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ABSTRACT

The guide is one of a series of 10 units composing an orientation to the world of work course designed especially for disadvantaged and handicapped students in the 9th and 10th grades. It is designed to provide basic and remedial instruction in personal development, math, and language skills while providing information and skills basic or common to employment in all occupations. Topics treated in the course are: (1) income tax laws, (2) tax tables, (3) filing a Federal individual income tax return, and (4) filing a State individual income tax return. On completion of the course, the student will be able to list purposes and requirements of filing tax returns, interpret income tax table information, and accurately complete Federal and State individual income tax returns. Lesson plans present major and supporting concepts and specify performance objectives. Suggested resources are correlated to teaching-learning-evaluation strategies, which are subdivided to meet the separate needs of the disadvantaged and the handicapped. A resource section specifies sources and costs of audiovisual aids. The final section offers student materials which include a variety of supportive classroom materials. (MW)

ED 098 438

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U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

TAXES AFFECTING THE WORKER

ORIENTATION TO THE WORLD OF WORK SERIES

PREPARED AND DISTRIBUTED BY
THE CURRICULUM DEVELOPMENT CENTER
FOR KENTUCKY
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Unit: TAXES AFFECTING THE WORKER

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Introduction

This unit, "Taxes Affecting the Worker," is one of a series of "Orientation to the World of Work" units designed for special vocational education teachers and other vocational teachers who have disadvantaged and handicapped students in their classes. There are nine other units in this series:

--Handling Your Paycheck
--Occupational Safety
--Personal Development
--Getting a Job
--Introduction - Orientation to the World of Work
--Learning About Jobs
--How to Keep a Job
--The Role of Work in Our Society
--Self-Appraisal for Employment

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UNIT: TAXES AFFECTING THE WORKER

I. Rationale

Many students in this class will be working and some earning money for the first time. An understanding of the need for taxes and why the gross income is more than the net income will enable these students to plan a realistic budget. It is essential that they know when, where, and how to file personal income tax since they will, at some point, be required by law to do so. They also need to know that even though they pay income taxes, they may be eligible--as part-time workers--for a complete or partial return of the taxes they paid out of their salaries.

II. Subject Matter Outline

A. Income Tax Laws

1. Purposes of Income Tax
2. Requirements for Filing

B. Tax Tables

1. Information Provided
2. Using Tax Tables

C. Filing Federal Individual Income Tax Return

1. Questions Relating to Filing Tax Forms
2. Responding to Items on the Tax Return Form 1040--1040A

D. Filing State Individual Income Tax Return

1. Responding to Items on the Tax Return
2. Sales Tax

III. Unit Objectives

The student will

A. List purposes for and requirements necessary for filing income tax return.

B. Interpret the information contained in the income tax table.

C. Complete with accuracy a federal individual income tax return.

D. Complete with accuracy a state individual income tax return.

IV. Suggested Interest Approach

A. Display the various sources of federal and state taxes. Use colored yarn to illustrate some benefits tax payers receive from each tax. (Book No. 7, Life Today, "Taxes and Taxes," chapter 20)

B. Prepare a bulletin board with caption "Our Government Dollar," (a blown up version of Student Material, p. 22). Add current figures for each category showing "where it comes from and where it goes." Involve class in a discussion.

C. View a film which encourages evaluation of federal taxation and discusses questions as: Are our federal taxes fair? Are they adequate for our needs and consistent with our economic goals?

Film No. 1 "Federal Taxation"

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MAJOR CONCEPT: A. Income Tax Laws

SUPPORTING CONCEPTS:
1 Purposes of Income Tax
2. Requirements for Filing Tax Returns

PERFORMANCE OBJECTIVES: The student will

1. State five to ten purposes of income tax laws.
2. List requirements for filing income tax return.

A. INCOME TAX LAWS 1. PURPOSES OF INCOME TAX

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Listen to an illustrated talk on internal revenue codes and how changes in the nation have been reflected in the tax laws. (1) World War II --The growth in population --Increased industrialization --Development of highways --Expansion of education --Medical research --Space program OR (2) Government revenues are used for providing a wide range of public services: --National defense --International affairs	View a filmstrip which describes the basic need for laws. List the basic needs for laws.	Filmstrip: No. 1. "The American Way of Life" --"How We Make Our Laws" --"Our Basic Need for Laws" Booklets: No. 6. "Income Tax Regulations" No. 7. "Kentucky Department of Revenue Annual Report" No. 11. "Tax Facts" No. 14. "Understanding Taxes" Books: No. 1. Be Informed Series Unit 9: "Taxes" No. 10. Succeeding in the World of Work (D/T) Ch. 13. "Buying and Using Government Services"

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
--Space research and technology --Agriculture --Natural resources --Community development and housing --Education and manpower --Health --Income security --Veterans' benefits --General government		
Discuss services provided by the government such as the following: (1) Setting standards for purity of foods and drugs (2) Promoting medical research on disease (3) Regulating bank and credit system of the country (4) Other benefits to our society	View and discuss a filmstrip which describes the price tag for every request of service we make of our government.	Filmstrips: No. 1. "The American Way of Life" --"Our Laws Mean Responsibilities as Well as Privileges: --"Why We Obey and Support our Laws"
Evaluation: List ten purposes of tax laws.	Evaluation: List five purposes of tax laws.	Books: No. 8. Life Today "Taxes and Taxes," Ch. 20 No. 10. Succeeding in the World of Work (D/T) Ch. 13. "Buying and Using Government Services"

A. INCOME TAX LAWS 2. REQUIREMENTS FOR FILING TAX RETURNS

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Read and discuss when one is required to file a federal income tax return.	View a transparency and discuss when a student is required to file a federal income tax return.	Transparency Master: "Who Must File," p. 45
Tell what bearing each of the following forms has upon the taxes deducted from paychecks and list ways to obtain them. --Social security card --Form W-4 --Form W-4E --Form W-2	Same. View transparencies and identify: --Social security card --Form W-4 --Form W-4E --Form W-2 Note to Teacher: You may obtain social security application forms by writing your local social security office.	Booklets: No. 14. "Understanding Taxes," Publication 22 No. 5. Help Yourself to a Job Part III Transparency Master: "Social Security Card," p. 46 "Form W-4," p. 47 "Form W-4E," p. 48 "Form W-2," p. 49 or Transparencies: No. 1. "Learning to Live" --"Application for a Social Security Number" --"Employee's Withholding Exemption Certificate"
Discuss features of the Tax Reform Act of 1969 which affect requirement for paying taxes and filing returns. (1) Increased personal exemption (2) Increased standard deduction (3) The low income allowance (4) Lower tax for single persons (5) New provision on withholding taxes	Same. Also read and discuss how taxes affect the worker.	Booklet: No. 14. "Understanding Taxes"
Evaluation: List requirements for filing income tax.	Same.	Books: No. 3. Getting and Holding a Job "Payroll Deduction," Ch. 11 No. 4. Getting a Job "Work Laws," p. 44

MAJOR CONCEPT: B. Tax Tables

SUPPORTING CONCEPTS:
1. Information Provided
2. Using Tax Tables

PERFORMANCE OBJECTIVES: The student will

1. Define terms used to complete Form 1040.
2. Determine correct tax liabilities by using the tax tables.

B. TAX TABLES 1. INFORMATION PROVIDED

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Note to Teacher: Show students an enlarged 1040-A tax return form calling their attention to the types of information requested and asking whether students know meaning of terms used. Build a word tree by supplying the missing letters, using terms which will be necessary to know when completing tax forms.	Same. Note to Teacher: Students may cut out terms from the sheet and paste in the appropriate block on the tree.	Chart: "1040 US Individual Tax Return" from Understanding Taxes Student Materials: "Taxable Word Tree," p. 23 "Terms to Use with Taxable Word Tree," p. 24
Select and discuss terms which show relationship between income, goods and services.	Same.	Current instructions for Form 1040 and Form 1040-A
Choose and research at least two terms which need to be understood when completing Form 1040.	Same. Limit to one term and to Form 1040-A. Note to Teacher: A current issue of Your Federal Income Tax Guide may be picked up at a newsstand	Books: No. 14. Understanding Taxes No. 15. Your Federal Income Tax Guide (current issue)
Report information to class.	Same.	

3. TAX TABLES 1. INFORMATION PROVIDED (CONTINUED)

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Evaluation: Play a game scramble and define terms: (1) Filing status (2) Exemptions (3) Balance due (4) Refund (5) Others	Same.	Student Materials: "Scramble #1," p. 25, 26.

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Note to Teacher: Show students enlarged tax table. Help them understand the headings and read the table. Determine the tax liability for each of the following situations using the tax table. Assume: (1) You are single and not the head of a household. (2) You were employed by Company X for one year. (3) Your total wages and federal income tax deductions were: Total Income / Federal Income Tax Withheld 1. $ 875.00 / $ 46.80 2. 950.00 / 106.80 3. 1025.00 / 198.20 4. 1250.00 / 320.80 5. 1700.00 / 580.20	Resource Person: Invite a skilled person to discuss how tax liabilities are determined.	Transparency Master: "1973 Tax Table," p. 27 Booklet: No. 14. "Understanding Taxes" Publication 22 Suggested Resource Persons: --Personnel from Internal Revenue Service --Personnel from a local business who provides tax services
Evaluation: Compute the tax liability for each of the following situations using the tax table. Assume: (1) You are married with one child. (2) You are filing a joint return. (3) You worked for Company X for one year (4) Your spouse was unemployed. (5) Your total wages and federal income tax deductions were:	Name and discuss agencies which provide assistance in completing tax returns. Note to Teacher: Check the yellow pages of the telephone directory for services available in your community.	Suggested Resources: --U.S. Government Internal Revenue Service Taxpayer Assistance --State Government Revenue Department --Local business tax service

B. TAX TABLES 2. USING TAX TABLES (CONTINUED)

TEACHING-LEARNING-EVALUATION STRATEGIES			RESOURCES
DISADVANTAGED		HANDICAPPED	TYPE, TITLE, SOURCE
Total Income	Federal Income Tax Withheld		
1. $4,350.00	$109.00		
2. 4,700.00	270.00		
3. 5,050.00	314.00		
4. 5,950.00	358.00		
5. 6,500.00	457.00		
		Play a decoding game to determine the tax liability assuming the following: (1) You are single and not the head of a household. (2) You were employed for one year. Evaluation: Use the tax table and compute the tax liability applying the answers calculated in the decoding game.	c. Student Materials: "Coding Wheels, nos. 1, 2, 3," pp. 28-30

MAJOR CONCEPT: C. Filing Individual Income Tax Return

SUPPORTING CONCEPTS:
1. Questions Relating to Filing Tax Forms
2. Responding to Items on the Tax Return Form

PERFORMANCE OBJECTIVES: The student will

1. List common errors to avoid in filling out income tax forms.
2. Complete Form 1040 accurately.

C. FILING INDIVIDUAL INCOME TAX RETURN 1. QUESTIONS RELATING TO FILING TAX FORMS

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Answer a pretest of questions relating to filing tax returns.	Same. Note to Teacher: The questions may be read to students and they may check in a column provided if the answer is true or false.	Student Materials: "Suggested Pretest," p. 31-32 Booklet: No. 12. Teacher's Guide--"Teaching Taxes Program" (D) Publication 19
Read references and discuss questions missed.	Listen to a tape on which answers to questions are recorded.	Booklet: No. 13. "Understanding Taxes" Publication 22 Teacher made tape
Read and discuss ways to avoid common errors when filing returns.	View and discuss transparencies which illustrate ways to avoid common errors when filing returns.	Transparency Masters: "Avoid Common Errors on Your Income Tax Return," pp. 52-55. Booklet: No. 13. "Understanding Taxes" Publication 22 (D)

C. FILING INDIVIDUAL INCOME TAX RETURN 1. QUESTIONS RELATING TO FILING TAX FORMS

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Evaluation: List five common errors to avoid when filing individual income tax return.	Same. Limit to two.	

C. FILING INDIVIDUAL INCOME TAX RETURN 2. RESPONDING TO ITEMS ON THE TAX RETURN FORM

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
View and discuss a filmstrip which helps apply math to taxes.	Same.	Filmstrip: No. 2. "Using and Understanding Numbers--Percents and Percentage Application" "Federal Taxes" "State and Local Taxes"
Evaluation: Complete Form 1040 using the following: Situation No. 1 Income..... $1800.00 Federal Income Tax withheld..... 12.00 Marital Status..... Single Exemptions..... 1 Situation No. 2 Income..... $3150.00 Federal Income Tax Withheld..... 306.00 Marital Status..... Married, filing separate return Exemptions..... 2 Situation No. 3 Income..... $3150.00 Federal Income Tax Withheld..... 306.00 Marital Status..... Married, filing joint return Exemptions..... 2	Evaluation: Follow a map and complete an individual income tax return Form 1040-A for Situation No. 1.	Transparency: No. 1. "Learning to Live" --Form 1040 US Individual Income Tax Return Student Material: "A Tax Map," pp. 33-35 "Worksheet for Form 1040," pp. 36,37 "Worksheet for Form 1040A," p. 38 Books: No. 9. Opportunity Knocks Series --You Pay for It No. 2. Everyday Business --"Federal Income Tax"

MAJOR CONCEPT: D. Filing State Individual Income Tax Return

SUPPORTING CONCEPTS:
1. Responding to Items on the Kentucky Tax Return
2. Sales Tax Regulations

PERFORMANCE OBJECTIVES: The student will

1. Complete Form 740 Kentucky Income Tax.
2. Answer questions relating to sales tax regulations.

D. FILING STATE INDIVIDUAL INCOME TAX RETURN: 1. RESPONDING TO ITEMS ON THE TAX RETURN

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Note to Teacher: Cut Form 740 Puzzle Worksheet apart and keep separated in sections as follows: (1) Section I A, B, C, D, E, K (2) Section II F, L, M, N, P (3) Section III G, H, I, J, O Divide class into three groups.	Same. Puzzle may be cut in larger pieces. Students may look at a regular KIITR Form 740.	Student Materials: "Worksheet Puzzle," pp. 39,40 Ky. Individual Income Tax Return Form 740 Books and Booklets: No. 13. "Teacher's Guide-Teaching Income Taxes Program"
Choose a puzzle section to Form 740.	Same.	
Match puzzle pieces and research information needed to fill in the blanks on the puzzle section chosen.	Same.	
Group Work: Report findings and match sections to complete Form 740.	Same.	

