General Description Booklet

for

1964 INDIVIDUAL TAX MODEL FILE

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FILE DESCRIPTION

The 1964 Individual Tax Model File is a microdata base that was made to represent various characteristics of the taxpayer population of the Unitied States in 1964. The Brookings Institution slightly modified the IRS's original 1964 Individual Tax Model; i.e. combined gain and loss fields into one + or - element, to create this file. The data is from the individual federal tax returns of 1964. 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 95060 records on two tapes. There are 67 elements in each record: 9 codes and 58 variables. The variables can be positive and negative as noted in the Data Definition. The sample code in element three corresponds to the weight of the record (see page four). Each record is 601 bytes long with 20 records to a tape block. The tapes are written in 1600 BPI, unlabeled EBCDIC, 9 track, and odd parity.

The tapes in order are: SI0633 69280 rec. SI0634 25780 rec.

95060 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

Tax Return Data Definition

El ement

- 1. Return number within file (1 95108) [IRET]*
- 2. District (Internal Revenue District in which return was filed) [IDIST]

Code No.	District	Code No.	District
01	Augusta, Main	54	Richmond, Virginia
02	Portsmouth, N.H.	55	Parkersburg, W. Va.
03	Burlington, Vt.	56	Greensboro, N.C.
04	Boston, Mass.	57	Columbia, S. C.
05	Providence, R.I.	58	Atlanta, Georgia
06	Hartford, Conn.	59	Jacksonville, Fla.
11	Brooklyn, N.Y.	61	Louisville, Ky.
13	Manhattan, N.Y.	62	Nashville, Tenn.
14	Albany, N.Y.	63	Birmingham, Ala.
16	Buffalo, N.Y.	64	Jackson, Miss.
22	Newark, N.J.	66	Puerto Rico (OIO) 2/
23	Philadelphia, Pa.	71	Little Rock, Ark.
24	City of Philadelphia, Pa. 1/	72	New Orleans, La.
25	Pittsburgh, Pa.	73	Oklahoma City, Okla.
31	Cincinnati, Ohio	74	Austin, Texas
34	Cleveland, Ohio	75	Dallas, Texas
35	Indianapolis, Ind.	81	Helena, Montana
36	Chicago, Ill.	82	Boise, Idaho
37	Springfield, Ill.	83	Cheyenne, Wyo.
38	Detroit, Mich.	84	Denver, Colo.
3 9	Milwaukee, Wis.	85	Albuquerque, N. Mex.
41	St. Paul, Minn.	86	Phoenix, Ariz.
42	Des Moines, Iowa	87	Salt Lake City, Utah
43	St. Louis, Mo.	8 8	Reno, Nev.
45	Fargo, N. Dak.	91	Seattle, Wash.
46	Aberdeen, S. Dak.	92	Anchorage, Alaska
47	Omaha, Nebr.	93	Portland, Oregon
48	Wichita, Kans.	94	San Francisco, Calif.
51	Wilmington, Del.	95	Los Angeles, Calif.
52	Baltimore, Md.	98	OIO (Washington, D.C.)
53	Washington, D.C.	99	Honolulu, Hawaii

^{1/} Returns of residents of the City of Philadelphia. Code 23 returns represent all other returns in the Philadelphia District.

^{2/} OIO = Office of International Operations.

^{*} Bracketed symbols are programming symbols corresponding to items.

3. Sample Code [ISAMP]

Code No.	Description	Weight
00	Form 1040A	2,002.97
01	Form 1040, Nonbusiness under \$1,0,000	1,998.80
02	Form 1040, Business under \$10,000	705.67
03	Form 1040, Nonbusiness \$10,000	354.52
	under 50,000	
04	Form 1040, Business \$10,000 under \$30,000	355.95
05	Form 1040, Nonbusiness \$50,000 under \$100,000	29.02
06	Form 1040, Business \$30,000 under \$100,000	28.86
07	Form 1040, Nonbusiness \$100,000 under \$200,000	2.00
08	Form 1040, Business \$100,000 under \$200,000	2.00
09	Form 1040, (1040W) Prior Year Delinquent under \$50,000	823.57
17	Form 1040, Nonbusiness \$200,000	1.90 _
_	and over	1.00
18	Form 1040, Business \$200,000 and over	1.00
19	Form 1040, (1040W) Prior Year Delinquent \$50,000 and over	1.00

4. Form of Deduction [IFDED]

Code No.	Description
1	Itemized deduction returns
2	Standard deduction returns (10 percent)
3	Returns with no positive total income, item 32 (IRS)
4	- Standard deduction returns (minimum)

5. Tax Status [ITXST]

Code No.	Description
1	Normal tax and surtax computation (taxable)
2 .	Alternative tax computation (taxable)
3	No taxable income
4	Normal tax and surtax computation (non-taxable)
5	Alternative tax computation (non-taxable)

The presence or absence of an amount on line 12, page 1 of Form 1040, or line 8, Form 1040A determines whether a return is taxable or nontaxable. Alternative tax returns which are nontaxable occur rarely. They are nontaxable because of a large amount of tax credit, usually foreign taxes paid.

6. Income Averaging and Child Care and Casualty Loss [IACCCL]

Code No.	Description
0	1040A returns (can have none of the above)
	With Income Averaging with:
1	Child Care Only
2	Casualty Loss Only
3	Both Casualty Loss and Child Care
4	Neither
	Without Income Averaging with:
5	Child Care Only
6	Casualty Loss Only
7	Both Casualty Loss and Child Care
8	Neither
	· · · · · · · · · · · · · · · · · · ·

There are some returns coded as having child care and/or casualty and theft loss which are not itemized deduction returns. This is an editing error carried over from the basic Statistics of Income file.

7. Marital Status [IMARST]

Code No.	Description
1	Single person (not head of household or surviving spouse)
2	Married filing joint return
3	Married filing separately
4	Head of household
5	Surviving widow or widower

8. Select--(coded 0-9) [ISEL]

Codes divide the file into 10 stochastically equal parts for use in determining sampling variability by the replicate method.

9. Subselect (included for IRS use only) [ISUBSL]

DATA ITEMS

Element	Programming Symbol	Description	Correspondi IRS Item
10	RPENS	Pensions, taxable	1
11	RSICK	Sick pay	2
12	RMOVE	Moving expense	3
13	RBUSNS	Employee Business Expense	4
14	RWAGES	Wages and salaries, gross	5
15	RDIVEL	Dividends elig. for excl.	6
16	RDEXC	Dividend exclusion	7
17	RDIVNE	Dividends not elig. for excl.	8
18	RDAGI	Dividends in AGI	9
19	RBSPR	Business net profit (+ or -)	10-11
20	RFMPR	Farm net profit (+ or -)	12-13
21	RPRPR	Partnership net profit (+ or -)	14-15
22	RENT	Rent net income (+ or -)	16-17
23	ROYAL	Royalty net income (+ or +)	18-19
24	RINTR	Interest received	20
25	RCAPL	Capital loss carryover	21
26	RSGAIN	Net short term gain after carryover	
		(+ or +)	22-23
27	RLGAIN	Net long term gain-100% (+ or -)	24-25
28	RNLOSS	Net loss before limitation	26
29	R CGAGI	Net capital gain in AGI	27
30	RCLAGI	Net capital loss in AGI	28
31	RLMT	1/2 excess L-T gain	29
32	ROTHER	All other sources income (+ or -)	30-31
33	RAGI	Adjusted gross income (AGI) (+ or -)	32 - 33
34	RSEPA	S-E payments adjustment	34
35	R CONT	Contributions	35
36	RMORT	Home mortgage interest	36
37	RINT	Other interest	37
38	RRETX	Real estate taxes	38
39	RGASTX	Gasoline taxes	39
40	RSALTX	Sales taxes	40
41	RSTATX	State income taxes	41
42	RPPTAX	Personal property taxes	42
43	ROTHTX	Other taxes	43
44	RGIMD	Group I total med. deduction	44
45	RG2DD	Group II drug deduction	45
46	RG2TD	Group II total deduction	46
47	RALMD	Allowable med. deduction	47

