500	22,550	4,973	3,875	6,121	4,591
16,950	17,000	3,158	2,468	3,802	2,952	19,750	19,800	4,049	3,131	4,954	3,749	22,550	22,600	4,989	3,889	6,142	4,606
17,000						19,800	19,850	4,066	3,143	4,975	3,764	22,600	22,650	5,006	3,903	6,164	4,621
17,000	17,050	3,172	2,480	3,820	2,965	19,850	19,900	4,083	3,155	4,996	3,779	22,650	22,700	5,023	3,916	6,185	4,637
17,050	17,100	3,187	2,491	3,838	2,978	19,900	19,950	4,100	3,167	5,017	3,795	22,700	22,750	5,040	3,930	6,206	4,652
17,100	17,150	3,202	2,503	3,856	2,991	19,950	20,000	4,116	3,179	5,038	3,810	22,750	22,800	5,056	3,944	6,227	4,667
17,150	17,200	3,217	2,515	3,875	3,003	20,000						22,800	22,850	5,073	3,958	6,249	4,682
17,200	17,250	3,232	2,527	3,893	3,016	20,000	20,050	4,133	3,191	5,060	3,825	22,850	22,900	5,090	3,972	6,270	4,698
						20,050	20,100	4,150	3,202	5,081	3,841	22,900	22,950	5,107	3,986	6,293	4,713
17,250	17,300	3,246	2,539	3,911	3,029	20,100	20,150	4,167	3,214	5,102	3,856	22,950	23,000	5,124	3,999	6,317	4,728
17,300	17,350	3,261	2,551	3,930	3,042	20,150	20,200	4,184	3,226	5,123	3,871	23,000					
17,350	17,400	3,276	2,563	3,948	3,055	20,200	20,250	4,200	3,239	5,145	3,887	23,000	23,050	5,140	4,013	6,341	4,744
17,400	17,450	3,291	2,574	3,966	3,068	20,250	20,300	4,217	3,253	5,166	3,902	23,050	23,100	5,157	4,027	6,365	4,759
17,450	17,500	3,306	2,586	3,984	3,081	20,300	20,350	4,234	3,267	5,187	3,917	23,100	23,150	5,174	4,041	6,389	4,774
						20,350	20,400	4,251	3,280	5,208	3,932	23,150	23,200	5,191	4,055	6,414	4,790
17,500	17,550	3,320	2,598	4,003	3,093	20,400	20,450	4,267	3,294	5,230	3,948	23,200	23,250	5,208	4,069	6,438	4,805
17,550	17,600	3,335	2,610	4,021	3,106	20,450	20,500	4,284	3,308	5,251	3,963	23,250	23,300	5,224	4,082	6,462	4,820
17,600	17,650	3,350	2,622	4,041	3,119	20,500	20,550	4,301	3,322	5,272	3,978	23,300	23,350	5,241	4,096	6,486	4,836
17,650	17,700	3,365	2,634	4,062	3,132	20,550	20,600	4,318	3,336	5,293	3,994	23,350	23,400	5,258	4,110	6,510	4,851
17,700	17,750	3,380	2,646	4,083	3,145	20,600	20,650	4,335	3,350	5,314	4,009	23,400	23,450	5,275	4,124	6,535	4,866
						20,650	20,700	4,351	3,363	5,336	4,024	23,450	23,500	5,292	4,138	6,559	4,881
17,750	17,800	3,395	2,657	4,104	3,158	20,700	20,750	4,368	3,377	5,357	4,040	23,500	23,550	5,310	4,151	6,583	4,898
17,800	17,850	3,409	2,669	4,126	3,170	20,750	20,800	4,385	3,391	5,378	4,055	23,550	23,600	5,329	4,165	6,607	4,916
17,850	17,900	3,424	2,681	4,147	3,183	20,800	20,850	4,402	3,405	5,399	4,070	23,600	23,650	5,348	4,179	6,631	4,934
17,900	17,950	3,439	2,693	4,168	3,196	20,850	20,900	4,419	3,419	5,421	4,086	23,650	23,700	5,367	4,193	6,656	4,951
17,950	18,000	3,454	2,705	4,189	3,209	20,900	20,950	4,435	3,433	5,442	4,101	23,700	23,750	5,387	4,207	6,680	4,969
18,000						20,950	21,000	4,452	3,446	5,463	4,116	24,000					
18,000	18,050	3,469	2,717	4,210	3,222	21,000						23,750	23,800	5,406	4,221	6,704	4,987
18,050	18,100	3,483	2,728	4,232	3,235	21,000	21,050	4,469	3,460	5,484	4,131	23,800	23,850	5,425	4,234	6,728	5,005
18,100	18,150	3,498	2,740	4,253	3,247	21,050	21,100	4,486	3,474	5,506	4,147	23,850	23,900	5,444	4,248	6,752	5,022
18,150	18,200	3,513	2,752	4,274	3,260	21,100	21,150	4,503	3,488	5,527	4,162	23,900	23,950	5,464	4,262	6,776	5,040
18,200	18,250	3,529	2,764	4,295	3,274	21,150	21,200	4,519	3,502	5,548	4,177	23,950	24,000	5,483	4,276	6,801	5,058
						21,200	21,250	4,536	3,516	5,569	4,193	24,000					
18,250	18,300	3,546	2,776	4,317	3,290	21,250	21,300	4,553	3,529	5,590	4,208	24,000	24,050	5,502	4,290	6,825	5,076
18,300	18,350	3,562	2,788	4,338	3,305	21,300	21,350	4,570	3,543	5,612	4,223	24,050	24,100	5,521	4,304	6,849	5,094
18,350	18,400	3,579	2,800	4,359	3,320	21,350	21,400	4,586	3,557	5,633	4,239	24,100	24,150	5,541	4,317	6,873	5,111
18,400	18,450	3,596	2,811	4,380	3,336	21,400	21,450	4,603	3,571	5,654	4,254	24,150	24,200	5,560	4,331	6,897	5,129
18,450	18,500	3,613	2,823	4,402	3,351	21,450	21,500	4,620	3,585	5,675	4,269	24,200	24,250	5,579	4,345	6,922	5,147
						21,500	21,550	4,637	3,598	5,697	4,285	24,250	24,300	5,598	4,359	6,946	5,165
18,500	18,550	3,630	2,835	4,423	3,366	21,550	21,600	4,654	3,612	5,718	4,300	24,300	24,350	5,618	4,373	6,970	5,182
18,550	18,600	3,646	2,847	4,444	3,381	21,600	21,650	4,670	3,626	5,739	4,315	24,350	24,400	5,637	4,386	6,994	5,200
18,600	18,650	3,663	2,859	4,465	3,397	21,650	21,700	4,687	3,640	5,760	4,330	24,400	24,450	5,656	4,400	7,018	5,218
18,650	18,700	3,680	2,871	4,486	3,412	21,700	21,750	4,704	3,654	5,782	4,346	24,450	24,500	5,675	4,414	7,043	5,236
18,700	18,750	3,697	2,883	4,508	3,427												
18,750	18,800	3,713	2,894	4,529	3,443												
18,800	18,850	3,730	2,906	4,550	3,458												
18,850	18,900	3,747	2,918	4,571	3,473												
18,900	18,950	3,764	2,930	4,593	3,489												
18,950	19,000	3,781	2,942	4,614	3,504												

