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File this return with Collector of Internal Revenue on or before March 15, 1946. Any balance of tax due (item 8, below) must be paid in full with return. See separate instructions for filling out return.

FORM 1040
Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN FOR CALENDAR YEAR 1945

1945

or fiscal year beginning _____, 1945, and ending _____, 1946

EMPLOYEES. Instead of this form, you may use your Withholding Receipt, Form W-2, as your return, if your total income was less than \$5,000, consisting wholly of wages shown on Withholding Receipts or of such wages and not more than \$100 of other wages, dividends, and interest.

Do not write in these spaces

File Code _____

Serial No. _____

District _____

(Cashier's Stamp)

NAME _____ (PLEASE PRINT. If this return is for a husband and wife, use both first names)

ADDRESS _____ (PLEASE PRINT. Street and number or rural route)

(City or town, postal zone number) (County) (State)

Occupation _____ Social Security No. _____

List your own name. If married and your wife (or husband) had no income, or if this is a joint return of husband and wife, list name of your wife (or husband).

List names of other close relatives (as defined in Instruction 1) with 1945 incomes of less than \$500 who received more than one-half of their support from you. If this is a joint return of husband and wife, list dependent relatives of both.

Your Exemptions

1.	Name (please print)	Relationship	Name (please print)	Relationship
	Your name	X X X X X X X X X		

Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1945, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Members of armed forces and persons claiming traveling or reimbursed expenses, see Instruction 2.

2.	Print Employer's Name	Where Employed (City and State)	Amount
			\$

Enter total here → \$

3. Enter here the total amount of your dividends and interest (including interest from Government obligations unless wholly exempt from taxation) \$

4. If you received any other income, give details on page 2 and enter the total here \$

5. Add amounts in items 2, 3, and 4, and enter the total here \$

If item 5 includes incomes of both husband and wife, show husband's income here, \$; wife's income here, \$

IF YOUR INCOME WAS LESS THAN \$5,000.—You may find your tax in the tax table on page 4. This table, which is provided by law, automatically allows about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous expenses. If your expenditures and losses of these classes amount to more than 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.

IF YOUR INCOME WAS \$5,000 OR MORE.—Disregard the tax table and compute your tax on page 3. You may either take a standard deduction of \$500 or itemize your deductions, whichever is to your advantage.

HUSBAND AND WIFE.—If husband and wife file separate returns, and one itemizes deductions, the other must also itemize deductions.

6. Enter your tax from table on page 4, or from line 15, page 3 \$

7. How much have you paid on your 1945 income tax?
(A) By withholding from your wages \$
(B) By payments on 1945 Declaration of Estimated Tax \$

Enter total here →

8. If your tax (item 6) is larger than payments (item 7), enter BALANCE OF TAX DUE here \$

9. If your payments (item 7) are larger than your tax (item 6), enter the OVERPAYMENT here \$

Check (✓) whether you want this overpayment: Refunded to you ; or Credited on your 1946 estimated tax

If you filed a return for a prior year, what was the latest year? _____

To which Collector's office was it sent? _____
To which Collector's office did you pay amount claimed in item 7 (B), above? _____

Is your wife (or husband) making a separate return for 1945? _____
If "Yes," write below: ("Yes" or "No")

Name of wife (or husband) _____

Collector's office to which sent _____

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Signature of person (other than taxpayer or agent) preparing return)

(Date)

(Signature of taxpayer)

(Date)

(Name of firm or employer, if any)

(If this is a joint return of husband and wife, it must be signed by both)

Do not use this page if your income is wholly from salaries, wages, dividends, and interest

Schedule A.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (total amount you paid in)	\$	4. Total amount received this year	\$
2. Amount received tax-free in prior years		5. Excess, if any, of line 4 over line 3	
3. Remainder of your cost (line 1 less line 2)	\$	6. Enter line 5, or 3 percent of line 1, whichever is greater	\$

(Attach separate schedule for each additional annuity or pension)

Schedule B.—INCOME FROM RENTS AND ROYALTIES

1. Kind of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule F)	4. Repairs (explain in Schedule G)	5. Other expenses (itemize in Schedule G)
	\$	\$	\$	\$
Net profit (or loss) (col. 2 less sum of cols. 3, 4, and 5)				

Schedule C.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (Farmers should obtain Form 1040F)

(State (1) nature of business ; (2) business name

1. Total receipts	\$	OTHER BUSINESS DEDUCTIONS	
COST OF GOODS SOLD (To be used where inventories are an income-determining factor) (Enter the letters "C" or "M" on lines 2 and 8 if inventories are valued at either cost, or cost or market, whichever is lower)		11. Salaries and wages not in line 4	\$
2. Inventory at beginning of year	\$	12. Interest on business indebtedness	
3. Merchandise bought for sale		13. Taxes on business and business property	
4. Labor		14. Losses (explain in Schedule G)	
5. Material and supplies		15. Bad debts arising from sales or services	
6. Other costs (explain in Schedule G)		16. Depreciation, obsolescence and depletion (explain in Schedule F)	
7. Total of lines 2 to 6	\$	17. Rent, repairs, and other expenses (explain in Schedule G)	
8. Less inventory at end of year		18. Amortization of emergency facilities (attach statement)	
9. Net cost of goods sold (line 7 less line 8)	\$	19. Net operating loss deduction (attach statement)	
10. Gross profit (line 1 less line 9)	\$	20. Total of lines 11 to 19	\$
		21. Total of lines 9 and 20	\$
		22. Net profit (or loss) (line 1 less line 21)	