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	Programming		Correspondir
Code	<u>Symbol</u>	<u>Description</u>	IRS Item
4.0	ROTHDD	Other deductions	48
48		_	49
49	RTOTDD	Total deductions	
50	RTXEXM	Taxpayer exemptions	50
51	RAGEXM	Age exemptions	51
52	RBLEXM	Blind exemptions	52
53	ROTEXM	All other exemptions	53
54	RTAXIN	Taxable income	54
55	RBALPT	Balance for partial tax	55
5 6	RTAXBC	Tax before credits	5 6
57	RRETCR	Retirement credit	5 7
58	RINVCR	Investment credit	58
59	RFTXCR	Foreign tax credit	59
60	ROTHCR	Other credits	60
61	RTAXAC	Tax after credit	61
62	RTAXWH	Tax withheld	62
63	RPAYMT	Payments on 1964 estimated tax	63
64	RSLFET	Self-employment tax	64
65	ROVERP	Overpayments	65
66	RBLDUE	Balance due	66
67	RGGDST	Nontaxable and cap. gn. distributions	67

A description of the source of each of the IRS Items follows. This description is an exact transcription from IRS publication, "1964 Tax Model - Individual Income Tax Returns."

Items

- 1. Pensions and annuities (taxable portion) -- the sum of lines 6A and 5B in Part I of Schedule B, Form 1040.
- 2. Sick pay exclusion line 1, Part III, "Adjustments," Form 1040.
 This figure reflects what the taxpayer reported and, in some cases, may exceed (1) gross salaries and wages, and/or (2) \$5,200 per taxpayer.
- This figure reflects what the taxpayer claimed. In some cases, no gross salaries and wages were reported.
 - 4. Employee business expense deduction line 3, Part III, "Adjustments," Form 1040. This figure reflects what the taxpayer reported and, in some cases, may exceed gross salaries and wages.
 - 5. Salaries and wages (gross) line 5, Form 1040, or line 5, Form 1040A.
 - 6. Dividends eligible for exclusion line la, Part II, Form 1040.
 - 7. Dividend exclusions line 1b, Part II, Form 1040. Exclusion was limited to \$100 for marital status codes 1, and 3-5; and \$200 for marital status code 2.
 - 8. Dividends not eligible for exclusion line 1d, Part II, Form 1040.
 - 9. Dividends in adjusted gross income line le, Part II, Form 1040. Dividends reported on Form 1040A are included in "All other sources income," item 30.
 - 10. Business net profit line 5, Part II, Form 1040, if positive.
 - 11. Business net loss line 5, Part II, Form 1040, if negative.
 - 12. Farm net profit line 7, Part II, Form 1040, if positive.
 - 13. Farm net loss line 7, Part II, Form 1040, if negative.
 - 14. Partnership net profit line 1, Part III, Schedule B, Form 1040, if positive.
 - 15. Partnership net loss line 1, Part III, Schedule B, Form 1040, if negative.

- Rent net income rent portion of line 2, Part II, Schedule B, Form 1040, if positive.
- 17. Rent net loss rent portion of line 2, Part II, Schedule B, Form 1040, if negative.
- 18. Royalty net income royalty portion of line 2, Part II, Schedule B, Form 1040, if positive.
- 19. Royalty net loss royalty portion of line 2, Part II, Schedule B, Form 1040, if negative.
- 20. Interest received line 3, Part II, Form 1040. Interest reported on Form 1040A is included in "All other sources income," item 30.
- 21. Capital loss carryover line 3, Part I, Schedule D, Form 1040.
- 22. Net short-term gain after carryover line 4, Part I, Schedule D, Form 1040, if positive.
- 23. Net short-term loss after carryover line 4, Part I, Schedule D, Form 1040, if negative.
- 24. Net long-term gain (100 percent) line 8, Part I, Schedule D, Form 1040, if positive.
- 25. Net long-term loss (100 percent) line 8, Part I, Schedule D, Form 1040, if negative.
- 26. Net loss before limitation line 9, Part I, Schedule D, Form 1040, if negative.
- 27. Net capital gain in adjusted gross income line 10b, Part I, Schedule D, Form 1040.
- 28. Net capital loss in adjusted gross income line 11, Part I, Schedule D, Form 1040.
 - This figure reflects what the taxpayer used in his computation of adjusted gross income and, in some cases, may exceed \$1,000.
- 29. One-half excess long-term gain computed by taking 50 percent of the excess of long-term gain (item 24) over short-term loss (item 23).

- 30. All other sources income line 8, Part II, Form 1040, plus estates and trusts income or loss (line 2, Part III, Schedule B), if the result is positive. Includes any positive adjustment necessary to balance the sources of income and loss to adjusted gross income. Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.
- 31. All other sources loss line 8, Part II, Form 1040, plus estates and trusts income or loss (line 2, Part III, Schedule B), if the result is negative. Includes any negative adjustment necessary to balance the sources of income and loss to adjusted gross income.
- 32. Adjusted gross income line 9, Form 1040, if positive, or line 7, Form 1040A.
- 33. Deficit line 9, Form 1040, if negative.
- 34. Self-employed pension deduction line 4, Part III, Form 1040.

 This figure represents what the taxpayer claimed and, in some cases, may exceed \$2,500 (the maximum deduction, if both husband and wife were self-employed).
- 35. Contributions deduction Part IV, Form 1040. This figure represents what the taxpayer claimed and, in some cases, may exceed 30 percent of adjusted gross income (item 32). These returns with excess deduction include those with the unlimited charitable contributions deduction.
- 36. Home mortgage interest deduction Part IV, Form 1040.
- 37. Other interest deduction Part IV, Form 1040.

NOTE: Total interest deduction is the sum of items 36 and 37.

- 38. Real estate taxes deduction Part IV, Form 1040.
- 39. Gasoline taxes deduction Part IV, Form 1040.
- 40. General sales taxes deduction Part IV, Form 1040.
- 41. State and local income taxes deduction Part IV, Form 1040.
- 42. Personal property taxes deduction Part IV, Form 1040.
- 43. Other taxes deduction Part IV, Form 1040.

 NOTE: Total taxes deduction is the sum of items 38-43.

- 44. Group I total medical and dental expense deduction line 5, Part IV, Form 1040 or line 3, Form 2948.
- 45. Group II drug deduction line 1, Part IV, Form 1040, or line 6, Form 2948.
- 46. Group II Total medical and dental expense deduction line 5, Part IV, Form 1040, or line 10, Form 2948.
- 47. Allowable medical and dental expense deduction line 5, Part IV, Form 1040. The 'allowable deduction' reflects what the taxpayer reported and, in some cases, may exceed the maximum dollar limitation specified in IRC Section 213 (c) and (g).
- 48. Other deductions Part IV, Form 1040. Includes any positive adjustment necessary to balance the various itemized deductions to the total.
- 49. Total deductions In conjunction with the "Form of deduction" code (column 4) this figure is: line 11a of Form 1040 returns with adjusted gross income \$5,000 or more or the amount computed, based on the tax reported, for all Forms 1040A and for Forms 1040 under \$5,000. The amount of total deductions, on many nontaxable returns, exceeds adjusted gross income reduced by the amount of exemptions. A few "separate returns" (marital status code 3) are coded as itemized deduction returns yet they have no total deductions reported. We assumed in these cases that the "other" spouse itemized and claimed all the deductions.
- 50. Taxpayer exemptions line 2a, Form 1040, or line 12a, Form 1040A. Some joint returns have only one taxpayer exemption (which is due to either (1) Section 931 of IRC, or (2) taxpayer oversight). Some "separate" returns (of a husband or wife) have two taxpayer exemptions, this being where one spouse claims the other's exemption but does not file a joint return.
- 51. Age exemptions line 2b, Form 1040, or line 12b, Form 1040A. The statement about "separate" returns (above) applies here.
- 52. Blind exemptions line 2c, Form 1040, or line 12c, Form 1040A. The statement about "separate" returns (above) applies here.
- 53. All other exemptions line 3a plus 3b, Form 1040, or line 13 plus line 14, Form 1040A.

