General Description Booklet

for

1962 INDIVIDUAL TAX MODEL FILE

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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  $\underline{24580}$  rec.  $\underline{103360}$  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

E1e	ement	Position	Length
1	District Code	1 - 2	2
-	01 = Augusta, ME		
	02 = Portsmouth, NH		
	O3 = Burlington, VT		
	04 = Boston, MA		
	05 = Providence, RI		
	06 = 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.		
	36 = Chicago, Ill.		
	<pre>37 = Springfield, Ill.</pre>		
•	38 = Detroit, Mich.		
	<pre>39 = Milwaukee, Minn.</pre>		
	41 = St. Paul, Minn.		
	42 = Des Moines, Iowa		
	43 = St. Louis, MO		
	44 = Kansas City, MO		
	45 = Fargo, ND		
	46 = Aberdeen, SD		
	47 = Omaha, NB		
	48 = Wichita, KA		
	51 = Wilmington, DE		
	52 = Baltimore, MD		
	53 = Washington, D.C.		
	54 = Richmond, VA		
	55 = Parkersburg, WV		
	56 = Greensboro, NC		
	57 = Columbia, SC		
	58 = Atlanta, GA		
	59 = Jacksonville, FL		
	61 = 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. spous. 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
	and/or Schedule F attached) Number amounts in \$1000's  0 = 1040A returns.  1 = 1040, Nonbus. returns, AGI < 10  2 = 1040, Bus. returns, 10 < AGI < 50  4 = 1040, Nonbus. returns, 10 < AGI < 30  5 = 1040, Nonbus. returns, 30 < AGI < 100  6 = 1040, Bus. returns, 50 < AGI < 100  7 = 1040, Nonbus. returns, 100< AGI < 150  1040, Nonbus. returns, 100< AGI < 150  1040, Nonbus. returns, 150< AGI  8 = 1040, Bus. returns, 150< AGI  1040, Bus. returns, 150< AGI  1040, Bus. returns, 150< AGI  1040, Prior year ret. AGI < 50  17 = 1040, Prior year ret. 50 < AGI	234.30	10
8	Salary and Wage	25 - 34	10
9	Excludable Sick Pay	35 - 44	10
10	Bus. or Farm Net Profit		
11	Partnership Net Profit	45 <b>–</b> 54	10
12	Sale of Property Net (non cap. gains)	55 - 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 - 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 - 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	<b>355 - 364</b>	10
43	Sons and Daughters Exemption	365 - 374	10
44	Other Dependents Exemptions	<b>375 - 384</b>	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

Please print ->	1. Name (if a	joint return of husband and	wife, use first names an	ed middle initials of bo	ith)	2. Your Social Socurity Number 3. Wile's Social Socurity Number		
	Home address	(Number and street or rare	il route)	4. Check one: Single; Married Sling joint return (even if only one had income);				
	City, town, or	post office	Zone	State		Married bling separate return—If wife or busband also filing separately, ' give name		
. WAGES SH	OWN ON FORMS	W-2 AND OTHER INCOM	FEDERAL INCOM	E TAX WITHHELD	EMPL	OVER'S NAME. Where employed. Write (W) before name of each of wife's employers		
	\$10,000 or on 6 is over m 1000.	E8						
L INTEREST Voors  NYIDENDS AND THER WACES Wife's		7. Total Federal	<b>→</b>		If you had an expense allowance or charged expenses to your employer, see institution 8 and check here if appropriate.  iclose Forms W-2, Copy B. If your income was \$5,000 or many the second of the second or many the secon			
. TOTAL IN	COME ->	E 45	E	34	you	must compute your lax. However, it your income was less man		
		rom tax computation schedu m 7, enter balance due -			tax	by omitting items 10, 11, and 12. It you compute your own to:		
		10, enter refund	<del>-</del>		- P	heck here , if you want refund applied to U.S. Savings Band		

NAME  Enter figure 1 in the last calaman to right for each name listed (Give address if different from yours)  Relationship  Rel	ly. (c) Additional \$500 exemption	if blind at end of 19	962	· <b>5</b> · 7 · / · · · · · ·	Yourself W Yourself W Yourself W	checked	<u> </u>
	MAME  Enter figure 1 in the last column to right for each name listed	1	Months lived in your 1 home. If born or	Did dependent have income of \$600	Amount YOU furnished for dependent's sup-	OTHERS including dependent. See	

762-244 O-65-12

			coupetion
rst name and initial	Last name		
· •	and wife, use first names and middle initials of both)	·	rise's Social Security Numi
rne dr <b>ess</b> (Nu	mber and street or rural raute)		crusation
(City, town, or post office)	(Postal zone number)	(State)	
hash I Single, I'l Unmarried "Head of House	sehold"; 🗆 Surviving widow or widower with depe	ndent child: 🗆 Mar	ried filing joint return (eve
M:   Contract to Married filing	separate return—If wife or husband also filing separ	rately, give name	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	INCOME—(If joint return, include all income of bo		
1. Wages, salaries, tips, etc., and excess	s of allowances over business expenses.	(a) Wages, etc.	(b) Federal income tai
Employer's name	Where employed (city and state)	(a) mages, enc.	1
		. S	<u> </u>
***************************************			
If either you or your wife worked for more	than one employer, see page 4 of instructions		F F-0
2. Totals		E 8	E 5 2
<ol> <li>"Sick pay" if included in line 1 (att</li> </ol>	ach required statement)	. E9	
4. Subtract line 3 from total wages			
		• • • • •	
b.Interest (Schedule B or other list)			E14
c. Rents, royalties, pensions, etc. (Scher	dula RV		
6. Business income (Schedule C)			
b. Business income (Schedule C)			
	dule D)		
O. Talli licome (ochocolo)			
			. •
FIGURE YOUR TA	X BY USING EITHER 10 OR 11		
10. Tax Table	11. Tax Rate Schedule		
If line 9 is less than \$5,000 and you do	a. If you itemize deductions, enter total from		÷ -d
not itemize deductions—	If line 9 is \$5,000 or more and you do n line 9 but not more than \$1,000 (\$500 i	ior tremize, enter 107 i married and filing	sep-
Complete page 2 exemption schedule.	arate return).	•	-1
Copy total exemptions here	b. Subtract line 11a from line 9		
Find your tax in table on page 10 of instructions.	c. Copy total exemptions from page 2 here	, multiply by \$600	0
	d. Subtract line 11c from line 11b		. •
Do not use lines 11 a, b, c, or d.	Figure your tax on this amount by using to 9 of instructions and enter tax on line 12.	ax rate schedule on	page
Enter tax on line 12.			
2. Tax (from either tax table or tax ra	te schedule)		وسور مورس
<ol> <li>Self-employment tax (Schedule C-3</li> </ol>	f or F-1)		. • <u> </u>
4. Total (add lines 12 and 13)			
PA	AYMENTS AND CREDITS		
15a.Tax withheld (line 2, col. (b) above	e). Attach Forms W-2	E52	
b.Payments and credits on 1962 Decl	aration of Estimated Tax	• E 53	
c. Dividends received credit.		• £47	
d.Retirement income credit		• E48	
e.Investment credit (Form 3468)		•	
f. Other credits (Specify—see page 5	of instructions)		<u>;                                    </u>
a Total (add lines a. b. c. d. e. and	<b>46)</b>		
District Director's office where amou	int on line 15b was paid		
	TAX DUE OR REFUND		· · · · · ·
	are less than tax (line 14), enter Balance Du	e here	→ E54
Pay In full with this return to "Inte	rnal Revenue Service." File with your District Di	rector.	
	are larger than tax (line 14), enter Overpay		E54
	are larger than tax tithe 14), enter Overpavi	ment here	
<ol> <li>If payments and credits (line 13g) of the 13g.</li> <li>Amount of line 17 you wish credite</li> </ol>			