Continued on next page

1981 Tax Table (Continued)

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—					
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household		
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—					
24,500	24,550	5,695	4,428	7,067	5,254	27,250	27,300	6,754	5,294	8,397	6,231	30,000							
24,550	24,600	5,714	4,442	7,091	5,271	27,300	27,350	6,773	5,310	8,422	6,249	30,000	30,050	7,873	6,169	9,729	7,281		
24,600	24,650	5,733	4,457	7,115	5,289	27,350	27,400	6,792	5,326	8,446	6,267	30,050	30,100	7,895	6,187	9,756	7,302		
24,650	24,700	5,752	4,472	7,139	5,307	27,400	27,450	6,812	5,341	8,470	6,284	30,100	30,150	7,917	6,206	9,783	7,323		
24,700	24,750	5,772	4,488	7,164	5,325	27,450	27,500	6,831	5,357	8,494	6,302	30,150	30,200	7,939	6,224	9,809	7,344		
24,750	24,800	5,791	4,504	7,188	5,342	27,500	27,550	6,850	5,373	8,518	6,320	30,200	30,250	7,960	6,242	9,836	7,364		
24,800	24,850	5,810	4,520	7,212	5,360	27,550	27,600	6,869	5,389	8,543	6,338	30,250	30,300	7,982	6,261	9,863	7,385		
24,850	24,900	5,829	4,536	7,236	5,378	27,600	27,650	6,889	5,405	8,567	6,356	30,300	30,350	8,004	6,279	9,889	7,406		
24,900	24,950	5,849	4,551	7,260	5,396	27,650	27,700	6,908	5,420	8,591	6,373	30,350	30,400	8,025	6,297	9,916	7,426		
24,950	25,000	5,868	4,567	7,285	5,413	27,700	27,750	6,927	5,436	8,615	6,391	30,400	30,450	8,047	6,315	9,943	7,447		
25,000														30,450	30,500	8,069	6,334	9,969	7,468
25,000	25,050	5,887	4,583	7,309	5,431	27,750	27,800	6,946	5,452	8,639	6,409	30,500	30,550	8,091	6,352	9,996	7,489		
25,050	25,100	5,906	4,599	7,333	5,449	27,800	27,850	6,966	5,468	8,664	6,427	30,550	30,600	8,112	6,370	10,023	7,509		
25,100	25,150	5,926	4,615	7,357	5,467	27,850	27,900	6,985	5,484	8,688	6,444	30,600	30,650	8,134	6,388	10,049	7,530		
25,150	25,200	5,945	4,630	7,381	5,485	27,900	27,950	7,004	5,499	8,712	6,462	30,650	30,700	8,156	6,407	10,076	7,551		
25,200	25,250	5,964	4,646	7,406	5,502	27,950	28,000	7,023	5,515	8,736	6,480	30,700	30,750	8,177	6,425	10,103	7,572		
						28,000								30,750	30,800	8,199	6,443	10,129	7,592
25,250	25,300	5,984	4,662	7,430	5,520	28,000	28,050	7,043	5,531	8,760	6,498	30,800	30,850	8,221	6,461	10,156	7,613		
25,300	25,350	6,003	4,678	7,454	5,538	28,050	28,100	7,062	5,547	8,785	6,516	30,850	30,900	8,243	6,480	10,183	7,634		
25,350	25,400	6,022	4,694	7,478	5,556	28,100	28,150	7,081	5,563	8,809	6,533	30,900	30,950	8,264	6,498	10,209	7,655		
25,400	25,450	6,041	4,709	7,502	5,573	28,150	28,200	7,100	5,578	8,833	6,551	30,950	31,000	8,286	6,516	10,236	7,675		
25,450	25,500	6,061	4,725	7,526	5,591	28,200	28,250	7,120	5,594	8,857	6,569	31,000							
25,500	25,550	6,080	4,741	7,551	5,609	28,250	28,300	7,139	5,610	8,881	6,587	31,000	31,050	8,308	6,535	10,263	7,696		
25,550	25,600	6,099	4,757	7,575	5,627	28,300	28,350	7,158	5,626	8,906	6,604	31,050	31,100	8,330	6,553	10,289	7,717		
25,600	25,650	6,118	4,773	7,599	5,645	28,350	28,400	7,177	5,642	8,930	6,622	31,100	31,150	8,351	6,571	10,316	7,738		
25,650	25,700	6,138	4,788	7,623	5,662	28,400	28,450	7,197	5,657	8,954	6,640	31,150	31,200	8,373	6,589	10,343	7,758		
25,700	25,750	6,157	4,804	7,647	5,680	28,450	28,500	7,216	5,673	8,978	6,658	31,200	31,250	8,395	6,608	10,369	7,779		
25,750	25,800	6,176	4,820	7,672	5,698	28,500	28,550	7,235	5,689	9,002	6,676	31,250	31,300	8,416	6,626	10,396	7,800		
25,800	25,850	6,195	4,836	7,696	5,716	28,550	28,600	7,254	5,705	9,026	6,693	31,300	31,350	8,438	6,644	10,423	7,821		