- 54. Taxable income For itemized deduction returns, line 11d of Form 1040. For Forms 1040 with income \$5,000 or more and with the standard deduction, line 11d. For standard deduction Forms 1040 with income under \$5,000 and for all Forms 1040A, the taxable income was computed based on the appropriate marital status and form of deduction.
- 55. Balance for partial tax Computed for alternative tax computation returns (tax status codes 2 and 5) by subtracting from taxable income the amount of one-half excess long-term gain (item 29). Equivalent to line 3 of "Computation of Alternative Tax," Schedule D.
- 56. Income tax before credits line 12, Form 1040, or line 8, Form 1040A. For Forms 1040, the tax was the result of (1) the regular tax computation (tax status codes 1 and 4), (2) the alternative tax computation (tax status codes 2 and 5), (3) income averaging (income averaging codes 1-4), (4) application of two sets of rates, 1963 and 1964, on fiscal year returns (not identified in this file), or (5) application of rates in effect prior to 1964 on prior year delinquent returns (sample codes 09 and 19). The tax reported by the taxpayer computed under (1) or (2) above was accepted if within a ±5 percent tolerance. If the reported tax was outside the tolerance, the tax was recomputed, and if necessary the tax status and/or marital status codes were changed. The tax reported by the taxpayer computed under (3), (4), of (5) above was generally accepted without change.
- 57. Retirement income credit line 2, Part V, Form 1040.
- 58. Investment credit line 3, Part V, Form 1040.
- 59. Foreign tax credit line 4a, Part V, Form 1040.
- 60. Other tax credits line 1, Part V, Form 1040, plus line 4b, Part V, Form 1040, plus throwback tax credit and credit for partially tax-exempt interest from wherever reported on the return.
- 61. Income tax after credits line 14, Form 1040, or line 8, Form 1040A.
- 62. Tax withheld line 17a, Form 1040, or line 9, Form 1040A.
- 63. Payments on declarations of estimated tax line 17b, Form 1040.
- 64. Self-employment tax line 15, Form 1040.
- 65. Overpayment refund or credit line 19, Form 1040, or line 11, Form 1040A.

66. Balance due at time of filing - line 18, Form 1040, or line 10, Form 1040A.

NOTE: Tax from recomputed prior year investment credit was not included in this file. Therefore, for a small number of returns the balance due or refund will not exactly equal tax after credits plus self-employment tax reduced by taxpayments (items 62 and 63).

67. Nontaxable and capital gain distributions - line B, Part II, Form 1040. There was no way to computer consistency check this figure in the basic Statistics of Income file, so the amount should be used with caution. If there is a significant digit in the first column of this field followed by seven (7) zeros, the amount should be treated as a mispunch and should be wiped out (e.g., \$10,000,000 should have been 00,000,000).

NOTE: IRC = Internal Revenue Code

1964 Forms and Instructions

Ferm 184	0A	(LESS THAN	16,000 TOTAL INCOME	.)	anneter (1964
Yease print →	L. Name (if a joint return of husbar	nd and wife, ase first names and middle	initiate of both)	Ginspand's It join	return)	Siegle;
	Nome address (Flumber and street o	(LESS THAN \$10,000 TOTAL INCOME) It is joint return of hesband and wife, use first names and middle initiate of both) Less than \$10,000 TOTAL INCOME) Less than security nounber \$200 to the point return \$200 to the poin	tiome); Married Ming seperably If your husband or wife it			
	City, town or post office, State and	Protos ZIP code			Check cost Che	er her first name and social security number.
inca. (if the	s and address used on your return for same as above, write "Same.") If		Forms W=Z Coby B. 1	I BOI BUGAIS ON AMPRICA		F 14
nane filed, give			6. Interest and dividends			
			7. Total income (add Ram	us 5 and 6)		E 54
	M as shapeled \$	rom filing separate returns to a joint				
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mburn or from pint or separa	a joint returns to superate returns, the returns.	YOU mud compute Your lax.	10. If item 8 is larger than	item 9, enter balance (lux>	•
ebins or from piet or separa If your inc However, i	the returns. come was \$5,000 or more, if your income was less than	you must compute your tax. \$5,000, you may have the	10. If item 8 is larger than 11. If item 9 is larger tha	n item 8, enter balance on item 8, enter refund -		

Check boxes which apply (a) Regular \$600 exemption (b) Additional \$600 exemption if 65 (c) Additional \$600 exemption if blin	or over at end of 199 datend of 1964	0 4 .		Yourself V	Vife checked	>
NUMBER OF YOUR DEPENDENT CHILDR	EN WHO LIVED WITH	YOU	•••••			=
DEPENDENTS OTHER THAN THOSE CLA	IMED IN ITEM 13.					i I
(a) MAME Enter Signer 1 in the last column to right for each name listed (If more pages is needed, attach achedule)	(b) Relationship	(c) Months lived in your home. If hern or deed during your also write "B" or "D"	(d) Did dependent have income of \$500 or more?	(a) Amount YOU fer- mished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14	
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			l	L	<u> </u>	브
. Total exemptions from Items :	12, 13, and 14 at	POY0		••••••		
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SIGH Deder possition of porjury, I deciare that	to the best of my imported;	re and belief this is a leve,	COLLECT SING COMBINE) Application		

	nel Revenue Ser ne and imitial (ii	vice or taxable year beginning	Last same		Occupation		
Later and :				.	·		
Nome at	idress (Humber	and street or rural reula)			Wife's nur	mber, If Joint r	eturn
City, to	ra er post office,	and State	Postal	23P code	Occupation	<u> </u>	
Enter t	he name and	address used on your return for 1963 (if the same	as above, write "Same"). If none (filed, give rea			
	*1						
NOTE a join	Married Freturn to se	taxpayers: If you are changing from filing separate parate returns, enter names and addresses from the	e returns to a joint return or from ne 1963 joint or separate returns.			ons before rour return.	
	Single	FILING STATUS—check one:		EMPTIONS			
-		filing joint return (even if only one had income)	2a. Regular F50	Yourself [Wife]	Enter number of baxes	
C	Married filing a return	filing separately. If your husband or wife is als give his or her first name and social security number	". c. Blind	Yourself	☐ Wife]	checked	
\		nd Head of Household	3a. Number of your depend				
		widow(er) with dependent child	b. Number of other depend 4. Total exemptions claimed				
		INCOMEIt inint return	include all income of both husband and wife	-			
5. \	Nages, sal	aries, tips, etc. If not shown on attached	Forms W-2 attach explanation		. • \$	E 14	
6. (Other inco	me (from line 9, Part II, page 2)			· • —		- -
7.	lotal (add A.I.	lines 5 and 6)s (from line 5, Part III, page 2)	• • • • • • • • • •	• • • •	• •	******	-
		s (from line 5, Fari III, page 2)		• • • •	•		
7. 1	oral incom	•	SING EITHER 10 OR 11	• • • •	•		1
		10. Tax Table—If you do not itemize deductions	and line 9 is less than \$5,000, find y	our tax from t	ables		
		in instructions. Do not use lines 11 a, b, c. 11. Tax Rate Schedule—					
		 a. If you itemize deductions, enter total from If you do not itemize deductions, and li 	Part IV, page 2	larger of:)		
-	AX	(1) 10 percent of line 9 or; (2) \$200 (\$100 if married and filing					
	MPU-	claimed on line 4, above. The deduction computed under (1) of	•		1 1		
TA	TION	filing separate return).	(2) is limited to 31,000 (3000 ii	r married and)		
		b. Subtract line 11a from line 9		• • • •	• •		
-		c. Multiply total number of exemptions on I					
	1	d. Subtract line 11c from line 11b. (Figure page 10 of instructions, Enter tax on line		tax rate schedu	ole On		
	ι	TAX—CREDITS—PA		• • • •	• -	_	
12.	Tax (from e	either Tax Table, line 10, or Tax Rate Sche	· - · - · -		. •		
13.	Total aedit	s (from line 5, Part V, page 2)			. •	F / 1	-
		(00000000000000000000000000000000000000	• • • • • • • • • •	• • • •	• •	E&I E&Y	-
		yment tax (Schedule C-3 or F-1)	• • • • • • • • • •	• • • •	• •	E 64	
10.	i otal tax (add lines 14 and 15). your wife worked for more than one employer, see page 5 of ins	tructions	F ()		• • • • • • • • • • • • • • • • • • • •	
		ral income tax withheld (attach Forms W-2	7 • • • • • • • • • •		>		
0.	(Include 190	ated tax payments	where paid)	E63			
C.	Total (add	lines 17a and 17b)					-
10	lf naumant	TAX DUE OR REF s (line 17c) are less than tax (line 16), ent		h.	→	E66	
19.	f payment	s (line 17c) are less man tax (time 10), em s (line 17c) are larger than tax (line 16), e	nter Overpayment		> ⁻	E 65	
	Amount of	line 19 you wish credited to 1965 Estimate	red Tax				
		e 20 from 19. Apply to: 🗆 U.S. Savings E					<u>; </u>
Unue	r penalties o velief it is true	f perjury, I declare that I have examined this return, a correct, and complete. If prepared by a person of	including accompanying schedules a other than taxpayer, his declaration i	nd statements, is based on oli	and to the informatio	best of my kno on of which he h	wledge xas any
	ledge.						•
			FE MUST SIGN even it only one had income.				