## FACSIMILES OF TAX RETURNS, 1962

DRM 1040—1962		LE A.—EXEMP						Page 2
Exemptions for yo	urself—and wife (only if all he	er income is include	d in this return, or s	he had no incom	e) —-	_	,	
reck (a) Regula	or \$600 exemption				Yourself	☐ Wife	Enter number of boxes	#
ixes (L) A Jain	ional \$600 exemption if 65 or	over at end of 196	52	E41	☐ Yourself	☐ Wife	checked	ļ
	onal \$600 exemption if blind			E42	☐ Yourself	□Wife	.   <del></del>	
	ur children and other depende		··· <del>························</del>					
t == exemption is	based on a multiple-support	greement of a grou	up of persons, attack	h the declarations	described or	n page 6	of instructions.	l
If diff exemplion is	NAME		ANSWER C	NLY FOR DEPENDEN	TS OTHER THA	N YOUR C	HILDREN	<u>,                                      </u>
Enter figure	I in the last column to right	Relationship	Months lived in your in home. If born or	DID GENERAL MOTE	Amount YOU f	urnished	mount furnished by	,
for	each name tisted ss if different from yours)		died during year also write "8" or "D"	income of \$600 or more?	port II 100	% write	QTHERS including dependent	.
(Give aduse	23 II dimerent from yours	-	Write 8 or U			i-		
					. 3		)	<b>┤→</b>
					.			-¦
								-
	***************************************							-
								<u> </u>
		1			i			
			· 11	•				
. Total exemptic	ons (lines 1 and 2 above).	(Enter here and	d on line 10 or	ic, page i	• • • •	<del>· · · ·</del>	<u> </u>	
	ITEMIZED DEDU	CTIONS—If you	do not use tax	table or stand	lard dedu	ction		
		40		mirae dadurtunge tha i	nther must also	17870178	er on all attach	sments
If necessary, wri	If husband and wife (not leg te more than one item on a fir	ne or anach additio	ingi sneets. Fut no	ane, doutes and	30000	,	1	
ontributions							-	
f other than	·						-	
naney, submit	····				· ·		-	ļ
escription of							-	ì
roperty, including on the or other basis,						<del>.</del>		1
ate of acquisition			••••				1	
nd method of	Total paid (not to exceed 2	MC7 allian Q page	1 event as descri	hed on page 7 of	instructions)	>	s E2	7
	Total paid (not to exceed 2	0 /6 Of time 2, page	, excep. 0. 000					1
								ł
							·-[	į.
nterest expense t		· • • • • • • • • • • • • • • • • • • •				• • • • • • • • • • • • • • • • • • • •	·-	i
				······			Eas	<u>-                                    </u>
					otal interes		<u>-</u>  ( <del></del> 9)	
	Real estate taxes	E3 <u>5</u>	State inco	me taxes <del>E</del>	3.7	- <b></b>		
•	State and local sales tax	es E36	Other taxe	es (specify)	<b>-</b>	<del></del> -		ļ
laxes								
ļ					Total taxe	s>	E3	٢,
	NOTE: If you or your wife	am 65 or over or if	either has a depe	ndent parent				i
ŀ	65 or over, see pag	e 8 of Instructions	for possible larger of	deduction.			_	i
Medical and	1. Total cost of medicine			1.4	<b>.</b>	1		
dental expense				I ·				1
(Submit itemized	2. Enter 1% of line 9, 1						-	
ist. Do not enter	3. Subtract line 2 from 1ir	ne I			<b></b>			
ony expense compensated by	4. Other medical, dental e	expenses (Include	nospiral insuranc	e premiums)*	<u> </u>		_	
nsurance or	5. Total (add lines 3 and	14)		-	<u> </u>		_	
otherwise)	6. Enter 3% of line 9, p	age 1 (see note	above)		<b>)</b>		E3	4
	7. Subtract line 6 from lin	ne 5; see page	8 of instructions	for maximum	limitation	· · · -		.1
Otherdeductions								
(See page 8 of								1
nstructions)		•			Tota	<u> </u>	<u> </u>	
	Total deduction	s (Enter here and	d on line 11a.p	age 1)			>\S E3	9 !
EXPENSE	Did you receive an expense						] Yes □ No	See page 4,
ACCOUNT	If "Yes," did you submit iter	mined accounting o	i all such expenses	to your employe	?	· Ē	=	instructions.
MEGRMATION								sed last vear
Did you file a return	n last year? 🗌 Yes 🗎 No.	it name or address	on last year's return:	was aimerent from	n inis year, e	ruer nome	; uno ocoress o	
						, , , , , , , , , , , , , , , , , , ,	L - h - u - l ! -	awledge ged
declare under per	nalties of perjury that I have ex	omined this return (	including accompa	nying schedules ar	ad statements on all inform	) and to the	ne pest of my kn which he has an	y knowledge.
pelief it is true, corre	ect, and complete. If prepared	by a person other th	ian raxpayer, nis de	cidiumon is pased	on do miom			
Sign here			rn, BOTH HUSBAND A	NA WIET MINET CIAN		(Wila's	signature and date	
-	(Taxpayer's signature and date)	(If joint retu	IN, BUIN NUSBAND A	UN MILE WOS! 316U	''	(with g	4-9-14-15-5 pmg 48-15	
Sign here						<b></b>		(Date)
	(Signature of preparer other than	turpeyer)	6P0 - 650—16—771	73-1 (Add	ress)			