25,850	25,900	6,215	4,852	7,720	5,733	28,600	28,650	7,274	5,721	9,051	6,711	31,350	31,400	8,460	6,662	10,449	7,841		
25,900	25,950	6,234	4,867	7,744	5,751	28,650	28,700	7,293	5,736	9,075	6,729	31,400	31,450	8,482	6,681	10,476	7,862		
25,950	26,000	6,253	4,883	7,768	5,769	28,700	28,750	7,312	5,752	9,099	6,747	31,450	31,500	8,503	6,699	10,503	7,883		
26,000														31,500	31,550	8,525	6,717	10,529	7,903
26,000	26,050	6,272	4,899	7,793	5,787	28,750	28,800	7,331	5,768	9,123	6,764	31,550	31,600	8,547	6,735	10,556	7,924		
26,050	26,100	6,292	4,915	7,817	5,805	28,800	28,850	7,352	5,784	9,147	6,784	31,600	31,650	8,569	6,754	10,583	7,945		
26,100	26,150	6,311	4,931	7,841	5,822	28,850	28,900	7,374	5,800	9,172	6,804	31,650	31,700	8,590	6,772	10,609	7,966		
26,150	26,200	6,330	4,946	7,865	5,840	28,900	28,950	7,395	5,815	9,196	6,825	31,700	31,750	8,612	6,790	10,636	7,986		
26,200	26,250	6,349	4,962	7,889	5,858	28,950	29,000	7,417	5,831	9,220	6,846	32,000							
26,250	26,300	6,369	4,978	7,914	5,876	29,000	29,050	7,439	5,847	9,244	6,867	31,750	31,800	8,634	6,809	10,663	8,007		
26,300	26,350	6,388	4,994	7,938	5,893	29,050	29,100	7,461	5,863	9,268	6,887	31,800	31,850	8,655	6,827	10,689	8,028		
26,350	26,400	6,407	5,010	7,962	5,911	29,100	29,150	7,482	5,879	9,293	6,908	31,850	31,900	8,677	6,845	10,716	8,049		
26,400	26,450	6,426	5,025	7,986	5,929	29,150	29,200	7,504	5,894	9,317	6,929	31,900	31,950	8,699	6,863	10,743	8,069		
26,450	26,500	6,446	5,041	8,010	5,947	29,200	29,250	7,526	5,910	9,341	6,950	31,950	32,000	8,721	6,882	10,769	8,090		
26,500	26,550	6,465	5,057	8,035	5,965	29,250	29,300	7,547	5,926	9,365	6,970	32,000	32,050	8,742	6,900	10,796	8,111		
26,550	26,600	6,484	5,073	8,059	5,982	29,300	29,350	7,569	5,942	9,389	6,991	32,050	32,100	8,764	6,918	10,823	8,132		
26,600	26,650	6,503	5,089	8,083	6,000	29,350	29,400	7,591	5,958	9,414	7,012	32,100	32,150	8,786	6,936	10,849	8,152		
26,650	26,700	6,523	5,104	8,107	6,018	29,400	29,450	7,613	5,973	9,438	7,032	32,150	32,200	8,808	6,955	10,876	8,173		
26,700	26,750	6,542	5,120	8,131	6,036	29,450	29,500	7,634	5,989	9,462	7,053	32,200	32,250	8,829	6,973	10,902	8,194		
26,750	26,800	6,561	5,136	8,156	6,053	29,500	29,550	7,656	6,005	9,486	7,074	32,250	32,300	8,851	6,991	10,929	8,215		
26,800	26,850	6,580	5,152	8,180	6,071	29,550	29,600	7,678	6,021	9,510	7,095	32,300	32,350	8,873	7,010	10,956	8,235		
26,850	26,900	6,600	5,168	8,204	6,089	29,600	29,650	7,700	6,037	9,535	7,115	32,350	32,400	8,894	7,028	10,982	8,256		
26,900	26,950	6,619	5,183	8,228	6,107	29,650	29,700	7,721	6,052	9,559	7,136	32,400	32,450	8,916	7,046	11,009	8,277		
26,950	27,000	6,638	5,199	8,252	6,124	29,700	29,750	7,743	6,068	9,583	7,157	32,450	32,500	8,938	7,064	11,036	8,297		
27,000														32,500	32,550	8,960	7,083	11,062	8,318
27,000	27,050	6,657	5,215	8,276	6,142	29,750	29,800	7,765	6,084	9,607	7,178	32,550	32,600	8,981	7,101	11,089	8,339		
27,050	27,100	6,677	5,231	8,301	6,160	29,800	29,850	7,786	6,100	9,631	7,198	32,600	32,650	9,003	7,119	11,116	8,360		
27,100	27,150	6,696	5,247	8,325	6,178	29,850	29,900	7,808	6,116	9,656	7,219	32,650	32,700	9,025	7,137	11,142	8,380		
27,150	27,200	6,715	5,262	8,349	6,196	29,900	29,950	7,830	6,133	9,680	7,240	32,700	32,750	9,046	7,156	11,169	8,401		
27,200	27,250	6,735	5,278	8,373	6,213	29,950	30,000	7,852	6,151	9,704	7,261								