PART L-EXEMPTIO		(c) Mont	rs lived in your	(d) Did dependent	(e) Amount YOU furnished for dependent's support If 100% write "ALL"	(f) Amount furi	dudiag
(If more space is needed ettach schedule)	(b) Relationship	ing year u	born or died dur- rite "B" or "D"	01 MO(4)	If 100% write "ALL"	dependen	t
					S	- S	_
		{		ļ ——————		····	
. Total number of dependents listed above. E	nter here and o	n line 3b,	page 1		EDUCTIONS-Use	anly is no	
PART IL-INCOME FROM ALL SO THAN WAGES, SALARIE	OURCES O'	THER	Medical on	not use tax t	able or standard d	leduction. Do not ente	er Cin
Dividends and Other Distributions			evnense com	mensated by insur	ance or otherwise. NC	OTE: If you or	I YOU
A. Gross amount	·		wite are 65 page 8 of in	or over, or it with structions for possi	er has a dependent par ble larger deduction.	MAN OO OO BAN	BI, 50
3. Nontaxable and capital gain distributions -	. <u>E67</u>		1. Enter exc	cess, if any, of me	dicine and drugs	!	
Subtract item B from item A. Give details in times La through 1d		i	over 1%	of line 9, page 1	•••••		
Explanation of Item C (Write (H), (W), (J) for stock he	ld by husband, wife	or jointly)	2. Other m	edical, dental expe	enses (include hos-		
Ia. Qualifying dividends (Name of payer)			pital insu	rance premiums)	 		
		ı					
	_		4. Enter 3%	of line 9, page 1	(see note above)		
]	5. Subtract	line 4 from line 3;	see page 8 of in-	E47	1
		1	structions	for maximum limi	tation	<u> </u>	
		ļ	Contributio	ns.—If other than	money, attach re-		
	ے <u>ہ</u>		quired state	ment—see instruct	ions.		
Total	<u>E15</u>		·				
b. Subtract \$100. If joint return see instructions	E 16						1
e. Balance	•		-				
d. Nonqualifying dividends (Name of payer)_							
		1					
		,					
Total				•		E35	
9. Total (add lines 1c and 1d) ————	<u> </u>	<u> </u>	Total (see i	nstructions for limit		<u> </u>	
3. Interest (Name of payer)			Interest: H	lome mortgage	E36		
S. Million & Control of Party and Control of the Co		j	Other (Spr	cify)	E 37		
							İ
		,		-			
Total interest income	E24			Talai lata	rest expense		1
4. Pensions and annuities, rents and royalties	a.				E>6		-
partnerships, and estates or trusts (Schedule B) I			al estate	= 29		1
5. Business income (Schedule C)	. E19			local gasoline	E40		1
6. Sale or exchange of property (Schedule D)	· · 		_ General s		=111		1
7. Farm income (Schedule F)	. • Eac	<u></u>	**	local income	E//2		
8. Other sources (state nature)		Ì	Personal p	roperty	Total taxes ->		
			 				-
	E3	<u> </u>	Other dec	ductions (see page	9 of instructions)		
Total other sources	<u>> </u>	-					
9. Add lines 2 through 8. Enter here and	on						
line 6, page 1	<u> </u>						
PART ML-ADJUSTMENTS		1		Total other	r deductions ->	E48	
4 "Set pay" if included in line 5, page 1 (Atta	d <i>E11</i>		TOTAL		or line 110, page 1)→	E 49	
Form 2440 or other required statement)	· · Eli					و كوار و الموار	7
9. Moving expenses (attach Form 3903)	· · - - - - -			/,-CREDITS	Rates West aff		
3. Employee business expense (attach Form 21)	∞ <i>E1</i> 3	ا ج	1. Divider	nas received credit of line 1c. Part l	t: Enter smallest of		
or other statement)	· · 		line 12	page 1. less fore	en tax credit, or (c){		
4. Payments by self-employed persons to ret	+ E3	4	2% of	taxoble income (nent income credit	(Schedule B)	E57	<u>'</u>
ment plans, etc. (Attach Form 29505E)	• • •			nent credit (Form 3		E58	T
5. Total adjustments (lines 1 through 4). En	der			sen caecii (Form			
here and an line 8, page 1				iee covenant bond	1		
EXPENSE ACCOUNT INFORMATION-	-If you had a	n expens	• 1		1		
allowance or charged expenses to your emp	cyar, check ne	4	- 3. 10101 (through 4b). Enter		

SCHEDULE B (Form 1046)

(PULIN 1090)
U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT

(Frem pensions and annuities, routs and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040 Part L-PENSION AND ANNUITY INCOME AMOUNT or annuity, enter the total amount received on line 6 and omit lines I through 5.) A.—General Rule (If you did not contribute to the cost of the p Amount received this year • 1. Investment in contract. 5. Amount excludable (line 4 multi-plied by line 3)..... 3. Percentage of income to be excluded E10 6. Taxable portion (excess of line 4 over line 5).... (line 1 divided by line 2)...... B.—Special Rule—Where year employer has centributed part of the cost and year own contribution will be recovered tax-free within 3 years.
If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit times 1 through 4. 4. Amount received this year 1. Cost of annuity (amounts you paid) 2. Cost received tax-free in past years. 5. Taxable portion (excess, if any, of line 4 over line 3) 3. Remainder of cost (line 1 less line 2) Part II .- RENT AND ROYALTY INCOME 5. Other expenses (attach itemized list) 3. Depreciation (explain in Part IV) or depletion 4. Repairs (attach itemized list) 2. Total amount of rents or royalties 1. Kind and location of property (Identify whether rent or royalty) Rent Revalty 2. Net income (or loss) from rents and rayalties (calumn 2 less sum af calumns 3, 4, and 5)...... Part III.-INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS 1. Partnerships (name, address, and nature of income)... Eal 2. Estates or trusts (name and address)...... Total of Parts I, II, and III (Enter here and on line 4, Part II, page 2, of Form 1040)..... Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using procedures outhorized Where double headings appear use the first heading for the new procedure and the second heading for the older procedure. prior to the revenue procedure. 3. Asset additions in year (amount) 2. Cost or other basis at beginning of year — OR — — 4. Asset ratirements in year (amount) (applicable only to Rev. Proc. 52-21) 6. Method 5. Depreciation allowed or allowable in prior years 2. Depreciation for 1. Group and guideline class Rate (%) computing depreciation this year Coat or other basis Date acquired Description of property 1. Total additional first-year depreciation (da not include in items below) Total cost or other basis. 2. Total depreciation ... 3. Cost or other basis of fully depreciated assets still in use.....