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	Your Sec	ial Security Numb
Book I. DOWNER INCOME.	ļ	
Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as intere	st in Part II)	
1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)		Amount
7		
2. Total	• • • • •	E   6
3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not moof his (her) own dividends)		E17
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII.		
5. Name of nonqualitying corporation declaring dividend:	}	
		E18
6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040.		
Part II.—INTEREST INCOME (This includes interest credited to your account)		
Note: A separate attachment may be used if interest is the only income to be reported on this schedu	le.	Amount
1. Name of payer (more than one entry may be made on a line)		
***************************************		
2. Total—Enter here and on line 5b, page 1, Form 1040		E/4
PARTIN,—PENSION AND ANNULLY INCOME		Amount
A—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 that  1. Investment in contract		
1. Investment in contract		
3. Percentage of income to be excluded plied by line 3)		
(line 1 divided by line 2)	line 5)	E13
B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free will your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1	ithin 3 years.	
1. Cost of annuity (amounts you paid).		
2. Cost received tax-free in past years.		
3. Remainder of cost (line 1 less line 2). 5. Taxable portion (excess, if any, of line 4 Part IV.—RENT AND ROYALTY INCOME	4 over line 3) .	
1. Kind and location of property 2. Total amount of rens 13. Depreciation (avoising 1. A. Bennic (West) 1. C.	Other expenses	
	tach itemized list)	
		į
1. Totals		1 1 1
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)		
Part V.—OTHER INCOME OR LOSSES		
1. Parmerships (name, address, and nature of income)		EII
2. Estates or trusts (name and address)		
3. Other sources (state nature)		!
TOTAL INCOME (or loss) from Parts III, IV, and V (Enter here and on line 5c, page 1, of For	1040)	
to the second of	л тО4О)	1

ative procedure describ	oed in Revenue Pro	cedure 62-21 as we	II as for those taxp	ayers who w	rish to cor	itinue using previo	rne
2. Cost or other basis at beginning of year — OR — —	3. Asset additions in year (amount)	4. Asset retirements in year (amount)	5. Depreciation allowed or allowable	6. Method of	- OR -	- 8. Depreciation	lor
Cost or other basis	Date acquired	Rev. Proc. 62-21)	in prior years		or his	this year	
					<u> </u>		
. [			•	•	•		
						]	o de Juai
y depreciated asse	ets still in use		• • • • • • • • • • • • • • • • • • • •	<u> L </u>		<u>_</u>	
EIVED CREDIT	•						
ling 4 Park I			······································				
•							
ge 1 of Form 1040	) less amount if	any of credit for	foreign taxes				
		uny, or cream for	Totelgii Tuxes.				
is computed, the amo	ount shown on line	11d, page 1 of For	m 1040.	• • • • • • • •			
Table is used, the	amount shown or	ı line 9. page 1 ol	Form 1040, less	10% there	of,		
ess the deduction for	exemptions (\$600 of Form 1040)	multiplied by the n	umber of exemption	ons claimed	on		
		lest of the amoun	its on line 2, 3.	or 4. abo	ve	E47	
· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·			·····	<del>_</del>	
	A (a. v.ii	la and anluma P for	husband .		<del></del>		
				A		R	
			e laxable year	☐ Yes ☐	]N₀	☐ Yes ☐ N	40
-	-		-				_
	]e:						
		ities under publi	c retirement				
state Govts., etc.) o	ınd included in li	ne 9, page 1, of F	om 1040. •  _		[]		_
years of age or o	older:				1		:
ns and annuities, in	iterest, and divid	ends included in I	line 9, page				
d gross rents includ	ed in column 2, i	raff IV of this sch	redule				
tirement income fo	or credit compute	ation		1,59	24 00	1,524	0
	•						
n taxable vear as s	ensions or annui	ties under the So	cial Security				
Retirement Acts, a	nd certain other e	exclusions from gro	oss income . •				
			- 1	5	:		
or less, enter zero	· )						
200 but not over \$	1,700, enter 1/2	of amount over \$	1,200; or 🖟 🗀		_		_
					į		
(a) and 3(b)					[		ļ_
ne 4)					[		_
ever is smaller				···			<u>!</u>
of line 6)			<u>L</u>				<u>:</u> _
ital of amounts on	line 7, columns	A and B)					<u>!</u> _
			7				į
							•
on line 12, page	1 of Form 1040						
on line 12, page	1 of Form 1040						
	1 of Form 1040 lines 15(c) and				• • • • • • •		-
	cost or other basis at beginning of year of Cost or other basis at beginning of year of Cost or other basis at beginning of year of Cost or other basis.  St-year depreciation of Cost or other basis.  Step 1 of Form 1040 of Cost or other basis of Cost o	couble headings appear use the first heading at beginning of year of the passis of	ative procedure described in Revenue Procedure 62-21 as we outle headings appear use the first heading for the new proce in the pairs at beginning at pair in year (amount).  2. Cost or other basis in year (amount).  Cost or other basis Date sequired  3. Asset retirements in year (amount).  Cost or other basis Date sequired  4. Asset retirements in year (amount).  (applicable only to Rev. Proc. \$2-21).  4. Asset retirements in year (amount).  (applicable only to Rev. Proc. \$2-21).  4. Asset retirements in year (amount).  (applicable only to Rev. Proc. \$2-21).  4. Asset retirements in year (amount).  (applicable only to Rev. Proc. \$2-21).  4. Asset retirements in year (amount).  (applicable only to Rev. Proc. \$2-21).  4. Asset retirements in year (amount).  (appear and annuth year (amount).  (by depreciated assets still in use.  4. Cost or other basis.  5. EVED CREDIT  (b) 1. Go Form 1040, less amount, if any, of credit for see below).  (c) 2. Table is used, the amount shown on line 9, page 1 of sex the deduction for exemptions (\$600 multiplied by the note. Schedule A, page 2 of Form 1040).  (a) 3. Schedule A, page 2 of Form 1040).  (b) 4. Schedule A, page 2 of Form 1040).  (c) 4. If joint return, use column A for wile and column B for the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in each of any 10 calendar years before the excess of \$600 in eac	ative procedure described in Revenue Procedure 02-21 as well as for those taxy bubble headings appear use the first heading for the new procedure and the second procedure of the second procedure of the second procedure and the second procedure an	attive procedure described in Revenue Procedure 62-21 as well as for those taxpayers who would be beddings appear use the first beading for the new procedure and the second heading to be the procedure and the second heading of the procedure and the second heading and the procedure and the second heading and the second h	attive procedure described in Revenue Procedure 62-21 as well as for those trappyers who wish to combible headings appear use the first heading for the new procedure and the second heading for the old 2 core of the heast of the method of the new procedure and the second heading for the old 2 core of the heast of the	at seaning of year Cost or other bans.  Date sequenced  Date sequenced  Date sequenced  Strycar depreciation included above y depreciated assets still in use.  SIVED CREDIT  line 4, Part 1.  ine 1).  get 1 of Form 1040, less amount, if any, of credit for foreign taxes.  see below)  is computed, the amount shown on line 11d, page 1 of Form 1040, less 10% thereof, see the deduction for exemptions (3500 multiplied by the number of exemptions claimed on Schedule A, page 2 of Form 1040, the smallest of the amounts on line 2, 3, or 4, above  ICOME CREDIT  alty. If joint return, use column A for wife and column B for husband—  in recess of \$600 in each of any 10 calendar years before the taxable year ersee instructions, page 9 and included in line 9, page 1, of Form 1040.  A B  Test of the services of the services of \$900 in each of an included in line 9, page 1, of Form 1040.  The recolumn, furnish all information below in that column.  suble year sof age:  received from pensions and annutities under public retirement included on included in line 9, page 1, of Form 1040.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column.  The recolumn furnish all information below in that column in the furnish all information below in the furnish all information below in the furnish all information below in the furnish