Schedule D.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

- 1. Net gain (or loss) from sale or exchange of capital assets (from separate Schedule D)
- 2. Net gain (or loss) from sale or exchange of property other than capital assets (from separate Schedule D)

Schedule E.—INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS, AND OTHER SOURCES

Name and address of partnership, syndicate, etc	Amount,	\$
Name and address of estate or trust	Amount,	
Other sources (state nature)	Amount,	
Total		

Total income from above sources (Enter as item 4, page 1) \$

Schedule F.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES B AND C

1. Kind of property (If buildings, state material of which constructed)	2. Date acquired	3. Cost or other basis (do not include land or other nondepreciable property)	4. Assets fully depreciated in use at end of year	5. Depreciation allowed (or allowable) in prior years	6. Remaining cost or other basis to be recovered	7. Estimated life used in accumulating depreciation	8. Estimated remaining life from beginning of year	9. Depreciation allowable this year
		\$	\$	\$	\$			\$

Schedule G.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B, AND LINES 6, 14, AND 17 OF SCHEDULE C

1. Column or Line No.	2. Explanation	3. Amount	1. Column or Line No.	2. Explanation	3. Amount
		\$			\$

**Do not itemize deductions if—(1) You determine your tax from the tax table on page 4, or
 (2) Your total income is \$5,000 or more and you claim the \$500 standard deduction.
 If husband and wife living together at end of year file separate returns and one itemizes deductions, the other must file his or her return on Form 1040, and must also itemize deductions.**

DEDUCTIONS

Describe deductions and state to whom paid. If more space is needed, list deductions on separate sheet of paper and attach to this return.		Amount	
Contributions	\$	
		
Allowable Contributions (not in excess of 15 percent of item 5, page 1)			\$
Interest	\$	
		
Total Interest			
Taxes	\$	
		
Total Taxes			
Losses from fire, storm, shipwreck, or other casualty, or theft.	\$	
		
Total Allowable Losses (not compensated by insurance or otherwise)			
Medical and dental expenses	\$	
		
	Net Expenses (not compensated by insurance or otherwise)	\$	
	Enter 5 percent of item 5, page 1, and subtract from Net Expenses		
Allowable Medical and Dental Expenses. See Instruction for limitation			
Miscellaneous (See Instructions)	\$	
		
Total Miscellaneous Deductions			
TOTAL DEDUCTIONS			\$

TAX COMPUTATION—FOR PERSONS NOT USING TAX TABLE ON PAGE 4

1. Enter amount shown in item 5, page 1. This is your Adjusted Gross Income	\$		
2. Enter DEDUCTIONS (if deductions are itemized above, enter the total of such deductions; if adjusted gross income (line 1, above) is \$5,000 or more and deductions are not itemized, enter the standard deduction of \$500)			
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income	\$		
4. Enter your Normal-Tax Exemption (\$500 if return includes income of only one person; otherwise see Tax Computation Instructions)			
5. Subtract line 4 from line 3. Enter the difference here. (If line 3 includes partially tax-exempt interest, see Tax Computation Instructions)	\$		
6. Enter here 3 percent of line 5. This is your Normal Tax. (Figure your Surtax below and enter in line 10)			\$
7. Copy the figure you entered on line 3, above	\$		
8. Enter your Surtax Exemptions (\$500 for each person listed in item 1, page 1)			
9. Subtract line 8 from line 7. Enter the difference here. This is your Surtax Net Income	\$		
10. Use the Surtax Table in instruction sheet to figure your Surtax on amount entered on line 9. Enter the amount here			
11. Add the figures on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D, enter here tax from line 15 of Schedule D)			\$
If you used the \$500 standard deduction in line 2, disregard lines 12, 13, and 14, and copy on line 15 the same figure you entered on line 11			
12. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116)	\$		
13. Enter here any income tax paid at source on tax-free covenant bond interest			
14. Add the figures on lines 12 and 13 and enter the total here			
15. Subtract line 14 from line 11. Enter the difference here and in item 6, page 1. This is your tax			\$

If you use this table, tear off this page and file only pages 1 and 2

TAX TABLE—FOR INCOMES UNDER \$5,000

Read down the shaded columns below until you find the line covering the total income you entered in item 5, page 1. Then read across to the column headed by the number corresponding to the number of persons listed in item 1, page 1. Enter the tax you find there in item 6, page 1. Husband and wife see Special Rule at end of table.

Table with columns for total income, number of persons, and tax amounts. Includes a 'SPECIAL RULE FOR HUSBAND AND WIFE' section at the bottom.

SPECIAL RULE FOR HUSBAND AND WIFE
If item 5, page 1, includes the incomes of both husband and wife, reduce the tax you found in the table by 3 percent of the smaller of the two incomes. But not by more than \$15. For an example see last paragraph of page 2 of instructions.