

UNITED STATES
INDIVIDUAL INCOME AND DEFENSE TAX RETURN

(Auditor's Stamp)

FOR GROSS INCOMES OF MORE THAN \$5,000 FROM SALARIES, WAGES,
DIVIDENDS, INTEREST, ANNUITIES, AND FOR INCOMES FROM
OTHER SOURCES REGARDLESS OF AMOUNTS
For Calendar Year 1940

or fiscal year beginning _____, 1940, and ended _____, 1941

To be filed with the Collector of Internal Revenue for your district not later than the
15th day of the third month following the close of your taxable year

PRINT NAME AND ADDRESS PLAINLY. (See Instruction C)

(Name) (Use given names of both husband and wife, if this is a joint return)

(Street and number, or rural route)

_____ (Post office) _____ (County) _____ (State)

(Do not use these spaces)

File Code _____

Serial No. _____

District _____

(Cashier's Stamp)

Cash—Check—M. O. _____

First Payment _____

\$ _____

Item and Instruction No.	INCOME			
1.	Salaries and other compensation for personal services. (From Schedule A)	_____	\$	
2.	Dividends	_____		
3.	Interest on bank deposits, notes, mortgages, etc.	_____		
4.	Interest on corporation bonds	_____		
5.	Taxable interest on Government obligations, etc. (From Schedule B)	_____		
6.	Income (or loss) from partnerships, syndicates, pools, etc. (other than capital gains or losses). (Furnish names and addresses):	_____		
7.	Income from fiduciaries. (Furnish names and addresses):	_____		
8.	Rents and royalties. (From Schedule C)	_____		
9.	Income (or loss) from business or profession. (From Schedule D)	_____		
10.	(a) Net short-term gain from sale or exchange of capital assets. (From Schedule F)	_____		
	(b) Net long-term gain (or loss) from sale or exchange of capital assets. (From Schedule F)	_____		
	(c) Net gain (or loss) from sale or exchange of property other than capital assets. (From Schedule G)	_____		
11.	Other income (including income from annuities). (State nature)	_____		
12.	Total income in items 1 to 11. (Enter nontaxable income in Schedule I)	_____	\$	
DEDUCTIONS				
13.	Contributions paid. (Explain in Schedule H)	_____	\$	
14.	Interest. (Explain in Schedule H)	_____		
15.	Taxes. (Explain in Schedule H)	_____		
16.	Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule H)	_____		
17.	Bad debts. (Explain in Schedule H)	_____		
18.	Other deductions authorized by law. (Explain in Schedule H)	_____		
19.	Total deductions in items 13 to 18	_____		
20.	Net income (item 12 minus item 19)	_____	\$	

COMPUTATION OF TAX				
21.	Net income (item 20 above)	_____	\$	
22.	Less: Personal exemption. (Explain in Schedule J-1)	\$ _____		
23.	Credit for dependents. (Explain in Schedule J-2)	_____		
24.	Balance (surtax net income)	_____	\$	
25.	Less: Interest on Government obligations, etc. (See Instruction 25)	\$ _____		
26.	Earned income credit. (From Schedule K-1 or K-2)	_____		
27.	Balance subject to normal tax	_____	\$	
28.	Normal tax (4% of item 27)	_____	\$	
29.	Surtax on item 24. (See Instruction 29)	_____	\$	
30.	Total (item 28 plus item 29)	_____	\$	
31.	Total income tax (item 30, or if you had a net long-term capital gain or loss, enter line 16, Schedule F)	_____	\$	
32.	Less: (Income tax paid at source)	\$ _____		
33.	Income tax paid to a foreign country or U.S. possession, (Attach Form 1116)	_____		
34.	Balance of income tax (item 31 minus items 32 and 33)	_____	\$	
35.	Defense tax (10% of item 31). (See Instruction 35)	_____	\$	
36.	Total income and defense taxes due (item 34 plus item 35)	_____	\$	

Schedule A.—INCOME RECEIVED FROM OTHERS CONSISTING OF SALARIES, WAGES, FEES, COMMISSIONS, BONUSES, AND OTHER COMPENSATION FOR PERSONAL SERVICES. (See Instruction 1)

Table with 4 columns: 1. Name and address of employer, 2. Amount, 3. Expense (itemize), 4. Amount. Includes a total row at the bottom.

Schedule B.—INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction G)

Table with 5 columns: 1. Obligations or securities, 2. Amount owned at end of year, 3. Interest received or accrued, 4. Amount of principal, interest on which is exempt, 5. Interest on amount in excess of exemption. Includes rows for various government securities and a total row.

Schedule C.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 8)

Table with 6 columns: 1. Kind of property, 2. Amount, 3. Depreciation, 4. Repairs, 5. Other expenses, 6. Net profit. Includes an explanation row for deductions.

Schedule D.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 9)

(State (1) nature of business; (2) number of places of business; (3) business name and address if different from name and address on page 1)

Table for Schedule D with two main sections: COST OF GOODS SOLD and OTHER BUSINESS DEDUCTIONS. Includes rows for inventory, labor, materials, and various deductions, ending with a net profit calculation.

If the production, manufacture, purchase and sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or K" on lines 2 and 8 to indicate whether inventories are valued at cost, or cost or market whichever is lower.

Explanation of deductions claimed in lines 6, 14, and 17

Schedule E.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES C, D, F, AND G

Table with 9 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Assets fully depreciated, 5. Depreciation allowed, 6. Remaining cost, 7. Estimated life used, 8. Estimated remaining life, 9. Depreciation allowable.

Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 10)

Table with 10 columns: 1. Kind of property, 2. Date acquired, 3. Date sold, 4. Gross sales price, 5. Cost or other basis, 6. Expense of sale, 7. Depreciation allowed, 8. Gain or loss, 9. Percentage, 10. Amount. Section: SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 18 MONTHS.

Table with 10 columns: 1. Kind of property, 2. Date acquired, 3. Date sold, 4. Gross sales price, 5. Cost or other basis, 6. Expense of sale, 7. Depreciation allowed, 8. Gain or loss, 9. Percentage, 10. Amount. Section: LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 18 MONTHS BUT NOT FOR MORE THAN 24 MONTHS.

Table with 10 columns: 1. Kind of property, 2. Date acquired, 3. Date sold, 4. Gross sales price, 5. Cost or other basis, 6. Expense of sale, 7. Depreciation allowed, 8. Gain or loss, 9. Percentage, 10. Amount. Section: LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 24 MONTHS.

SUMMARY OF CAPITAL NET GAINS OR LOSSES

Table with 5 main columns: 1. Classification, 2. Net short-term capital loss, 3. Net gain or loss to be taken into account, 4. Net gain or loss to be taken into account from partnerships and "common trust funds", 5. Total net gain or loss to be taken into account.

COMPUTATION OF ALTERNATIVE TAX
Use only (1) If you had a net long-term capital gain, and item 24, page 1, exceeds \$22,000
(2) If you had a net long-term capital loss, and such loss plus item 24, page 1, exceeds \$22,000

Table with 2 columns: 1-9. Net income, Less: Personal exemption, Credit for dependents, Balance (surtax net income), Less: Interest on Government obligations, Earned income credit, Balance subject to normal tax; 10-16. Normal tax, Surtax on line 6, Partial tax, Alternative tax, Total normal tax and surtax, Tax liability.

Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS (See Instruction 10)

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Gross sales price, 4. Cost or other basis, 5. Expense of sale and cost of improvements, 6. Depreciation allowed, 7. Gain or loss.

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the items on this page:
If any of such items were acquired by you other than by purchase, explain fully how acquired:

Schedule H.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 13, 14, 15, 16, 17, AND 18

1. Item No.	2. Explanation	3. Amount	1. Item No. (Continued)	2. Explanation (Continued)	3. Amount (Continued)
		\$ _____			\$ _____

Schedule I.—NONTAXABLE INCOME OTHER THAN INTEREST REPORTED IN SCHEDULE B. (See Instruction, G)

1. Source of income	2. Nature of income	3. Amount
		\$ _____

Schedule J.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 22 AND 23. (See Instructions 22 and 23)

(1) Personal Exemption			(2) Credit for Dependents			
Status	Number of months during year in each status	Credit claimed	Name of dependent and relationship	Number of months during the year		Credit claimed
				Under 18 years old	Over 18 years old	
Single, or married and not living with husband or wife _____		\$ _____				\$ _____
Married and living with husband or wife _____						
Head of family (explain below) _____						
			Reason for support if 18 years old or over _____			

Schedule K.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 26)

(1) If your net income is \$3,000 or less, use only this part of schedule	(2) If your net income is more than \$3,000, use only this part of schedule
Net income (item 20, page 1) _____ \$ _____	Earned net income (not more than \$14,000) _____ \$ _____
Earned income credit (10% of net income, above) _____	Net income (item 20, page 1) _____
	Earned income credit (10% of earned net income or 10% of net income, above, whichever amount is smaller, but do not enter less than \$300) _____

QUESTIONS

- | | |
|--|--|
| <p>1. State your principal occupation or profession _____</p> <p>2. Check whether you are a citizen <input type="checkbox"/> or resident alien <input type="checkbox"/>.</p> <p>3. Did you file a return for any prior year? _____ If so, what was the latest year? _____ To which Collector's office was it sent? _____</p> <p>4. Are items of income or deductions of both husband and wife included in this return? _____</p> <p>5. State (a) Name of husband or wife if a separate return was made _____</p> | <p>(b) Personal exemption, if any, claimed thereon _____</p> <p>(c) Collector's office to which it was sent _____</p> <p>6. Check whether this return was prepared on the cash <input type="checkbox"/> or accrual <input type="checkbox"/> basis.</p> <p>7. Did you at any time during your taxable year own directly or indirectly any stock of a foreign corporation or a personal holding company as defined by section 501 of the Internal Revenue Code? (Answer "yes" or "no") _____ (If answer is "yes," attach statement required by Instruction J.)</p> |
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AFFIDAVIT. (See Instruction E)

I/we swear (or affirm) that this return (including any accompanying schedules and statements) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Internal Revenue Code and the regulations issued under authority thereof.

Subscribed and sworn to by _____
before me this _____ day of _____, 194__

(Signature) (See Instruction E)

(Signature)

(If this is a joint return (not made by agent) it must be signed by both husband and wife. It must be sworn to before a proper officer by the spouse preparing the return. If neither or both prepare the return, it must be sworn to by both spouses.)

(Signature and title of officer administering oath)
A return made by an agent must be accompanied by power of attorney. (See Instruction E.)

AFFIDAVIT. (See Instruction E)

(If this return was prepared for you by some other person, the following affidavit must be executed)

I/we swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including any accompanying schedules and statements) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

Subscribed and sworn to before me this _____ day
of _____, 194__



(Signature of person preparing the return)

(Signature of person preparing the return)

(Signature and title of officer administering oath)

(Name of firm or employer, if any)