FORM 1040
U.S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1952

1952

or taxable year beginning _____, 1952, and ending _____, 195___

Do not write in these spaces

Serial No.

(Cashier's Stamp)

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 _____

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.

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

A_____ 65 or over ☐ Blind ☐ | Number of exemptions for you .... _____
B_____ 65 or over ☐ Blind ☐ | Number of her (or his) exemptions... _____
(Your wife's name—do not list if exemption is claimed on another return)　Name—and address if different from yours

C. List names of your children (including stepchildren and *legally* adopted children) with 1952 gross incomes of less than $600 who received more than one-half of their support from you in 1952. See Instructions.

_____
_____
_____
_____

Enter number of children listed..... _____

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

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

Your income

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1952, *before payroll deductions.* Persons claiming traveling or reimbursed expenses, see Instructions.

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

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

(Before figuring your tax, see Schedule J for "Head of Household." If you claim such status, check here ☐.)
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 YOUR 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 35, separate Schedule C.

   Enter total here → $ _____

6. How much have you paid on your 1952 income tax?
   (A) By tax withheld (in item 2, above). Attach Original Forms W-2. $ _____
   (B) By payments on 1952 Declaration of Estimated Tax (include any overpayment on your 1951 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 1953 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 1952? (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 director's (formerly 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)　(Signature of taxpayer)　(Date)

_____　_____
(Name of firm or employer, if any)　(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.　16- 65304-2

(left margin) Please Attach All Original W-2 Forms Here

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 payor	Amount	Name of payor	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, line 23................ $
2. Farm profit (or loss) from separate schedule, Form 1040F.................
3. Partnership, etc., profit (or loss) from Form 1065, Schedule K, Column 3...

4.   Total of lines 1, 2, 3 .... *(Partnership name)* .... *(Address)* .... $
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).. $ 4. Amount received this year.. $
2. Cost received tax-free in past years..   5. Excess of line 4 over line 3..
3. Remainder of cost (line 1 less line 2)..................... $ 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 (attach statement)	5. Other expenses (attach statement)
	$	$	$	$
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)

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

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN 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.—EXEMPTIONS FOR CLOSE RELATIVES—(See Instructions)

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1952—			4. If answer to either 3(b) or 3(c) is "No" enter amount spent for dependent's support in 1952 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 .... ☐

Schedule J.—HEAD OF HOUSEHOLD (See Instructions)
(Not applicable where wife or husband died during taxable year)

1. Were you unmarried (or legally separated) at the close of your taxable year? (Yes or No) _____
2. Did any person for whom you are entitled to an exemption, or your unmarried child, grandchild, or stepchild, even though not a dependent, share during your entire taxable year your home which was your principal residence? (Yes or No) _____
   List name(s) and relationship to you _____

3. Did you furnish more than one half of the cost of maintaining the household during the taxable year? (Yes or No) _____
   If you did not furnish the entire cost, state total amount furnished by you $_____; by all others (including those sharing your home) $_____.
4. If all of the above questions are answered "Yes," you may determine your tax as Head of a Household.

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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 20 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 PERSONS NOT USING TAX TABLE ON PAGE 4

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)..................................... $

If line 5 is not more than $2,000 ———

6. Enter 22.2 percent of amount shown on line 5 and disregard lines 7, 8, and 9................ $

If line 5 is more than $2,000 ———

7. **And you are a single person, a married person filing separately, or a head of household ———**
   Single persons and married persons filing separately use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 5; heads of household use Tax Rate Schedule II.. $

8. **And you are filing a joint return ———**
   (*a*) Enter one-half of amount on line 5........................... $_____
   (*b*) Use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 8 (*a*)..........................
   (*c*) Multiply amount on line 8 (*b*) by 2......................... $

9. If alternative tax computation is made, enter here tax from 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.. $

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TAX TABLE FOR CALENDAR YEAR 1952
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 appropriate column headed by the number corresponding to the number of exemptions claimed in item 1E, page 1.   Enter the tax you find there in item 5(A), Page 1.

