FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN $5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1934

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1935

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office) (County) (State)

OCCUPATION

Do not write in this space

Serial Number

Amount Paid, $

(Cashier's stamp)

Cash Check M.O.

1. Are you a citizen or resident of the United States?
2. Were you married and living with husband or wife during your taxable year?
3. Was a separate return filed by husband or wife?
4. If not married, were you the head of a family during your taxable year?
5. How many dependents (except husband or wife) received their chief support from you during your taxable year?
6. State date and nature of any change under questions 2, 4, or 5 during the year

Item No.					
	INCOME				
1.	Salaries, wages, commissions, fees, etc. (State from whom received)	$			
2.	Interest on bank deposits, notes, mortgages, and corporation bonds				
3.	Interest on bonds upon which a tax of 2% was paid at source				
4.	Other income (including income from fiduciaries, partnerships, etc.) (State source):				
5.	TOTAL INCOME IN ITEMS 1 TO 4			$	
	DEDUCTIONS				
6.	Taxes paid	$			
7.	Contributions (Explain on reverse side)				
8.	Other deductions authorized by law (Explain below):				
9.	TOTAL DEDUCTIONS IN ITEMS 6 TO 8				
	COMPUTATION OF TAX				
10.	Net income (item 5 minus item 9)			$	
11.	Less: Earned income credit	$			
12.	Personal exemption				
13.	Credit for dependents				
14.	Balance taxable at 4% (item 10 minus items 11, 12, and 13)			$	
15.	Total income tax (4% of item 14)			$	
16.	Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)	$			
17.	Income tax paid to a foreign country or United States possession Attach Form 1116)				
18.	BALANCE OF TAX (item 15 minus items 16 and 17)			$	

AFFIDAVIT

I/we swear (or affirm) that this return has been examined by me/us, and, to the best of my/our knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1934 and regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed by

before me this day of , 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

Name of Organization	Amount Paid		Name of Organization	Amount Paid	
	$			$	

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

Obligations and Securities	Amount Owned		Interest Received	
(*a*) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or possessions of the United States	$		$	
(*b*) Obligations of instrumentalities of the United States (such as obligations issued under Federal Farm Loan Act, as amended, Home Owners' Loan Act, etc.)				
(*c*) Obligations of the United States				

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations which are subject to income tax under the Revenue Act of 1934, including your share of such dividends on stock owned by a partnership, syndi-

States, though not a citizen thereof, having a gross income for the calendar year 1934 of $5,000, or over, or a net income for the same period of (*a*) $1,000 or over, if single, or if married and not living with husband or wife, or (*b*) $2,500 or over, if married and living with husband or wife, or (*c*) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor children, if any, is $2,500 or over, or if their combined gross income is $5,000 or over, either each must make a return, or the income of each must be included in a single joint return.

Every person required to file an income return shall file with his return, whether taxable or nontaxable, a statement upon Form 1094 of the following items shown upon the return: (1) Name and address, (2) total gross income, (3) total deductions, (4) net income, (5) total credits against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and $5 shall be added to the tax.

ITEMS EXEMPT FROM TAX

(*a*) Amounts received under a life-insurance contract paid by reason of the death of the insured.

(*b*) Amounts received (other than by reason of the death of the insured) under a life insurance or endowment contract, not to exceed the premiums or consideration paid for such contract. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity.

(*c*) Gifts (not made as a consideration for services) and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(*d*) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia, or possessions of the United States; (2) obligations of instrumentalities of the United States; and (3) all obligations of the United States. Interest on 4% and 4¼% Liberty bonds and Treasury bonds, owned in excess of $5,000, and on obligations of instrumentalities of the United States (except obligations issued under the Federal Farm Loan Act, as amended) is subject to surtax if the surtax net income is over $4,000.

(*e*) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(*f*) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(*g*) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(*h*) Compensation received for services rendered without the United States (except amounts paid by the United States or any agency thereof) by a citizen who is a nonresident for more than six months during the taxable year.

INCOME

Salaries.—Enter as item 1 all salaries, wages, or other compensation received from outside sources by (*a*) yourself, (*b*) your husband or wife if a joint return is filed, and (*c*) each dependent minor child.

Interest.—Enter as item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as item 3. The tax of 2 percent paid at source on such interest should be claimed as a credit in item 16. Interest on bonds is considered income when due and payable.

(whether received or not) in the profits of a partnership, syndicate, pool, joint venture, etc.

DEDUCTIONS

Taxes.—Enter as item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes. No part of foreign income and profits taxes is allowable as a deduction if a credit is claimed in item 17 of the return.

Contributions.—Enter as item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

In computing the normal tax, but not the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. If the net income is not more than $3,000, the entire net income shall be considered to be earned net income, and if the net income is more than $3,000, the earned net income shall not be considered to be less than $3,000.

A single person, or a married person not living with husband or wife, may claim a personal exemption of $1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of $2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

GENERAL INFORMATION

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1935.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

O U.S. GOVERNMENT PRINTING OFFICE: 1934