FACSIMILES OF TAX RETURNS, 1964

chedule B (Form 1040) 1964				P	age 2
art V.—RETIREMENT INCOME CREDIT .—General Rule					
separate return, use column B only. If joint return, use column A for wife and column B	for husband	Α		В	
kid you receive earned income in excess of \$600 in each of any 10 calendar years before 1	:964? (Widows	□Yes □N	~ _		No.
or widowers see instructions, page B-3)			_ -		•
answer above is "Yes" in either column, furnish all information below in that column.		1			
1. Retirement income for taxable year:			1		
(a) For taxpayers under 65 years of age:	11		- 1		
Enter only income received from pensions and annuities under pu	iblic retirement				
systems (e.g. Fed., State Govts., etc.) included in line 9, page 1, of Fo			_ -	_	
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included	in line 9, page	;			
1 of Form 1040, and gross rents included in column 2, Part II of this sc	chedule	:	<u>!</u>		<u>:</u>
	ſ	1,524	00	1,52	4 : 00
2. Maximum amount of retirement income for credit computation	• • • • • • • • • • • • •				
3. Deduct:					
(a) Amounts received as pensions or annuities under the Social Security road Retirement Acts, and certain other exclusions from gross income.	Act, the Kail-				
(b) Earned income received (Does not apply to persons 72 years of age or over):			1		
(1) Taxpayers under 62 years of age, enter amount in excess of \$	900				
(2) Taxpavers 62 or over but under 72, enter amount determined of	as follows:		l l		i
if \$1 900 or less enter zero					
if over \$1,200 but not over \$1,700, enter $\frac{1}{2}$ of amount over	# \$1 ,200; or }		-		-
if over \$1.700 enter excess over \$1,450			- 1		
4. Total of lines 3(a) and 3(b)					-
E Palana (line 9 minus line 4)			-		_;
A 1: E an line 1 subjectives is excellent	. 		 i		
7. (a) Total (add amounts on line 6, columns A and B)	• • • • • • • • • • • • • • • • • • • •	.			-:
If line 7(a) is less than \$2,286 and this is a Joint return and both he complete the Alternative Computation in B below which may result in	iusband and wife i a larger credit.	are age 65 or o	ver,		
(L) A from line 7 of part B below if applicable					_i_
8. Tentative credit. Enter 17% of line 7(a) or 17% of line 7(b), which	never is greater.		-		
I I A TECNE ON DETIDEMENT INCOME OF	REDH		1		:
- A			-		
10. Less: Total of any amounts shawn on lines 1 and 4, Part V, page 2, F	form 1040		• • • -	<u>-</u>	- -
44 Column line 10 from line 9					
10 Condit. Finter here and on line 2. Part V. page 2, form 1040, the am	ount on line 11 c	or line 8, which	ever		
is smaller	<u> </u>	· · · · · · · · · · · · · · · · · · ·			
8.—Alternative Computation (after completing lines 1 through 7(a) above)					
This method available if: a. You are married and filing a joint return; b. Both husband and write are 65 or over, AND c. Either one, or both, received earned income in excess of \$600 in	n each of any 19 cale	ndar years before	1964.		
Furnish the information called for below for both bushand and wife even if only one ans	wered "Yes" in colum	n A er B above.			
1. Retirement income of both husband and wife from pensions and annuit	ies, interest, and	aividends inclu	geg		
in line 9 page 1, Form 1040, and gross rents included in column 2, r	Out it of this sched	dule	••••	2,21	36 00
2. Maximum amount of retirement income for credit computation	<u></u>	·······			
3. Deduct:	A-WIFE	8-HUSBAN	<u>-</u>	7 7	į
(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other				-	
exclusions from gross income					
(b) Earned income received (Does not apply to persons 72 years	e sa,			* 23 C #	1
of age or over):					
If \$1,200 or less, enter zero		· ·			
If over \$1,200 but not over \$1,700 enter 1/2 of amount over	<u></u> _	-]			į
\$1,200; or	i			171 5	
If over \$1,700, enter excess over \$1,450				3	
4. Total of lines 3(a) and 3(b)	<u>i</u>	<u> </u>	<u> </u>		}
5. Total (add amounts on line 4, columns A and B)					—├-
4. Relance (subtract line 5 from line 9)					
7. Finter here and on line 7(b) of part A above, the amount on line 6 o	x line 1, whicheve	er is smaller	• • • <u>•</u>	t	

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

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

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

1964

Attach this schedule to your income tax return, Form 1040 Partnerships, joint ventures, etc., must file on Form 1065 Name and address as shown on page 1, Form 1040 A. Principal business activity B. Business name C. Employer Identification Number Business location ... (Number and street or rural route) (City or post office) (State) L. Indicate method of accounting: acash: accrual: other. 1. Gross receipts or gross sales \$..... Less: Returns and allowances \$..... \$_____ 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) 3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$_____ 4. Cost of labor (do not include salary paid to yourself)...... 5. Material and supplies 6. Other costs (explain in Schedule C-1) 7. Total of lines 2 through 6..... & Inventory at end of this year..... \$. Cost of goods sold (line 7 less line 8) 18. Gross profit (subtract line 9 from line 1) OTHER BUSINESS DEDUCTIONS 11. Depreciation (explain in Schedule C-2) 12. Taxes on business and business property (explain in Schedule C-1)..... 13. Rent on business property. 14. Repairs (explain in Schedule C-1) 15. Salaries and wages not included on line 4 (exclude any paid to yourself) 16. Insurance 17. Legal and professional fees. 19. Amortization (attach statement) 21. Interest on business indebtedness 22. Bad debts arising from sales or services. 23. Losses of business property (attach statement)..... 24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)..... 25. Other business expenses (explain in Schedule C-1) 26. Total of lines 11 through 25..... 27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C-3; and on line 5, Part II, page 2, Form 1040 SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25 Line No. Explanation Line No. Amount

☐ YES ☐ NO

-21 as well as for those to adings appear use the firs	בוריים היים היים ביים	O COMMO COM	procedures autho d the second head	nistrative procedurized prior to the ing for the older	procedure.		
Group and guideline class OR — OR — OBscription of property	2 Cost or other basis	w procedure ===	4. Asset retirements in year (amount) fancilitable prily to	5. Depreciation allowed or allowable in prior years	6. Method	7. Class lite - — OR — - Rate (%)	8. Depreciation for this year
Total additional first-year		of include in iten	ns below)				
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		1	l				
		1					- I
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Totals	- u - alaimed alcow	here in Schedule	• C				.
D. I. Eute-home and	dentine 11 mage	1			· <u> </u>	<u></u>	. I
Cost or other basis of ful	ly depreciated asset	ts still in use	<u> </u>	<u> </u>			J
			ORY QUESTION				
		INTENI	or warket []:	other□ If(other, att	tach ext	olanation.
. Was inventory valu . Have write-downs k	ed at—Cost ∐;	lower of cost	ormurker,	f "Yes," were t	he write-	downs	computed on th
	seen made to in	ventory: res		-			
basis of:	tage reductions	from parts of	the inventory				
(b) ☐ Percen	tage reductions	from the total	l inventory				
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If "a"	or ''b'' is ched or ''b'' is ched '' enter the dolla	cked, enter th	ne percentage	OI WITTE-COWIT	5	70,	10. 4, -
or `C	available, estin	nate and indi	cate that the fi	gure is an esti	imate.)		
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					Expense ac		Salaries and Wages
Enter information wit your five highest paid	in regara io yo 1 emplovees. Ii	n determin-	Name				
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account allowances aries and wages. need not be submitt whom the combined of or for yourself if you ance plus line 27, po See separate instruct definition of "expense"	nmount is less the ir expense according a large large state of the important of the important in the importa	an \$10,000. Hule C, for	5	ver to any que	estion is '	'YES,'' (check applica
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account allowances aries and wages. need not be submitted whom the combined or for yourself if you ance plus line 27, po See separate instructed inition of "expense" Did you claim a dedreboxes within that T. A hunting lodge ing camp, resugant, or other where the operations.	imount is less that if expense according a large street is less that the citions for Schede account." I working rand sort property [], it similar facility then of the facility then of the facility are similar facility.	ount allow- an \$10,000. dule C, for ases connected th or farm [], pleasure book []? (Other	fish- H. The ot or or than white	ver to any que leasing, renti suite [], apar ch was used b	estion is ' ang, or or rtment [y you, you	"YES," (wnership J, or of our custo ies? (C	check applica p of a hotel ro her dwelling omers, employed Wher than use
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meetings? | YES | NO

16--75364-1

SCHEDULE C-3 (Form 1040)

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

Attach this schedule to your income tax return, Form 1040.