Left section — And the number of exemptions claimed in item 1E, page 1, is—

If total income item 4 — At least	But less than	1	2	3	4 or more
		Your tax is—			
$0	$675	$0	$0	$0	$0
675	700	4	0	0	0
700	725	9	0	0	0
725	750	14	0	0	0
750	775	19	0	0	0
775	800	24	0	0	0
800	825	29	0	0	0
825	850	34	0	0	0
850	875	39	0	0	0
875	900	44	0	0	0
900	925	49	0	0	0
925	950	54	0	0	0
950	975	59	0	0	0
975	1,000	64	0	0	0
1,000	1,025	69	0	0	0
1,025	1,050	74	0	0	0
1,050	1,075	79	0	0	0
1,075	1,100	84	0	0	0
1,100	1,125	89	0	0	0
1,125	1,150	94	0	0	0
1,150	1,175	99	0	0	0
1,175	1,200	104	0	0	0
1,200	1,225	109	0	0	0
1,225	1,250	114	0	0	0
1,250	1,275	119	0	0	0
1,275	1,300	124	0	0	0
1,300	1,325	129	0	0	0
1,325	1,350	134	1	0	0
1,350	1,375	139	6	0	0
1,375	1,400	144	11	0	0
1,400	1,425	149	16	0	0
1,425	1,450	154	21	0	0
1,450	1,475	159	26	0	0
1,475	1,500	164	31	0	0
1,500	1,525	169	36	0	0
1,525	1,550	174	41	0	0
1,550	1,575	179	46	0	0
1,575	1,600	184	51	0	0
1,600	1,625	189	56	0	0
1,625	1,650	194	61	0	0
1,650	1,675	199	66	0	0
1,675	1,700	204	71	0	0
1,700	1,725	209	76	0	0
1,725	1,750	214	81	0	0
1,750	1,775	219	86	0	0
1,775	1,800	224	91	0	0
1,800	1,825	229	96	0	0
1,825	1,850	234	101	0	0
1,850	1,875	239	106	0	0
1,875	1,900	244	111	0	0
1,900	1,925	249	116	0	0
1,925	1,950	254	121	0	0
1,950	1,975	259	126	0	0
1,975	2,000	264	131	0	0
2,000	2,025	269	136	2	0
2,025	2,050	274	141	7	0
2,050	2,075	279	146	12	0
2,075	2,100	284	151	17	0
2,100	2,125	289	156	22	0
2,125	2,150	294	161	27	0
2,150	2,175	299	166	32	0
2,175	2,200	304	171	37	0
2,200	2,225	309	176	42	0
2,225	2,250	314	181	47	0
2,250	2,275	319	186	52	0
2,275	2,300	324	191	57	0
2,300	2,325	329	196	62	0