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 rehidress as shown on page 1, Form 1			erships, joint ventu	Your Seci	al Security Num	sher
io min ac	and the same and the female of a second					<u> </u>	
	business activity			product	manufactorina	-himiture. etc.)	
Nee semme	de instructions)	(For example: retail gro	ocer, wholesale	e—topocco, legal—estylced	,	,	
Rusinass 1	name		C. 1	Employer Identifica	tion Number		
Business 1	location(Number and street or rural			or post cifics)	(Str		
				Or Profes contrasts	_		
Indicate :	method of accounting: acsh;	☐ accrual; ☐ oth	er.			<u> </u>	
Gross re	ceipts or gross sales \$	Less: Returns o	and allowar	1Ces \$	·	···	
Inventor	at beginning of year (If different	than last year's closi:	ng inventor	Y ]	'		
attach	explanation)						
Merchan	dise purchased \$	less cost	of any item	<b>.</b> 5			1
withdr	www.from business for personal us	o \$					ļ
Cost of 1	labor (do not include salary paid	to yourself)					
Materia	l and supplies						
. Other o	osts (explain in Schedule C-1)			••			1
. T	otal of lines 2 through 6						
. Inventor	y at end of this year		• • • • • • • • •	L			_
. Cost of	goods sold (line 7 less line 8)						.
. Gross I	profit (subtract line 9 from line 1)	• • • • • • • • • • • • • • • • • • • •					1
	OTHER B	USINESS DEDUCTIO	INS				
	<b>~</b>						
. Deprec	iation (explain in Schedule C-2)		 C=1)				
L Taxes o	on business and business property	(extram in peneralie d	∪-1/				
Rent oz	business property						1
L. Repairs	(explain in Schedule C-1)						1
. Salarie	s and wages not included on line	4 (exemps any paid to	о Лопивап) .				
Insurai	and professional fees.		•••••				
7. Legal (	and professional fees						
. Commi	ssionszation (attach statement)		<b></b> .				
J. Amorti	zation (attach statement) t on business indebtedness						
U. Interes	t on business indeptedness						
. bad de	of business property (attach states	ent)					
n Danie	ion of mines, oil and aga wells, tim	iber, etc. (attach sche	edule)				Ì
4 Other	business expenses (explain in Sch	edule C-l)		<del>  </del>			
-	Total of lines 11 through 24						- -
w. He N_i	rofit (or loss) (subtract line 25 from	line 10). Enter here;	on line 1, S	Schedule C-3; and on	line 6,		i
Lear tar by	e 1, Form 1040				<u></u>		l
P-9		HEDULE C-1. EXPLANAT	ION OF LINE	S & 12, 14, AND 24			
		Amount	Line No.	Explanati	on	Amo	unt
Line No.	Explanation					\$	
		- <b> </b>					
		·	·]				
		-	-				
		-	·[				
		-					
			-				
			-				

This schedule is designed for taxpayers using the new guideline lives and administrative proceed	lures de	escribed	in Revenue	Procedu	re 52	-21
as well as for those taxpayers who wish to continue using previously authorized procedures.	Wher	e doubl	e <b>head</b> ings	appear	use	the
first heading for the new procedure and the second heading for the older procedure.						