D. FILING STATE INDIVIDUAL INCOME TAX RETURN 1. RESPONDING TO ITEMS ON THE TAX RETURN (CONTINUED)

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Evaluation: Use the completed Form 740 as a guide to fill in the information on a Form 740 using the following figures: Total Income..... $1750.00 Ky. Tax Withheld..... 150.00 Exemption..... 1 Filing Status..... Single Note to Teacher: These forms may be secured in quantity from your local State Revenue Office.	Same.	Ky. Individual Income Tax Return Form 740

D. FILING STATE INDIVIDUAL INCOME TAX RETURN 2. SALES TAX

TEACHING-LEARNING-EVALUATION STRATEGIES		RESOURCES
DISADVANTAGED	HANDICAPPED	TYPE, TITLE, SOURCE
Define sales tax.	Same.	Books: Dictionary No. 6. Income Tax Regulations
Complete a statement such as-- "Sales tax is used..."	Same.	Book: No. 6. Income Tax Regulations No. 11. Tax Facts
Brainstorm the bracket system used to collect sales tax.	Same.	Book: No. 11. Tax Facts
Evaluation: Work a crossword puzzle to help identify sales tax exemptions.	Evaluation: Unscramble words which will help identify sales tax exemptions.	Student Materials: "Crossword Puzzle," pp. 41,42 "Scramble #2," pp. 43,44

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BOOKS AND BOOKLETS	AUTHOR SOURCE	PUBLISHER ADDRESS	DATE	COST
1. Be Informed Series --Taxes	Dianne Novakouski	New Readers Press Division of Laubach Literacy, Inc. Box 131 Syracuse, N.Y. 13210	1971	free loan, Resource Center for SVE Teachers
2. Everyday Business	Gary D. Lawson	Cal-Central Press Sacramento, Calif. or Gary D. Lawson 9488 Sara Street Elk Grove, Calif.	Revised 1970	$1.60
3. Getting and Holding a Job	Bernard Schneider	Frank E. Richards Co. 324 First Street Liverpool, N.Y. 13088	1966	$1.50; free loan, Resource Center for SVE Teachers
4. Getting a Job	Florence Randall	Fearon Publishers, Inc. Education Division 6 Davis Drive Belmont, Calif. 94002	1968	$2.50; free loan, Resource Center for SVE Teachers
5. Help Yourself to a Job Part III	Yvette Dogin	Finney Corp. 3350 Gorham Avenue Minneapolis, Minn. 55426	1970-71	Free Loan, Resource Center for SVE Teachers
6. "Income Tax Regulations"	Program and Research Staff	Commonwealth of Ky. Department of Revenue Frankfort, Kentucky 40601	1970 or latest edition	Free
7. "Kentucky Department of Revenue (Annual Report)"	Program and Research Staff	Commonwealth of Ky. Department of Revenue Frankfort, Kentucky 40601	1970-71 or latest edition	Free

BOOKS AND BOOKLETS	AUTHOR-SOURCE	PUBLISHER ADDRESS	DATE	COST
8. Life Today	V.K. Williams	Nafex Associates, Inc. 111 Baron Avenue Johnstown, Pa. 15906	1970	Free Loan, Resource Center for SVE Teachers
9. Opportunity Knocks Series	Margaret Andrews	Gregg Division/ McGraw Hill	1970	Free Loan, Resource Center for SVE Teachers
10. Succeeding in the World of Work	Grady Kimball and Ben S. Vinegard	McNight and McNight Bloomington, Ill.	1970	Free Loan Resource Center
11. "Tax Facts"	Program and Research Staff	Commonwealth of Ky. Department of Revenue Frankfort, Kentucky 40601	1970 or latest edition	Free
12. "Teacher's Guide--Teaching Taxes Program"	Dept. of the Treasury IRS	Local IRS	1972 or latest edition	Free
13. "Teacher's Guide--Teaching Income Taxes Program"	Kentucky Dept. of Revenue	Program and Research Staff Department of Revenue Frankfort, Ky. 40601	current issue	Free
14. "Understanding Taxes" (Publication 22)	Department of the Treasury Internal Revenue Service	Local IRS	1972 or latest edition	Free
15. Your Federal Income Tax Guide	Internal Revenue Service	Modern Promotions Division of Unisystems, Inc. New York, N.Y. 10022	current issue	$1.00

FILMS	AUTHOR-SOURCE	ADDRESS	LENGTH	COST
1. "Federal Taxation" 2nd edition	Coronet	Audio-Visual Services University of Ky. Lexington, Ky. 40506	11 min.	Rental Fee $2.00

FILMSTRIPS	AUTHOR-SOURCE	ADDRESS	LENGTH	COST
1. "The American Way of Life" --"How We Make Our Laws" --"Our Basic Need for Laws" --"Our Laws Mean Responsibilities as Well as Privileges" --"Why We Obey and Support Laws"		Listening Library 1 Park Avenue Old Greenwich, Conn. 06870		free loan; Resource Center for SVE Teachers
2. "Using and Understanding Numbers: Percents and Percentage, Applications" --"Federal Taxes" --"State and Local Taxes"		Society for Visual Education		free loan; Resource Center for SVE Teachers

TRANSPARENCIES	AUTHOR-SOURCE	ADDRESS	LENGTH	COST
1. "Learning to Live" -- "Application for a Social Security Number" -- "Employee's Withholding Exemption Certificate"		United Transparencies, Inc. P.O. Box 688 Binghamton, N.Y. 13902		Free loan, Resource Center for SVE Teachers

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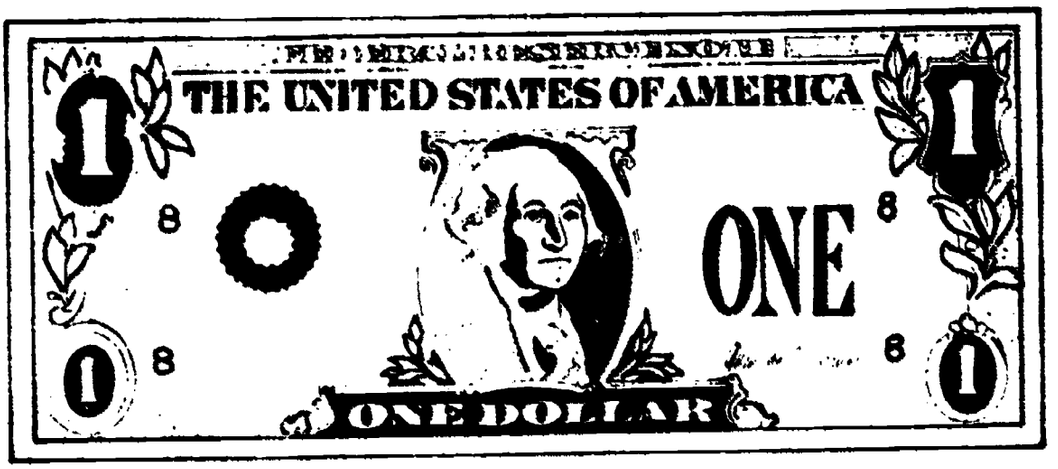
STUDENT MATERIALS

21A

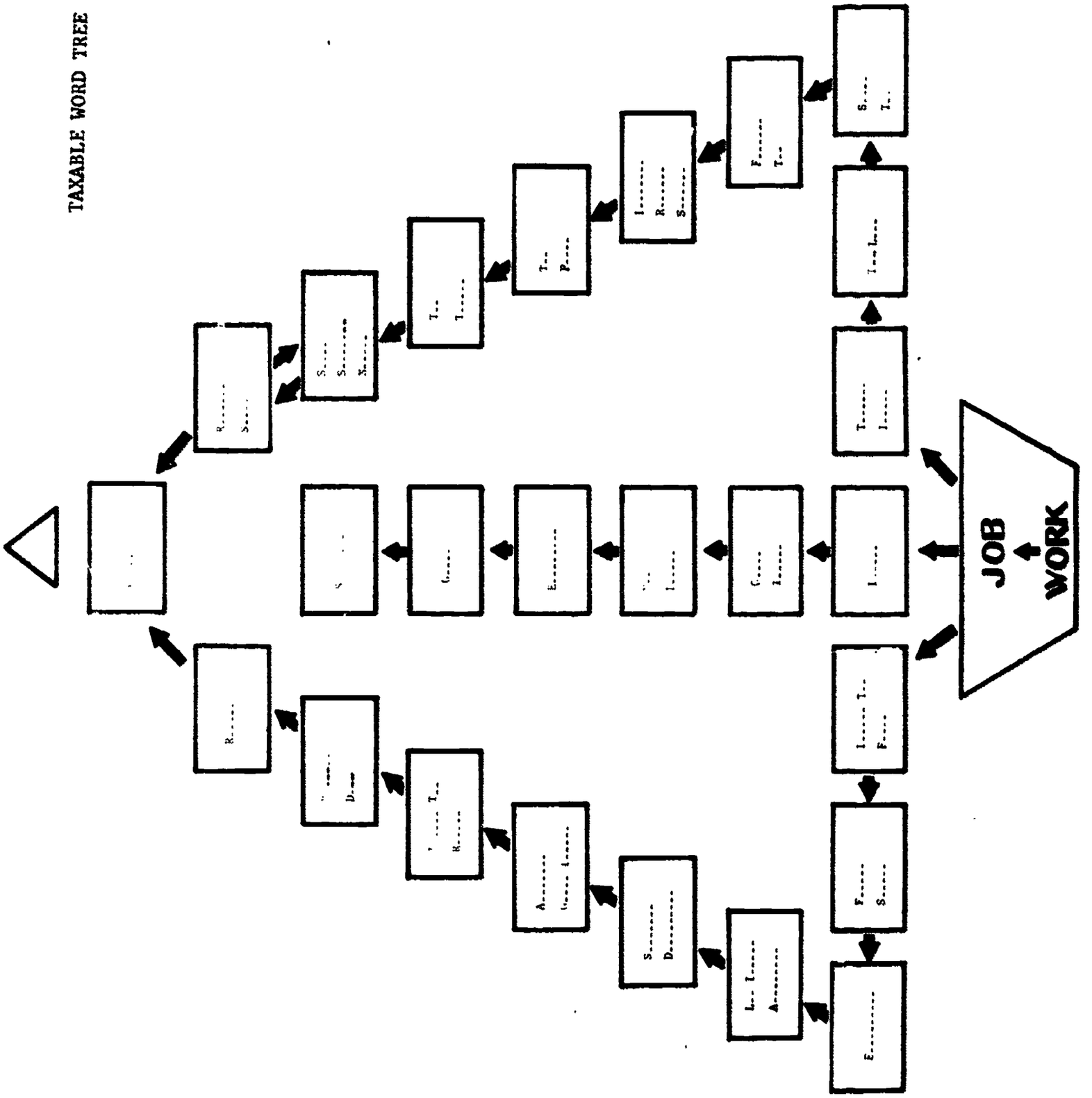
BULLETIN BOARD IDEAS

"Our Government Dollar"



National Defense
International Affairs
Space Research and Technology
Agriculture
Natural Resources
Commerce and Transportation
Community Development and Housing
Education and Manpower
Health
Income Security
Veterans
Interest
General Government