Right section — And the number of exemptions claimed in item 1E, page 1, is—

If total income item 4 — At least	But less than	1: Single or a married person filing separately	1: A head of household	2: Single or a married person filing separately	2: A head of household	2: A married couple filing jointly	3: Single or a married person filing separately	3: A head of household	3: A married couple filing jointly	4	5	6	7	8 or more
													Your tax is—	
$2,325	$2,350	$334	$334	$201	$201	$201	$67	$67	$67	$0	$0	$0	$0	$0
2,350	2,375	339	339	206	206	206	72	72	72	0	0	0	0	0
2,375	2,400	344	344	211	211	211	77	77	77	0	0	0	0	0
2,400	2,425	349	349	216	216	216	82	82	82	0	0	0	0	0
2,425	2,450	354	354	221	221	221	87	87	87	0	0	0	0	0
2,450	2,475	359	359	226	226	226	92	92	92	0	0	0	0	0
2,475	2,500	364	364	231	231	231	97	97	97	0	0	0	0	0
2,500	2,525	369	369	236	236	236	102	102	102	0	0	0	0	0
2,525	2,550	374	374	241	241	241	107	107	107	0	0	0	0	0
2,550	2,575	379	379	246	246	246	112	112	112	0	0	0	0	0
2,575	2,600	384	384	251	251	251	117	117	117	0	0	0	0	0
2,600	2,625	389	389	256	256	256	122	122	122	0	0	0	0	0
2,625	2,650	394	394	261	261	261	127	127	127	0	0	0	0	0
2,650	2,675	399	399	266	266	266	132	132	132	0	0	0	0	0
2,675	2,700	404	404	271	271	271	137	137	137	4	0	0	0	0
2,700	2,725	409	409	276	276	276	142	142	142	9	0	0	0	0
2,725	2,750	414	414	281	281	281	147	147	147	14	0	0	0	0
2,750	2,775	419	419	286	286	286	152	152	152	19	0	0	0	0
2,775	2,800	424	424	291	291	291	157	157	157	24	0	0	0	0
2,800	2,825	429	429	296	296	296	162	162	162	29	0	0	0	0
2,825	2,850	434	434	301	301	301	167	167	167	34	0	0	0	0
2,850	2,875	439	439	306	306	306	172	172	172	39	0	0	0	0
2,875	2,900	444	444	311	311	311	177	177	177	44	0	0	0	0
2,900	2,925	449	449	316	316	316	182	182	182	49	0	0	0	0
2,925	2,950	455	454	321	321	321	187	187	187	54	0	0	0	0
2,950	2,975	460	459	326	326	326	192	192	192	59	0	0	0	0
2,975	3,000	466	465	331	331	331	197	197	197	64	0	0	0	0
3,000	3,050	474	473	338	338	338	205	205	205	72	0	0	0	0
3,050	3,100	485	483	348	348	348	215	215	215	82	0	0	0	0
3,100	3,150	496	494	358	358	358	225	225	225	92	0	0	0	0
3,150	3,200	507	504	368	368	368	235	235	235	102	0	0	0	0
3,200	3,250	518	515	378	378	378	245	245	245	112	0	0	0	0
3,250	3,300	529	525	388	388	388	255	255	255	122	0	0	0	0
3,300	3,350	541	536	398	398	398	265	265	265	132	0	0	0	0
3,350	3,400	552	546	408	408	408	275	275	275	142	8	0	0	0
3,400	3,450	563	557	418	418	418	285	285	285	152	18	0	0	0
3,450	3,500	574	567	428	428	428	295	295	295	162	28	0	0	0
3,500	3,550	585	578	438	438	438	305	305	305	171	38	0	0	0
3,550	3,600	596	588	448	448	448	315	315	315	181	48	0	0	0
3,600	3,650	607	599	459	459	458	325	325	325	191	58	0	0	0
3,650	3,700	618	610	470	469	468	335	335	335	201	68	0	0	0
3,700	3,750	629	620	482	480	478	345	345	345	211	78	0	0	0
3,750	3,800	640	631	493	490	488	355	355	355	221	88	0	0	0
3,800	3,850	651	641	504	501	498	365	365	365	231	98	0	0	0
3,850	3,900	662	652	515	511	508	375	375	375	241	108	0	0	0
3,900	3,950	673	662	526	522	518	385	385	385	251	118	0	0	0
3,950	4,000	684	673	537	532	528	395	395	395	261	128	0	0	0
4,000	4,050	696	683	548	543	538	405	405	405	271	138	5	0	0
4,050	4,100	707	694	559	553	548	415	415	415	281	148	15	0	0
4,100	4,150	718	704	570	564	558	425	425	425	291	158	25	0	0
4,150	4,200	729	715	581	574	568	435	435	435	301	168	35	0	0
4,200	4,250	740	725	592	585	578	445	445	445	311	178	45	0	0
4,250	4,300	751	736	603	596	588	456	455	455	321	188	55	0	0
4,300	4,350	762	746	614	606	598	467	466	465	331	198	65	0	0
4,350	4,400	773	757	625	617	608	478	476	475	341	208	75	0	0
4,400	4,450	784	768	636	627	618	489	487	485	351	218	85	0	0
4,450	4,500	795	778	648	638	628	500	497	495	361	228	95	0	0
4,500	4,550	806	789	659	648	638	511	508	504	371	238	105	0	0
4,550	4,600	817	799	670	659	648	522	518	514	381	248	115	0	0
4,600	4,650	828	810	681	669	658	533	529	524	391	258	125	0	0
4,650	4,700	839	820	692	680	668	544	539	534	401	268	135	2	0
4,700	4,750	851	831	703	690	678	555	550	544	411	278	145	12	0
4,750	4,800	862	841	714	701	688	566	560	554	421	288	155	22	0
4,800	4,850	873	852	725	711	698	577	571	564	431	298	165	32	0
4,850	4,900	884	862	736	722	708	589	581	574	441	308	175	42	0
4,900	4,950	895	873	747	732	718	600	592	584	451	318	185	52	0
4,950	5,000	906	883	758	743	728	611	603	594	461	328	195	62	0