See instructions on page 2.

U.S. Treasury Department Internal Revenue Service

- ▶ 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.

MAME AND	ADDRESS	(os show	s on page) of	. Form	1040)

AD	E OF SELF-EMPLOYED PERSON (as shown on social security card)	Social Security Number
ί.	Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business).	
	Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C	
L	Zotal (or difference)	• • • • • • • • • • • • • • • • • • • •
ŧ.	Net income (or loss) from excluded services or sources included on line 3	
	Specify excluded services or sources	•
5.	Net earnings (or loss) from self-employment—	
	(a) From business (line 3 less any amount on line 4)	• • • • • • • • • • • • • • • • • • • •
	(a) From business (line 3 less any amount at title 4). (b) From partnerships, joint ventures, etc. (other than farming)	
	 (c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enterity you have filed or are filing Form 2031	
	(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 page 1.	ge.)
7.	The largest amount of combined wages and self-employment earnings subject to social security tax is	00
	Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below	
9	Balance (line 7 less line 8)	<u>'</u>
l O	Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below	····· -
11	Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by Enter this amount here and on line 15, page 1, Form 1040	5.4% E64

De not detach

16-78364-1

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.

SCHEDULE SE (Form 1040) U.S. Treasury Department

U.S. REPORT OF SELF-EMPLOYMENT INCOME

Inte	rnal Revenue Service	For crediting to your social security acc	ount	
A.	Calendar year 1964 : or other tazable ye If less than 12 months, was short year due or (c) : Other.	nough income was received only in part of year): ior beginning 1964, ending to (a) Death, or (b) Change in accounting period,	PLEASE DO NOT WRITE II	N THIS SPACE
3.	BUSINESS ACTIVITIES SUBJECT TO SELF	-EMPLOYMENT TAX (Grocery store, restaurant, etc.)		
c.	BUSINESS ADDRESS (number and street, c	city or post office, State. Postal ZIP code)	L	
D.	SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW		ENTER AMOUNT F. FROM LINE 6	
	PRINT OR TYPE NAME OF SELF-EMPLO	YED PERSON AS SHOWN ON SOCIAL SECURITY CARD	8	
E.	PRINT OR TYPE HOME ADDRESS (num	ber and street or rural route)	ENTER AMOUNT G. FROM LINE 8, IF ANT	F
	(City or post office, State, and postal ZIP	code)	ENTER AMOUNT E. FROM LINE 10	
<u></u>	<u> </u>			16-78364-1 GPO

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

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040

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		combine the amounts shown on line. If line 9 shows a GAIN—Enter loss or no entry on line 8.) (See 5. Subtract line 10a from line 9. In the 9 shows a LOSS—Enter 10b the amount on line 11b, page 1 Part II—CS Where double head a. Kind of property and how acquired (in statement of descriptive details not statement of descriptive details not (attach schedule) 1. Prior to January 1, 1962 [1-2. After Occembion of the property of	nes 4 and 50% of 1 reverse 1 Enter here here and of Form 1 SAIN FR SECTION Ings appear recessary, a shown below;	is, and on ine 8 or side for and on line (040 corr IS 1245)	enter the ne 50% of line computation line 1, Part 1, Part IV the reputed without SPOSITION AND 1250- first heading b. Dat (mo.,	t gain (or loss s 9, whicheve on of alterna t IV e smallest of ut regard to c V OF DEPRI assets held for section 124 s acquired day, yr.) h. T	the following apital gains CCIABLE P more than 5 and the second a, day, yi.)	(Enter g: (a) the and losse ROPER' 6 month and heading d. Gra	zero if there is camount on line s; or (c) \$1,000 TY UNDER as ag for section 125 as sales price ordinary gain er of f-2 or h)	9; E	29 29 3/ 30 er basis, co provement, atlante xpense of
	al ordinary gain. Enter here and on line 2, Part IV	Combine the amounts shown on line 3. If line 3 shows a GAIN—Enter loss or no entry on line 8.) (See 5. Subtract line 10a from line 9. In 11-12 shows a LOSS—Enter 12 (b) the amount on line 11b, page 1 Part II—CS Where double head a. Kind of property and how acquired (if statement of descriptive details not extend to the statement of descriptive details not contact the statement of descriptive details not extend the statement of descriptive details not exte	nes 4 and 50% of 1 reverse 1 Enter here here and of Form 1 SAIN FR SECTION Ings appear recessary, a shown below;	is, and on ine 8 or side for and on line (040 corr IS 1245)	enter the ne 50% of line computation line 1, Part 1, Part IV the reputed without SPOSITION AND 1250- first heading b. Dat (mo.,	t gain (or loss s 9, whicheve on of alterna t IV e smallest of ut regard to c V OF DEPRI assets held for section 124 s acquired day, yr.) h. T	the following apital gains CCIABLE P more than 5 and the second a, day, yi.)	(Enter g: (a) the and losse ROPER' 6 month and heading d. Gra	zero if there is camount on line s; or (c) \$1,000 TY UNDER as ag for section 125 as sales price ordinary gain er of f-2 or h)	9; E	29 30 ser basis, co- provement, attacher spense of

Schedule D (Form 1040) 1964	Part IIIPRO	PERTY OTH	ER THAN CAP	ITAL ASSETS		
Sind of property and how acquired (If necessary, sitach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from line 3, Part II						
a. Line: gam non mic o, rett bi, re						
***************************************					-	
***************************************					-	
**************************************		.		-		
2. Enter your share of non-capital gai	n (or loss) from	parinerships	and fiduciaries	• • • • • • • • • • • • • • • • • • • •		
3. Net gain (or loss) from lines 1 and 2	Enter here	ind on line 3,	Part IV	EVCHANGE OF	PROPERTY	<u> </u>
Part IV—TOTA						1
1. Net gain (or loss) from either line 1	Ob or 11, Part I	····				
2. Total ordinary gain from line 2, Pa	ırt II					
3. Net gain (or loss) from line 3, Par	t III	<u>.</u>				
4. Total net gain (or loss), combine lin	nes 1, 2, and 3.	Enter here o	ind on line 6, pag	e 2, Part II, Form	1 1040	
	COMP	UTATION O	F ALTERNATIV	E TAX		
It will usually be to your advantage t is a net long-term capital gain only, an a surviving husband or wife, with taxo	d you are filing this income exc	(a) a separate eeding \$40,00	O, or (c) as a hea	d of household wi	th taxable income	exceeding \$32,000
1. Enter the amount from line 11d, pa	ge 1, Form 104	.0 0				
2. Enter amount from line 10a, Part I	on reverse sid	e	,	• • • • • • • • • • • • • • • • • • • •		
3 Subtract line 2 from line 1						<u> </u>
4. Enter tax on amount on line 3 (use	applicable tax	rate schedule	on page 10 of For	m 1040 instructio	ns)	
5. Enter 50% of line 2						
6. Alternative tax (add lines 4 and 5	i). If smaller	than the tax f	igured on the con	iount on line 11d	l, page 1 of Form	1
1040, enter this alternative tax or	line 12, page	1, Form 1040	and write "Altern	ative" to left of e	ntry	<u> </u>

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF **PROPERTY.**—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

"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—

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 ordinary course of his trade or business;

- property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- real property used in the trade or business of the taxpayer 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;
- certain copyrights, literary, musical, or artistic compositions, etc.;
- (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

Special rules apply to dealers in securities for determining capital

Certain gain or ordinary loss on the sale or exchange of securities. real property subdivided for sale may be treated as capital assets. Sections 1256 and 1237.