TAXABLE WORD TREE



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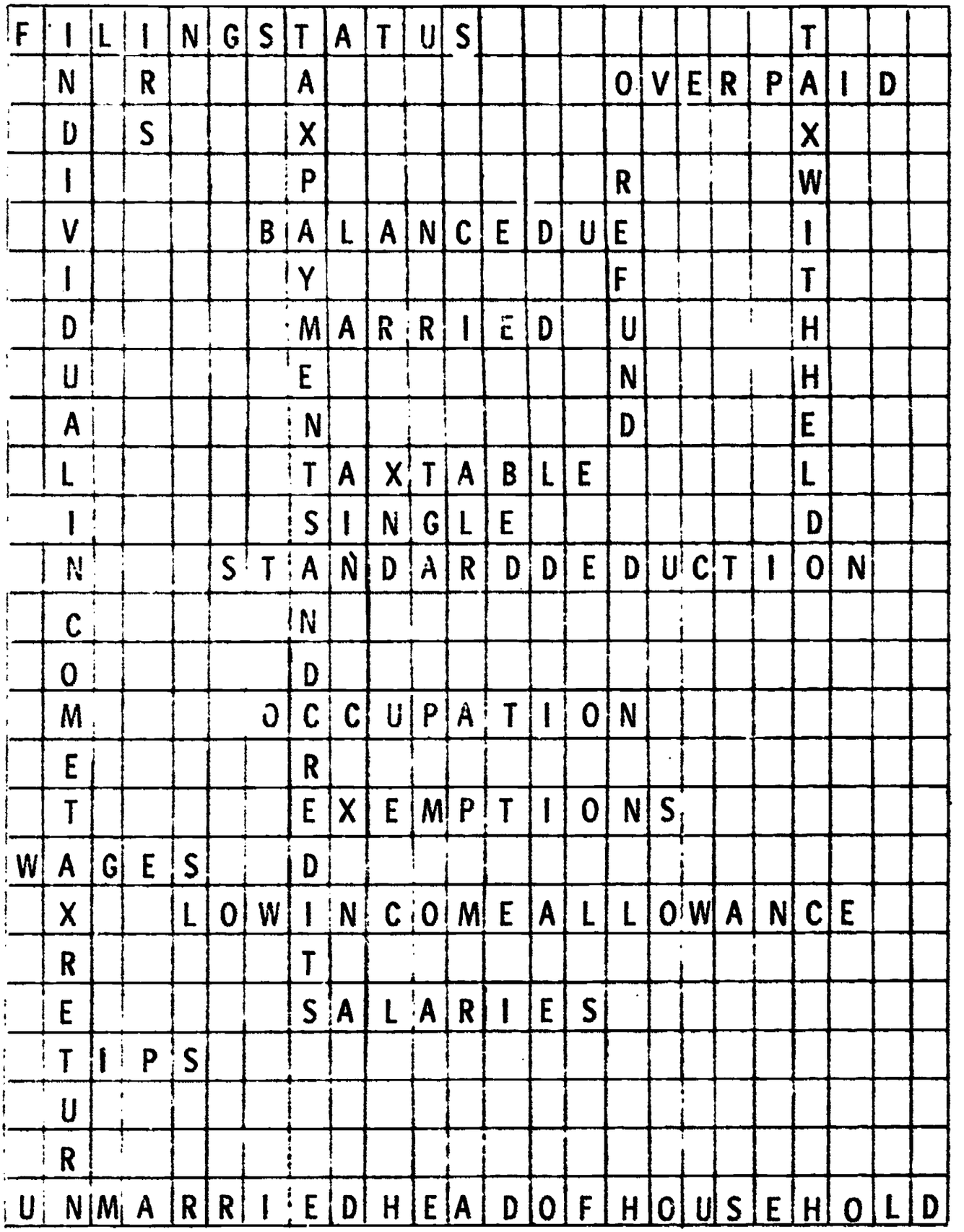
TERMS TO USE WITH TAXABLE WORD TREE

INCOME	STATE TAXES	FILING STATUS
GROSS INCOME	FEDERAL TAX	EXEMPTIONS
NET INCOME	INTERNAL REVENUE SERVICE	LOW INCOME ALLOWANCE
EXPENSES	TAX PAYER	STANDARD DEDUCTION
GOODS	SOCIAL SECURITY NUMBER	ADJUSTED GROSS INCOME
SERVICES	REVENUE SHARING	INCOME TAX RETURN
TAXABLE INCOME	CREDIT	BALANCE DUE
TAX LAWS	REFUND	TAX TABLE
	INCOME TAX FORMS	

SCRAMBLE #1

F	I	L	I	N	G	S	T	A	T	U	S	Y	O	T	R	P	O	I	M	T	W	A	Z
R	N	A	R	G	K	E	A	T	W	X	E	L	N	I	O	V	E	R	P	A	I	D	E
I	D	O	S	B	U	P	X	E	O	P	W	V	S	G	O	M	O	Y	Q	X	P	B	I
S	I	R	T	M	C	L	P	T	R	O	D	K	F	L	R	I	S	D	Z	W	P	A	F
P	V	I	E	S	M	B	A	L	A	N	C	E	D	U	E	W	Q	I	D	I	S	H	O
R	I	E	S	W	T	J	Y	K	E	L	Y	U	L	M	F	E	A	C	N	T	M	Q	U
Y	D	E	W	R	T	A	M	A	R	R	I	E	D	T	U	R	O	P	W	H	I	R	Z
G	U	R	O	P	P	W	E	M	N	T	O	P	E	Q	N	L	U	R	W	H	T	E	S
I	A	T	O	U	P	J	N	R	A	E	Q	B	D	O	D	P	G	H	W	E	U	L	E
O	L	I	E	Q	F	A	T	A	X	T	A	B	L	E	D	C	R	S	B	L	T	V	Q
P	I	N	E	T	U	S	S	I	N	G	L	E	C	N	Q	L	L	O	X	D	P	E	W
Y	N	R	S	M	S	T	A	N	D	A	R	D	D	E	D	U	C	T	I	O	N	R	L
G	C	I	H	R	T	Y	N	S	P	E	W	H	E	E	D	I	P	W	Q	K	S	J	E
S	O	C	K	O	P	J	D	W	I	Q	U	O	R	D	A	E	K	L	R	O	S	P	M
F	M	A	B	E	T	O	C	C	U	P	A	T	I	C	N	W	Q	E	T	T	U	E	Y
E	E	I	M	K	I	R	R	U	W	P	D	I	S	E	N	D	O	J	P	E	K	O	N
G	T	P	W	A	Z	L	E	X	E	M	P	T	I	O	N	S	P	S	C	B	K	L	O
W	A	G	E	S	P	E	D	R	A	E	O	L	N	W	Q	X	P	R	I	K	C	S	A
E	X	R	O	L	O	W	I	N	C	O	M	E	A	L	L	O	W	A	N	C	E	P	E
I	R	T	R	O	N	A	T	E	J	O	F	A	P	L	A	M	M	I	N	Z	O	R	T
S	E	B	J	R	X	O	S	A	L	A	R	I	E	S	M	F	C	I	N	C	M	K	O
X	T	I	P	S	P	R	I	P	E	Q	U	R	O	E	R	I	O	L	R	E	N	K	E
I	U	K	T	O	M	I	E	I	N	C	E	W	K	J	O	Y	A	Z	V	U	E	G	P
P	R	I	G	H	E	R	O	J	G	R	K	L	O	W	H	C	P	B	J	C	O	H	L
U	N	M	A	R	R	I	E	D	H	E	A	D	O	F	H	O	U	S	E	H	O	L	D

SCRAMBLE #1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1973 Tax Tables

For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.

If you could be claimed as a dependent on your parent's return and line 15 on your Form 1040 includes income other than earned income, do not use the Tax Tables. See Chapter 1.

Earned income means wages, salaries, professional fees, etc. for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits rather than a reasonable allowance for your work for a corporation.

If you engaged in a business in which both personal services and capital produced income, consider as earned income a reasonable allowance for your services, not more than 30 percent of your share of net profits of the business.

The standard deduction and deduction for exemptions have been taken into account in figuring the tax shown in these Tables.

The Tables show the lower tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married people filing separately. For married people filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on line 7. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on line 15. Then read across to the column heading describing your filing status. Enter the tax you find there on line 16.

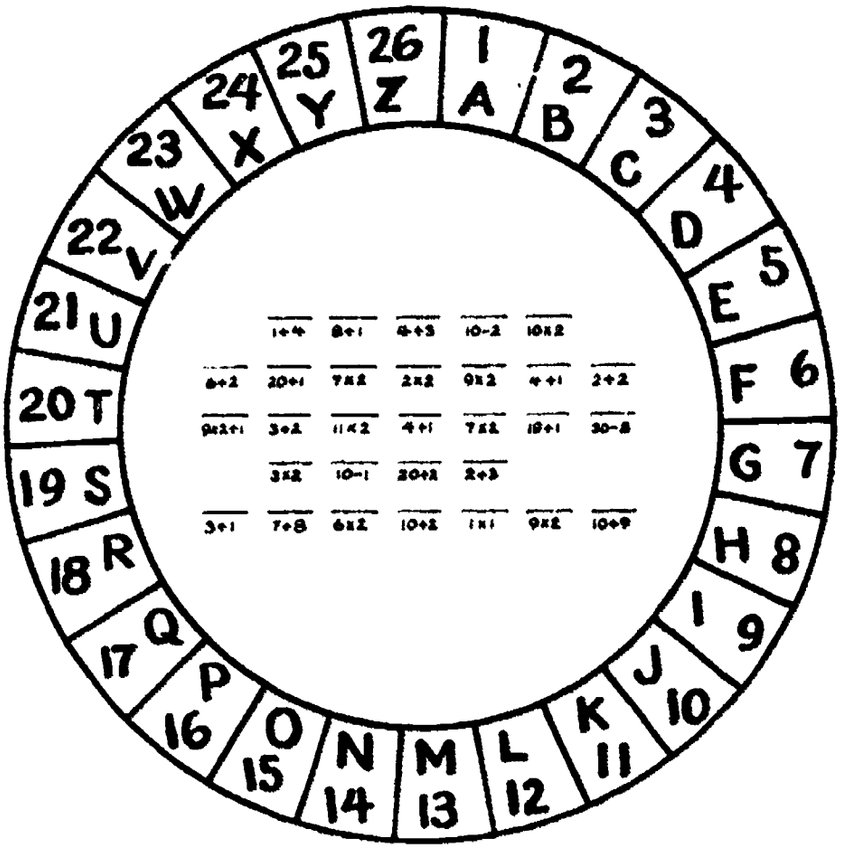
Married people filing separate returns: Choose either the low income allowance or percentage standard deduction to figure your tax. But if one uses the percentage standard deduction, both must use it. If you are married and living apart from your spouse, see Chapter 2 to see if you can be considered "unmarried" for purposes of using the tax tables below.

Table 1 —Returns claiming ONE exemption (and not itemizing deductions)

If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing separate return claiming— Low income allowance	%Standard deduction	If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing separate return claiming— Low income allowance	%Standard deduction	If line 15 (adjusted gross income) is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing separate return claiming— Low income allowance	%Standard deduction
		Your tax is—						Your tax is—						Your tax is—			
$0	$875	$0	$0	$0	$0	$2,750	$2,775	$102	$100	$203	$242	$6,250	$6,300	$737	$703	$883	$818
875	900	0	0	0	1	2,775	2,800	106	103	207	245	6,300	6,350	748	712	894	828
900	925	0	0	0	4	2,800	2,825	109	107	211	249	6,350	6,400	758	722	905	837
925	950	0	0	0	7	2,825	2,850	113	110	215	253	6,400	6,450	769	731	916	846
950	975	0	0	0	10	2,850	2,875	117	114	219	256	6,450	6,500	779	741	927	856
975	1,000	0	0	0	13	2,875	2,900	121	117	223	260	6,500	6,550	790	750	938	865
1,000	1,025	0	0	0	15	2,900	2,925	124	121	227	263	6,550	6,600	800	760	949	875
1,025	1,050	0	0	0	18	2,925	2,950	128	124	231	267	6,600	6,650	811	769	960	884
1,050	1,075	0	0	0	21	2,950	2,975	132	128	236	271	6,650	6,700	821	779	971	894
1,075	1,100	0	0	0	24	2,975	3,000	136	131	240	274	6,700	6,750	832	788	982	905
1,100	1,125	0	0	0	27	3,000	3,050	141	137	246	280	6,750	6,800	842	798	993	916
1,125	1,150	0	0	0	30	3,050	3,100	149	144	255	287	6,800	6,850	853	807	1,004	927
1,150	1,175	0	0	0	33	3,100	3,150	157	152	263	294	6,850	6,900	863	817	1,015	938
1,175	1,200	0	0	0	36	3,150	3,200	165	160	272	301	6,900	6,950	874	826	1,026	949
1,200	1,225	0	0	0	39	3,200	3,250	173	168	280	309	6,950	7,000	884	836	1,037	960
1,225	1,250	0	0	0	42	3,250	3,300	181	176	289	316	7,000	7,050	895	845	1,048	971
1,250	1,275	0	0	0	45	3,300	3,350	189	184	297	324	7,050	7,100	905	855	1,059	982

G Owen, Curr Dev Entr, U.K.-1237

CODING WHEEL NO. 1



Assuming you worked for Company X for one year, determine the total wages received by working the math beneath each line and matching the answer to the alphabet in the circle.

