General Description Booklet

for

1962 INDIVIDUAL TAX MODEL FILE

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## TABLE OF CONTENTS

	Page
File Description	1
Codebook: Elements Weights Record layout	3
Tax Forms	. 8

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#### File Description

The 1962 Individual Tax Model File is a microdata base that was made to represent various characteristics of the taxpayer population of the Unitied States in 1962. The Brookings Institution slightly modified the IRS's original 1962 Individual Tax Model; gain and loss fields have been combined into one + or - element to create this file. The data is from the individual federal tax returns of 1962. The tax model file can be used to simulate the impact of tax law changes as well as provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The file contains 103360 records on two tapes. There are 54 elements in each record: 7 codes and 47 variables. The variables can be positive or negative as necessary. The sample code in element seven corresponds to the weight of the record (the weight is in the description of the sample code). Each record is 484 bytes long with 20 records to a tape block. The tapes are written in unlabeled EBCDIC, 9 track, odd parity, and 1600 BPI.

The tapes in order are: SI0639 78780 rec. SI0640  $\frac{24580 \text{ rec.}}{103360 \text{ total records}}$ 

The Individual Tax Model File is designed for making national level estimates. The 1980 tax model file can be purchased through the Internal Revenue Service's, Statistics of Income Division. Any questions concerning the cost and acquisition of the current tax model file should be directed to:

Dr. Fritz Scheuren, Director Statistics of Income Division D:R:S 1111 Constitution Ave., N.W. Washington, D.C. 20224 (202) 376-0216

Individual Tax Model Files for each of the Tax Years 1960,1962,1964 and 1966 through 1978, and State Tax Model files for Tax Years 1977 and 1979, are available through the National Archives and Records Service. Questions concerning cost, acquisition and delivery of these historical tax model files should be addressed to:

Machine Readable Archives Division National Archives and Records Service General Services Administration Washington, D.C. 20408 (202) 724-1080

### 1964 INDIVIDUAL TAX MODEL FILE

Ele	ment			Posi	tion	Length
1	District	Code		1 -	2 .	2
		Augusta, ME				
		Portsmouth, NH				
		Burlington, VT				
		Boston, MA				
		Providence, RI				
		Hartford, CT				
	11 =	Brooklyn, NY				
	13 =	Manhatten, NY				
	14 =	Albany, NY				
	15 =	Syracuse, NY				
	16 =	Buffalo, NY				
	21 =	Camden, NJ				
	22 =	Newark, NJ				
	23 =	Philadelphia, PA				
	24 =	Scranton, PA				•
	25 ■	Pittsburgh, PA				
	31 =	Cincinnati, OH				
	34 =	Cleveland, OH				
	35 ≖	Indianapolis, Ind.				
		Chicago, Ill.				
	37 =	Springfield, Ill.				
•		Detroit, Mich.				
		Milwaukee, Minn.				
	41 =	St. Paul, Minn.	•			
		Des Moines, Iowa				
		St. Louis, MO				
		Kansas City, MO				
		Fargo, ND				
		Aberdeen, SD				
		Omaha, NB				
		Wichita, KA				
		MITHING CON, DE				
		Baltimore, MD				
		Washington, D.C.				
		Richmond, VA				
		Parkersburg, WV				
		Greensboro, NC				
		Columbia, SC				
		Atlanta, GA				
		Jacksonville, FL				
		Louisville, KY				
	62 =	Nashville, TN				

	63 = Birmingham, Ala. 64 = Jackson, Miss. 66 = Puerto Rico 71 = Little Rock, Ark. 72 = New Orleans, LA 73 = Oklahoma City, OK 74 = Austin, TX 75 = Dallas, TX 81 = Helena, Mont. 82 = Boise, Ida. 83 = Cheyenne, Wyo. 84 = Denver, CO 85 = Albuquerque, NM 86 = Phoenix, Ariz. 87 = Salt Lake City, UT 88 = Reno, NV 91 = Seattle, Wash. 92 = Archorage, Alaska 93 = Portland, Ore. 94 = San Francisco, CA 95 = Los Angeles, CA 96 = CP:IO 99 = Honolulu, HI				
2	Schedule Code  1 = Separate returns of husbands and wives, and of single persons not head of household or surviving spouse.  2 = Joint returns and returns of sur. spouse 3 = Head of household.	3 e.	-		2
3	<pre>Tax Status    1 = Taxable (normal and surtax).    2 = Taxable (alternative).    3 = Nontaxable.</pre>	5	-	6	2
4	Marital Status  1 = Joint returns.  2 = Separate returns.  3 = Head of household.  4 = Surviving spouse.  5 = Single returns.	7	-	8	2
5	Form of Deduction 1 = Itemized 2 = Standard	9	-	10	2
6	Select Code (for subsampling) 1 through 9 and 0 (0 equals 10)	11	-	12	2

7	Sample Code (for weighting) (Note: Bus. returns have Schedule C	13 - 14	2
8	and/or Schedule F attached) Number amounts in \$1000's  0 = 1040A returns.  1 = 1040, Nonbus. returns, AGI < 10  2 = 1040, Bus. returns, AGI < 10  3 = 1040, Nonbus. returns, 10 < AGI < 50  4 = 1040, Bus. returns, 30 < AGI < 100  5 = 1040, Nonbus. returns, 50 < AGI < 100  6 = 1040, Bus. returns, 50 < AGI < 100  7 = 1040, Nonbus. returns, 100 AGI < 150  1040, Nonbus. returns, 150 AGI < 150  1040, Bus. returns, 150 AGI  8 = 1040, Bus. returns, 150 AGI  12 = 1040, Prior year ret. AGI < 50  17 = 1040, Prior year ret. 50 < AGI  Salary and Wage		10
9	Excludable Sick Pay	25 - 34	10
10	Bus. or Farm Net Profit	35 - 44	10
11	Partnership Net Profit	45 <b>–</b> 54	10
12	Sale of Property Net (non cap. gains)	55 <b>-</b> 64	10
13	Pension Income (taxable portion)	65 <b>-</b> 74	10
14	Interest Income	75 - 84	10
15	All Other Income(rent, roy, etc)	85 <b>-</b> 94	10
16	Div. Eligible for Exclusion	95 - 104	10
17	Div. Exclusion	105 - 114	10
18	Div. not Eligible for Exclusion	115 - 124	10
19	Capital Loss Carryover	125 - 134	10
20	Net S-T Cap. Gain after Carryover	135 - 144	10
21	Net L-T Gain	145 - 154	10
22	Net Cap. Loss Before Limitation	155 - 164	10
23	AGI	165 - 174	10

