FORM 1040
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1951

1951

or taxable year beginning ...., 195...., and ending ...., 195......

Name ....
(PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

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

....
(City, town, or post office)   (Postal zone number)   (State)

Social Security No. .... Occupation ....

Do not write in these spaces

Serial No.

(Cashier's Stamp)

Your exemptions

1. List your name. If your wife (or husband) had no income, or if this is a joint return, list also her (or his) name.

A..
(Your name)

B..
(Your wife's name—do not list if exemption is claimed on another return)

C. List names of your children (including stepchildren and *legally* adopted children) with 1951 gross incomes of less than $600 who received more than one-half of their support from you in 1951. See Instructions.

D. Enter number of exemptions claimed for close relatives listed in Schedule J on page 2 ....

E. Enter total number of exemptions claimed in A to D above ....

Check below if at the end of your taxable year you or your wife were—

65 or over ☐   Blind ☐

65 or over ☐   Blind ☐

On lines A and B below—
If neither 65 nor blind write the figure 1
If either 65 or blind write the figure 2
If both 65 and blind write the figure 3

Number of exemptions for you ....

Number of her (or his) exemptions ....

Name—and address if different from yours

Enter number of children listed .....

Please Attach All W-2 Forms Here

Your income

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1951, *before payroll deductions*. Persons claiming traveling or reimbursed expenses, see Instructions.

Print Employer's Name	Where Employed (City and State)	Income Tax Withheld	Total Wages
		$	$
Enter totals..		$	$

3. If you received dividends, interest, or any other income, give details on page 2 and enter the total here .... | $ |

4. Add income shown in items 2 and 3, and enter the total here .... | $ |

How to figure the tax

IF YOUR INCOME WAS LESS THAN $5,000.—Use the tax table on page 4 *unless you itemize deductions*. The table allows about 10 percent of your income for charitable contributions, interest, taxes, medical expenses, etc. If your deductions exceed 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.
IF INCOME WAS $5,000 OR MORE.—Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.

Tax due or refund

5. (A) Enter your tax from table on page 4, or from line 13, page 3 . | $.............. |
   (B) Enter your self-employment tax from line 31, separate Schedule C.
   Enter total here → | $.............. |

6. How much have you paid on your 1951 income tax?
   (A) By tax withheld (in item 2, above). Attach Original Forms W-2 . | $.............. |
   (B) By payments on 1951 Declaration of Estimated Tax (include any overpayment on your 1950 tax not claimed as a refund)
   Enter total here → | $ |

7. If your tax (item 5) is larger than payments (item 6), enter *balance of tax due* here. This balance must be paid in full with return........... | $ |

8. If your payments (item 6) are larger than your tax (item 5), enter the *overpayment* here.. | $ |
   Enter amount of item 8 you want $.................... $....................
   (Refunded)   (Credited on 1952 estimated tax)

Do you owe any prior year Federal tax for which you have been billed? (Yes or No) .... Is your wife (or husband) making a separate return for 1951? (Yes or No) .... If "yes," write her (or his) name ....

If you have filed a return for a prior year, state latest year .... Where filed? ....

To which Collector's office did you pay amount claimed in item 6 (B), above? ....

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, preparing this return)   (Date)

....
(Name of firm or employer, if any)

....
(Signature of taxpayer)   (Date)

....
(Signature of taxpayer's wife or husband if this is a joint return)   (Date)

► To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

Schedule A.—INCOME FROM DIVIDENDS

Name of corporation declaring dividend	Amount	Name of corporation declaring dividend	Amount
	$		$
		Enter total here →	$

Schedule B.—INCOME FROM INTEREST

Name of payer	Amount	Name of payer	Amount
	$		$
		Enter total here →	

Schedule C Summary.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION, FARMING, AND PARTNERSHIP

1. Business profit (or loss) from separate Schedule C, ... 24 ... $
2. Farm profit (or loss) from separate schedule, Form 1040F.
3. Partnership, etc., profit (or loss) from Form 1065, Schedule J, Column 10...
4. Total of lines 1, 2, 3 ... $
5. Less: Net operating loss deduction (attach statement)...
6. Net profit (or loss) (line 4 less line 5)...

Schedule D.—NET GAIN OR LOSS FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

1. From sale or exchange of capital assets (from separate Schedule D)...
2. From sale or exchange of property other than capital assets (from separate Schedule D)...