Continued on next page

1981 Tax Table (Continued)

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,750	32,800	9,068	7,174	11,196	8,422	35,500	35,550	10,333	8,198	12,662	9,619	38,250	38,300	11,664	9,366	14,129	10,868
32,800	32,850	9,090	7,192	11,222	8,443	35,550	35,600	10,358	8,219	12,689	9,641	38,300	38,350	11,688	9,387	14,155	10,891
32,850	32,900	9,112	7,210	11,249	8,463	35,600	35,650	10,382	8,240	12,716	9,664	38,350	38,400	11,712	9,408	14,182	10,913
32,900	32,950	9,133	7,229	11,276	8,484	35,650	35,700	10,406	8,262	12,742	9,687	38,400	38,450	11,737	9,429	14,209	10,936
32,950	33,000	9,155	7,247	11,302	8,505	35,700	35,750	10,430	8,283	12,769	9,710	38,450	38,500	11,761	9,451	14,235	10,959
33,000																	
33,000	33,050	9,177	7,265	11,329	8,526	35,750	35,800	10,454	8,304	12,796	9,732	38,500	38,550	11,785	9,472	14,262	10,981
33,050	33,100	9,199	7,284	11,356	8,546	35,800	35,850	10,479	8,325	12,822	9,755	38,550	38,600	11,809	9,493	14,289	11,004
33,100	33,150	9,220	7,302	11,382	8,567	35,850	35,900	10,503	8,347	12,849	9,778	38,600	38,650	11,833	9,514	14,315	11,027
33,150	33,200	9,242	7,320	11,409	8,588	35,900	35,950	10,527	8,368	12,876	9,800	38,650	38,700	11,858	9,536	14,342	11,050
33,200	33,250	9,264	7,338	11,436	8,609	35,950	36,000	10,551	8,389	12,902	9,823	38,700	38,750	11,882	9,557	14,369	11,072
						36,000											
33,250	33,300	9,285	7,357	11,462	8,629	36,000	36,050	10,575	8,410	12,929	9,846	38,750	38,800	11,906	9,578	14,395	11,095
33,300	33,350	9,307	7,375	11,489	8,650	36,050	36,100	10,600	8,432	12,956	9,869	38,800	38,850	11,930	9,599	14,422	11,118
33,350	33,400	9,329	7,393	11,516	8,671	36,100	36,150	10,624	8,453	12,982	9,891	38,850	38,900	11,954	9,620	14,449	11,140
33,400	33,450	9,351	7,411	11,542	8,691	36,150	36,200	10,648	8,474	13,009	9,914	38,900	38,950	11,979	9,642	14,475	11,163
33,450	33,500	9,372	7,430	11,569	8,712	36,200	36,250	10,672	8,495	13,035	9,937	38,950	39,000	12,003	9,663	14,502	11,186
												39,000					
33,500	33,550	9,394	7,448	11,596	8,733	36,250	36,300	10,696	8,516	13,062	9,959	39,000	39,050	12,027	9,684	14,529	11,209
33,550	33,600	9,416	7,466	11,622	8,754	36,300	36,350	10,721	8,538	13,089	9,982	39,050	39,100	12,051	9,705	14,555	11,231
33,600	33,650	9,438	7,485	11,649	8,774	36,350	36,400	10,745	8,559	13,115	10,005	39,100	39,150	12,075	9,727	14,582	11,254
33,650	33,700	9,459	7,503	11,676	8,795	36,400	36,450	10,769	8,580	13,142	10,028	39,150	39,200	12,100	9,748	14,609	11,277
33,700	33,750	9,481	7,521	11,702	8,816	36,450	36,500	10,793	8,601	13,169	10,050	39,200	39,250	12,124	9,769	14,635	11,299
33,750	33,800	9,503	7,539	11,729	8,837	36,500	36,550	10,817	8,623	13,195	10,073	39,250	39,300	12,148	9,790	14,662	11,322
33,800	33,850	9,524	7,558	11,756	8,857	36,550	36,600	10,842	8,644	13,222	10,096	39,300	39,350	12,172	9,812	14,689	11,345
33,850	33,900	9,546	7,576	11,782	8,878	36,600	36,650	10,866	8,665	13,249	10,118	39,350	39,400	12,196	9,833	14,715	11,368
33,900	33,950	9,568	7,594	11,809	8,899	36,650	36,700	10,890	8,686	13,275	10,141	39,400	39,450	12,221	9,854	14,742	11,390
33,950	34,000	9,590	7,612	11,836	8,920	36,700	36,750	10,914	8,708	13,302	10,164	39,450	39,500	12,245	9,875	14,769	11,413