24	Total Contributions	175 - 184	10
25	Total Interest Expense	185 - 194	10
26	Group I Drug Expense	195 - 204	10
27	Group I Drug Deduction	205 - 214	10
28	Group II Drug Expense	215 - 224	10
29	Group II Drug Deduction	225 - 234	10
30	Group I Medical and Dental Expense	235 - 244	10
31	Group I Total Deduction	245 - 254	10
32	Group II Medical and Dental Expense	255 - 264	10
33	Group II Total Deduction	265 - 274	10
34	Allowable Medical and Dental Deduction	275 <b>–</b> 284	10
35	Real Estate Taxes	285 - 294	10
36	State and Local Taxes	295 - 304	10
37	State Income Taxes	305 - 314	10
38	Total Tax Deductions	315 - 324	10
39	Total Deductions Reported	325 - 334	10
40	Taxpayer Exemption	335 - 344	10
41	Age Exemption	345 - 354	10
42	Blind Exemption	355 - 364	10
43	Sons and Daughters Exemption	365 - 374	10
44	Other Dependents Exemptions	375 - 384	10
45	Taxable Income	385 - 394	10
46	Tax Before Credit	395 - 404	10
47	Dividend Credit	405 - 414	10
48	Retirement Income Credit	415 - 424	10

49	All Other Credits	425 - 434	10
50	Tax After Credit	435 - 444	10
51	Self-Employment Tax Paid	445 - 454	10
52	Tax Withheld	455 - 464	10
53	Payment on 1962 Declaration	465 - 474	10
54	Balance Due (or refund)	475 - 484	10

## FACSIMILES OF TAX RETURNS, 1962

Form 104 Please			names and middle initials of b	Less than \$10,000 total income) 1962 Oth) 2. Your Social Security Number 3. Wife's Social Security Number
	Home address (Number and	street or raral route)		4. Check one:  Single; Married filing joint return (even if only one had income);
	City, town, or post office	Zone	State	Married Sting separate return—If wife or husband also filing separately,  gwe name
. WAGES SH	OWN ON FORMS W-2 AND OT	THER INCOME FEDERA	LE INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
f item 9 is more, or 1f ite [200], use Fort	\$10,000 or on 6 in over n 1040.	8		
INTEREST HVIDENDS, A THER WAGE		7. Total	₹.	If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here if appropriate.  Enclose Forms W-2, Copy B. If your income was \$5,000 or more.
. TOTAL INC	COME ->	45	E52	you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute you
O. Enter tax 1	from Tax Table or from tax compu	station schedule >		. I '^' '\ ' 10 11 MaK1Y / NOU COMBUTE YOU! OWN!!!!
11. If item 10	is larger than item 7, enter bal	lance due ->		any halance (item 11) in full with return to your District Director
10 44 11 - 31	s larger than item 10, enter refu			● Check here □, if you want refund applied to U.S. Savings Bonds

di (a) Regular \$600 exemption (b) Additional \$600 exemption (c) Additional \$600 exemption	if 65 or over at end if blind at end of 19	of 1962	E 42 E 42	Yourself W Yourself W Yourself W	ife boxes checked	<u> </u>
EXEMPTIONS FOR YOUR CHILDREN AN NAME  MAME  Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	D OTHER DEPENDEN	(TS (List below)	FOR DEPENDEN	TS OTHER THAN Y Amount YOU furnished for dependent's sup- port. If 1007 write "ALL"	OUR CHILDREN Amount furnished by OTHERS including dependent. See instruction 14	
				3	\$	
5. Total exemptions from items \$IGN   I declare under the penalties of perjury	that to the best of my know	e	true, correct, and cor	spiete ratura.		

762-244 O-65-12

HS T	1040 pasury Department	U.S. INDI	VIDUAL INCOME TAX RETURN-	-1962	Your Socia	Security Nun	nbe
	Revenue Service	or taxable year beginning		19	Occupation	!	
first nam	ne and initial	•	Last name		-cupe 300		
		(If joint return of husband	and wife, use first names and middle initials of both)		Wife's Sec	ial Security No	#FT
отпе							
idress		(Mu	mber and street or rural route)		Occupation		_
				·			
	(City	town, or post office)	(Postal zone number)	(State)	!		
thack }	i □ Single: □ Un	married"Head of Hou	sehold"; 🗌 Surviving widow or widower with depe	ndent child; 🔲 M	arried filing	joint return (e	eve
me:	only one had inc	ome); 🗌 Married filing	separate return—If wife or husband also filing separ	ately, give name			
			INCOME—(If joint return, include all income of bo	th husband and wife)			
1. W			s of allowances over business expenses. Where employed (city and state)	(a) Wages, et		b) Federal income withheld	• u
	Employer's nar	ne	with ambohas (wil and seem)				i
				. 3	<b>3</b>		
		••••••					
is.	aither you or yo	our wife worked for more	than one employer, see page 4 of instructions	-			-;-
_			· · · · · · · · · · · · · · · · · · ·	E8		E52.	
2. To	otals C P (	1 J. J. J. J. J. A. J. A.	ach required statement)	-			
ئ. : س د	Sick pay it in	cluded in line 1 (on	ach required statement y	· <u> </u>			- ;
4. 3	ubtract line 3 t	.J., L. DI					
30.D	vividends (Sche	la R or other list)				E 14	
_ D	nerest (Schedu	possions atc (Sche	dule B)				
							:
7 0	. I avalana	o al proporty (School	dule D)				
	arm income (S				: :: <u>:</u>		_:
		Ç			. •1		
7. 1	•		X BY USING EITHER 10 OR 11				:
	. 🔻		11. Tax Rate Schedule		1		1
16	10. Tax	: lable n \$5,000 and you do	a. If you itemize deductions, enter total from	page 2			
11	ot itemize deduct	ions—	If line 9 is \$5,000 or more and you do n line 9 but not more than \$1,000 (\$500 if	ot itemize, enter 1	o% o/}		_
C	omplete page 2	exemption schedule.	ine 9 but not more than \$1,000 (\$500 if arate return).	married and hir	ng sep-		
C	opy total exemp	tions here	b. Subtract line 11a from line 9				
		able on page 10 of	c. Copy total exemptions from page 2 here	, multiply by \$6			_:
	nstructions.		d. Subtract line 11c from line 11b		• !		_;
	o not use lines 1	• •	Figure your tax on this amount by using to 9 of instructions and enter tax on line 12.	ix rate schedule o	n page		
E	nter tax on line	12.	y of districtions and enter tax on the 12.				
12. T	ax (fram eithe	r tax toble or tax ro	te schedule)		•	<sub>ز</sub> بمعر <sup>ز</sup> مديز	
13. S	elf-employmer	it tax (Schedule C-3	3 arF−1)		· · •i_	<u> </u>	_
14. T	Total (add line	s 12 and 13)			- · .		
			AYMENTS AND CREDITS				
15a.T	ax withheld (l	ine 2, cal. (b) abave	e). Attach Farms W-2	<u></u>	L		
Ь.Р	Payments and	redits on 1962 Dec	laration of Estimated Tax	· <u> </u>			
c. [	Dividends rece	ived credit		54.1			•
d.R	Retirement inco	me credit		• 5.4.8.			
e.ii	nvesiment cred	it (Form 3468)		•			
F. C	Uther credits (	ppecity—see page :	5 of instructions)	. '	<del></del>		
g. <u>[</u>	total (add lin	esa,b,c,d,e,and	df)	· · · · <b>L</b>	<b>→</b> [-		—
ι	District Director		unt on line 15b was paid				
	,		TAX DUE OR REFUND	- <b>L</b>		E54	
10 II	r payments on Pay in full w	a creails (line 10g) : Ith this return to "Inte	are less than tax (line 14), enter Balance Du Frnal Revenue Service." File with your District Dir	e nere .		<u>, , , , , , , , , , , , , , , , , , , </u>	_
	-					E54	
			ore larger than tax (line 14), enter Overpayr			L	
40	Amount of line	e 17 you wish credite	ed to 1963 Estimated Tax	; or □ Refund	-		