(Ex.) $\frac{e}{1+4=5}$ and 5 corresponds to the letter (e)

$\frac{i}{8+1=9}$ and 9 corresponds to the letter (i)

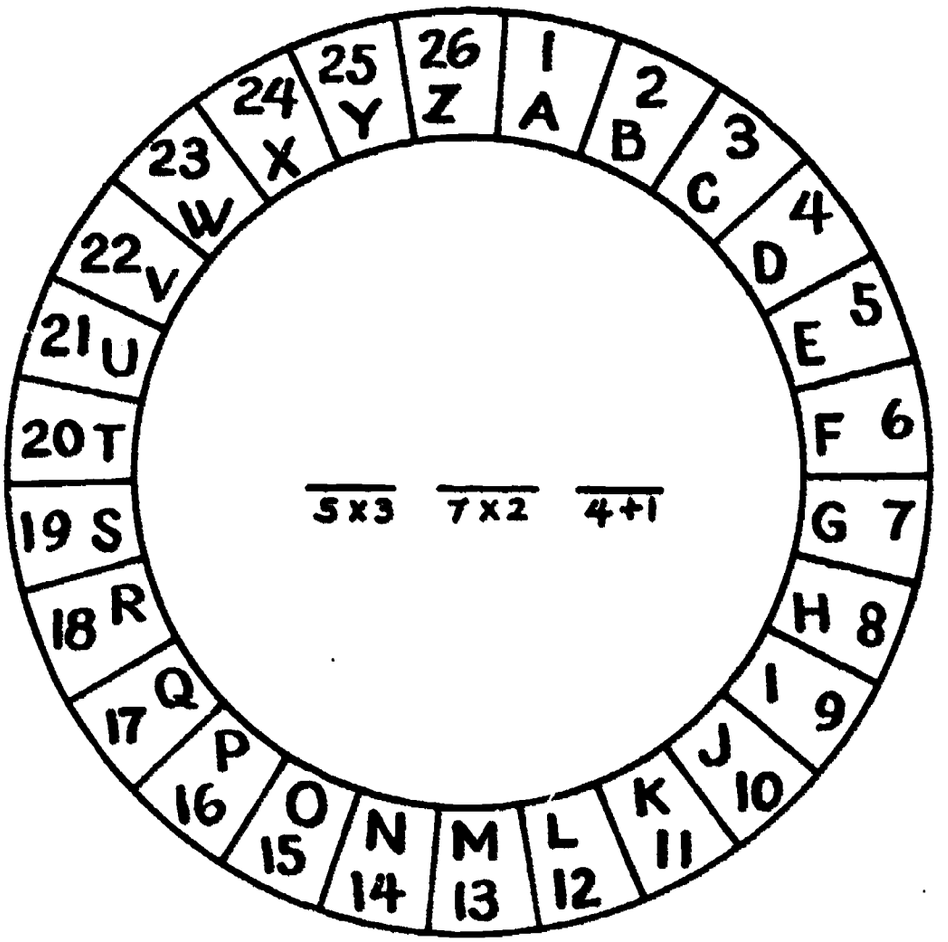
$\frac{g}{4+3=7}$ and 7 corresponds to the letter (g)

$\frac{h}{10-2=8}$ and 8 corresponds to the letter (h)

$\frac{t}{10 \times 2=20}$ and 20 corresponds to the letter (t)

(Eight) spells the first numerical number of the total wages received. Complete the exercise to get the figure to use when completing tne 1040 long or short form.

CODING WHEEL NO. 2



Determine the number of exemptions you are claiming by working the math beneath each line in the wheel and matching the answer to the alphabet in the circle. Example "o"

5 x 3 = 15.

The number "15" corresponds to the letter "o" which is the first letter of the number of exemptions to be claimed on the 1040 long or short form. Proceed to the next until all is finished. This will spell the number to be used.

E. OWENS, CURR DEV CNTR., U K. - 1051-13

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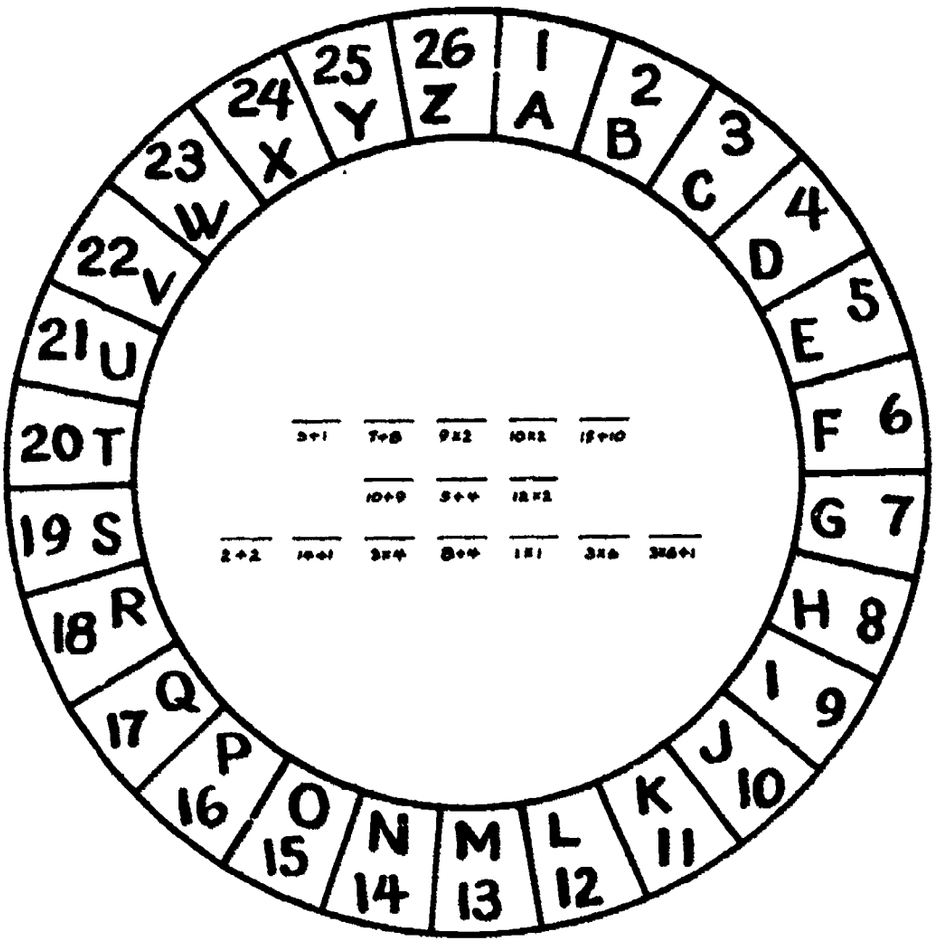


Determine the total federal income tax withheld by working the math beneath each line and matching the answer to the alphabet in the circle. Example $\frac{}{5+1=6}$ Six corresponds to the alphabet "F."

Place "F" on the line above $\frac{F}{5+1}$ then proceed to the next until all spaces are filled. This will spell the number to be used as total income tax withheld on the 1040 long or short form.

G OWENS, CURR DEV. CNTR., U K -1051-12

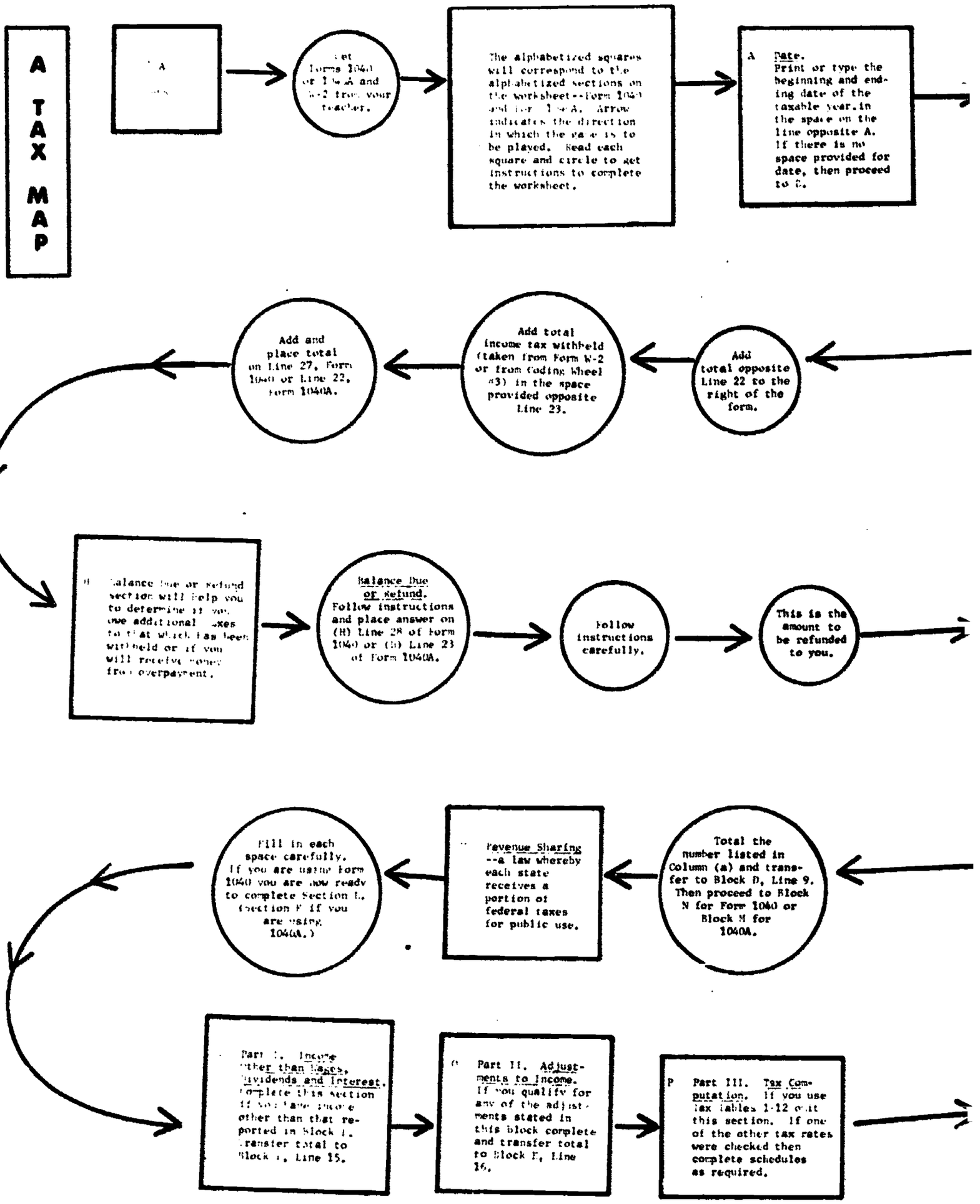
SUGGESTED PRE-TEST

TRUE OR FALSE

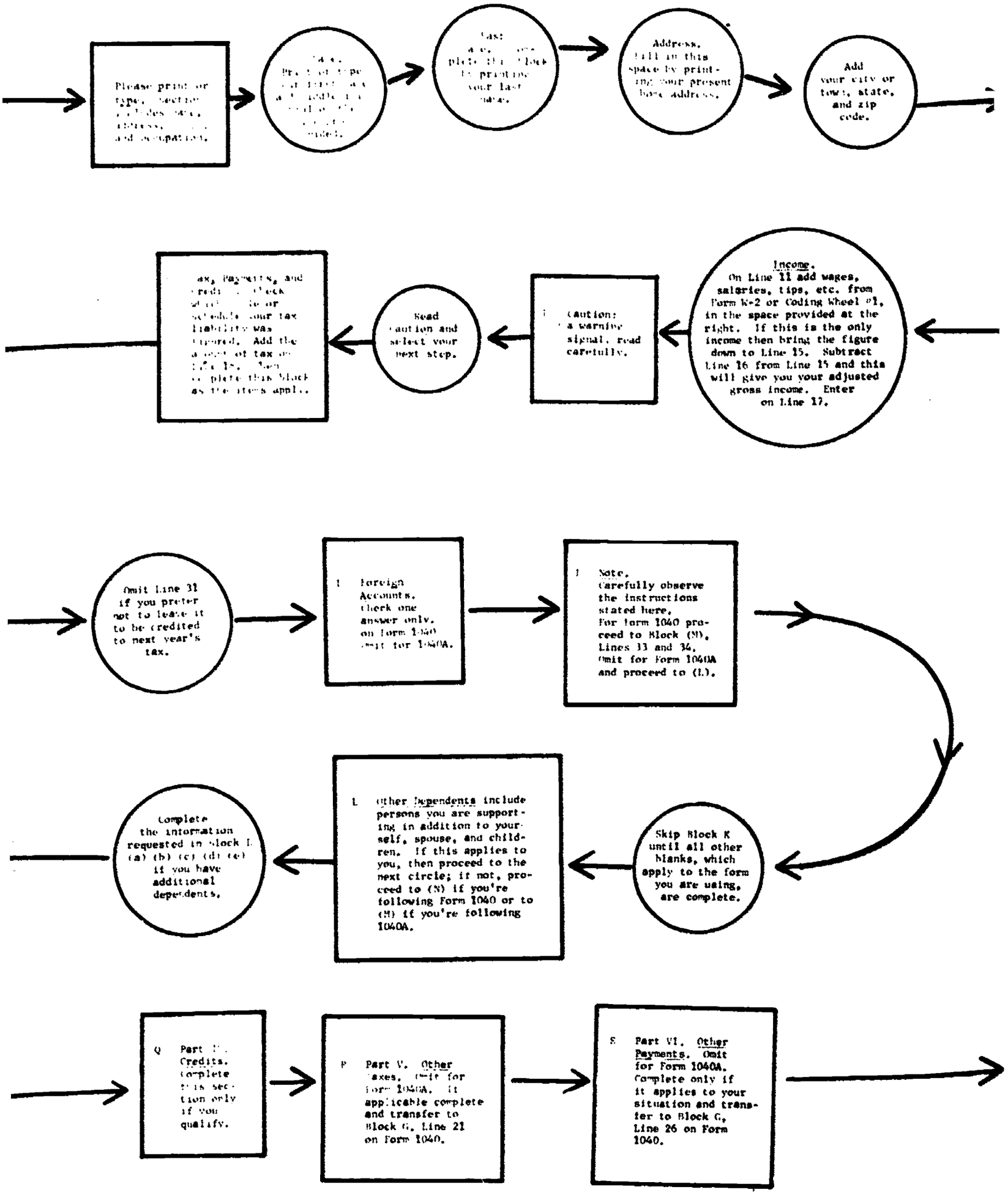
Directions: Read each statement carefully. If the statement is true darken the space below the letter "T." If the statement is false darken the space below the letter "F."