34,000																	
34,000	34,050	9,611	7,631	11,862	8,940	36,750	36,800	10,938	8,729	13,329	10,187	39,500	39,550	12,269	9,896	14,795	11,436
34,050	34,100	9,633	7,649	11,889	8,961	36,800	36,850	10,962	8,750	13,355	10,209	39,550	39,600	12,293	9,918	14,822	11,458
34,100	34,150	9,656	7,667	11,916	8,983	36,850	36,900	10,987	8,771	13,382	10,232	39,600	39,650	12,317	9,939	14,849	11,481
34,150	34,200	9,680	7,685	11,942	9,006	36,900	36,950	11,011	8,792	13,409	10,255	39,650	39,700	12,342	9,960	14,875	11,504
34,200	34,250	9,704	7,704	11,969	9,028	36,950	37,000	11,035	8,814	13,435	10,277	39,700	39,750	12,366	9,981	14,902	11,527
						37,000											
34,250	34,300	9,729	7,722	11,996	9,051	37,000	37,050	11,059	8,835	13,462	10,300	39,750	39,800	12,390	10,003	14,929	11,549
34,300	34,350	9,753	7,740	12,022	9,074	37,050	37,100	11,083	8,856	13,489	10,323	39,800	39,850	12,414	10,024	14,955	11,572
34,350	34,400	9,777	7,759	12,049	9,096	37,100	37,150	11,108	8,877	13,515	10,346	39,850	39,900	12,438	10,045	14,982	11,595
34,400	34,450	9,801	7,777	12,076	9,119	37,150	37,200	11,132	8,899	13,542	10,368	39,900	39,950	12,462	10,066	15,009	11,617
34,450	34,500	9,825	7,795	12,102	9,142	37,200	37,250	11,156	8,920	13,569	10,391	39,950	40,000	12,487	10,088	15,035	11,640
34,500	34,550	9,850	7,813	12,129	9,164	37,250	37,300	11,180	8,941	13,595	10,414	40,000					
34,550	34,600	9,874	7,832	12,156	9,187	37,300	37,350	11,204	8,962	13,622	10,436	40,000	40,050	12,511	10,109	15,062	11,663
34,600	34,650	9,898	7,850	12,182	9,210	37,350	37,400	11,229	8,984	13,649	10,459	40,050	40,100	12,535	10,130	15,089	11,686
34,650	34,700	9,922	7,868	12,209	9,233	37,400	37,450	11,253	9,005	13,675	10,482	40,100	40,150	12,559	10,151	15,115	11,708
34,700	34,750	9,946	7,886	12,236	9,255	37,450	37,500	11,277	9,026	13,702	10,505	40,150	40,200	12,583	10,172	15,142	11,731
												40,200	40,250	12,608	10,194	15,168	11,754
34,750	34,800	9,971	7,905	12,262	9,278	37,500	37,550	11,301	9,047	13,729	10,527	40,250	40,300	12,632	10,215	15,195	11,776
34,800	34,850	9,995	7,923	12,289	9,301	37,550	37,600	11,325	9,068	13,755	10,550	40,300	40,350	12,656	10,236	15,222	11,799
34,850	34,900	10,019	7,941	12,316	9,323	37,600	37,650	11,350	9,090	13,782	10,573	40,350	40,400	12,680	10,257	15,248	11,822
34,900	34,950	10,043	7,959	12,342	9,346	37,650	37,700	11,374	9,111	13,809	10,595	40,400	40,450	12,704	10,279	15,275	11,845
34,950	35,000	10,067	7,978	12,369	9,369	37,700	37,750	11,398	9,132	13,835	10,618	40,450	40,500	12,729	10,300	15,302	11,867
35,000																	
35,000	35,050	10,092	7,996	12,396	9,392	37,750	37,800	11,422	9,153	13,862	10,641	40,500	40,550	12,753	10,321	15,328	11,890
35,050	35,100	10,116	8,014	12,422	9,414	37,800	37,850	11,446	9,175	13,889	10,664	40,550	40,600	12,777	10,342	15,355	11,913
35,100	35,150	10,140	8,033	12,449	9,437	37,850	37,900	11,471	9,196	13,915	10,686	40,600	40,650	12,801	10,364	15,382	11,935
35,150	35,200	10,164	8,051	12,476	9,460	37,900	37,950	11,495	9,217	13,942	10,709	40,650	40,700	12,825	10,385	15,408	11,958
35,200	35,250	10,188															