## FACSIMILES OF TAX RETURNS, 1962

heck (a) Regule (b) Addit (c) Addit (c) Addit I Exemptions for your If an exemption is	ourself—and wife (only if all her or \$600 exemption tional \$600 exemption if 65 or a tional \$600 exemption if blind a our children and other dependen s bosed on a multiple-support as	over at end af 1962 t end of 1962 ts (list below)		<b>540</b> [	☐ Yourself [ ☐ Yourself [	☐ Wife ☐ Wife ☐ Wife	Enter number of boxes checked	
oxes hich (b) Addit poly (c) Addit  Exemptions for your If an exemption is  Enter figure	tional \$600 exemption if 65 or of tional \$600 exemption if blind a but children and other dependen is bosed on a multiple-support as	over at end of 1962 t end of 1962 ts (list below)		EYI	Yourself [	Wife	of boxes	
oxes hich (b) Addit (c) Addit Exemptions for your lift an exemption is	tional \$600 exemption if 65 or of tional \$600 exemption if blind a but children and other dependen is bosed on a multiple-support as	t end of 1962 .  Is (list below)	<u> </u>	E41.	=	= '		
Exemptions for your for exemption is	tional \$600 exemption if blind a our children and other dependen is bosed on a multiple-support as	t end of 1962 .  Is (list below)	<u> </u>	E42	Yourself [	_₩ife	>	
Exemptions for your If an exemption is Enter figure	our children and other dependen s bosed on a multiple-support as	ts (list below)						- <del> </del>
If an exemption is	s based on a multiple-support as	reement of a group						<b>{</b>
Enter figure			of persons, attach	the declarations	described on s	age 6 of	instructions.	_]
for		<u> </u>	ANSWER O	INLY FOR DEPENDEN	TS OTHER THAN	YOUR CHIL	LDREN ],	_
for	I in the last column to right	! Relationship	Months lived in your l	DID BEDGRIBERG HOSE	Amount YOU furi	nished Amo	junt furnished by	
(Piss Spair	r each name tisted ess if different from yours)		died during year also write '8' or 'D'	income of \$600 or more?	port II 100%	write	HERS including gependent	
	ess it different from yours)	i	Write B or D			¦-		
					. 3	\$		→
							· <del> </del>  -	→[}
								→] [ ]
							. <u></u>	→  / 1
				I	1		-	→   °
				1	l .			<b>→</b>
			]	1	i		-	<b>→</b>
								_
. Tatal exemption	ans (lines 1 and 2 abave).	(Enter here and	an line 10 or 1	1c, page 1)	· · · · · ·	<u> </u>	<u> </u>	<u> </u>
	ITEMIZED DEDUC	TIONS—If you	do not use tax	table or stand	lard deduct	ion		
				nites deductions the c	ATRAC MUST BISH ITA	m)7#	as all attachm	ank
If necessary, wri	If husband and wife (not legal ite more than one item on a fine	or attach addition	al sheets. Put na	me, address and	Social Security	number	On all disactions	=1112
ontributions								i
		• • • • • • • •						
If other than naney, submit								
lescription of								1
roperty, including out or other basis,								į
late of acquisition								
and method of	÷ 1 1 1						s E24	1
raluation)	Tatal paid (not to exceed 20	$\frac{9}{6}$ of line 9, page 1	, except as describ	bed an page / ar	instructions)			
								Į
			·					
nterest expense			ì					
		~~~	<b>-</b> 1					
					atal intere <u>st -</u>	<del></del>	Eas	
	Real estate taxes	F 35	State incar	ne taxes E	3.7			i
	Contract of the Age	E36	Other taxe	es (specify)				
Taxes	State and lacal sales taxe	a	Office toxe	;; (specky)				i
				,	Total taxes	<b>&gt;</b>	E38	<b>'</b> .!
	! 		<del></del>		10101 10100		<del></del>	
	NOTE: If you or your wife a 65 or over, see page	re 65 or over, or if e	either has a deper	ndent parent leduction -			İ	1
Medical and	1			! 4	5			
dental expense	1. Tatal cost of medicine of	and drugs		• • • •	•			1
(Submit itemized	2. Enter 1% of line 9, p	oge 1		-			ĺ	
list. Da not enter	3. Subtract line 2 from line	e 1						
any expense	4. Other medical, dental ex	epenses (Include h	iospital insuranci	e premiums) • 📙			1	
compensated by insurance or	5. Tatal (add lines 3 and	4)		[_			1	
atherwise)	6. Enter 3% of line 9, pa	ge 1 (see nate a	bove)	[5	<b>\$</b>			
	7. Subtract line 6 from line	e 5; see page 8	af instructions	for maximum	limitation	<del></del>	E34	
<u> </u>								
Other deductions	5						.]	-
(See page 8 of instructions)					Total	<b>→</b>		
	<u> </u>	<del></del>					5 E39	
	Total deductions							
EXPENSE ACCOUNT	Did you receive an expense	allowance or reimbu	ursement, or charg	je expenses to y	aur emplayer?	' · 片		See page 4, instructions
<b>INFORMATION</b>	If "Yes," did you submit item	iz <b>ed acc</b> ounting of	all such expenses	to your emplaye	<u>17</u>	<u> Ц</u>	<u> </u>	
Did you file a retur	n last year? 🗌 Yes 🔲 Na. 🛭	f name or address or	n last year's returns	was different from	n this year, ento	er name c	and address used	ł last year-
, 10.01								
		mined this return (in	icluding accompar	nying schedules ar	nd statements) c	ind to the	best of my know	riedge and
I declare under ser	nalties of periory that I have seen						tak kackan ana da	
I declare under per belief it is true, carre	nalties of perjury that I have exa ect, and complete. If prepared b	y a person other tha	ın taxpayer, his de	claration is based	on all informat	ion of wh	ich ne nas any k	nowieder
belief it is true, carre	ect, and complete. If prepared b	y a person other tha	in taxpayer, his de	ciaration is basea	on all informat	1011 01 411	ich he has any a	nowledge.
belief it is true, carre	nalties of perjury that I have exa ect, and complete. If prepared b (Taxpayer's signature and date)	y a person other tha	in taxpayer, his de	ciaration is basea	on all informat	1011 01 411	ich ne nas any k gnature and date)	
belief it is true, carre	ect, and complete. If prepared b	y a person other tha	in taxpayer, his de	ciaration is basea	on all informat	1011 01 411	ich he has any a	

SCHEDULE B (Form 1040)
U.S. Treasury Department Internal Revenue Service

# SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040						
Part I.—DIVIDEND INCOME (Income fro			minus should be entered as	s interest in Part II)		
