

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. _____

Your Exemptions

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.

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 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, \$ _____

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

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

Table with 6 rows and 2 columns for Schedule A. Rows include: 1. Cost of annuity, 2. Amount received tax-free, 3. Remainder of your cost, 4. Total amount received this year, 5. Excess, if any, of line 4 over line 3, 6. Enter line 5, or 3 percent of line 1, whichever is greater.

Schedule B.—INCOME FROM RENTS AND ROYALTIES

Table with 5 columns for Schedule B: 1. Kind of property, 2. Amount of rent or royalty, 3. Depreciation or depletion, 4. Repairs, 5. Other expenses. Includes a row for Net profit (or loss).

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

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

Table for Schedule C with two main sections: COST OF GOODS SOLD (lines 2-9) and OTHER BUSINESS DEDUCTIONS (lines 11-22). Includes a line for Gross profit (line 1 less line 9).

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

Table with 2 rows for Schedule D: 1. Net gain (or loss) from sale or exchange of capital assets, 2. Net gain (or loss) from sale or exchange of property other than capital assets.

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

Table for Schedule E with 3 columns: Name and address of partnership, syndicate, etc.; Name and address of estate or trust; Other sources (state nature). Includes a Total line.

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

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

Table for Schedule F 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 this year.

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

Table for Schedule G with 6 columns: 1. Column or Line No., 2. Explanation, 3. Amount, 4. Column or Line No., 5. Explanation, 6. 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.....	\$.....	