1981 Tax Table (Continued)

If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—				If line 12 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
41,000						44,000						47,000					
41,000	41,050	12,995	10,533	15,595	12,117	44,000	44,050	14,596	11,807	17,255	13,480	47,000	47,050	16,225	13,154	19,003	15,026
41,050	41,100	13,019	10,555	15,622	12,140	44,050	44,100	14,623	11,829	17,284	13,503	47,050	47,100	16,253	13,178	19,032	15,053
41,100	41,150	13,043	10,576	15,648	12,163	44,100	44,150	14,650	11,850	17,314	13,525	47,100	47,150	16,280	13,202	19,061	15,080
41,150	41,200	13,067	10,597	15,675	12,185	44,150	44,200	14,677	11,871	17,343	13,548	47,150	47,200	16,307	13,226	19,091	15,106
41,200	41,250	13,092	10,618	15,702	12,208	44,200	44,250	14,705	11,892	17,372	13,571	47,200	47,250	16,334	13,251	19,120	15,133
41,250	41,300	13,116	10,640	15,728	12,231	44,250	44,300	14,732	11,913	17,401	13,593	47,250	47,300	16,361	13,275	19,149	15,160
41,300	41,350	13,140	10,661	15,755	12,253	44,300	44,350	14,759	11,935	17,430	13,616	47,300	47,350	16,388	13,299	19,178	15,186
41,350	41,400	13,164	10,682	15,782	12,276	44,350	44,400	14,786	11,956	17,459	13,639	47,350	47,400	16,415	13,323	19,207	15,213
41,400	41,450	13,188	10,703	15,808	12,299	44,400	44,450	14,813	11,977	17,488	13,662	47,400	47,450	16,443	13,347	19,236	15,240
41,450	41,500	13,213	10,724	15,835	12,322	44,450	44,500	14,840	11,998	17,518	13,684	47,450	47,500	16,470	13,371	19,265	15,266
41,500	41,550	13,238	10,746	15,862	12,344	44,500	44,550	14,868	12,020	17,547	13,707	47,500	47,550	16,497	13,396	19,295	15,293
41,550	41,600	13,265	10,767	15,888	12,367	44,550	44,600	14,895	12,041	17,576	13,730	47,550	47,600	16,524	13,420	19,324	15,320
41,600	41,650	13,292	10,788	15,915	12,390	44,600	44,650	14,922	12,062	17,605	13,752	47,600	47,650	16,551	13,444	19,353	15,346
41,650	41,700	13,320	10,809	15,942	12,412	44,650	44,700	14,949	12,083	17,634	13,775	47,650	47,700	16,578	13,468	19,382	15,373
41,700	41,750	13,347	10,831	15,968	12,435	44,700	44,750	14,976	12,105	17,663	13,800	47,700	47,750	16,606	13,492	19,411	15,400
41,750	41,800	13,374	10,852	15,995	12,458	44,750	44,800	15,003	12,126	17,692	13,826	47,750	47,800	16,633	13,517	19,440	15,426
41,800	41,850	13,401	10,873	16,022	12,481	44,800	44,850	15,030	12,147	17,721	13,853	47,800	47,850	16,660	13,541	19,469	15,453
41,850	41,900	13,428	10,894	16,048	12,503	44,850	44,900	15,058	12,168	17,751	13,880	47,850	47,900	16,687	13,565	19,498	15,480
41,900	41,950	13,455	10,916	16,075	12,526	44,900	44,950	15,085	12,189	17,780	13,906	47,900	47,950	16,714	13,589	19,528	15,506
41,950	42,000	13,483	10,937	16,102	12,549	44,950	45,000	15,112	12,211	17,809	13,933	47,950	48,000	16,741	13,613	19,557	15,533
42,000						45,000						48,000					
42,000	42,050	13,510	10,958	16,128	12,571	45,000	45,050	15,139	12,232	17,838	13,960	48,000	48,050	16,768	13,638	19,586	15,560
42,050	42,100	13,537	10,979	16,155	12,594	45,050	45,100	15,166	12,253	17,867	13,986	48,050	48,100	16,796	13,662	19,615	15,586
42,100	42,150	13,564	11,001	16,182	12,617	45,100	45,150	15,193	12,274	17,896	14,013	48,100	48,150	16,823	13,686	19,644	15,613
42,150	42,200	13,591	11,022	16,208	12,640	45,150	45,200	15,221	12,296	17,925	14,040	48,150	48,200	16,850	13,710	19,673	15,640
42,200	42,250	13,618	11,043	16,235	12,662	45,200	45,250	15,248	12,317	17,954	14,066	48,200	48,250	16,877	13,734	19,702	15,666
42,250	42,300	13,646	11,064	16,262	12,685	45,250	45,300	15,275	12,338	17,984	14,093	48,250	48,300	16,904	13,759	19,731	15,693
42,300	42,350	13,673	11,085	16,288	12,708	45,300	45,350	15,302	12,359	18,013	14,120	48,300	48,350	16,931	13,783	19,761	15,720
42,350	42,400	13,700	11,107	16,315	12,730	45,350	45,400	15,329	12,381	18,042	14,146	48,350	48,400	16,959	13,807	19,790	15,746