Schedule E.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (amount you paid).. $
2. Cost received tax-free in past years..
3. Remainder of cost (line 1 less line 2)... $
4. Amount received this year.. $
5. Excess of line 4 over line 3..
6. Enter line 5, or 3 percent of line 1, whichever is greater (but not more than line 4)..

Schedule F.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule H)	4. Repairs (explain in Schedule I)	5. Other expenses (itemize in Schedule I)
	$	$	$	$
1. Totals	$	$	$	$
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5)				

Schedule G.—INCOME FROM ESTATES AND TRUSTS AND OTHER SOURCES

1. Estate or trust _____ (Name) _____ (Address) ... $
2. Other sources (state nature)...

Enter total here →

Total income (or loss) from above sources (Enter here and as item 3, page 1)... $

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SEPARATE SCHEDULE C AND SCHEDULE F

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Remaining cost or other basis to be recovered	6. Life used in accumulating depreciation	7. Estimated life from beginning of year	8. Depreciation allowable this year
		$	$	$			$

Schedule I.—EXPLANATION OF LINES 6, 17, AND 20, SEPARATE SCHEDULE C AND COLUMNS 4 AND 5 OF SCHEDULE F

Line or Column No.	Explanation	Amount	Line or Column No.	Explanation	Amount
		$			$

Schedule J.—EXEMPTIONS FOR CLOSE RELATIVES—(See instructions)

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1951—			4. If answer to either 3(b) or 3(c) is "No" enter amount spent for dependent's support in 1951 by—	
		(a) Have gross income of $600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	You (and your wife if this is a joint return)	Others, and by dependent from own funds
					$	$

Enter here and as item 1D, page 1, the number of close relatives claimed above ...

If Husband and Wife (Not Legally Separated) File Separate Returns and One Itemizes Deductions, the Other Must Also Itemize

	Describe deductions and state to whom paid. If more space is needed, attach additional sheets.			
Contributions	....	$		
	....			
	....			
	....			
	Allowable Contributions (not in excess of 15 percent of item 4, page 1)........		$..........	
Interest	....	$		
	....			
	....			
	....			
	Total Interest....................................		....	
Taxes	....	$		
	....			
	....			
	....			
	Total Taxes.....................................		....	
Losses from fire, storm, or other casualty, or theft	....	$		
	....			
	....			
	Total Allowable Losses (not compensated by insurance or otherwise)........		....	
Medical and dental expenses (*if over 65 see instructions*)	....	$		
	....			
	....			
	....			
	Net Expenses (not compensated by insurance or otherwise)......	$..........		
	Enter 5 percent of item 4, page 1, and subtract from Net Expenses.			
	Allowable Medical and Dental Expenses. See Instructions for limitation.....		....	
Miscellaneous (*See Instructions*)	....	$		
	....			
	....			
	....			
	Total Miscellaneous Deductions....................		....	
	Total Deductions.................................		$	

TAX COMPUTATION FOR CALENDAR YEAR 1951 (For Other Taxable Years Attach Form 1040FY)

1. Enter amount shown in item 4, page 1. This is your Adjusted Gross Income .... $..........

2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized *and line 1, above, is $5,000 or more:* (*a*) married persons filing separately enter $500, (*b*) all others enter 10 percent of line 1, but not more than $1,000 ....

3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income............ $..........

4. Multiply $600 by total number of exemptions claimed in item 1E, page 1.. Enter total here ..

5. Subtract line 4 from line 3. Enter difference here. (If line 1 includes partially tax-exempt interest, see instructions) .... $..........

6. **If line 5 is not more than $2,000**—Enter 20.4 percent of amount on line 5 and disregard lines 7, 8, and 9. This is your normal tax and surtax ..... $..........

7. **If line 5 is more than $2,000 and you are a single person or a married person filing separately**—Use tax rates on last page of instructions to figure tax on amount on line 5. This is your normal tax and surtax...... $..........

8. **If line 5 is more than $2,000 and you are filing a joint return—**
   (*a*) Enter here one-half of the amount of line 5 .... $..........
   (*b*) Use tax rates on last page of instructions to figure tax on amount on line 8 (*a*) .
   (*c*) Multiply amount on line 8 (*b*) by 2. This is your normal tax and surtax............. $..........