If the total distributions to which an employee is entitled under on 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 470-18-78306-1 U.S. GOVERNMENT PRANTING STYLES

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 III of Schedule D. or in other applicable schedule D. 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 de preciable 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 I year or more.

the cutting of timber or the disposal of timber, coal, or domestic

iron ore, 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.

Gains from section 1245 or 1250 property held more than 6 months (Part II).—(Report any gain from such property held for 6 months or less in Part III.) Except as provided below section 1245 property means depreciable (a) personal property fether than the part of the par (other than livestock) including intangible personal property;
(b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators or escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving; (a) disposition by gift (b) transfers at death (c) certain tax-free transactions, (d) like kind exchanges, thvoluntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property discrete the contract of the c tributed by a partnership to a partner, and (g) disposition or principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 deprecia-

(Instructions continued on reverse side of duplicate)

SCHEDULE F (Form 1040)

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schodule F-1 (Form 1940))
Attach this schedule to your income tax return, Form 1940

1964

U.S. Treasury Department (Continuental Revenue Service A

Business name and addre								fication number
Location of farm(s) and n	umber of acres	in each farm		 			Employer Identi	inconon sumber
							<u>.l</u>	
TA	RM INCOME FO	R TAXABLE YEAR-	CASH RE	CEIPTS AND D	ISBUR	SEMENTS	METHOD	
ART I. Report receipts from	sale of livestock held	primarily for sale in the ap purposes; report suc	plicable col h sales on S	umn below. (Do ni chedule D (Form 104)	ot include ()))	other sales	of Investock held for d	ratt, breeding, or dair,
CALES OF MARKET I	IVESTOCK AND PROD	DUCE RAISED AND HELD P	RIMAPILY I	OR SALE	_11		OTHER FARM INCOM	
Kind Quantity	1. Amount	Kind	Quantity	2. Amount	_	<u> </u>	tems	3. Amount
	-	Eggs		le.	Md	se rec'd i	for produce	\$
Cattle		Ki	ľ					
		Meat products	1	1	1 -			
Sheep		Poultry, dressed		1	1 347	-		
Swine			1	1				
Poultry		Honey	1		II _		ividends, rebates	1
B ee s	1	Sirup and sugar		1	- !!	-		<u> </u>
Grain	i	11					program pay-	
Hay					- 11 -			
Cotton				[··	* H	menus her (speci		1
Tobacco				-	∥ ∪	riet (speci	-1/-	
Vegetables			·	-				
Fruits and nuts.			-	-	·	· ·		· · · · · · · · · · · · · · · · · · ·
Dairy products.					!!	 -		
Total of columns		nter here and on line					<u></u>	
PART IL		S OF PURCHASED LIVESTO	CK AND OT				d. Cost or other basis	e. Profit (er loss)
	a. Description			b. Date acquired	C Amo	unt received	d. Cost of other bear.	
-					\$. 	\$	- \$
					\$	·•••••••••••••••••••••••••••••••••••••	\$	
					\$		\$. \$
					\$		\$	
					\$		\$	
Totals (enter amoun	i from column e,	on line 2 of Part IV b	elow)		\$		\$	\$
		APM EXPENSES FO	R TAXAI	LE YEAR (see	iastrac	tions)	\$	\$
		PARM EXPENSES FOI	R TAXAI	ion of farm income, s	isstractuch as ta	tioms) xes, insurance	\$ repairs, etc., on your	\$ dwelling)
		APM EXPENSES FO	R TAXAI	BLE YEAR (see ion of farm income, s	isstractuch as ta	tions) xec. insurance	\$	\$
PART III. (Do not include per Items	sonal or living expense	es or expenses not attributed tems	R TAXAI	2. Amour	instruct such as ta	Retirem	\$ repairs, etc., on your items	\$ dwelling)
(Do not include per Items Labor hired	sonal or living expense 1. Amount	es er expenses not attributable tems Veterinary, m	R TAXAI	z. Amour	iastraci such as ta	Retirem	tems ent plans, etc. on your share-	dwelling) 2. Amount
(Do not include per tems Labor hired	sonal or living expense 1. Amount	es er expenses not attributable titems Veterinary, m Gasoline, fue	r TAXAI	2. Amour	iastraci such as ta	Retirem (other th	\$ repairs, etc., on your items ent plans, etc. an yourshare-tructions)	dwelling) 2. Amount
(Oo not include per tems Labor hired	sonal or living expense 1. Amount	Veterinary, m Gasoline, fue Storage, ware	r TAXABle to product	2. Amour	istracture to the state of the	Retiremand (other the See instance)	specify):	\$ dwelling) 2. Amount
(Do not include per ttems Labor hired	sonal or living expense 1. Amount	Veterinary, m Gasoline, fue Storage, ware	r TAXAL le to product medicine. cl, oil	2. Amour	iostraci such as ta	Retirem (other th See ins	trepairs, etc., on your litems ent plans, etc., an your share-tructions)specify):	\$ dwelling) 2. Amount
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Schedule F (Form 1040) 1964 PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal perposes. This achieves is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure. 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. 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 Class life OR -3. Asset additions 6. Method of 4. Asset retirements 1. Group and guideline class in year (amount) 5. Degraciation 8. Depreciation for this year in year (amount) (applicable only to Rev. Proc. 62-21) - OR -Computing Rate (%) Date acquired is prior years Description of property Depreciation 1. Total additional first-year depreciation (do not include in items below Total cost or other basis. 2. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method)) 3. Cost or other basis of fully depreciated assets still in use..... PARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD PART VI. (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" column) Consumed or Raised Sold during year On hand at end of year On hand at beginning of year Purchased during year iost during Description
(Kind of livestock, crops, or other products) during year Quantity Quantity Quantity Amount received Quantity Inventory value Amount paid Quantity Inventory value Quantity Totals (enter here and in Fart VII below)..... (Enteron line 1(b)) (Enter on line 1(a)) (Enter on kine 4) (Enter on line 3) SUMMARY OF INCOME AND DEDUCTIONS-ACCRUAL METHOD PART VII. 6. Farm expenses(from Part III) \$ 1(a). Inventory of livestock, crops, and products at end of year. \$------7. Depreciation (from Part V)... (b). Sales of livestock, crops, and products during year..... 8. Other farm deductions (c). Other farm income (specify): (specify): Total of line 1(c)...... 3. Inventory of livestock, crops, and products at beginning of year 4. Cost of livestock and products purchased during year Total of line 8... 5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*. \$ 9. Total deductions . . 19. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 7, Part II, page 2, Form 1040. 20 Make your computation of self-employment income and the self-employment tax on Schedule $F-1\dots$

SCHEDULE F-1 (Form 1040) U.S. Treasury Department

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX

ON FARM EARNINGS (For social security)

Attach this schedule to your income tax return, Form 1040

(See instructions—page 2)