42,400	42,450	13,727	11,128	16,342	12,753	45,400	45,450	15,356	12,402	18,071	14,173	48,400	48,450	16,986	13,831	19,819	15,773
42,450	42,500	13,754	11,149	16,368	12,776	45,450	45,500	15,384	12,423	18,100	14,200	48,450	48,500	17,013	13,855	19,848	15,800
42,500	42,550	13,781	11,170	16,395	12,798	45,500	45,550	15,411	12,444	18,129	14,226	48,500	48,550	17,040	13,880	19,877	15,826
42,550	42,600	13,808	11,192	16,422	12,821	45,550	45,600	15,438	12,465	18,158	14,253	48,550	48,600	17,067	13,904	19,906	15,853
42,600	42,650	13,836	11,213	16,448	12,844	45,600	45,650	15,465	12,487	18,188	14,280	48,600	48,650	17,094	13,928	19,935	15,879
42,650	42,700	13,863	11,234	16,475	12,867	45,650	45,700	15,492	12,508	18,217	14,306	48,650	48,700	17,122	13,952	19,965	15,906
42,700	42,750	13,890	11,255	16,502	12,889	45,700	45,750	15,519	12,529	18,246	14,333	48,700	48,750	17,149	13,976	19,994	15,933
42,750	42,800	13,917	11,277	16,528	12,912	45,750	45,800	15,546	12,550	18,275	14,360	48,750	48,800	17,176	14,001	20,023	15,959
42,800	42,850	13,944	11,298	16,556	12,935	45,800	45,850	15,574	12,573	18,304	14,386	48,800	48,850	17,203	14,025	20,052	15,986
42,850	42,900	13,971	11,319	16,585	12,957	45,850	45,900	15,601	12,597	18,333	14,413	48,850	48,900	17,230	14,049	20,081	16,013
42,900	42,950	13,999	11,340	16,614	12,980	45,900	45,950	15,628	12,621	18,362	14,440	48,900	48,950	17,257	14,073	20,110	16,039
42,950	43,000	14,026	11,361	16,644	13,003	45,950	46,000	15,655	12,646	18,391	14,466	48,950	49,000	17,284	14,097	20,139	16,066
43,000						46,000						49,000					
43,000	43,050	14,053	11,383	16,673	13,026	46,000	46,050	15,682	12,670	18,421	14,493	49,000	49,050	17,312	14,121	20,168	16,093
43,050	43,100	14,080	11,404	16,702	13,048	46,050	46,100	15,709	12,694	18,450	14,520	49,050	49,100	17,339	14,146	20,198	16,119
43,100	43,150	14,107	11,425	16,731	13,071	46,100	46,150	15,737	12,718	18,479	14,546	49,100	49,150	17,366	14,170	20,227	16,146
43,150	43,200	14,134	11,446	16,760	13,094	46,150	46,200	15,764	12,742	18,508	14,573	49,150	49,200	17,393	14,194	20,256	16,173
43,200	43,250	14,161	11,468	16,789	13,116	46,200	46,250	15,791	12,767	18,537	14,600	49,200	49,250	17,420	14,218	20,285	16,199
43,250	43,300	14,189	11,489	16,818	13,139	46,250	46,300	15,818	12,791	18,566	14,626	49,250	49,300	17,447	14,242	20,314	16,226
43,300	43,350	14,216	11,510	16,847	13,162	46,300	46,350	15,845	12,815	18,595	14,653	49,300	49,350	17,475	14,267	20,343	16,253
43,350	43,400	14,243	11,531	16,877	13,185	46,350	46,400	15,872	12,839	18,624	14,680	49,350	49,400	17,502	14,291	20,372	16,279
43,400	43,450	14,270	11,553	16,906	13,207	46,400	46,450	15,899	12,863	18,654	14,706	49,400	49,450	17,529	14,315	20,402	16,306
43,450	43,500	14,297	11,574	16,935	13,230	46,450	46,500	15,927	12,888	18,683	14,733	49,450	49,500	17,556	14,339	20,431	16,333
43,500	43,550	14,324	11,595	16,964	13,253	46,500	46,550	15,954	12,912	18,712	14,760	49,500	49,550	17,583	14,363	20,460	16,359
43,550	43,600	14,352	11,616	16,993	13,275	46,550	46,600	15,981	12,936	18,741	14,786	49,550	49,600	17,610	14,388	20,489	16,386
43,600	43,650	14,379	11,637	17,022	13,298	46,600	46,650	16,008	12,960	18,770	14,813	49,600	49,650	17,637	14,412	20,518	16,413
43,650	43,700	14,406	11,659	17,051	13,321	46,650	46,700	16,035	12,984	18,799	14,840	49,650	49,700	17,665	14,436	20,547	16,439
43,700	43,750	14,433	11,680	17,081	13,344	46,700	46,750	16,062	13,009	18,828	14,866	49,700	49,750	17,692	14,460	20,576	16,466
43,750	43,800	14,460	11,701	17,110	13,366	46,750	46,800	16,090	13,033	18,858	14,893	49,750	49,800	17,719	14,484	20,605	16,493
43,800	43,850	14,487	11,722	17,139	13,389	46,800	46,850	16,117									