9. If alternative tax computation is made, enter here tax on back of separate Schedule D .... $..........

Disregard lines 10, 11, and 12, and copy on line 13 the same figure you entered on line 6, 7, 8 (c), or 9, unless you used itemized deductions

10. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116)................................ $..........

11. Enter here any income tax paid at source on tax-free covenant bond interest..

12. Add the figures on lines 10 and 11 and enter the total here .... $..........

13. Subtract line 12 from line 6, 7, 8 (*c*), or 9. Enter difference here and as item 5 (A), page 1. This is your tax .... $..........

TAX TABLE FOR CALENDAR YEAR 1951
FOR PERSONS WITH INCOMES UNDER $5,000 NOT COMPUTING TAX ON PAGE 3

Read down the shaded columns below until you find the line covering the total income you entered in item 4, page 1. Then read across to the column headed by the number corresponding to the number of exemptions claimed in item 1, page 1. Enter the tax you find there in item 5(A), page 1.

If total income in item 4, page 1, is—		And the number of exemptions claimed in item 1, page 1, is—			
At least	But less than	1	2	3	4 or more
		Your tax is—			
90	675	$0	$0	$0	$0
675	700	4	0	0	0
700	725	8	0	0	0
725	750	13	0	0	0
750	775	18	0	0	0
775	800	22	0	0	0
800	825	27	0	0	0
825	850	31	0	0	0
850	875	36	0	0	0
875	900	41	0	0	0
900	925	45	0	0	0
925	950	50	0	0	0
950	975	54	0	0	0
975	1,000	59	0	0	0
1,000	1,025	63	0	0	0
1,025	1,050	68	0	0	0
1,050	1,075	73	0	0	0
1,075	1,100	77	0	0	0
1,100	1,125	82	0	0	0
1,125	1,150	86	0	0	0
1,150	1,175	91	0	0	0
1,175	1,200	96	0	0	0
1,200	1,225	100	0	0	0
1,225	1,250	105	0	0	0
1,250	1,275	109	0	0	0
1,275	1,300	114	0	0	0
1,300	1,325	119	0	0	0
1,325	1,350	123	1	0	0
1,350	1,375	128	5	0	0
1,375	1,400	132	10	0	0
1,400	1,425	137	15	0	0
1,425	1,450	142	19	0	0
1,450	1,475	146	24	0	0
1,475	1,500	151	28	0	0
1,500	1,525	155	33	0	0
1,525	1,550	160	37	0	0
1,550	1,575	164	42	0	0
1,575	1,600	169	47	0	0
1,600	1,625	174	51	0	0
1,625	1,650	178	56	0	0
1,650	1,675	183	60	0	0
1,675	1,700	187	65	0	0
1,700	1,725	192	70	0	0
1,725	1,750	197	74	0	0
1,750	1,775	201	79	0	0
1,775	1,800	206	83	0	0
1,800	1,825	210	88	0	0
1,825	1,850	215	93	0	0
1,850	1,875	220	97	0	0
1,875	1,900	224	102	0	0
1,900	1,925	229	106	0	0
1,925	1,950	233	111	0	0
1,950	1,975	238	116	0	0
1,975	2,000	243	120	0	0
2,000	2,025	247	125	2	0
2,025	2,050	252	129	7	0
2,050	2,075	256	134	11	0
2,075	2,100	261	138	16	0
2,100	2,125	265	143	21	0
2,125	2,150	270	148	25	0
2,150	2,175	275	152	30	0
2,175	2,200	279	157	34	0
2,200	2,225	284	161	39	0
2,225	2,250	288	166	44	0
2,250	2,275	293	171	48	0
2,275	2,300	298	175	53	0
2,300	2,325	302	180	57	0

