

(Auditor's Stamp)

OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS NOT MORE THAN \$3,000 AND CONSISTS WHOLLY OF SALARIES, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST, RENT, ANNUITIES, OR ROYALTIES.

**For Calendar Year 1941**

or fiscal year beginning \_\_\_\_\_, 1941, and ending \_\_\_\_\_, 1942

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	Amount	Deductible Expenses (Attach itemized statement)
1.	Salaries and other compensation for personal services, \$	\$	\$
2.	Dividends		
3.	Interest on (a) bank deposits, notes, etc., \$; (b) corporation bonds, \$		
4.	Interest on Government obligations, etc.: (a) From line (h), Schedule A, \$; (b) from line (i), Schedule A, \$		
5.	Rents and royalties. (From Schedule B)		
6.	Annuities		
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">                     ITEMS 7, 8, AND 9, BELOW (AND PAGES 3 AND 4) NEED NOT BE CONSIDERED UNLESS YOU HAVE INCOME (OR LOSSES) IN ADDITION TO ITEMS ABOVE.                 </div>			
7.	(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)		
8.	Net profit (or loss) from business or profession. (From Schedule H) (State total receipts, from line 1, Schedule H, \$)		
9.	Income (or loss) from partnerships; fiduciary income; and other income. (From Schedule I)		
10.	Total income in items 1 to 9		\$
<b>DEDUCTIONS</b>			
11.	Contributions paid. (Explain in Schedule C)		\$
12.	Interest. (Explain in Schedule C)		
13.	Taxes. (Explain in Schedule C)		
14.	Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule C)		
15.	Bad debts. (Explain in Schedule C)		
16.	Other deductions authorized by law. (Explain in Schedule C)		
17.	Total deductions in items 11 to 16		\$
18.	Net income (item 10 minus item 17)		\$

**COMPUTATION OF TAX**

19.	Net income (item 18 above)	\$	26.	Normal tax (4% of item 25)	\$
20.	Less: Personal exemption. (From Schedule D-1)	\$	27.	Surtax on item 22. (See Instruction 27)	\$
21.	Credit for dependents. (From Schedule D-2)		28.	Total (item 26 plus item 27)	\$
22.	Balance (surtax net income)	\$	29.	Total tax (item 28 or line 16, Schedule F)	\$
23.	Less: Item 4 (a) above	\$	30.	Less: Income tax paid at source	\$
24.	Earned income credit. (From Schedule E-1 or E-2)		31.	Income tax paid to a foreign country or U.S. possession. (Attach Form 1116)	
25.	Balance subject to normal tax	\$	32.	Balance of tax (item 29 minus items 30 and 31)	\$

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 \_\_\_\_\_, 1941

(Signature) (See Instruction E)

(Signature and title of officer administering oath)

A return made by an agent must be accompanied by power of attorney. (See Instruction E.)

(IF THIS RETURN WAS PREPARED FOR YOU BY SOME OTHER PERSON, THE AFFIDAVIT ON PAGE 4 MUST BE EXECUTED)

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.

1. Obligations or securities	2. Amount owned at end of year including your proportionate share of such obligations held by estates, trusts, partnerships, or common trust funds	3. Interest received or accrued during the year	4. Amount of principal, interest on which is exempt from taxation	5. Interest on amount in excess of exemption, and dividends subject to surtax only
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions	\$	\$	All	x x x x x x x x x x
(b) Obligations issued prior to March 1, 1941, under Federal Farm Loan Act, or under such Act as amended			All	x x x x x x x x x x
(c) Obligations of United States issued on or before September 1, 1917			All	x x x x x x x x x x
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness issued prior to March 1, 1941			All	x x x x x x x x x x
(e) United States Savings Bonds and Treasury Bonds issued prior to March 1, 1941			\$5,000	\$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above) issued prior to March 1, 1941			No	
(g) Dividends on share accounts in Federal savings and loan associations	x x x x x x x x x x x x x x	x x x x x x x x x x x x x x	x x x	
(h) Total (enter as item 4 (a), page 1)				\$
(i) Obligations issued on or after March 1, 1941, by the United States or any agency or instrumentality thereof (enter amount of interest as item 4 (b), page 1)			Amount owned at end of year	Interest received or accrued during the year (subject to normal tax and surtax)

Schedule B.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 5)

1. Kind of property	2. Amount	3. Depreciation or depletion (attach schedule)	4. Repairs (explain below)	5. Other expenses (itemize below)	6. Net profit (column 2 minus sum of columns 3, 4, and 5) (enter as item 5, page 1)
	\$	\$	\$	\$	\$

Explanation of deductions claimed in columns 4 and 5

Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 11, 12, 13, 14, 15, AND 16

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

Schedule D.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 20 AND 21. (See Instructions 20 and 21)

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

Schedule E.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 24)

(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 18, page 1)	Earned net income (not more than \$14,000)
Earned income credit (10% of net income, above)	Net income (item 18, 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

- State your principal occupation or profession
- Name and address of employer
- Did you file a return for any prior year? If so, what was the latest year? To which Collector's office was it sent?
- If separate return was made for the current year, state:
  - Name of husband or wife
  - Personal exemption, if any, claimed thereon
  - Collector's office to which it was sent
- Check whether this return was prepared on the cash  or accrual  basis.
- If return on cash basis, do you elect, under section 42, to include as income received in the current year the increase for current and prior years in the redemption price of noninterest-bearing obligations issued at a discount? If so, attach statement listing obligations owned and computation of the accrued income. Report such income as interest in item 3 or 4, page 1, whichever applicable.
- Did you receive during the taxable year any nontaxable income other than interest reported in Schedule A (see Instruction G)? If so, attach schedule showing source, nature, and amount of such income.
- 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? If so, attach statement required by Instruction J.

**Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS.** (See Instruction 7)

1. Kind of property (if necessary, attach statement of descriptive details not shown below)	2. Date acquired <i>Mo. Day Year</i>	3. Date sold <i>Mo. Day Year</i>	4. Gross sales price (contract price)	5. Cost or other basis	6. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	7. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule J)	8. Gain or loss (column 4 plus column 7 minus the sum of columns 5 and 6)	Gain or loss to be taken into account	
								9. Percentage	10. Amount
<b>SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 18 MONTHS</b>									
			\$	\$	\$	\$	\$	100	\$
								100	
								100	
								100	
Total net short-term capital gain or loss (enter in line 1, column 3, of summary below)									\$
<b>LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 18 MONTHS BUT NOT FOR MORE THAN 24 MONTHS</b>									
			\$	\$	\$	\$	\$	66%	\$
								66%	
								66%	
								66%	
Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)									\$
<b>LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 24 MONTHS</b>									
			\$	\$	\$	\$	\$	50	
								50	
								50	
								50	
Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)									\$

**SUMMARY OF NET CAPITAL GAINS OR LOSSES**

1. Classification	2. Net short-term capital loss of preceding taxable year (not in excess of net income for such year)	3. Net gain or loss to be taken into account from column 10, above		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 in columns 2, 3, and 4 of this summary	
		Gain	Loss	Gain	Loss	Gain	Loss
1. Total net short-term capital gain or loss (enter as item 7 (a), page 1, amount of gain shown in column 5)	\$	\$	\$	\$	\$	\$	No net loss allowable (see Instruction 7)
2. Total net long-term capital gain or loss (enter as item 7 (b), page 1, amount of gain or loss shown in column 5)	\$	\$	\$	\$	\$	\$	\$

**COMPUTATION OF ALTERNATIVE TAX**

Use only: If you had a net long-term capital gain, and item 22, page 1, exceeds \$12,000, or  
If you had a net long-term capital loss, and such loss plus item 22, page 1, exceeds \$12,000

1. Net income (item 18, page 1). (See Instruction 7)	\$	10. Normal tax (4% of line 9)	\$
2. (a) Net long-term capital gain (item 7 (b), page 1)		11. Surtax on line 6. (See Instruction 27)	
(b) Net long-term capital loss (item 7 (b), page 1)		12. Partial tax (line 10 plus line 11)	\$
3. Ordinary net income (line 1 minus line 2 (a) or line 1 plus line 2 (b)). (See Instruction 7)	\$	13. (a) 30% of net long-term capital gain (30% of line 2 (a))	
4. Less: Personal exemption. (From Schedule D-1)	\$	(b) 30% of net long-term capital loss (30% of line 2 (b))	
5. Credit for dependents. (From Schedule D-2)	\$	14. Alternative tax (line 12 plus line 13 (a) or line 12 minus line 13 (b))	\$
6. Balance (surtax net income)	\$	15. Total normal tax and surtax (item 28, page 1)	\$
7. Less: Item 4 (a), page 1	\$	16. Tax liability (if a net long-term capital gain, on line 2 (a), enter line 14 or line 15, whichever is the lesser; if a net long-term capital loss, on line 2 (b), enter line 14 or line 15, whichever is the greater). (Enter as item 29, page 1)	\$
8. Earned income credit. (From Schedule E-1 or E-2). (See Inst. 7)	\$		
9. Balance subject to normal tax	\$		

**Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS** (See Instruction 7)

1. Kind of property	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	6. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule J)	7. Gain or loss (column 3 plus column 6 minus the sum of columns 4 and 5)
		\$	\$	\$	\$	\$
Total net gain (or loss) (enter as item 7 (c), page 1)						\$

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.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 8)

(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 with 10 rows for business expenses and deductions. Includes sections for 'COST OF GOODS SOLD' and 'OTHER BUSINESS DEDUCTIONS' with sub-rows for items like salaries, interest, taxes, and depreciation.

If the production, manufacture, purchase, or sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," 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 I.—INCOME FROM PARTNERSHIPS, FIDUCIARIES, AND OTHER SOURCES

Table for reporting income from various sources. Includes sections for 'INCOME (OR LOSS) FROM PARTNERSHIPS, SYNDICATES, ETC.', 'INCOME FROM FIDUCIARIES', and 'INCOME FROM OTHER SOURCES'.

Total amounts in Schedule I. (Enter as item 9, page 1)

Schedule J.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES F, G, AND H

Table with 9 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 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.

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 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)