Planeiation of apparety	2. Cost or other basis at beginning of year ————————————————————————————————————	3. Asset additions in year (amount)  Date acquired	4. Asset retirements is year (amount) (applicable only to	5. Depreciation allowed or allowable in prior years	computing	7. Class life  — OR ——  Rate (%)  or Life	
Description of property	besis	55(0 5042.100	Rev. Proc. 62-21)		depreciation	- C4 M4	
7							
******		'.					
						<del></del>	
					-}		
			-		-		
			-				
					-		
lotals			-  <del></del>				
ess: Amount of depreciati	ion claimed elsewh						
Colonia Triber here and	on line 11, page 1						
Less: Amount of depreciati Balance—Enter here and c Amount of additional first-	vear depreciation	included above					<b>)</b>
Cost or other basis of fully	depreciated assets	s still in use					N' - 12 2 2 2
Oost 61 02:0: 240:0 0: 1427							<u> </u>
Was inventory valued			DRY QUESTIONS				
or "c" ( (If not a	ge reductions in of individual or "b" is checenter the dollar vailable, estimation by physical or ified by physica	from the total items.  ked, enter the amount of wate and indicated count during the explanation.	inventory  e percentage of the percentage of the that the figuring the year?  In of how the clo	gure is an estim	 nate.) y was de	etermine	ed.
Was the inventory ve Yes ☐ No ☐. Was there any subst opening and closing	antial change ng inventories?	in the manne 'Yes □ No	r of determinin o □. If "Yes,"	attach expla	nation.		•
Was the inventory very Yes ☐ No ☐. Was there any substrained and closing and closing and closing the control of the control o	antial change ng inventories?	in the manne 'Yes □ No iven to a gues	r of determinin o □. If "Yes," stion, attach ex	attach expla: planation.	nation.		1
Was the inventory very Yes No	antial change ng inventories? er cannot be g	in the manne Yes [] No iven to a ques EXPENSE ACC	r of determinin  o . If "Yes," stion, attach ex	attach expla: planation.	nation.		
Was the inventory very Yes No	antial change ng inventories? er cannot be g regard to you employees. In	in the manner Yes No iven to a ques EXPENSE ACC arself and determin-	r of determinin  o . If "Yes," stion, attach ex COUNT INFORM	attach expla	nation.	ount	Salaries and Wages
Was the inventory very Yes No	antial change ng inventories? er cannot be g regard to you amployees. In aid employees	in the manner Yes No iven to a ques EXPENSE ACC arself and determin- , expense	r of determinin  o . If "Yes," stion, attach ex COUNT INFORM  Name Owner	attach expla	nation.	ount	Salaries and Wages
Was the inventory very Yes No	antial change ng inventories? er cannot be g regard to you employees. In aid employees ast be added to	in the manner Yes Notiven to a question to a question and determination, expense their sal-	r of determinin  o . If "Yes," stion, attach ex  COUNT INFORM  Name  Owner	attach expla	nation.	ount	·
Was the inventory very Yes No	antial change ng inventories? er cannot be g regard to you imployees. In aid employees at be added to owever, the in	in the manner Yes Notiven to a question EXPENSE ACCURRENTS ACCURRE	r of determinin  o . If "Yes," stion, attach ex  COUNT INFORM  Name  Owner	attach expla	Expense acc	ount	Salaries and Wages
Was the inventory very Yes No	antial change ng inventories? er cannot be g regard to you mployees. In aid employees ist be added to wever, the in for any empount is less that	in the manner Yes Notiven to a questiven to a quest	r of determinin  o . If "Yes," stion, attach ex  COUNT INFORM  Name  Owner	attach expla	Expense acc	ount	Salaries and Wages
Yes ☐ No ☐.  Yes ☐ No ☐.  Was there any substopening and closing and closing and closing and closing are information with a five highest paid end to be submitted and the combined amfor yourself if your	antial change and inventories? er cannot be greated to you employees. In aid employees is the added to owever, the in for any empount is less that expense according to the added to owever, and the count is less that expense according to the added to the added to owever, the interpretable according to the added to th	in the manner Yes Notiven to a questiven their sal- formation coloyee for a \$10,000, ant allow-	r of determinin  o . If "Yes," stion, attach ex  COUNT INFORM  Name  Owner	attach expla	Expense acc	ount	Salaries and Wages
Was the inventory very Yes No	antial change and inventories? er cannot be greated to you employees. In aid employees is the added to owever, the informatic less than expense accorded, is less than one for Schedu	in the manner  Yes Notiven to a question to a question and determination bloyee form \$10,000, unt allowards \$10,000.	r of determinin  o . If "Yes," stion, attach ex  COUNT INFORM  Name  Owner	attach expla	Expense acc	ount	Salaries and Wages

P.	A hunting lodge [], working ranch or farm [], fish-
	ing camp [], resort property [], pleasure boat or
	yacht □, or other similar facility □? (Other than
	where the operation of the facility was your princi-
	pal business.) TYES NO
•	Washing for you or members of your family or

G.	Vacations for you or members of you	r family, or
	employees or members of their famili	es? (Other
	than vacation pay reported on F	orm $W-2$ .)
	T VEC T NO	

H.	The leasing, renting, or ownership of a hotel room
	or suite $\square$ , apartment $\square$ , or other dwelling $\square$ ,
	which was used by you, your customers, employees,
	or members of their families? (Other than use by
	yourself or employees while in business travel
	status.) 🗌 YES 📋 NO

ī.	The attende	ance of m	emb	ers of	your f	amil	y or	your
-	employees'	<b>families</b>	at	conve	ntions	or	busi	ness
	meetings?		$\square$ N	Oi				

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.

MAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Socurity Number
1. 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)	
(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 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 belo (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	0 00
8. 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	_
3. Balance (line 7 less line 8)	<u> </u>
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	

#### Do not 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-EMPLOYMENT TAX (Grocery store, restaurant, etc.)	
C.	BUSINESS ADDRESS (number and street, city or pue, office, postal zone number, State)	
D.	SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW	_ ENTER AMOUNT
	PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	F. FROM LINE 6
E.	PRINT OR TYPE HOME ADDRESS (number and street or rural route)	ENTER AMOUNT G. FROM LINE 9, IF ANY
	(City or post office, postal zone number, State)	ENTER AMOUNT H. FROM LINE 10 \$

e59--16--77170-1

SCHEDULE D
(Form 1040)