1964

B.S. GOVERNMENT PENETTING OFFICE

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Each If you use ! line	had wages of \$4,800 or mo self-employed person must fi had net earnings from self-es separate Schedule C-3 to a 5(d) of separate Schedule C	le a separate sc mployment from ompute your self (-3 (Form 1040)	both form cemployme	see insur	cuors, page 2, io	only lines I on	d 2 (line 3 if applica	ble), and ntered or ————
ME AN	ID ADDRESS (as shown on F	page 1, Form 10	10)					
	SELF-EMPLOYED PERSON (Social Security N	
puted	OF METHODS.—A farmer under the optional method (l ore than \$1,800 and NET p ect to use the optional metho	me 3, Delow/ by	an \$1.200). If yo	ur GROSS profits	nt tax purposes re \$1,800 or les from farming o	Net earnings may is, at (2) whose GRO re not more than \$1	be com SS profit ,800 and
700 0.		Computation U	nder Reg	ular Me	thod	1		
(c	form profit (or loss) from: 1) Line 8, page 1, Schedule 2) Form partnerships							
9 76	profite from forming are	:• (a) Not more	thon \$1,80	00, enter	two-thirds of the g	ross profits		
(1	None than \$1,800 and th	e net form profit	is less the	ın \$1,20	0, enter \$1,200	•	******	
	*NOTE.—Gress profits from fars Schedule F (accrual method), p	ning are the total or lus the distributive :	the gross pr hare of gros	rolits on hi s profit fro	ne 3, Part IV (cash me m farm partnerships a	thod), or line 5, Po s explained on pag	# VII 61	
f line	2 (or line 3, if you choose	the optional m	iethod) is	under (400, do not fill i	n rest of page.	1	
ii 6. Bai 7. Sel	ol wages, covered by social "Covered" wages see "F.I.C tem G of Schedule SE belov lance (line 4 less line 5) f-employment income. Ente o) REGULAR METHOD.—T (b) OPTIONAL METHOD.— if-employment tax—if line 7 Enter this amount here and of portant.—The amounts rep any benefits, ba accurately and	or here and in ite the smaller of li The smaller of li is \$4,800, ente on line 15, page corted on the for sed on your ear completely.	m H of Sc e 2 or 6. \$259.20; 1, Form 1	hedule si less. 040 De net de voble to	multiply the amo	sice of EITHER unt on line 7 by account. This ents, and your	y 5.4%. S	figuring ach item
TI.R.	DULE SE (Form 1940) Treesury Department sal Revenue Service	U.S. REPI	RT OF crediting	SELF- to your :	EMPLOYMENT social security acco	unt 	196	
E Co	icate year covered by this return ilendor year 1964 or other taxoes than 12 months, was short year Other.	ble year beginning due to (a) Deati	, or (b) 🗆 C	hange in	accounting period, or		NOT WRITE IN THIS S	SPACE
	RM ADDRESS (rural route, post o					-		
D. N.	OCIAL SECURITY ACCOUNT IMBER OF PERSON NAMED ITEM E BELOW	>				CHECK H OPTIONA	L METHOD.	
	PRINT OR TYPE NAME OF SELF-I	EMPLOYED PERSON	AS SHOW	ON SOC	IAL SECURITY CARD	ENTER AL P. LINE 2 (I IF OPTIO	MOUNT FROM LINE 3 IN USED) \$	
Z.	PRINT OR TYPE HOME ADDRE	SS (number and st	eet, or rural	route)		G. FROM LII IF ANY	MOUNT NE 5. \$	
\	City or town State and postal Z	(P code)				- ENTER A	MOUNT	

SCHEDULE G (Form 1940) U.S. Treasury Department Internal Revenue Service

INCOME AVERAGING

Attach this schedule to your income tax return, Farm 1040

1964

Name (as shown on page 1 of your tax return)

PART	L-TAXABLE	INCOME AND	ADJUSTMENTS		
ITEM	(a) Computation year 1964	(b) 1st preceding base period year 1963	(c) 2d preceding base period year 1962	(d) 3d preceding base period year 1961	(e) 4th preceding base period year 1960
. Taxable income (see instruction 1)			!		
Income earned autside of the United States or within U.S. possessions and excluded under Sections 911 and 931					
Capital gain net income (from line 10a, Schedule D, Farm 1040, except 1960 which is line 9, Schedule D)				:	\
Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1964 do not enter in any year.)		The same and the	minimization.		THE STREET
. Net income from wagering and other items described in instruction 5					
5. Line 1 plus line 2, less lines 3, 4, and 5				<u> </u>	
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero		_			<u> </u>
PART 1. Adjusted taxable income (line 7, column	II.—COMPUTA	TION OF AVER	AGABLE INCOM	ME	
Adjusted taxable income (line 7, columns (b), (c) 331/3% of the sum of line 7, columns (b), (c) 8. (a) 25% of the sum of line 3, columns (b) zero appears in line 6, Part 1, see inst (b) Amount from line 3, column (a), Part (c) If line 3(a) is more than line 3(b), ent. 4. Averagable income (line 1 less lines 2 at COMPLETE THE REMAINING PARTS C), (c), (d), and (e), ruction 3(a) under 1er difference—if no nd 3(c))	Part I. NOTE: If Part II	on amount less than	3,000. IF \$3,000	
		OF INCOME U			
1. Amount from line 2, Port II					-
- () O() D ()					
3. 20% of line 4, Part II					i
4. Sum of lines 4 and 5, column (a), Part 1, le line 5, Part 1					t
5. Excess of line 3(b) over 3(a), Part 11 6. Total (sum of lines 1 through 5)	<u> </u>	<u> </u>	<u></u>	· • • • • • • • • • • • • • • • • • • •	
<u> </u>		COMPUTATION			
1. Tax on the amount on line 6, Part III					
9 Sum of lines 1, 2, and 3, Part III.				•	
3. Tax on amount on line 2					
4. Sum of lines 1 and 2, Part III			L		
5. Tax on amount on line 4				· · · <u> </u>	_
6. Difference (line 3 less line 5)				* * ***********************************	
7. The amount on line 6 multiplied by 4 8. Total (add lines 1 and 7)					
8. Total (add lines 1 and 7)	der section 79(mYs		in line 5. Part I	.,	
9. Tax on income subject to the penalty uni	. A if was the set	wine the electric	tax computation in	Part V. on line 19	
10. Tax (add lines 8 and 9). Enter here or page 1, Farm 1040 and write "From Sci	hedule G" to left o	entry.			<u> </u>

	Page 2
PART VCOMPUTATION OF ALTERNATIVE TAX	
1. Amount from line 10, Part IV	
n. A for line 5. Part IV	
3 (a) Amount from line 2, Part II	
(b) Amount from line 3(c), Part II	
(c) Sum of lines 3(a) and 3(b)	
4. Tay on amount on line 3(c)	
E. Difference (line 9 lest line 4)	
6. Amount from line 1. Part IV.	
7 Sum of lines 1, 9, 3, and 4, Part III	
9. Tay on amount on line 7	
O Difference (line 6 less line 8)	
O Sum of lines 5 and 9	
4. A 4 (1) to 2. column (a) Port 1	
8 80° of the 44	
2. If the 40 is more than line 19, enter difference—otherwise alternative tax does not apply	
4. Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040 and write "From Schedule G" to left	
of entry	

Use this space for additional information, such as reconstruction of income computation, itemization of item 5, Part I, etc.

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U.S. Treasury Department—Internal Revenue Service

MEDICAL AND DENTAL EXPENSE STATEMENT

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

1964

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 and who also have expenses for persons described in Group II below. Taxpayers who have expenses for persons in Group I only or Group II only need not use this form but should see the instructions for Form 1040. The medical and dental expenses of persons in Group I do not have to be reduced by the 1 and 3 percent limitations of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons in Group II below.

GROUP I

- a. Taxpayer and wife if EITHER is 65 years of age or older.
- b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

- a. Taxpayer and wife if BOTH are under 65 years of age,
- b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
- c. All other dependents regardless of age.

Note: Do not deduct any expenses for which you received reimbursement from insurance of	or other sources.
Name of taxpayer claiming the deduction	
Name(s) of dependent parent(s) 65 years of age or over, if any	
MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I	
1. Medicine and drugs 2. Medical and dental expenses (other than medicine and drugs) 3. Line 1 plus line 2	E44
ACCUCAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II	
4. Medicine and drugs. 5. 1% of line 9, page 1, Form 1040. 6. Excess, if any, of line 4 over line 5. 7. Medical and dental expenses (other than medicine and drugs). 8. Line 6 plus line 7.	
9. 3% of line 9, page 1, Form 1040	E46
TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES	
11. Line 3 plus line 10. Enter here and on line 5, Part IV, page 2 of Form 1040 (See "Maximum Limitations" below)	\$ <u>E47</u>

MAXIMUM LIMITATIONS

- A. The amount on line 11 may not exceed \$5,000 multiplied by the number of persons claimed as exemptions 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.