		T	F
1.	Gasoline and sales tax are deductible. ----------	☐	☐
2.	The IRS will compute taxes for individuals. ----------	☐	☐
3.	Tax forms can be obtained from the local IRS office. ----------	☐	☐
4.	April 15th is the final date on which most taxpayers must file their returns. ----------	☐	☐
5.	A full-time student is a dependent. ----------	☐	☐
6.	A full-time student earning a salary should file a return. ----	☐	☐
7.	One should use schedules A and B to itemize deductions. -------	☐	☐
8.	One must file a return if he earns $1700, is single and under sixty-five years of age. ----------	☐	☐
9.	A married couple with earnings of $2300 must file a return. ---	☐	☐
10.	A married person with a gross income of $600 or more must file a return if he chooses to file separately. ----------	☐	☐
11.	One must file a return to claim a refund. ----------	☐	☐
12.	Educational expenses are deductible. ----------	☐	☐
13.	Finance charges are deductible. ----------	☐	☐
14.	A child's earnings must be reported. ----------	☐	☐
15.	If an incorrect Form W-2 is received one should ask his employer to issue a new one which is clearly marked "Corrected by Employer." ----------	☐	☐
16.	The cost of work clothes and uniforms is deductible. ----------	☐	☐
17.	Exemptions for age and blindness are allowed in addition to regular exemptions. ----------	☐	☐
18.	All Forms W-2 must be included with one's return. ----------	☐	☐

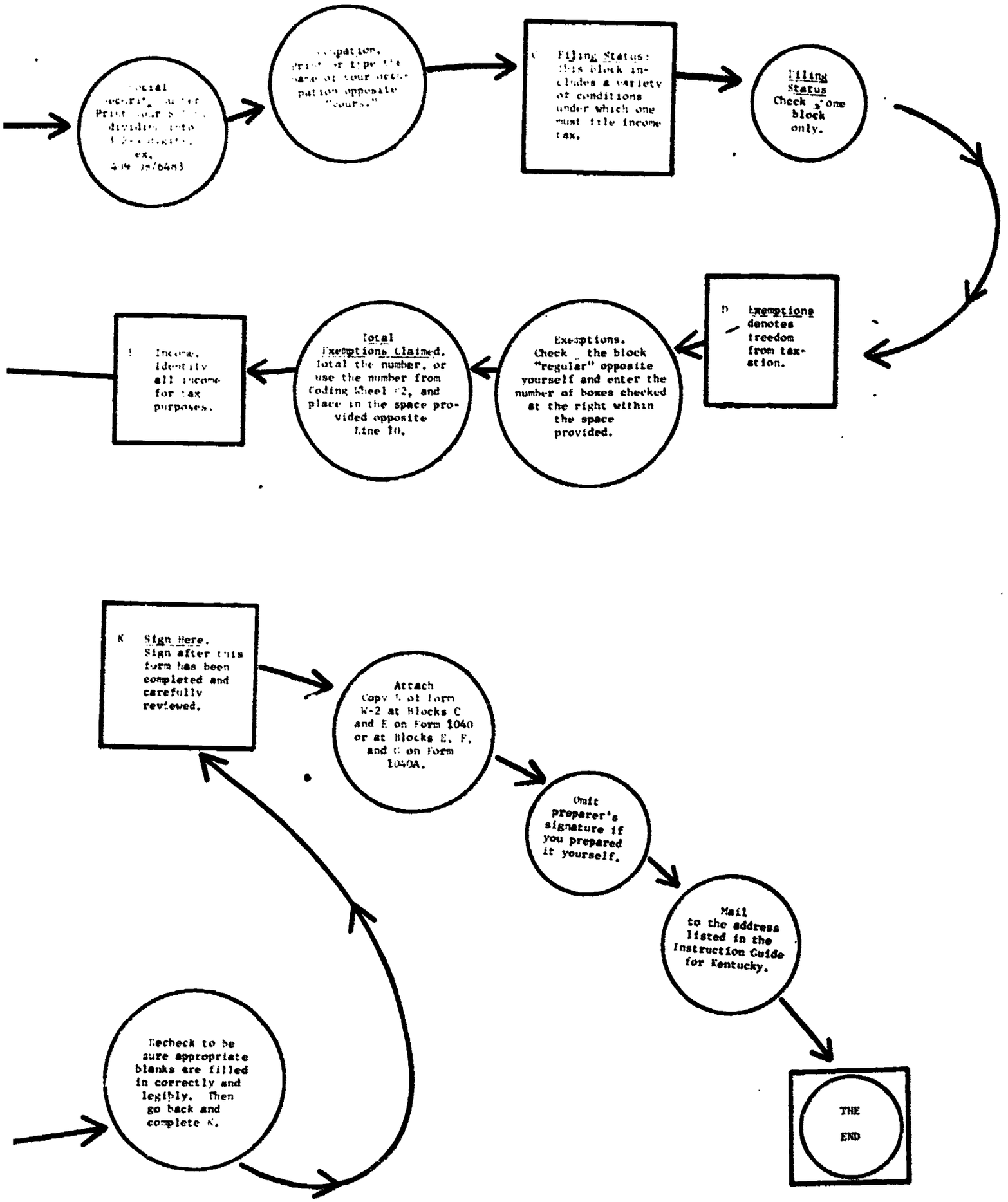
		T	F
19.	There are two types of accounting periods: a "calendar year" and a "fiscal year." ----------	☐	☐
20.	Records that support an item of income or a deduction appearing on your return must be kept until the "statute of limitations" expires for that return. ----------	☐	☐
21.	A Social Security number may be obtained through your local Social Security Administration Office. ----------	☐	☐
22.	The IRS uses the Social Security number as the "taxpayer's identification number." ----------	☐	☐
23.	Form W-4E, Withholding Exemption Certificate, must be filed with the employer if an individual's wages are not subject to withholding of federal income tax. ----------	☐	☐
24.	Hospitalization insurance premiums are deductible. ----------	☐	☐



G Owens, Curr. Dev. Ctr, U.K. 1981-7, APT 1287-7



B.Owens, Curr Dev Cntr, UK-1051-6, AFT 1237-6



G Owens, Curr Dev. Cntr, U.K-1081-S, APT. 1237-S

Work Sheet for Form 1040

A

Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** **1972**

For the year January 1 - December 31, 1972, or other taxable year beginning ____, 1972, ending ____, 19____

B

Please print or type

First name and initial (if joint return, use first names and initials of both) | Last name | Your social security number (husband's, if joint return)

Present home address (number and street, including apartment number, or rural route) | Wife's number, if joint return

City, town or post office, State and ZIP code | Occupation: Yours / Wife's

C

Please attach Copy B of Form W-2 here

D

Filing Status — check only one

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here

4 ☐ Unmarried Head of Household

5 ☐ Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19)

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶

6 Yourself ☐ ☐ ☐

7 Wife (husband) ☐ ☐ ☐

8 First names of your dependent children who lived with you — Enter number ▶

9 Number of other dependents (from line 32) ▶

10 Total exemptions claimed ▶

E

Income

11	Wages, salaries, tips, and other employee compensation (Attach Form W-2 to front. If unavailable, attach explanation)		11
12a	Dividends (see pages 6 and 7) $	12b Less exclusion $	Balance ▶ 12c
	(If gross dividends and other distributions are over $200, list in Part I of Schedule B.)		
13	Interest income (If $200 or less, enter total without listing in Schedule B. If over $200, enter total and list in Part II of Schedule B.)		13
14	Income other than wages, dividends, and interest (from line 45)		14
15	Total (add lines 11, 12c, 13 and 14)		15
16	Adjustments to income (such as "sick pay," moving expenses, etc. from line 50)		16
17	Subtract line 16 from line 15 (adjusted gross income)		17

F

● **Caution:** If you have unearned income and you could be claimed as a dependent on your parent's return, see boxed instruction on page 7, under the heading "Tax Credits Payments." Check this block ☐

● If you do not itemize deductions and line 17 is under $10,000, find tax in Tables and enter on line 18

● If you itemize deductions or line 17 is $10,000 or more, go to line 51 to figure tax.

G

Tax, Payments and Credits

18	Tax, check if from ☐ Tax Tables 1–12, ☐ Schedule D ☐ Tax Rate Schedule X, Y, or Z, ☐ Schedule G or ☐ Form 4726			18
19	Total credits (from line 61)			19
20	Income tax (subtract line 19 from line 18)			20
21	Other taxes (from line 67)			21
22	Total (add lines 20 and 21)			22
23	Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	23		
24	1972 Estimated tax payments (include amount allowed as credit from 1971 return)	24		
25	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	25		
26	Other payments (from line 71)	26		
27	Total (add lines 23, 24, 25, and 26)			27

H

Bal. Due or Refund

28	If line 22 is larger than line 27, enter BALANCE DUE IRS (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶	28
29	If line 27 is larger than line 22, enter amount OVERPAID ▶	29
30	Line 29 to be REFUNDED TO YOU ▶	30
31	Line 29 to be credited on 1973 estimated tax 31	

I

Foreign Accounts

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

J

Note. Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

K

Write soc. sec. no. on Check or Money Order. Attach here

Sign here

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

Your signature ▶ Date ▶ Preparer's signature (other than taxpayer) Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

Form 1040 (1972) Page 2

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100%, write ALL	(f) Amount furnished by OTHERS including dependent
				$	$

32 Total number of dependents listed in column (a). Enter here and on line 9 ▶

Revenue Sharing

33 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).

(a) State	(b) County	(c) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name. If not, check here ▶ ☐	(d) Township (see instructions on page 8)

34 Enter the number of persons included on line 10 who (1) are filing a return of their own, or, (2) did not live at your principal place of residence at the end of the year ▶ For IRS use only—Leave blank

PART I.—Income other than Wages, Dividends, and Interest

35 Business income (or loss) (attach Schedule C)	35	
36 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D)	36	
37 Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	37	
38 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	38	
39 Farm income (or loss) (attach Schedule F)	39	
40 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40	
41 50% of capital gain distributions (not reported on Schedule D)	41	
42 State income tax refunds (caution—see instructions on page 8)	42	
43 Alimony	43	
44 Other (state nature and source)	44	
45 Total (add lines 35 through 44). Enter here and on line 14 ▶	45	

PART II.—Adjustments to Income

46 "Sick pay" if included in income (attach Form 2440 or other required statement)	46	
47 Moving expense (attach Form 3903)	47	
48 Employee business expense (attach Form 2106 or other statement)	48	
49 Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	49	
50 Total adjustments (add lines 46, 47, 48, and 49). Enter here and on line 16 ▶	50	

PART III.—Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

51 Adjusted gross income (from line 17)	51	
52 (a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A. (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than $2,000. ($1,000 if line 3 is checked)	52	
53 Subtract line 52 from line 51	53	
54 Multiply total number of exemptions claimed on line 10, by $750	54	
55 Taxable income. Subtract line 54 from line 53	55	

(Figure your tax on the amount on line 55 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.

PART IV.—Credits

56 Retirement income credit (attach Schedule R)	56	
57 Investment credit (attach Form 3468)	57	
58 Foreign tax credit (attach Form 1116)	58	
59 Credit for contributions to candidates for public office—see instructions on page 9	59	
60 Work Incentive Program credit (attach Form 4874)	60	
61 Total credits (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▶	61	

PART V.—Other Taxes

62 Self-employment tax (attach Schedule SE)	62	
63 Tax from recomputing prior year investment credit (attach Form 4255)	63	
64 Minimum tax (see instructions on page 10). Check here ☐, if Form 4625 is attached	64	
65 Social security tax on tip income not reported to employer (attach Form 4137)	65	
66 Uncollected employee social security tax on tips (from Forms W-2)	66	
67 Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▶	67	

PART VI.—Other Payments

68 Excess FICA tax withheld (two or more employers—see instructions on page 10)	68	
69 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	69	
70 Credit from a Regulated Investment Company (attach Form 2439)	70	
71 Total (add lines 68, 69, and 70). Enter here and on line 26 ▶	71	

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Work Sheet for Form 1040A

A

Short Form 1040A **U.S. Individual Income Tax Return** Department of the Treasury Internal Revenue Service **1972**

B

Please print or type

First name and initial (if joint return) | Last name | Your social security number (husband's, if joint return)

Present home address (number and street, including apartment number, or rural route) | Wife's number, if joint return

City, town or post office, State and ZIP code | Occupation | Name | Wife's

C

Filing Status check only one

1 Single
2 Married filing joint return
3 Married filing separately. If wife (husband) is also filing, give her (his) social security number and first name here
4 Unmarried Head of Household
5 Widow(er) with dependent child. Enter year of death of husband (wife) ▶ 19 ( )

D

Exemptions Regular | 65 or over | Blind | Enter number of boxes checked ▶

6 Yourself
7 Wife (husband)
8 First names of your dependent children who lived with you

Enter number ▶

9 Number of other dependents (from line 25)
10 Total exemptions claimed

E

11 Wages, salaries, tips, etc. (attach Form W-2 to front; if unavailable, attach explanation) 11
12a Dividends ([illegible]) 12b Less Exclusion $ Balance ▶ 12c
13 Interest income (if over $200, use Form 1040) 13
14 Total lines 11, 12c and 13 (Adjusted Gross Income) 14

F

Attach Copy B of Form W-2 here
Attach Check or Money Order here

- If line 14 is $20,000 or less and you want IRS to figure your tax, see instructions on page 3.
- If line 14 is under $10,000, find tax in Tables 1–12 and enter on line 19. Skip lines 15 through 18.
- If line 14 is $10,000 or more go to line 15.