U.S. Treasury Department—Internal Revenue Service

## GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Short-term capital gains and losses—cases held not now than 5 months  Enter your share of net short-term gain (or loss) from partnerships and fiductories.  Enter your share of net short-term gain (or loss) from partnerships and fiductories.  Enter your share of net short-term gain (or loss) from partnerships and fiductories.  Enter your share of net short-term gain (or loss) from partnerships and fiductories.  Enter unused capital loss corrytors from 5 preceding taxable years (Attach statument).  Long-term capital gains and losses—cases held more than 6 months  Total long-term capital gains and losses—cases held more than 6 months  Total long-term capital gains and losses—cases held more than 6 months  Copital gain furthern gain for loss) from lines 1, 2, and 3.  Net hort-term gain for loss) from lines 4 and 8, and enter the net gain (or loss) from lines 1.  Copital gain furthern gain for loss from lines 5, 6, and 7.  Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.  It lines 8 shows a GAIN—Enter SO% of line 8 or SO% of line 9, whichever is smaller. (Enter zero of there is a loss or no entry on line 8.) See reverse side for computation of alternative tax).  So by the state of the following: (a) the amount on line 9, (b) taxable income computed without regard to capital gains and losses and the deduction for eventytion. or (c) \$1,000.  PART III—PROPERTY OTHER THAN CAPITAL ASSETS  Facility 10 control of the 10 control lines 1.  Enter your share of non-capital gain and losses and the deduction for eventytion. or (c) \$1,000.  PART III—PROPERTY OTHER THAN CAPITAL ASSETS  Enter your share of non-capital gain (or loss) from partnerships and fluctories.  Enter your share of non-capital gain for loss) from partnerships and fluctories.  Enter your share of non-capital gain (or loss) from partnerships and fluctories.  Enter your share of non-capital gain for loss) from share the loss of the control o	me and address as shown on page 1	of Form 1040				Your Social Sec	urity Number
Short-term capital gains and losses—casets held not more than 6 months  and of description seement, right terms and of description described have been been controlled by the seement of description described in the seement of described in the seement of description described in the seement of described in the seement of descr							
a. Reid of property (if measure, ritch tithement of featuring for control prints)  Enter your share of net short-term goin (or loss) from partnerships and fiduciaries.  Enter numsed capital loss corryover from 5 proceding face high grazible years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high grazible years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high grazible years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high years (Attach statement).  Enter numsed capital loss corryover from 5 proceding face high years (Attach statement).  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries (fall partnerships and fiduciaries.  Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries (fall partnerships and fiduciaries.  Enter the full amoun							
Enter pour share of net short-term goin (or loss) from partnerships and fiduciartee.  Enter unused capital loss correver from 5 preceding taxable years (Attach statemant)  Long-term goin (or loss) from lines 1, 2, and 3.  Long-term goin (or loss) from lines 1, 2, and 3.  Long-term goin (or loss) from lines 2, 2, and 3.  Long-term goin (or loss) from lines 2, 3, and 7.  Enter the full amount of your share of and 8, and enter the net goin (or loss) here.  At long-term goin for loss) from lines 2, 6, and 7.  Combine the amounts shown on lines 4 and 8, and enter the net goin (or loss) here.  At line 3 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 8 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 9 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 9 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 9 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 9 shows a GAIN—term 50% of line 9 or 50% of line 9, whichever is smaller. (Enter second there is a loss on an entry on line 9.  If line 9 shows a LOSS—Enter here the excallest of the following: (a) the amount an line 9 (b) taxable income computed without regard to captal again and losses and the deduction for exceptions. (c) 6.51,000.  Four III—PROPERTY OTHER THAN CAPITAL ASSETS  Loss of the description defails of sheets below.  (c) the goin (or loss) from lines 12 and 13.  Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY  L. Net goin (or loss) from lines 11.	Short-term	m capital gain	s and losses	-ossets held not	more than 6 m	onths .	
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Enter your share of net short-term gain (or lose) from partmerships and fiduciaries.  Enter tunused capital lose corryover from 5 preceding taxable years (Attach statement).  Eng-term gain (or lose) from lines 1, 2, and 3.  Long-term capital gains and losese—casets held more than 6 months  Long-term capital gains and losese—casets held more than 6 months  Total long-term gross sales price.  Letter the full amount of your share of net long-term gain (or lose) from partmerships and fiduciaries.  Capital gain dividends.  Letter the full amount of your share of net long-term gain (or lose) from partmerships and fiduciaries.  A val long-term gain (or lose) from lines 5, 6, and 7.  End. If line 3 shows a GABN—Enter 50% of line 6 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).  Lift line 3 shows a GABN—Enter form of line 6 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.)  Subtract line 10c from line 9.  Lift line 3 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9, (b) taxable income computed without regard to copital gains and lesses and the deduction for exemptions; or (c) \$1,000.  Fart II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Enter pour share of non-capital gain (or loss) from partmerships and fiduciaries.  b. Dissecutives (ess., 43, 71) (ess., 43, 71	• •••••••••••••••••••	[]				·	<del> </del>
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8. Net long-term gain (or loss) from lines 5, 6, and 7.  9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.  9a. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).  9a. Subtract line 10a from line 9.  1a. If line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Kind of property (if secessory, sitach statement of descriptive details not shows below)  b. Date scapital (mo., day, yr.)  c. Date gold (mo., da					]		
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Se. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.  See. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).  Solution 10a from line 9.  It if line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Kind of property (if secassary, sitach statement of descriptive details not shown below)  b. Date sequired (mo., day, yr.)  c. Date sold (mo., day, yr.)  d. Gross sales price (contract price)  Misch i, 1913 (ettach schedule)  g. Gain or in grace and in the contract price of the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d plus a less scales)  g. Gain or in grace and in the contract price of the following: (d) the amount on line 9; (b) taxable income of the following: (d) the amount on line 9; (b) taxable income of the following: (d) the amount on line 9; (b) taxable income of the following: (d) the amount on line 9;	La Capital gain dividends				• • • • • • • • • • • • • • • • • • • •		FOI