1. Name of qualifying corporation (Indicate by (H), (W), (J) whether stock is held by	declaring dividend	l:		<del></del>	Amount	_
		·		******************		
		·	·			
7						
2. Total					. E16	
3. Exclusion of \$50 (If both husband of his (her) own dividends)			. <b></b>		0 F17	
4. Subtract line 3 from line 2. Enter	here and on line 1	I. Part VII		•••••		
5. Name of nonqualifying corporation	n declaring divider	nd:				
6. Total (add lines 4 and 5). Enter h		, page 1, Form 10	)40	<u> </u>	•	
Part II.—INTEREST INCOME (This inclu						
Note: A separate attachment ma					Amount	
1. Name of payer (more than one en	itry may be made					
2. Total—Enter here and on line 5b, po	ge 1, Form 1040.		• • • • • • • • • • • • • • • • • • • •		• E/4	
FRITHIT - PENSION AND ANNULLY L	NCUME				Amount	_
A.—General Rule (If you did not contribute to the con  1. Investment in contract		4. Amount receive				
2. Expected return	1	5. Amount exclusion	dable (line 4 mu	lei_		
3. Percentage of income to be excluded	1	plied by line 3	)	,		
(line 1 divided by line 2)	.  %	6. Taxable portion	lexcess of line 4	overline 5)	F 13	
B.—Special Rule—Where your employer has control of your cost was fully recovered in prior y	ributed part of the cost a rears, enter the total	nd your own contribution Lamount received in	will be recovered tax-	free within 3 years.		
1. Cost of annuity (amounts you paid).		4. Amount receive			-	
2. Cost received tax-free in past years.	·I————I		- ma year		-	
3. Remainder of cost (line 1 less line 2)		<ol><li>Taxable portion</li></ol>	(excess, if any, of	line 4 over line 3)	<u>.</u>	
Part IV.—RENT AND ROYALTY INCO		1		<del> </del>		
(Identify whether rent or royalty)	or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5, Other expenses (attach itemized list)		
	-					
<del></del>	-					
1. Totals			<del></del>		1	
<ol><li>Net income (or loss) from rents and</li></ol>	royalties (column	2 less sum of colum	nns 3, 4, and 5)			
Part VOTHER INCOME OR LOSSES	S					
1. Partnerships (name, address, and no	iture of income)	*			EII	
<ol><li>Estates or trusts (name and address)</li></ol>						
3. Other sources (state nature)						
TOTAL INCOME (or local from Posses	11 IV 1 V C				-	
TOTAL INCOME (or loss) from Parts	iii, i v , and v (E	nier nere and on li	ne oc, page 1, of	rom 1040)	o59—16—77167-1	_

Part VI.—EXPLANATION OF new guideline lives and administra	ative procedure describ	ed in Revenue Pro	cedure 62-21 as we	ill as for those taxpo	yers who w	ish to conti	nue using previou	the isly
authorized procedures. Where do	2. Cost or other basis at beginning of year	3. Asset additions in year (amount)	4. Asset retirements in year (amount)	5. Depreciation	6. Method	7. Class life — OR —	r procedure.  8. Depreciation to	_
Description of property	Cost or other basis	Date acquired	(applicable only to Rev. Proc. 62-21)	allowed or allowable in prior years	computing	Rate (°c) or his	this year	•
					- Corporation			—
*****		*			·		•	
· 5	1		1	į				
***************************************						• • • • • • • • • • • • • • • • • • • •		
					.			<b></b> -
Total cost or other basis								
1. Total depreciation						· · · · · · · ·	Suggest a suggested and a sugg	95008
2. Amount of additional fin								
3. Cost or other basis of full	y depreciated asse	ts still in use		• • • • • • • • • • • •	· <u>L</u>		l\$	
Part VIIDIVIDENDS RECE	EIVED CREDIT							
1. Amount of dividends on	line 4 Part I					[		_
2. Tentotive credit (4% of li								
3. Tox shown on line 12, page								
4. 4% of taxable income (s				Totelgii Toxes.	<b>.</b>			
Toxable (a) If tax	is computed the amo		11d page 1 of For			-	i-	_
1000	Table is used, the	amount shown or	line 9. page 1 of	Form 1040, less	10% there	of.		
A4 and le	ess the deduction for	exemptions (\$600	multiplied by the n	umber of exemption	ns claimed	on		
( ine 2,	, Schedule A, page S				4 -h		E47	
5. Credit. Enter here and a	m line 13(c), rom	1040, the smot	lest of the omour	its on line 2, 3, 0	or 4, 000	/e	<u> </u>	_
Part VIIIRETIREMENT IN	ICDME CREDIT							
If separate return, use column B or	nly. If joint return, us	e column A for wi	le and column B for	husband	Α		В	
Did you receive earned income in				e taxable year 🔚				_
1962? (Widows or widows					∐Yes [	] <b>N</b> o	☐ Yes ☐ N	0
If answer above is "Yes" in either	er column, fumish all i	information below	in that column.			;		
1. Retirement income for to				1				
(a) For taxpayers und		e:					į	
Enter only income	received from per	sions and onnu	ities under publi	c retirement			:	
systems (e.g. Fed., S						_  _		
(b) For taxpayers 65	years of age or o	lder:						
Enter total of pension	ns and annuities, in	terest, and divid	ends included in l	line 9, page		•		
1 of Form 1040, and	d gross rents includ	ed in column 2, l	Port IV of this sch	redule · · · • L		<u> </u>		
0. 14- :	4:	1%	_4!		1,52	4 00	1,524	00
2. Maximum amount of re	tirement income ic	ar credit comput	JIION					
3. Deduct:							į	
(a) Amounts received in								
Act, the Roilroad F				1		[		
(b) Eomed income recei					5		į	
(1) Toxpayers unde								•
(2) Toxpayers 62 (							į	
if \$1,200	or less, enter zero	• • • • • • • • • • • • •						
if over \$1,5	200 but not over \$	1,700, enter ½ (	of amount over \$	1,200; or } • [		— <b> </b>  -		
if over \$1,	700, enter excess	over \$1,450					i	
4. Total of lines 3	(a) and 3(b)					_! -		
5. Balance (line 2 minus li	ne <b>4)</b>					_[ -		
6. Line 5 or line 1, which	ever is smoller			∟		<u> </u>		_
7. Tentative credit (20% c	f line 6)					<u> </u>		
8. Total tentative credit (to	ital of amounts on	line 7, columns	A and B)			<u> </u>	<u>_</u> i	
	LIMITATION (	ON RETIREMENT	INCOME CREDI	ıτ		- 1		
9. Amount of tax shown of				··				