G

15 If line 14 is $10,000 or more, enter 15% of line 14 but not more than $2,000 ($1,000 if line 3 was checked) 15
16 Subtract line 15 from line 14 16
17 Multiply total number of exemptions claimed on line 10 by $750 17
18 Taxable income (subtract line 17 from line 16) 18
(Figure tax on amount on line 18 using Tax Rate Schedule X, Y, or Z, and enter tax on line 19.)

Form 1040A (1972) Page 2

G

19 Tax check if from ☐ Tax Tables 1–12, or ☐ Tax Rate Schedule X, Y, or Z 19
20 Credit for contributions to candidates for public office (see instructions on page 5) 20
21 Income tax (subtract line 20 from line 19). If less than zero, enter zero 21
22 Total Federal income tax withheld (attach Form W-2 to front) 22

H

23 If line 21 is larger than line 22, enter BALANCE DUE IRS. Pay in full with return. Write social security number on check or money order and make payable to Internal Revenue Service ▶ 23
24 If line 22 is larger than line 21, enter REFUND ▶ 24

L

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL $	(f) Amount furnished by OTHERS including dependent $

25 Total number of dependents listed in column (a). Enter here and on line 9 ▶

M

Revenue Sharing

26 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).
(a) State (b) County (c) Local ty. If you lived inside the boundaries of an incorporated city, town, etc., enter its name, if not, check here ▶ ☐ (d) Township (see instructions on page 5)

27 Enter the number of persons included on line 10 who (1) are filing a return of their own, or, (2) did not live at your principal place of residence at the end of the year ▶ For IRS use only—Leave blank

K

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

Sign here ▶ Your signature Date ▶ Preparer's signature (other than taxpayer) Date

▶ Wife's (husband's) signature (if filing jointly). BOTH must sign even if only one had income. Address (and ZIP Code) Preparer's Emp. Mgmt. or Soc. Sec. No.

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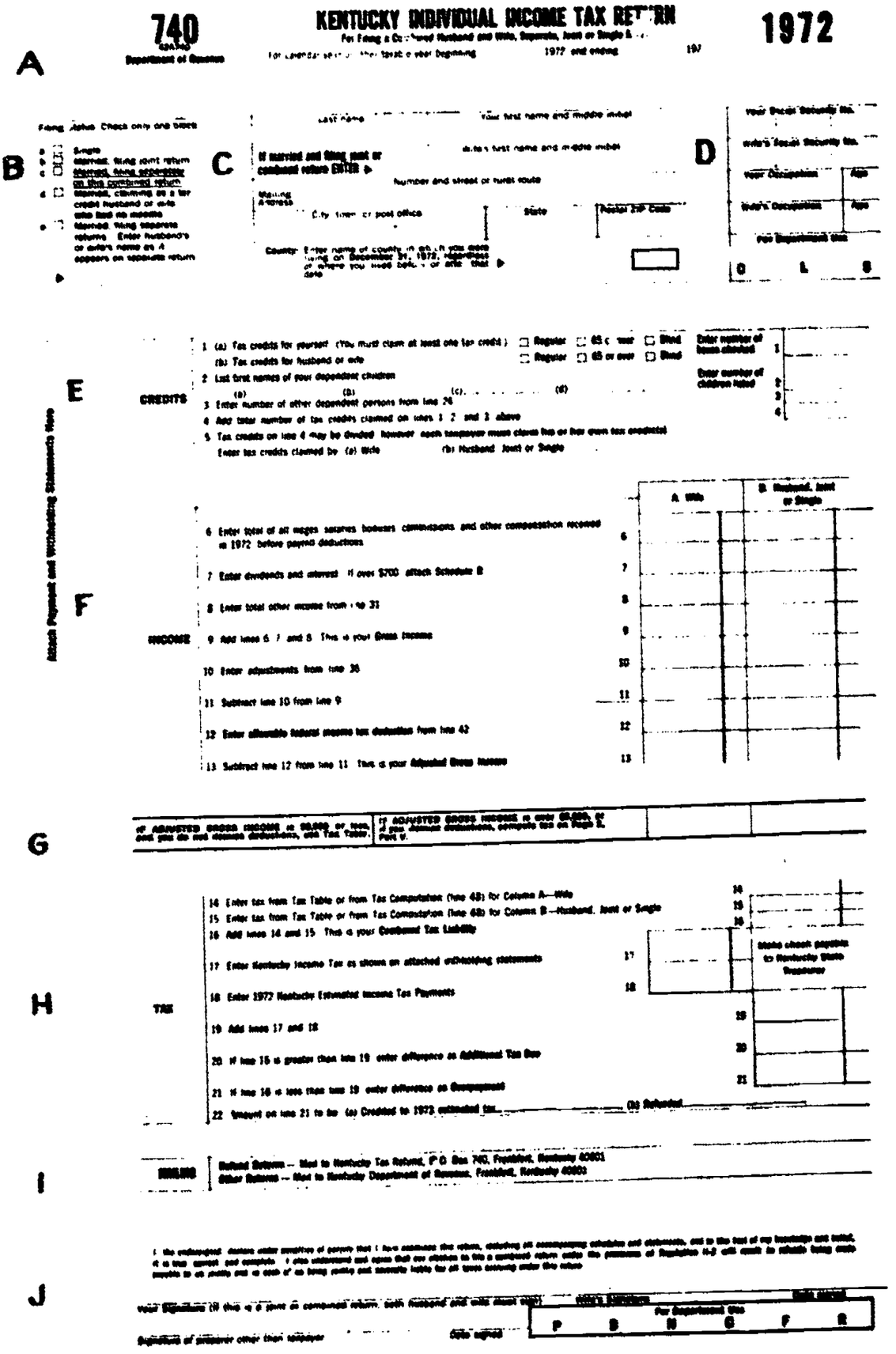
Worksheet Puzzle



K

PART I — Tax Credits (Complete only for other dependents claimed on line 3)

23 (a) NAME | (b) Relationship | (c) Months lived at your home if born or died during year write 12 or 13 | (d) Did dependent have income of $750 or more? | (e) Amount YOU furnished for support in 1972 write ALL | (f) Number listed by Column (f) including dependent

24 Total number of dependents listed above Enter here and on line 3

L

PART II — Income other than Wages, Dividends, and Interest

	A Wife	B Husband, Joint or Single
25 Business income or loss (attach Schedule C)		
26 Net gain or loss from sale or exchange of capital assets (attach Schedule D)		
27 Net gain or loss from Supplemental Schedule of Gains and Losses (attach Form 4797)		
28 Pensions annuities rents royalties partnerships estates or trusts, etc (attach Schedule E)		
29 Farm income or loss (attach Schedule F)		
30 Other income (state nature and source)		
31 Total (add lines 25 26 27 28 29 and 30) Enter here and on line 6		

M

PART III — Adjustments to Income

32 Sick pay if included in line 6 (attach schedule or other required statement)	32
33 Moving expense (attach schedule)	33
34 Employee business expense (attach schedule or other statement)	34
35 Payments as a self employed person to a retirement plan etc (attach schedule)	35
36 Total adjustments (add lines 32 33 34 and 35) Enter here and on line 10	36

N

PART IV — Allowable Federal Income Tax Deduction

37 Federal income tax withheld in 1972	37
*38 Federal estimated income tax paid in 1972 for 1972 (include 1971 overpayment allowed as a credit)	38
**39 Additional federal income tax paid (Do Not include self employment tax) for 1971 ; prior year less surcharge	39
40 Add lines 37 38 and 39	40
41 Enter federal income tax refund received during 1972 or overpayment of estimated tax from 1971	41
42 Subtract line 41 from line 40 Enter here and on line 12	42

*Do not use unless Federal Declaration of Estimated Tax is filed with the Internal Revenue Service

**Include excess F I C A

O

PART V — Tax Computation - If Tax Table is Not Used

If one spouse itemizes deductions, the other must also itemize.

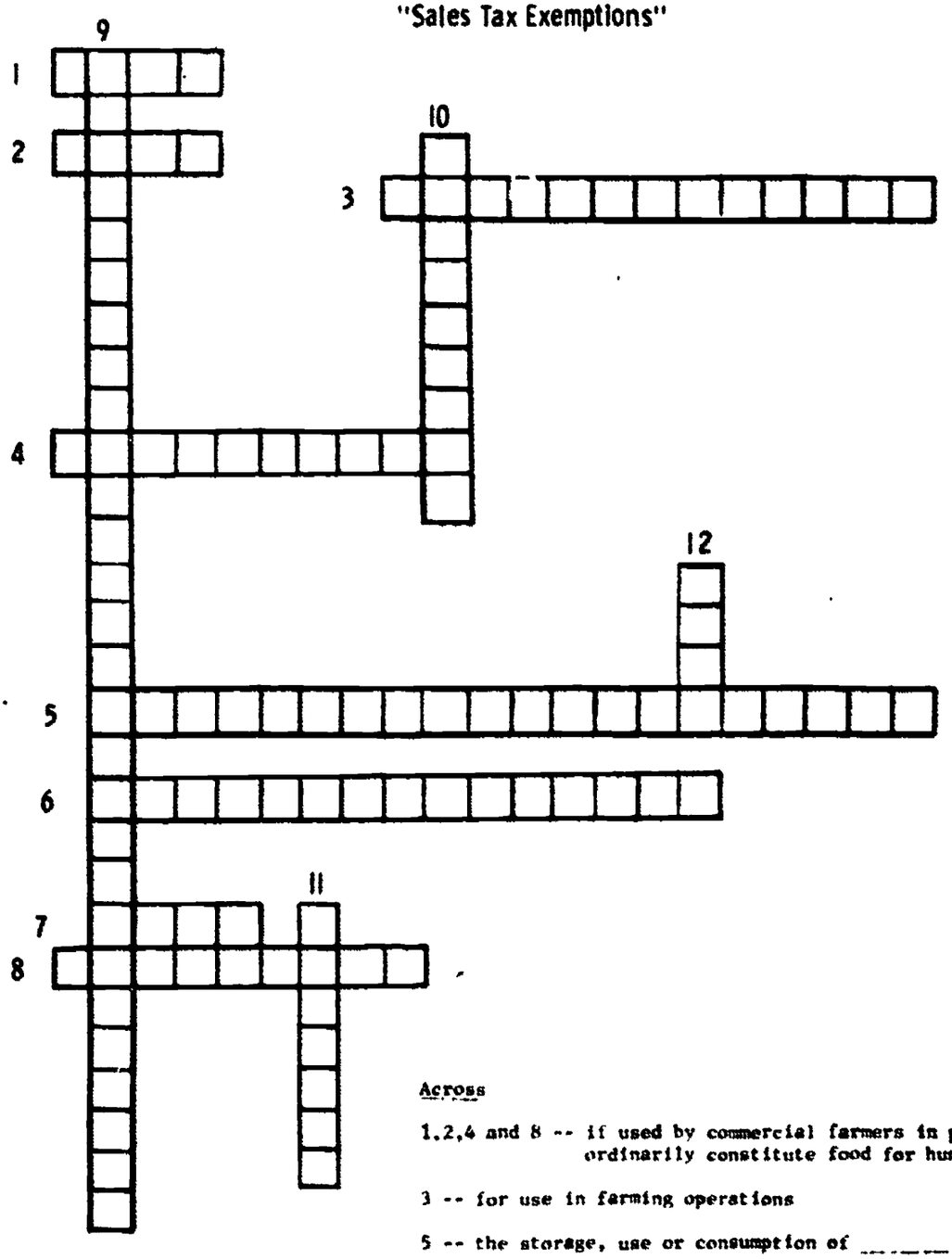
43 Enter adjusted gross income from line 13	43
44 Enter total itemized deductions from Schedule A If deductions are not itemized and line 43 above is over $8,000 enter the standard deduction of $1000	44
45 Subtract line 44 from line 43 This is your Net Income	45
46 Compute tax on NET INCOME from line 45 using only ONE of the lines below (a) If line 45 is $3,000 or less your tax is 2% of line 45 (b) If line 45 is over $3,000 but not over $4,000 your tax is $60 plus 3% of the excess OVER $3,000. (c) If line 45 is over $4,000 but not over $5,000 your tax is $90 plus 4% of the excess OVER $4,000 (d) If line 45 is over $5,000 but not over $8,000 your tax is $130 plus 5% of the excess OVER $5,000. (e) If line 45 is over $8,000 your tax is $280 plus 6% of the excess OVER $8,000 Enter tax	46
47 Tax credits (Multiply $20 by your credits from line 5 Do not include credits claimed by spouse if spouse used Tax Table)	47
48 Subtract line 47 from line 46 Enter here and on lines 14 and/or 15	48

P

PART VI — Reconciliation of Kentucky Income to Federal Adjusted Gross Income

49 Enter total amount from columns A and B, line 31	49
50 Deduct Operating loss and dividend exclusions Other Total	50 51
51 Balance	
52 Add Dividends from Kentucky and National Banks Interest from U S Bonds Other Total	52
53 Adjusted gross income per federal return	53

Crossword Puzzle
"Sales Tax Exemptions"



Across

1,2,4 and 8 -- if used by commercial farmers in producing products which ordinarily constitute food for human consumption

3 -- for use in farming operations

5 -- the storage, use or consumption of _____ _____

6 -- not more than two sales in any twelve month period of property not held or used in an activity for which a seller's permit is required