Be. If line 9 shows a GAIN—Enter 50% of line 9 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax)  b. Subtract line 10a from line 9.  1. If line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Wind of property (if secessary, attach statement of descriptive details not shows below)  b. Date sequired (mo., day, yr.)  (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part III—PROPERTY OTHER THAN CAPITAL ASSETS  a. Rind of property (if secessary, attach statement of descriptive details not shows below)  b. Date sequired (mo., day, yr.) (mo.,	8. Net long-term gain (or loss) from lin	nes 5, 6, and 7.		· · · · · · · · · · · · · · · · · · ·			E
loss or no entry on line 8.) (See reverse side for computation of alternative tax).  2. Subtract line 10a from line 9.  2. If line 2 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Madel property (if secessary, situck statement of descriptive details not shows below)  b. Date sequired (mo., day, yr.)  c. Date sold (mo., day, yr.)  d. Gross sales price (contract price)  improvements (if not purchased, statch explanation) and expense of sale  acquestion or line 9; (b) taxable income  computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000  e. Date sold (mo., day, yr.)  d. Gross sales price (contract price)  improvements (if not purchased, statch explanation) and expense of sale  acquestion or line improvements (if not purchased, statch explanation) and expense of sale  acquestion or line in the provided (mo., day, yr.)  g. Gain or line in the provided purchased (mo., day, yr.)  a. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries  4. Net gain (or loss) from lines 12 and 13.  Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY	S. Combine the amounts shown on lin	es 4 and 8, an	d enier the ne - 50% of line	igain (or loss) ne . O whichever te	smaller (Enter	zero if there is a	
b. Subtract line 10a from line 9.  1. If line 3 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Mind of property (if secassary, stack statement of descriptive details not shows below)  b. Date sequired (mo., day, yr.)  c. Date not d. Gross sales price allowed (or allowablid) since acquisition or flatch i, 1913 (stack schedule)  gurchased, attach explanation) and expense of sale  E. L. Sales not d. Gross sales price (contract price)  gurchased, attach explanation) and expense of sale  gurchased, attach explanation) and expense of sale  E. L. Sales not d. Gross sales price (contract price)  gurchased, attach explanation) and expense of sale  gurchased, attach explanation) and expense of sale  E. L. Sales not d. Gross sales price (contract price)  gurchased, attach explanation) and expense of sale  gurchased. Attach explanation of purchased and fiductories  E. L. Sales price (contract price)  gurchased, attach explanation) and expense of sale  E. L. Sales price (contract price)  gurchased, attach explanation) and expense of sale  E. L. Sales price (contract price)  gurchased, attach explanation) and expense of sale  E. L. Sales price (contract price)  gurchased, attach explanation) and expense of sale  E. L. Sales price (contract price)  gurchased, attach explanation) and expense of sale  gurchased. Attach explanation of purchased and fiductories  E. L. Sales price (contract price)  gurchased. Attach explanation of purchased and fiductories  E. L. Sales price (contract price)  gurchased. Attach explanation of purchased and purchased.  E. L. Sales price (contract price)  gurchased. Attach explanation of purchased and purchased.  gurchased attach explanation of purchased and purchased attach explanation of purchased.  E. L. Sales price (contract price)  gurchased price (contract price)  gurchased price (contract price)	land or no orbit on line 8 ). (See	yeverse side fo	or computation	on of alternative	tax)	20.0 11 012.10 12 0	
1. If line 3 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000	b. Subtract line 10a from line 9	1046120 2162 16					
Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Kind of property (if necessary, attach statement of descriptive details not shown below)  b. Date acquired (ma, day, yr.)  c. Date sold (ma, day, yr.)  d. Gross sales price (contract price)  d. Gross sales price (contract price)  d. Gross sales price (contract price)  f. Cost or other basis, cost of subsequent purpowers that (if not purchased, attach supprovements (if not purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Gain or to purchased, attach supprovements (if not purchased, attach supprovements)  g. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries  4. Net gain (or loss) from lines 12 and 13.  Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY	1. If line 2 shows a LOSS—Enter h	ere the smalle	et of the follo	wing: (a) the amo	ount on line 9; (b	) taxable income	
Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Kind of property (if accessary, stack statement of descriptive details not shown below)  b. Date acquired (mo., day, yr.)  c. Date sold (mo., day, yr.)  d. Gross sales price (contract price)  d. Gross sales price (contract price)  a. Kind of property (if accessary, stack statements (if not day, yr.)  d. Gross sales price (contract price)  a. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale  i. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale  i. Gain or it (if plus e less acquired (mo., day, yr.))  i. E. I. Z.  I. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries  i. Net gain (or loss) from lines 12 and 13.  Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY  II. Net gain (or loss) from either line 10b or 11.	computed without regard to capital	gains and loss	ses and the de	duction for exemp	otions; or (c) \$1,0	∞ <u>.</u> ا	
a. Kind of property (if necessary, stack state-went of descriptive details not shown below)  b. Date acquired (mo., day, yr.)  c. Date sold (mo., day, yr.)  d. Gross sales price (contract price)  d. Gross sales price (contract price)  allowed (or allowable) since acquisition or March i, 1913 (stach schedule)  grant in 1913 (stach schedule)  grant i		Part II—PROF	ERTY OTH	ER THAN CAPI	TAL ASSETS		
### ### ##############################	Kind of property (If necessary, strack state- ment of descriptive details not shown below)				allowed (or allowable) since acquisition or March 1, 1913	cost of subsequent improvements (if not purchased, attach explanation) and	g. Gain or los (d plus e less
13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries  14. Net gain (or loss) from lines 12 and 13  Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY  15. Net gain (or loss) from either line 10b or 11	2.						
3. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries 4. Net gain (or loss) from lines 12 and 13					4	1	
3. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries 4. Net gain (or loss) from lines 12 and 13							
3. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries  4. Net gain (or loss) from lines 12 and 13							
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Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY  18. Net gain (or loss) from either line 10b or 11	is. Enter your share of non-capital go	113 (OF 1068) ITO	n bormersmb	and nouclaries .			
18. Net gain (or loss) from either line 10b or 11	Post III	AL GAINS OF	LOSSES F	ROM SALE OR	EXCHANGE C	F PROPERTY	
8. Not note (on least from line 14							
	8. Not goin for loss) from time 14	TOD OF II					EI