10. Less: Total of any am	ounts shown on	lines 15(c) and	15(f) page 1	Form 1040				
11. Subtract line 10 from lin	ovina anown on i	mes rotel en	(-)\ ba2e  \			-		
		1040 A		مامناها به مرزا م	خامر	ller	E48	
12. Credit. Enter here and	on line 15(d), to	mi 1040, me dr	TOUTH ON LINE 5 0	TIME II, WINCH	ver is smile	<u>⊪€</u> · · ·	<u> </u>	

SCHEDULE C (Form 1848) U. S. Treesury Department Internal Revenue Service

# PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

	schedule to your income tax retuidress as shown on page 1, Form 1			erships, joint ven	Your S	ocial Securi	ty Number
	• • •		·		L_	_1	<u>!</u>
Principal	business activity	(For example: retail gr	now, wholesale	product	ces, monufacturi	ng-furniture	, etc.)
Bee separa	be instructions)	(tel animbar rann A.		- 1##	aation Numb	wr	
Business 1	name		C. /	rubioaes rosum			
Business 1	(Number and street or rural r	oute)	(City	or post cifics)		(State)	
	method of accounting: Cosh;		ler.				
-	ceipts or gross sales \$	Less Returns	and allowa	1096 \$			
Gross re	y at beginning of year (If different	than last year's closi	ing inventor	y [	,		
Inventor,	explanation)						
Marchar	rdise nurchased \$	, less cost	of any item	<b>s</b> ]	1		1
withdr	www.from business for personal use	\$					
Cost of 1	labor (do not include salary paid t	o yourself)	,				
Materia	I and supplies						
. Other o	osts (explain in Schedule C-1)		. <b></b> .				
· T	otal of lines 2 through 6						
L Inventor	y at end of this year		• • • • • • • • • • • • • • • • • • • •		——— <u> </u>		
L Cost of	goods sold (line 7 less line 8)						
. Gross I	profit (subtract line 9 from line 1)	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •				
	OTHER B	USINESS DEDUCTION	2אכ				
	iation (explain in Schedule C-2) .						
l. Depreci	iation (explain in Schedule C-2).  on business and business property	explain in Schedule	C-1)				1
L laxes o	business and business property	eriam in bond					
4 Pencire	(explain in Schedule C-1)						1
E Salario	s and wages not included on line	4 (exclude any paid i	o yourself) .				ĺ
& Tomas	~~						1
7 Jeanla	and professional fees					•	1
8. Commi	ssions		. <b></b> .				İ
9. Amorti	zation (attach statement)	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	···			- 1
0. Interes	t on business indebtedness			• • • •			
1. Bad de	obts arising from sales or services		• • • • • • • • • •	,			ļ
2. Losses	of business property (attach statem	ent)					
3. Deplet	ion of mines, oil and gas wells, tim	ber, etc. (attach sch	edule)	• • • •			
4. Other	business expenses (explain in Sche Total of lines 11 through 24	edule C-1)		· · · · · <del></del>			
15.	Total of lines 11 through 24 rofit (or loss) (subtract line 25 from	line ION Enter here	on line 1.	Schedule C-3; and	on line 6,		
56. Net p	e 1, Form 1040	me io. mai mi					
þag	<u> </u>					<del></del>	
	SC:	HEDULE C-1. EXPLANAT				<del></del>	Amount
Line No.	Explanation	Amount	Line Na.	<u>£xpıa</u>	nation	_	Amount
<del></del> •		\$	-[			5	
				****			
		.[ <del></del>					
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		·					
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		-					
		·					
		-	[				
						1	

#### SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the new guideline lives and administrative process	dures desc	ribed in	. Revenue	Procedur	e 52-	-21
as well as for those taxpayers who wish to continue using previously authorized procedures.	Where	double	headings	appear	use	the
district heading for the new procedure and the second heading for the older procedure.				• •		
first heading for the new procedure and the second heading for the older procedure.						

1. Group and guidefine class	2. Cost or other basis at beginning of year — OR — — —	3. Asset additions in year (amount)	is year (amount)	5. Depreciation allowed or allowable	6. Method of computing	7, Class life -— OR —— Rate (%)	8. Depreciation for this year
Description of property	Cost or other besis	Date acquired	(applicable only to Rev. Proc. 62-21)	in prior years	depreciation		
7							
			-		.		
					-		
Totals	1	]					
Less: Amount of deprecie	ition claimed elsewl						
Balance-Enter here and	on line 11, page	1			. <u></u>		<u> </u>
Amount of additional fire	t-year depreciation	included above		• • • • • • • • • • • • • • • • • • •			
Cost or other basis of full	y depreciated asset	s still in use	<b></b> <u></u>	· • • • • • • • • • • • • • • • • • • •			
		IMVENT	DRY QUESTIONS				_
						ach own	lanation
Was inventory value Have write-downs b	ed at—Cost [];	lower of cost	or market [],	"Yes" were t	he write.	gomes c	omputed on the
	een made to my	entory: les	No A	tes, were b	ile Wille	COWIE C	ompated on th
basis of:	age reductions	from parts of	the inventory				
(b) $\square$ Percent	age reductions	from the total	inventory				
(c) $\square$ Valuati	on of individual	items.					
	or "b" is chec		e percentage	of write-downs	;	%.	For "a," "b,"
or "c"	enter the dolla	r amount of w	rite-downs \$		•	, ,	
(If not	available, estim	nate and indic	cate that the fig	gure is an esti	m <b>at</b> e.)		
Was the inventory	verified by physi	ical count du					
Yes 🗌 No 🗍	TO WATE !! HER		und me Aear:		_		
	. II No, and	ch explanatio	n of how the cl	osing inventor	y was de	etermine	ed.
Was there any sub-	stantial change	ch explanatio in the manne	n of how the cl er of determinin	.g quantities, c	costs or v	etermine valuation	ed. ns between th
. Was there any sub- opening and clos	stantial change sing inventories i	ch explanation in the manner of the Monary of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of	n of how the cl or of determinin o □. If ''Yes,''	.g guantities, c 'attach expla	costs or v	etermine valuation	ed. ns <b>be</b> tween th