7 -- used to manufacture electricity

Down

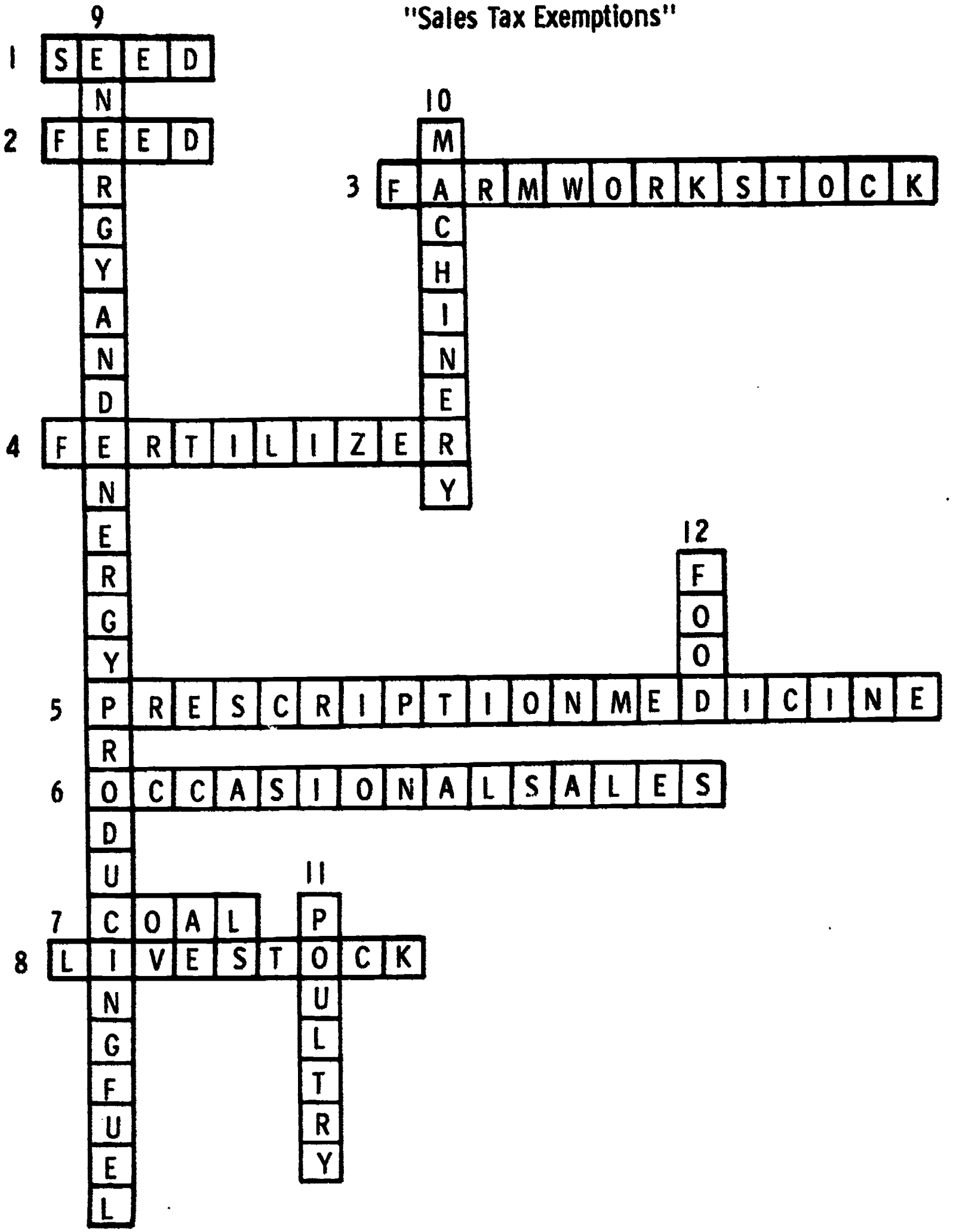
9 -- _____ and _____ _____ _____ used in manufacturing, processing, mining or refining to the extent that the cost exceeds 3% of the cost of production

10 -- for new and expanded industry

11 -- for breeding or egg production

12 -- the storage, use or consumption of _____

Crossword Puzzle
"Sales Tax Exemptions"



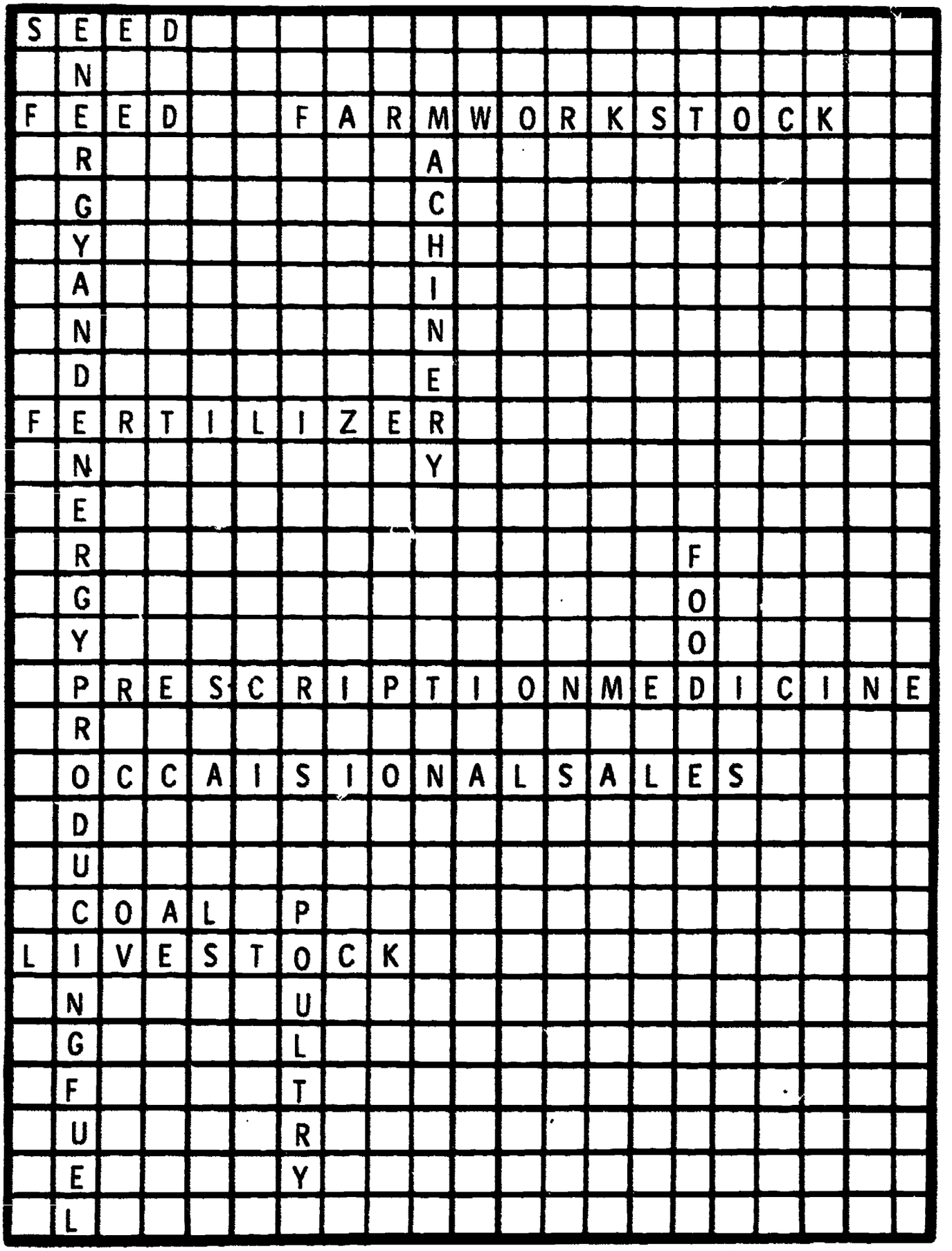
Scramble # 2
"Sales Tax Exemptions"

S	E	E	D	A	C	Z	Y	W	P	I	T	M	O	Y	R	L	P	E	O	N
O	N	E	W	A	B	L	U	I	K	C	O	P	B	I	L	L	O	Y	R	E
F	E	E	D	E	O	F	A	R	M	W	O	R	K	S	T	O	C	K	T	M
D	R	W	A	V	J	G	D	K	A	R	S	L	X	O	S	A	A	P	L	O
P	G	Y	W	I	G	D	E	Y	C	W	R	I	K	T	B	W	U	L	P	N
S	Y	E	T	U	R	S	X	I	H	Y	R	W	J	K	Y	Z	O	I	T	E
W	A	Q	O	U	Y	L	A	W	I	B	R	A	P	L	K	R	W	O	M	N
E	N	P	Q	O	A	M	B	E	N	O	A	Z	L	K	T	E	D	E	M	E
P	D	R	A	K	N	J	O	R	E	U	Y	O	P	E	E	P	S	D	F	C
F	E	R	T	I	L	I	Z	E	R	F	E	W	O	R	I	Y	R	W	Q	R
I	N	T	O	P	O	E	J	K	Y	E	W	P	R	F	C	V	Q	A	U	I
L	E	Y	R	D	X	M	P	H	L	Y	U	W	G	K	A	O	J	A	M	T
M	R	S	A	P	E	Q	U	O	D	J	H	S	P	R	F	I	E	Z	O	P
V	G	P	E	W	Q	U	I	Y	E	G	F	A	L	V	O	P	I	O	T	R
S	Y	A	C	B	S	X	W	N	K	T	I	E	Y	E	O	S	L	M	U	I
I	P	R	E	S	C	R	I	P	T	I	O	N	M	E	D	I	C	I	N	E
V	R	R	S	W	Q	P	O	N	R	E	O	W	K	C	V	E	A	Z	I	L
S	O	C	C	A	S	I	O	N	A	L	S	A	L	E	S	L	S	A	Q	R
Z	D	L	D	W	P	K	X	I	L	B	G	H	R	T	L	R	A	D	W	O
C	U	W	D	F	L	A	E	J	K	H	U	L	Q	C	X	S	L	I	T	E
G	C	O	A	L	E	P	K	D	E	W	Q	Z	P	O	L	J	B	C	X	L
L	I	V	E	S	T	O	C	K	H	J	D	E	M	C	X	M	N	U	Y	O
S	N	I	G	W	Q	U	I	A	E	Y	O	K	E	S	D	F	G	I	M	M
E	G	H	F	C	R	L	W	I	O	K	L	P	X	I	L	T	E	M	D	O
O	F	R	O	I	E	T	L	S	K	I	Y	E	Z	N	M	E	O	E	D	L
Y	U	K	S	C	I	R	P	O	L	W	O	Z	K	I	M	A	Y	C	O	H
L	E	U	R	I	L	Y	S	S	O	N	T	T	J	U	R	S	A	L	F	R
D	L	O	P	E	W	I	Q	J	X	C	I	Y	L	I	G	Q	T	N	Y	K

Note: Unscramble and circle words as:

Seed	Livestock
Feed	Energy and energy producing fuel
Fertilizer	Poultry
Prescription medicine	Machinery
Occasional sales	Food
Coal	Farm workstock

Scramble # 2
"Sales Tax Exemptions"



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TRANSPARENCY MASTERS

44A

"WHO MUST FILE"

Students must file income tax return if:

1. Your gross income for the year was more than $2,050.
2. You received tips on which social security tax was not withheld, even if your gross income was less than $2,050.
3. You were in business for yourself and had net earnings of $400 or more from that business "self - employment income."
4. You had gross income of $750 or more, had unearned income, and can be claimed as a dependent by another taxpayer.