If total income in item 4, page 1, is—		And the number of exemptions claimed in item 1, page 1, is—									
			2								
At least	But less than	1	And you are single or a married person filing separately	And you are a married couple filing jointly	And you are single or a married person filing separately	And you are a married couple filing jointly	4	5	6	7	8 or more
			Your tax is—								
$2,325	$2,350	$307	$184	$184	$62	$62	$0	$0	$0	$0	$0
2,350	2,375	311	189	189	67	67	0	0	0	0	0
2,375	2,400	316	194	194	71	71	0	0	0	0	0
2,400	2,425	321	198	198	76	76	0	0	0	0	0
2,425	2,450	325	203	203	80	80	0	0	0	0	0
2,450	2,475	330	207	207	85	85	0	0	0	0	0
2,475	2,500	334	212	212	90	90	0	0	0	0	0
2,500	2,525	339	216	216	94	94	0	0	0	0	0
2,525	2,550	343	221	221	99	99	0	0	0	0	0
2,550	2,575	348	226	226	103	103	0	0	0	0	0
2,575	2,600	353	230	230	108	108	0	0	0	0	0
2,600	2,625	357	235	235	112	112	0	0	0	0	0
2,625	2,650	362	239	239	117	117	0	0	0	0	0
2,650	2,675	366	244	244	122	122	0	0	0	0	0
2,675	2,700	371	249	249	126	126	4	0	0	0	0
2,700	2,725	376	253	253	131	131	8	0	0	0	0
2,725	2,750	380	258	258	135	135	13	0	0	0	0
2,750	2,775	385	262	262	140	140	18	0	0	0	0
2,775	2,800	389	267	267	145	145	22	0	0	0	0
2,800	2,825	394	272	272	149	149	27	0	0	0	0
2,825	2,850	399	276	276	154	154	31	0	0	0	0
2,850	2,875	403	281	281	158	158	36	0	0	0	0
2,875	2,900	408	285	285	163	163	41	0	0	0	0
2,900	2,925	413	290	290	168	168	45	0	0	0	0
2,925	2,950	418	295	295	172	172	50	0	0	0	0
2,950	2,975	423	299	299	177	177	54	0	0	0	0
2,975	3,000	428	304	304	181	181	59	0	0	0	0
3,000	3,050	435	311	311	188	188	66	0	0	0	0
3,050	3,100	446	320	320	197	197	75	0	0	0	0
3,100	3,150	456	329	329	207	207	84	0	0	0	0
3,150	3,200	466	338	338	216	216	93	0	0	0	0
3,200	3,250	476	347	347	225	225	103	0	0	0	0
3,250	3,300	486	356	356	234	234	112	0	0	0	0
3,300	3,350	496	366	366	243	243	121	0	0	0	0
3,350	3,400	506	375	375	252	252	130	8	0	0	0
3,400	3,450	516	384	384	262	262	139	17	0	0	0
3,450	3,500	526	393	393	271	271	148	26	0	0	0
3,500	3,550	536	402	402	280	280	158	35	0	0	0
3,550	3,600	546	412	412	289	289	167	44	0	0	0
3,600	3,650	556	422	421	298	298	176	54	0	0	0
3,650	3,700	566	432	430	308	308	185	63	0	0	0
3,700	3,750	577	442	439	317	317	194	72	0	0	0
3,750	3,800	587	452	448	326	326	203	81	0	0	0
3,800	3,850	597	462	457	335	335	213	90	0	0	0
3,850	3,900	607	472	467	344	344	222	99	0	0	0
3,900	3,950	617	482	476	353	353	231	109	0	0	0
3,950	4,000	627	493	485	363	363	240	118	0	0	0
4,000	4,050	637	503	494	372	372	249	127	5	0	0
4,050	4,100	647	513	503	381	381	259	136	14	0	0
4,100	4,150	657	523	513	390	390	268	145	23	0	0
4,150	4,200	667	533	522	399	399	277	155	32	0	0
4,200	4,250	677	543	531	409	409	286	164	41	0	0
4,250	4,300	687	553	540	419	418	295	173	50	0	0
4,300	4,350	698	563	549	429	427	304	182	60	0	0
4,350	4,400	708	573	558	439	436	314	191	69	0	0
4,400	4,450	718	583	568	449	445	323	200	78	0	0
4,450	4,500	728	593	577	459	454	332	210	87	0	0
4,500	4,550	738	603	586	469	464	341	219	96	0	0
4,550	4,600	748	614	595	479	473	350	228	106	0	0
4,600	4,650	758	624	604	489	482	360	237	115	0	0
4,650	4,700	768	634	614	499	491	369	246	124	2	0
4,700	4,750	778	644	623	509	500	378	256	133	11	0
4,750	4,800	788	654	632	519	509	387	265	142	20	0
4,800	4,850	798	664	641	530	519	396	274	151	29	0
4,850	4,900	808	674	650	540	528	405	283	161	38	0
4,900	4,950	818	684	659	550	537	415	292	170	47	0
4,950	5,000	828	694	669	560	546	424	301	179	57	0