. Was there any sub- opening and clos	stantial change sing inventories i	ch explanatio in the manne? Yes [] No riven to a que	n of how the cl or of determinin o If "Yes," stion, attach ex	g quantities, c 'attach expla cplanation.	costs or v	etermine valuation	ed. ns between th
. Was there any sub- opening and clos	stantial change sing inventories i	ch explanatio in the manne? Yes [] No riven to a que	n of how the cl or of determinin o □. If ''Yes,''	g quantities, c 'attach expla cplanation.	costs or v	etermine valuation	ed. ns between th
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SCHEDULE C-3 (Form 1040) U. S. Treasury Department-Internal Revenue Service

# COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX (See instructions on page 2)

1962

➤ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.

> Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.

Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

NAME AND ADDRESS (or shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Socurity Number
Le Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business).	
2. Add to not profit (or subtract from not loss) losses of business property shown on line 22, Schedule C.	
3. Total (or difference)	
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)  Specify excluded services or sources	
5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4)	
(c) From service as a minister, member of a religious order, or a Christian Science practitioner Enter only if you have filed or are filing Form 2031 (see instructions, page 2).	
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)  (e) From service with a foreign government or international organization	
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of p	
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  4,800	00
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" bax on Form W-2.) Enter here and in item G, below.	
<b>3.</b> Balance (line 7 less line 8)	
18. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below	
i1. Self-employment tax—If line 10 is \$4,800, enter \$225.60; if less, multiply the amount on line 10 by Enter this amount here and on line 13, page 1, Form 1040	y 4.7%

De net detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

MREDULE SE (Form 1040) U. S. Treasury Department Internal Revenue Service

## U. S. REPORT OF SELF-EMPLOYMENT INCOME

1962

For crediting to your social security account

A.	Indicate year covered by this return (even though income was received only in part of year);  Calendar year 1962 : or other taxable year beginning	PLEASE DO NOT WRITE IN THIS SPACE
3.	BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOTMENT TAX (Grocery store, restaurant, etc.)	
C.	BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)	
D.	SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW	ENTER AMOUNT P. FROM LINE 6
	PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	3
E.	PRINT OR TYPE HOME ADDRESS (number and street or rural route)	ENTER AMOUNT G. FROM LINE 8, IF ANY
	(City or post office, postal zone number, State)	ENTER AMOUNT  H. FROM LINE 10  \$

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SCHEDULE D
(Form 1040)

. U.S. Treasury Department—Internal Revenue Service

## GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

			income tax return		Your Social Sec	urity Number
me and address as shown on page l	G POTEM TOMO					•
		Part I—CAP	TAL ASSETS			
Short-ter	m canital cain	s and losses	ossets held not	more than 6 m	onths	
	l capital gain	1		e. Depreciation	£ Cost or other basis,	
Kind of property (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yt.)	d. Gross sales price (contract price)	allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	cost of subsequent improvements (if not purchased affach explanation) and expense of sale	g. Gain or loss (d plus e less f)
	-					
*************************						· - · - ·
					<del></del>	
	•					
Enter your share of net short-term go	or loss) from	n partnerships	and fiductaries.	••••••		E19
Enter unused capital loss carryover	from 5 precedi	ing taxable ye	ars (Attach state	ment)		Eac
Net short-term gain (or loss) from line Long-t	es 1, 2, and 3			Ab 6		<u> </u>
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	long-term gross			]	ļ	
. Enter the full amount of your share	of net long-term	gain (or loss)	nom barmersurbe	ana naucianes.		
Capital gain dividends Net long-term gain (or loss) from lin	nes 5, 6, and 7.	<u></u>	<u></u>	<u></u>	<u></u>	E31
. Combine the amounts shown on lin	es 4 and 8, an	denter the ne	t gain (or loss) he	re	46 41 4	
a. If line 9 shows a GAIN—Enter	50% of line 8 o	or 50% of line	9, whichever is	smaller. (Enter	zero il inere is ci	
loss or no entry on line 8.) (See				10.2)		
<ul><li>Subtract line 10a from line 9</li><li>If line 9 shows a LOSS—Enter h</li></ul>	42		utum (a) the am	to the Orth	) taxable income	:
computed without regard to capital	gains and loss	ses and the de	ER THAN CAPI	TAY BECETS	<u></u>	
	I I I I I I I I I I I I I I I I I I I	ERITOIII	I CALL		f. Cost or other basis.	
Nind of property (If secassery, ettach state- ment of descriptive details not shown below)	b. Date acquired (mo., day, yt.)	c. Date sold (mo., day, yt.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowabié) since acquisition or March I, 1913 (attach schedule)	cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less i
				_		1
		1		_		E/2
	L .	1	- <del> </del>		1	
	_		1	1		
	.		.	_		
3. Enter your share of non-capital go	nin (or loss) from	n partnerships	and fiduciaries .			
L Net gain (or loss) from lines 12 and	1 13				. <u></u>	
Part III—TOTA	L GAINS OF	LOSSES F	ROM SALE OR	EXCHANGE (	OF PROPERTY_	
6. Net gain (or loss) from either line	10b or 11					
6. Net gain (or loss) from line 14						<u> </u>
7. Total net gain (or loss), combine !	. 16 316	E-4 b	and an line 7 no	en 1 of Form 10	10	E 12

#### COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$24,000.

1.	Enter the amount from line 11d, page 1 of Form 1040	
2.	Enter amount from line 10a on reverse side	
3.	Subtract line 2 from line 1	
4.	Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5.	Enter 50% of line 2	
<b>5.</b>	Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form	
	1040, enter this alternative tax on line 12, page 1 of Form 1040	

#### INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ardinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from-

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land)

- and depreciable property if they are used in the trade or business and held for more than 6 months,
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereta. No losses are recognized for income tax purposes on the sale and exchange of such properties.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

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# SCHEDULE F

(Form 1040) U.S. Treasury Department

## SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Internal Revenue Service	Attach	this schedule to	your inco	me tax return, 1	Form	1040	
ame and address as sho	own on Form 1040	).				Your Social Se	curity Number
							<del></del>
usiness name and addre							ntification sumb
cation of farm(s) and n	umber of acres in	each tarm					
	RM INCOME FOR	TAYARLE YEAD	CASH DI	CEIPTS AND D	I & R I I	RSEMENTS METHOD	
						de other sales of livestock held to	r draft, breeding, or i
	IVESTOCK AND PRODUC				<u>))</u>	OTHER FARM INC	
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1tue	ii	Meat products	ł			achine work	
neep	il .	Poultry, dressed	1	1	11	reeding fees	
wine		W∞l	i		11	ood and lumber	j .
oultry	11	Honey	4	3	11	ther forest products	ł
es		Sirup and sugar.				atronage dividends, rebate	L
rain	<b>1</b> 1	Other (specify):	1		+1	or refunds	F
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otton	11		i	1	11	ments	l l
obacco	il.				11	ther (specify):	
l i	11		i .		11		
, I I	li li		1	i	11		
	- 11		1		11		1
Total of columns 1,	2, and 3. Enter	here and on line	1 of Part	IV below		· · · · · · · · · · · · · · · · · · ·	\$
LRT II.	SAL	LES OF PURCHASED LIV	ESTOCK AN	ID OTHER PURCHASE	DITE	MS	•
_	a. Description			b. Date acquired	c. Amo	ount received d. Cost or other bas	s Profit (or les
				5	; 	ss	s
	• • • • • • • • • • • • • • • • • • • •						
			j j				ı
							_
Totals (enter amount f	rom columne, on li	ine 2 of Part IV bel	low)	\$	•	\$	\$
IRT III.		M EXPENSES FOR				tions) xes, insurance, repairs, etc., on you	r dwelling)
l tems	1. Amount	Items	10 p.000cm	2. Amount		Items	3. Amount
	·		• •				
1						Other (specify):	
pairs, maintenance terest		Standa	O11				•
ed, pidnis purchased.		Insurance					-
chine hire		Post of form so					
3		II .		1		1	1
						thod) or line 6, Part VII	
				•			
						BURSEMENTS METHOD	.   4
Sale of livestock and	1		1 11			1	1
and other farm incom	•	•				m Part III)\$	
Profit (or loss) on sale of	1	₽				Part V)	
			1 11	Other farm de			]
stock and other purc	nasea items		7			tions\$	
		•	<u> </u>				
	mployment income	and the self-emp	loyment	tax on Schedul	e F-	<u>                                     </u>	
*Use this amount for options	al method of computing	net earnings from sei	<del>li employm</del>	ent. (See line 3, Se	chedu	le F-1 (Form 1040))	<del>-10</del> 1677169-

FACSIMILES OF TAX RETURNS, 1962 - 19 -Schedule F (Form 1040) 1962 PART V. DEPRECLATION (see instructions) (De not include property you and your family accept as a dealing, its facultainings, and other items used for personal purposes.)
This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure. 2. Cost or other basis at beginning of year OR — 3. Asset additions in year (amount) 7. Class life OR -I. Group and guideline class 4. Asset retirence 6. Mathe in year (amount) (applicable only to Rev. Proc. 62-21) - OR ---8. Depreciation for this year Cost or other besis rered or allows im prior years Date acquired Description of property Rate (%) or lite Total cost or other basis... 1. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method)) . . . 2. Amount of additional first-year depreciation included above..... 3. Cost or other bosis of fully depreciated assets still in use. PART VI. PARM INCOME FOR TAXABLE YEAR-ACCRUAL METHOD (Do not include sales of livestock held for draft, breeding, or dairy purposes, report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" columns Consumed or last during Raised Description
(Kind of livestock, crops, er other products) On hand at beginning of year Purchased during year Sold during year On hand at end of year during year Quantity Inventory value Quantity Amount paid Quantity Quantity Quantity Amount received Quantity Inventory value Totals (enter here and in Part VII below)..... (Enter on line 4) (Enternation 1(b)) (Enter on line 1(2)) PART VII. SUMMARY OF INCOME AND DEDUCTIONS-ACCRUAL METHOD 1(a). Inventory of livestock, crops, and products at end of year. |\$..... 6. Farm expenses (from Part III) \$... (b). Sales of livestock, crops, and products during year..... 7. Depreciation (from Part V)... (c). Other farm income (specify): 8. Other form deductions (specify): Total of line 1(c)..... 3. Inventory of livestock, crops, and products at beginning of year ..... 4. Cost of livestock and products purchased

10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your

during year .....

5. Gross profits (subtract the sum of lines 3 and 4 from line 2)\*. \$

Total of line 8

9. Total deductions . . . .

<sup>\*</sup>Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040)).

SCHEDULE F-1 (Form 1040) U.S. Treesury Department Internal Revenue Service

# COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) (See instructions—page 2)

► Eacl ► If you	ou had wages of \$4,800 or more with self-employed person must file a sou had net earnings from self-employes separate Schedule C-3 to compute 5(d) of separate Schedule C-3 (F	eparate schedule ment from both for te your self-emplo	e. See instructions, parm and nonfarm sou	page 2, for joint roes, fill in onl	int returns and partn ly lines 1 and 2 (line :	3, if applicable	
NAME /	and address (as shown on page )	, Form 1040)			<del>-</del>		
NAME C	OF SELF-EMPLOYED PERSON (as she	own on social sec	curi <b>ty card</b> )		Your Social Secur	ity Number	
puted are r	CE OF METHODS.—A farmer must d under the optional method (line 3, nore than \$1,800 and NET profits elect to use the optional method, yo	below) by a tam are less than \$1	ner (1) whose GROSS ,200.     If your GROS	profits are \$	1,800 or less, or (2) v	whose GROSS 1	profit
	Comp	utation Under	Regular Method				
(	t farm profit (or loss) from:  (a) Line 8, page 1, Schedule F (cas (b) Farm partnerships  t earnings from self-employment fro			· • · · · • · • • · · ·			
	Compt Compt gross profits from farming are:* (a)	station Under (	Optional Method				
(	(b) More than \$1,800 and the net i	-		•		· <del></del>	<del>                                     </del>
	*NOTE.—Gross profits from farming are Schedule F (accrual method), plus the	the total of the gro distributive share of	es profits on line 3, Part I gross profit from farm par	V (cash method) tnerships as exp	, or line 5, Part VII of lained on page 2.		
If line	2 (or line 3, if you choose the or	ptional method	) is under \$400, do :	not fill in re	st of page.		
i. Tot.  6. Ba. 7. Sel	tal wages, covered by social security tax is.  'Covered' wages see 'F.I.C.A. Watem G of Schedule SE below  Identification of the second security of the second security of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec	ty, paid to you dages" box on Fo and in item H of ller of line 2 or taller of line 3 or 300, enter \$225.	uring the taxable yearm W-2.) Enter here Schedule SE below 6	your choice o	on line 7 by 4.7%.	\$	50-1
Em.	portant.—The amounts reported o any benefits, based on accurately and comple	your earnings, pately.	cayable to you, your	dependents,	and your survivors.	s used in figur Fill in each it	ing em
T.S. 1	DULE SE (Form 1846) Freesery Department sel Revenue Service		F SELF-EMPLOY  og to your social secu		COME	1962	•
E Col	cate year covered by this return (even tho endar year 1962 to other taxable year se than 12 months, was short year due to (a Other.	beginning ) Death, or (b)	1962, ending	pertod, or	PLEASE DO NOT WRITE	E IN THIS SPACE	
<u> </u>	M ACTIVITIES SUBJECT TO SELF-EMPLOY		livestock, custom harves	ting. etc.)			
C. PAR	M ADDRESS (rural route, poet office, Stat	•) 	· ·	_			
וטא פון	CIAL SECURITY ACCOUNT MBER OF PERSON NAMED ITEM E BELOW		1		CHECK HERE IF YOU OPTIONAL METHOD		
3 F	PRINT OR TYPE NAME OF SELF-EMPLOYER	PERSON AS SHOV	VN ON SOCIAL SECURIT	T CARD	ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED)		,
R. 5	PRINT OR TYPE HOME ADDRESS (numb	er and street, or run	al route)	G.	ENTER AMOUNT FROM LINE 5, IF ANY		
[	City or town, postal sone number, State)			H	ENTER AMOUNT FROM LINE 7		

2948 rozz

U.S. Treasury Department—Internal Revenue Service

## **MEDICAL AND DENTAL EXPENSE STATEMENT**

(Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)

1962

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I below. The medical and dental expenses of persons in Group I do not have to be reduced by 3 percent of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons listed in Group II below. All persons are subject to the reduction of their medicine and drug expenses by 1 percent of the taxpayer's total income.

#### GROUP I GROUP II a. Taxpayer and wife if EITHER is 65 years of age or a. Taxpayer and wife if BOTH are under 65 years of age. older, b. Dependent parents, who are under 65 years of age, of b. Each 65-year-old (or over) dependent parent of the taxpayer or wife, taxpayer or his wife. c. All other dependents regardless of age. If all the persons for whom medical and dental expenses were paid are in Group II, use the simpler medical and dental expenses schedule on page 2 of Form 1040. Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources. Name of taxpayer claiming the deduction Name(s) of dependent parent(s) 65 years of age or over, if any .... MEDICINE AND DRUGS (Enter other medical and dental expenses in lines 7 and 10) 2. Amount taxpayer paid for medicine and drugs for persons in Group II (see list above) 3. Line 1 plus line 2 4. 1% of line 9, page 1, Form 1040..... EJI 5. Excess, if any, of line 3 over line 4......\$ MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I 6. Portion of medicine and drugs for persons in Group I: (a) If line 1 or 5 is zero, enter zero; (b) If line 2 is zero, enter amount on line 5; or (c) In all other cases, multiply the amount on line 1 by the amount on line 5, divide the answer by the amount on line 3, and enter the result 7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I..... MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II 9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the 19, Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II 11. Line 9 plus line 10...... 12. 3% of line 9, page 1, Form 1040 ..... E33 13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12...... TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

#### MAXIMUM LIMITATIONS

- A. The amount on line 14 may not exceed \$5,000 multiplied by the number of persons for whom exemptions were claimed on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
  - (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
  - (2) \$10,000 if the taxpayer is married but files a separate return,
  - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.