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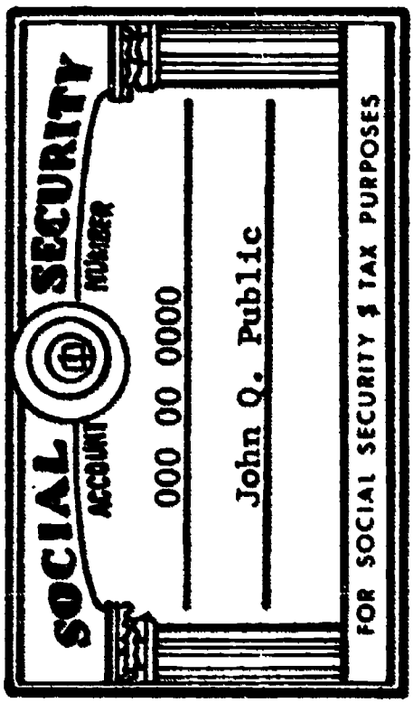

SOCIAL SECURITY
ACCOUNT NUMBER
000 00 0000
John Q. Public
FOR SOCIAL SECURITY & TAX PURPOSES

W-4 / K-4 | Combined

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Revised January, 1972

Type or print full name _____ Social Security Number _____

Home address _____ City _____ State _____ Zip code _____

Marital status—check one (if married but legally separated or spouse is a nonresident alien, check "Single" ☐ Single ☐ Married

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

	FEDERAL W-4	STATE K-4
1. Personal exemption for yourself. Write "1" if claimed. If you claim no exemptions, write "0"		
2. If married, personal exemption for your wife (or husband) if not separately claimed by her (or him). Write "1" if claimed		
3. Special withholding allowance. (See instruction 2.) Write "1" if claimed		XXX
4. Exemptions for age and blindness (applicable only to you and your wife but not to dependents) (a) If you or your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write "1". If both will be 65 or older, and you claim both of these exemption, write "2"		
(b) If you or your wife are blind and you claim this exemption write "1". If both are blind, and you claim both exemptions, write "2"		
5. Exemptions for dependents. (Do not claim an exemption for a dependent unless you are qualified under instruction 5.)		
6. Additional withholding allowances for itemized deductions		
7. Add the exemptions and allowances (if any) which you have claimed above and enter total	☐	☐
8. Additional withholding per pay period under agreement with employer $		

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) _____, 19__ (Signed) _____

ERIC

Form **W-4E**

Department of the Treasury
Internal Revenue Service

Exemption From Withholding
(of Federal Income Tax)

For use by employees who incurred no tax liability in 1972 and anticipate no tax liability for 1973

1973

Type or print full name

Social Security Number

Expiration date (see instructions and enter date)

Home address (Number and Street)

City, State, and ZIP Code

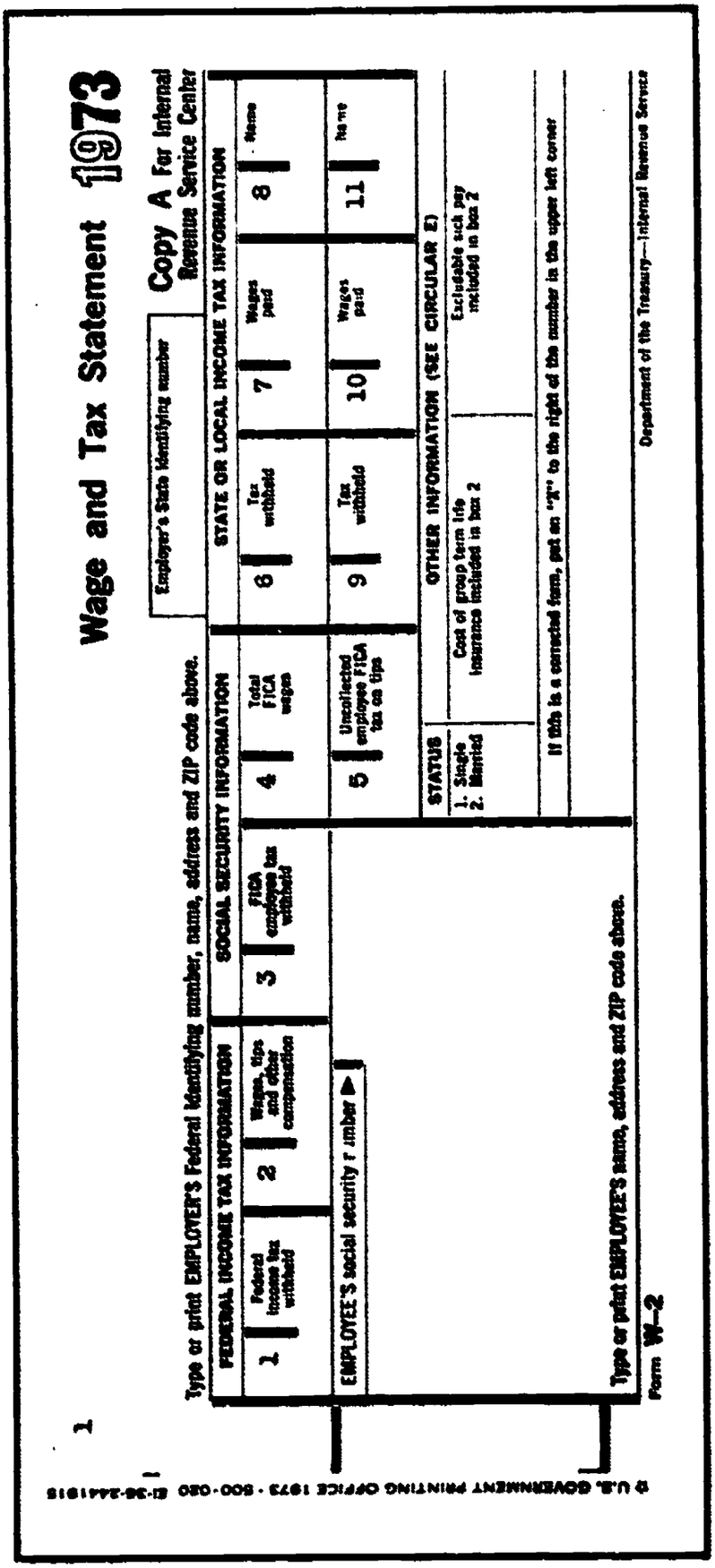
Employee.—File this certificate with your employer. Otherwise he must withhold Federal income tax from your wages.

Employer.—Keep this certificate with your records. This certificate may be used instead of Form W-4 by those employees qualified to claim the exemption.

Employee's certification.—Under penalties of perjury, I certify that I incurred no liability for Federal income tax for 1972 and that I anticipate that I will incur no liability for Federal income tax for 1973.

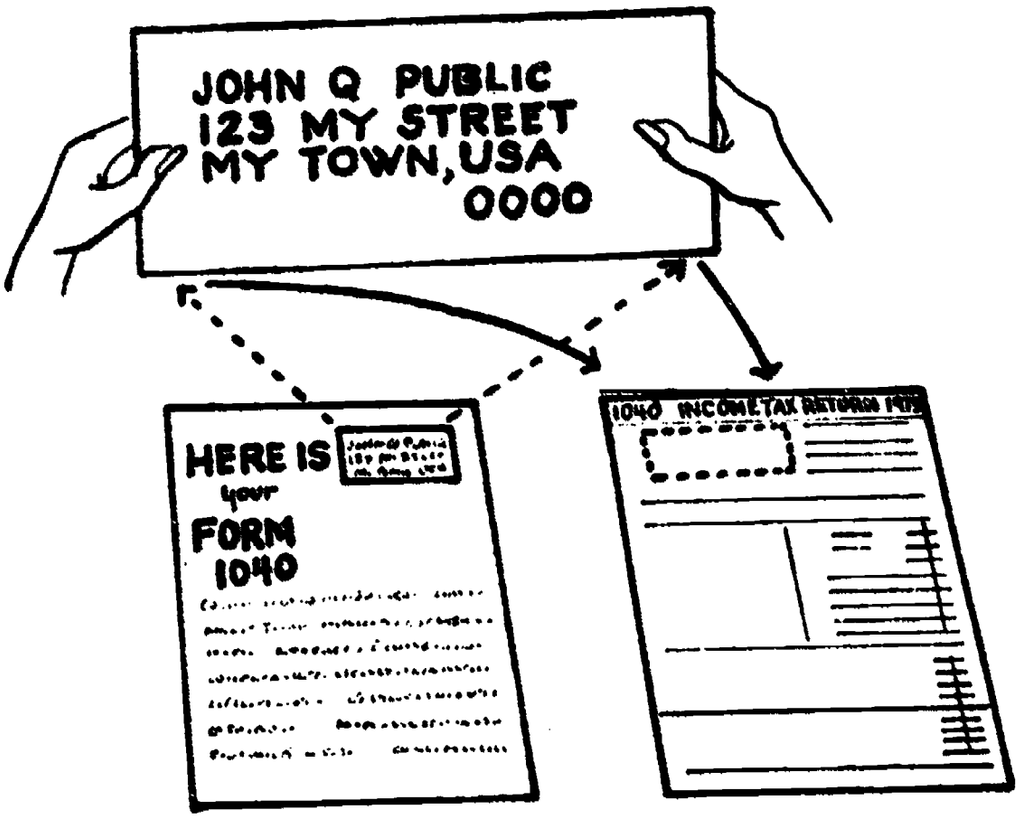
(Signature)

(Date)



..., CURR. DEV. CNTR., U.K. 1051-4

AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN



Transfer the address label to your return.

Make any necessary corrections in your name, address and social security number.

ERIC

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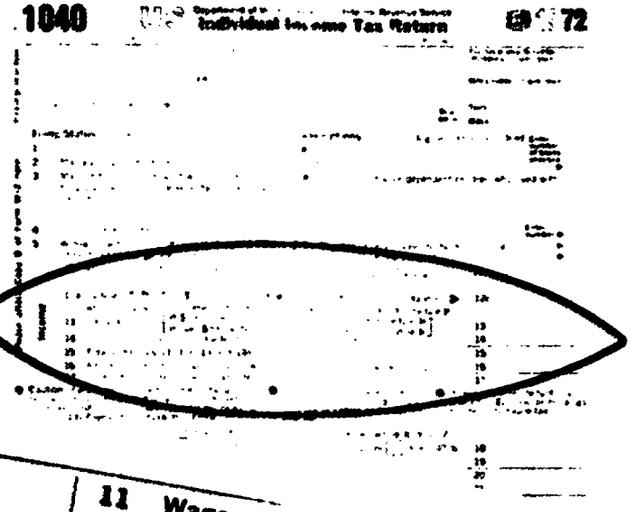
AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN



Wages, Salaries, Tips

Dividends

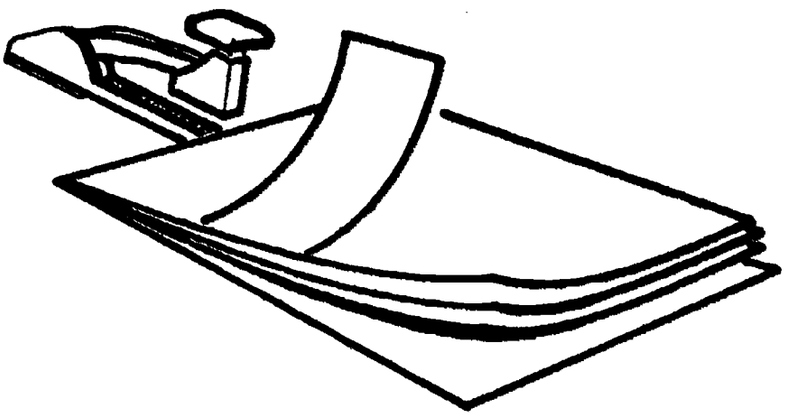
Interest

Other Income

Income				
	11	Wages, salaries, tips, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation)	11	
	12a	Dividends (see pages 6 and 11 of instr.) $ 12b Less exclusion $ Balance ▶ (If gross dividends and other distributions are over $200, list in Part I of Schedule B.)	12c	
	13	Interest income [If $200 or less, enter total without listing in Schedule B. If over $200, enter total and list in Part II of Schedule B]	13	
	14	Income other than wages, dividends, and interest (from line 45)	14	
	15	Total (add lines 11, 12c, 13 and 14)	15	
	16	Adjustments to income (such as "sick pay," moving expenses, etc. from line 50)	16	
	17	Subtract line 16 from line 15 (adjusted gross income)	17	

Report all your taxable income.

AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN



Attach all required schedules.

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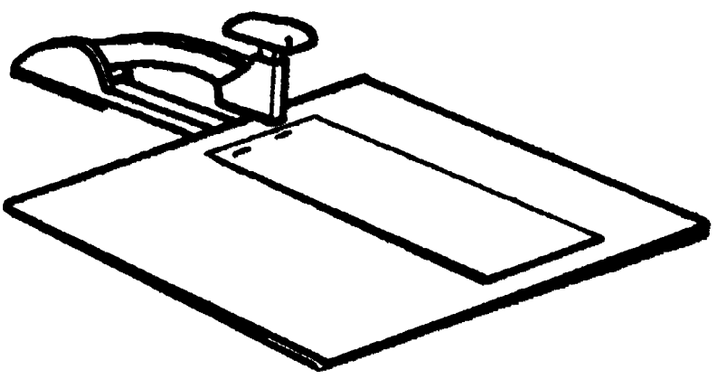
AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN



Attach Copy B of all your Forms W-2.

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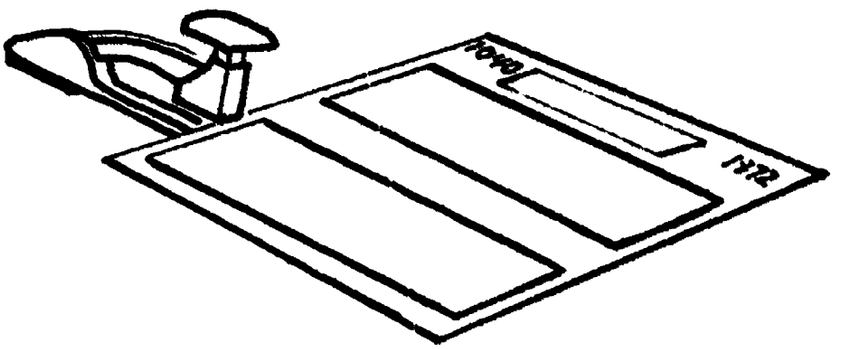
AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN

Recheck your return to make sure you have made no mistake in your arithmetic.

Sign your return.

G. OWENS, CURR. DEV. CNTR., U.K.-1051-16

AVOID COMMON ERRORS ON YOUR INCOME TAX RETURN



Attach your check or money order payable to "Internal Revenue Service," if you owe additional tax.

Write your social security number on your check or money order.

Address the return to the correct Internal Revenue Service office.

G OWENS, CURR DEV. CNTR U.K. -1051-18

Prepared and Issued By

Curriculum Development Center
Resource Center for SVE Teachers
Department of Vocational Education
University of Kentucky
Lexington, Kentucky

In Cooperation With

Kentucky Department of Education
Bureau of Vocational Education
Special Vocational Functions Unit
Frankfort, Kentucky

June 1974

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