

1971 Instructions for Form 1040 and for Schedules A, B, C, D, E, F and R

Department
of the
Treasury



Internal
Revenue
Service

A Special Message From The Commissioner

Please give this a few
moments of your time

We know that filling out a tax return is not fun—even if you get a refund, which most taxpayers do. Yet, we believe most American taxpayers can make their own tax return for 1971.

Turn this page and you will find an example showing how almost 30 million of you can prepare your tax return. There is no reason for anyone in this large group to pay to have his return prepared by someone else—unless he has some complicated personal situation.

If your income is less than \$10,000 and you use the tax table with the built in standard deduction, as you will see from the next page, making your tax return for 1971 should not be difficult. If you prefer, we'll even compute the tax for you when you mail your return to one of our service centers. And we will do this even if your income goes up to \$20,000. If you are entitled to a retirement income credit, we will figure that too. You will find further instructions on all of this on page 3.

If you have made heavy payments of charitable contributions, interest, medical expenses (unreimbursed), and taxes, it may pay you to itemize your deductions instead of taking the standard deduction. In such case, while we cannot make the computations for you, your local Internal Revenue Office stands ready to help you by answering your questions. In addition, the Service will supply informational pamphlets and help in other ways. This service is free.

If nevertheless you need to employ someone to help you because of personal complications, you should remember that you still are responsible for everything on your return. Therefore, be careful and satisfy yourself that you employ someone who is competent and trustworthy, and who will not misuse the confidential information you furnish for use in making your return.

➔ Each year American taxpayers voluntarily file their tax returns and make a special effort to pay the taxes they owe. This is a real compliment to our American system. As Commissioner, we commend and thank you for your wonderful cooperation and support. We pledge to you a vigorous enforcement of your internal revenue laws against the very few who would attempt to cheat the system. The honest American taxpayer deserves no less.

A final word: Some taxpayers may not have had enough tax withheld from their salaries or wages during 1971. Because of this, we recommend that you prepare your return early. Then, if you find your tax was not fully paid by the amount withheld, you will have time—before April 17—to meet your tax obligation.

Commissioner of Internal Revenue