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information we must tell you:

- Our legal right to ask for the information.
- What major purposes we have in asking for it, and how it will be used.
- What could happen if we do not receive it.
- Whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

For the Internal Revenue Service, the laws include:

- 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. Your response is mandatory under these sections. 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.

1981 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 14. 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.

If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—			If line 1 or 2 of the worksheet is—			Your earned income credit is—		
Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over	
\$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 IRS employees give courteous responses and correct

information 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
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

Call 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
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 Illinois, 800-972-5400

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,
call 1-800-462-0830
Elsewhere in area codes 517, 616, and
906, call 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

St. Louis, 342-1040
Elsewhere in Missouri, 800-392-4200

Montana

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

Nebraska

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)
Call 1-800-343-9000

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, 756-3010
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,
1-800-543-7200

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, Ha-
waii, 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 27.

Form 1040, U.S. Individual Income Tax Return

Schedule A for itemized deductions

Schedule B for interest income if more than \$400 or if from All-Savers Certificates, for dividends and other distributions on stock 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 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

These forms are available only at Internal Revenue Service offices:

Form 1040-ES to make estimated tax payments

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 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 5695, Residential Energy Credit

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

463 Travel, Entertainment, and Gift Expenses

501 Exemptions

502 Medical and Dental Expenses

503 Child and Disabled Dependent Care

504 Tax Information for Divorced or Separated Individuals

505 Tax Withholding and Estimated Tax

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 1981 Tax Changes

554 Tax Benefits for Older Americans

903 Energy Credits for Individuals

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