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File this return with Collector of Internal Revenue on or before March 15, 1947. Any balance of tax due (item 9, 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 1946

1946

or fiscal year beginning _____, 1946, and ending _____, 1947

EMPLOYEES.—Instead of this form, you may use your Withholding Statement, Form W-2, as your return, if your total income was less than \$5,000, consisting wholly of wages shown on Withholding Statements 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 1946 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		

Your Income

Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1946, 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.....
- 4. Enter here the total amount of your interest (including interest from Government obligations unless wholly exempt from taxation).....
- 5. If you received any other income, give details on page 2 and enter the total here.....
- 6. Add amounts in items 2, 3, 4, and 5, and enter the total here..... \$

How to Figure Your Tax

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.

Tax Due or Refund

- 7. Enter your tax from table on page 4, or from line 12, page 3..... \$
- 8. How much have you paid on your 1946 income tax?
(A) By withholding from your wages..... \$
(B) By payments on 1946 Declaration of Estimated Tax..... \$
Enter total here →
- 9. If your tax (item 7) is larger than payments (item 8), enter BALANCE OF TAX DUE here..... \$
- 10. If your payments (item 8) are larger than your tax (item 7), enter the OVERPAYMENT here..... \$
Check (✓) whether you want this overpayment: Refunded to you ; or Credited on your 1947 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 8 (B), above? _____
Is your wife (or husband) making a separate return for 1946? 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)

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.....	.....	less, if any, of line 4 over line 3.....	.....
3. Remainder of your cost (line 1 less line 2).....	\$.....	less, if any, of line 5, or 3, of line 1, whichever is.....	\$.....
		(Attach separate statement of each additional annuity or pension)	

Schedule B.—INCOME FROM RENTALS 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 of cols. 3, 4, and 5).....	\$.....	\$.....	\$.....	\$.....

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

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

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

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

Total income from above sources (Enter as item 5, 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 depreciated	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 F AND LINE 22 OF SCHEDULE C

1. Column or Line No.	2. Explanation	3. Amount	4. Column or Line No.	5. 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 6, 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 6, 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 6, 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 exemptions (\$500 for each person whose name is listed in item 1, page 1).....	.....
5. Subtract line 4 from line 3. Enter the difference here.....	\$.....
6. Use the tax rates in instruction sheet to figure your combined tentative normal tax and surtax on amount entered on line 5. Enter the tentative tax here. (If line 3 above includes partially tax-exempt interest, see Tax Computation Instructions).....	\$.....
7. Enter here 5 percent of amount entered on line 6.....	.....
8. Subtract line 7 from line 6. Enter the difference here. This is your combined normal tax and surtax. (If alternative tax computation is made on separate Schedule D, enter here tax from line 12 of Schedule D).....	\$.....
IF YOU USED THE \$500 STANDARD DEDUCTION IN LINE 2, DISREGARD LINES 1, 10, AND 11, AND COPY ON LINE 12 THE SAME FIGURE YOU ENTERED ON LINE 1.	
9. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116).....	\$.....
10. Enter here any income tax paid at source on tax-free covenant bond interest.....	.....
11. Add the figures on lines 9 and 10 and enter the total here.....	.....
12. Subtract line 11 from line 8. Enter the difference here and in item 7, page 1. This is your tax.....	\$.....