#### 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 ordinary 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 thereto. 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 I year before or within I 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)

SCHEDULE OF FARM INCOME AND EXPENSES (Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this schedule to your income tax return Form 1040

1962

U.S. Treasury Department Internal Revenue Service

·				<del> </del>	<del></del>		Security Number
Business name and addre							
ocation of farm(s) and n	umber of acres i	n each farm	<b>-</b>			Limployer	identification numb
						RSEMENTS METHOD	
ART I. Report receipts from s	sale of livestock held p	primarily for sale in the appurposes; report suc	plicable col	umn below. (Do chedule D (Form 10	not incli	ide other sales of livestock hel	d for draft, breeding, or i
		CE RAISED AND HELD P				OTHER FARM	
Kind Quantity	1. Amount	Kind	Quantity	2. Amount		Items	3. Amount
Cattle	\$	Eggs		\$		idse, rec'd for produce	<b>S</b>
		Meat products	ł			fachine work	
heep		Poultry, dressed			11	reeding fees	
wine	13	Wool			11	Vood and lumber	Į.
oultry	H	Honey			c	ther forest products	
ees		Sirup and sugar.				atronage dividends, reb	
Srain		Other (specify):		İ		or refunds	
lay					A	.gricultural program j	1
Cetton			<b> </b>	<b> </b>		ments	
obacco			ļ	ļ	c	Other (specify):	
Tegetables							
ruits and nuts.		·····					
airy products.			,	,		• • • • • • • • • • • • • • • • • • • •	
Total of columns 1,	2, and 3. Ente	er here and on line	l of Par	t IV below			\$
ART II.		ALES OF PURCHASED LIV	ESTOCK AN				
	a. Description			b. Date acquired	c. Am	ount received d. Cost or other	basis e. Profit (or los
					\$	\$	\$
•				· · · · · · · · · · · · · · · · · · ·			
Totals (enter amount fr	rom column e, on	line 2 of Part IV bel	low)		\$	\$	\$
ART III.	TAI	M EXPENSES FOR	TAXABI	E YEAR (see	instruc	tions)	
(Do not include persor	nat or living expenses o	r expenses not attributable	to productio	n of farm income, s	uch as t	axes, insurance, repairs, etc., on	your dwelling)
Items	1. Amount	Items		2. Amoun	t *	Items	3. Amount
abor hired	<b>5</b>	Veterinary, me	dicine	\$		Other (specify):	\s
epairs, maintenance		11		ı			1
iterest		Storage, wareh	ousing				
eed purchased		Taxes					
		Insumnee		1			1
eed, plants purchased.							
eed, plants purchased. ertilizers, lime	••••	Utilities					
eed, plants purchased.		Utilities	eture			31	
eed, plants purchased. ertilizers, lime [achine hire		Utilities	 isture				
eed, plants purchased. ertilizers, lime achine hire upplies purchased.		Utilities Rent of farm, po Freight, truckir Conservation e	usture  ng  apenses.				
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities	nsture ng expenses. 4 of Par	t IV below (co	ash me	ethod) or line 6, Part	7II \$
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities	asture	t IV below (co	nsh me	ethod) or line 6, Part	/II \$
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities	asture	t IV below (co	nsh me	ethod) or line 6, Part	/II \$
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities	asture	RECEIPTS AI	nsh me	sthod) or line 6, Part v	/II \$
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities Rent of form, po Freight, truckir Conservation e r here and on line  E AND DEDUCTION	asture	RECEIPTS AI	nsh me	sthod) or line 6, Part services method on Part III)	/II \$
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities Rent of form, po Freight, truckir Conservation e r here and on line  E AND DEDUCTION	expenses. 4 of Par  15—CASH 4.	RECEIPTS ALL. Farm expension. Depreciation. Other farm of	nsh me ND Di: ses (from	ethod) or line 6, Part vertical settles of the sett	7II
eed, plants purchased. ertilizers, lime	2, and 3. Ente	Utilities Rent of form, po Freight, truckir Conservation e r here and on line  E AND DEDUCTION	asture	RECEIPTS ALL. Farm expension. Depreciation. Other farm of	nsh me ND Di: ses (from	seursements methodom Part III)	7II

Schedule F (Form 1040) 1962 PART V. DEPRECIATION (see instructions) (De not include property you and your family accept as a dealing, its facultatings, 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. Cost or other basis at beginning of year
 OR — — 3. Asset additions in year (amount) 4. Asset retirement in year (amount) (applicable only to Rev. Proc. 62-21) 7. Class life — OR – I. Group and guideline class 6. Mathe - OR ---8. Depreciation for this year Cost or other besis pered or allows imprior years Date acquired Description of property Rate (%) or life 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 basis of fully depreciated assets still in use. PART VI. FARM 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(a)) 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 farm 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 during year ..... Total of line 8 5. Gross profits (subtract the sum of lines 3 and 4 from line 2)\*. \$ 9. Total deductions.... 10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....\$

SCHEDULE F-1

## COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security)

(Form 1040) U.S. Treesury Department Inturnal Revenue Service 1962 (See instructions—page 2)

Eo H	•	r more which were subject to social security taxes at file a separate schedule. See instructions, pag			tnerships
Eo If y	•	st file a separate schedule. See instructions, pag			tnerships
· If y					
		elf-employment from both farm and nonfarm source	s fill in only li-	•	•
11		to compute your self-employment tax. Net farm e			
Īi	ne 5(d) of separate Schedul	le C-3 (Form 1040).			
	AND ADDRESS (as shown o				·
	,	,			
UŒ	OF SELF-EMPLOYED PERSO	ON (as shown on social security card)	1	Your Social Secu	urity Number
				:	
НО	ICE OF METHODS.—A for	mer must report his net farm earnings for self-em	ployment tax :	ournoses. Net	earnings may be a
<b>o</b> ut	ed under the optional method	d (line 3, below) by a farmer (1) whose GROSS or	ofits are \$1.80	00 or less or (2)	whose GROSS on
are	more than \$1,800 and NE.	T profits are less than \$1,200. If your GROSS	profits from fa	rming are not r	nore than \$1,800
Aon	elect to use the optional me	ethod, you need not complete lines 1 and 2.			
		Computation Under Regular Method			
. N	let farm profit (or loss) from:				1
	(a) Line 8, page 1, Schedu	ule F (cash method), or line 10, page 2 (accrual)	method)		s
	(b) Farm partnerships				
, N	• •	yment from farming. Add lines 1 (a) and (b)		· · · · · · · · · · · · · · · · · · ·	•
P 14	er earnings from sen-employ	Computation Under Optional Method	• • • • • • • • • • • • • • • • • • • •		-
. If	gross profits from farming a	are:* (a) Not more than \$1,800, enter two-thirds of	if the gross pro	dits	1
	• •	the net farm profit is less than \$1,200, enter \$1,2			\$   _
	• •	<u>-</u>			
	Schedule F (accrual method)	farming are the total of the gross profits on line 3, Part IV (c ), plus the distributive share of gross profit from farm partner	rships as explaine	ed on page 2.	
lin	e 2 (or line 3, if you choo	se the optional method) is under \$400, do not	t fill in rest o	f page.	
	Compr	utation of Social Security Self-Employment 7			<u> </u>
	<u>-</u>				.
ı. I		bined wages and self-employment earnings subj	ect to	4.800 00	
	-	ial security, paid to you during the taxable year.	Æ		
- 1		C.A. Wages" box on Form W-2.) Enter here			
		.C.A. Wuges but on Form W-2./ Emer here t			
		- ~			l i
		ow			•
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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..... Eil MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I 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 ..... 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.