

INDIVIDUAL INCOME TAX RETURN

1939

(Auditor's Stamp)

FOR NET INCOMES OF MORE THAN \$5,000 FROM SALARIES, WAGES,
DIVIDENDS, INTEREST, ANNUITIES, AND FOR INCOMES FROM
OTHER SOURCES REGARDLESS OF AMOUNTS

For Calendar Year 1939

or fiscal year beginning _____, 1939, and ended _____, 1940

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

1. Salaries and other compensation for personal services. (From Schedule A)	\$		
2. Dividends			
3. Interest on bank deposits, notes, mortgages, etc.			
4. Interest on corporation bonds			
5. Taxable interest on Government obligations, etc. (From Schedule B)			
6. Income (or loss) from partnerships, syndicates, pools, etc. (other than capital gains or losses). (Furnish names and addresses):			
7. Income from fiduciaries. (Furnish names and addresses):			
8. Rents and royalties. (From Schedule C)			
9. Income (or loss) from business or profession. (From Schedule D)			
10. (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)			
11. Other income (including income from annuities) (State nature)			
12. Total income in items 1 to 11. (Enter nontaxable income in Schedule I)			\$

DEDUCTIONS

13. Contributions paid. (Explain in Schedule H)	\$		
14. Interest. (Explain in Schedule H)			
15. Taxes. (Explain in Schedule H)			
16. Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule H)			
17. Bad debts. (Explain in Schedule H)			
18. Other deductions authorized by law. (Explain in Schedule H)			
19. Total deductions in items 13 to 18			
20. Net income (item 12 minus item 19)			\$

COMPUTATION OF TAX

21. Net income (item 20 above)	\$			28. Normal tax (4% of item 27)	\$		
22. Less: Personal exemption. (From Schedule J-1)	\$			29. Surtax on item 24. (See Instruction 29)			
23. Credit for dependents. (From Schedule J-2)				30. Total (item 28 plus item 29)	\$		
24. Balance (surtax net income)	\$			31. Total tax (item 30, or if you had a net long-term capital gain or loss, enter line 16, Schedule F)	\$		
25. Less: Interest on Government obligations, etc. (See Instruction 25)	\$			32. Less: Income tax paid at source	\$		
26. Earned income credit. (From Schedule K-1 or K-2)				33. Income tax paid to a foreign country or U. S. possession. (Attach Form 1116)			
27. Balance subject to normal tax	\$			34. Balance of tax (item 31 minus items 32 and 33)	\$		

NOTE.—One form marked "DUPLICATE COPY" must be filed with this original return (\$5 will be assessed if duplicate copy is not filed)

Schedule A.—INCOME RECEIVED FROM OTHERS CONSISTING OF SALARIES, WAGES, FEES, AND OTHER COMPENSATION FOR PERSONAL SERVICES. (See Instruction 1)

1. Name and address of employer and nature of income	2. Amount	3. Expenses (itemize)	4. Amount
	\$		\$
Total of column 2 minus total of column 4 (enter as item 1, page 1)			\$

Schedule B.—INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction G)

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. Interest exempt from taxation	5. Interest on amount in excess of exemption
(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
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended			All	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
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness			All	x x x x x x x x
(e) United States Savings Bonds and Treasury Bonds			\$	\$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above)			None	
(g) Total (enter as item 5, page 1)				\$

Schedule C.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 8)

1. Kind of property	2. Amount	3. Depreciation (explain in Schedule E)	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 8, page 1)
	\$	\$	\$	\$	\$

Explanation of deductions claimed in columns 4 and 5

Schedule D.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 9)

(State business name and address if different from name and address on page 1)

1. Total receipts (state nature of business or profession)					\$
COST OF GOODS SOLD					
2. Labor	\$	OTHER BUSINESS DEDUCTIONS			
3. Material and supplies		10. Salaries not included as "Labor" (do not deduct compensation for yourself)		\$	
4. Merchandise bought for sale		11. Interest on business indebtedness			
5. Other costs (itemize below)		12. Taxes on business and business property			
6. Plus inventory at beginning of year		13. Losses (explain below)			
7. Total (lines 2 to 6)	\$	14. Bad debts arising from sales or services			
8. Less inventory at end of year		15. Depreciation, obsolescence, and depletion (explain in Schedule E)			
9. Net cost of goods sold (line 7 minus line 8)	\$	16. Rent, repairs, and other expenses (itemize below or on separate sheet)			
		17. Total (lines 10 to 16)		\$	
		18. Total deductions (line 9 plus line 17)			
		19. Net profit (or loss) (line 1 minus line 18) (enter as item 9, page 1)			\$

If the production, manufacture, purchase and sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," on lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

Explanation of deductions claimed in lines 5, 13, and 16

Schedule E.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES C, D, F, AND G

1. Kind of property (if buildings, state material of which constructed)	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
		\$	\$	\$	\$			\$

Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 10)

Table with columns for property type, date acquired, date sold, sales price, cost basis, expense of sale, depreciation, gain/loss, and percentage/amount. Includes sections for Short-term and Long-term capital gains and losses.

SUMMARY OF CAPITAL NET GAINS OR LOSSES

Summary table with columns for classification, net short-term capital loss, net gain/loss to be taken into account, net gain/loss to be taken into account from partnerships and common trust funds, and total net gain/loss to be taken into account.

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items:
If any of the above items were acquired by you other than by purchase, explain fully how acquired:

COMPUTATION OF ALTERNATIVE TAX (To be used only in the case of a net long-term capital gain or loss)

Table for alternative tax computation with columns for net income, normal tax, surtax, partial tax, alternative tax, and total normal tax and surtax.

Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS (See Instruction 10)

Table with columns for property type, date acquired, gross sales price, cost or other basis, expense of sale, depreciation, and gain/loss.

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items:
If any of the above items were acquired by you other than by purchase, explain fully how acquired:

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

Schedule I.—NONTAXABLE INCOME OTHER THAN INTEREST REPORTED IN SCHEDULE B. (See Instruction G)

1. Source of income	2. Nature of income	3. Amount
		\$

Schedule J.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 22 AND 23. (See Instructions 22 and 23)

(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	Over 18 years old	
Single, or married and not living with husband or wife.....		\$				\$
Married and living with husband or wife.....						
Head of family (explain below).....						
			Reason for support if over 18 years old			

Schedule K.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 26)

(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 20, page 1).....	\$	Earned net income (not more than \$14,000).....	\$
Earned income credit (10% of net income, above).....		Net income (item 20, 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.....
- Check whether you are a citizen or a resident alien .
- If you filed a return for the preceding year, to which Collector's office was it sent?
- Are items of income or deductions of both husband and wife included in this return?
- State (a) Name of husband or wife if separate return was made.....
- Check whether this return was prepared on the cash or accrual basis.
- 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? (Answer "yes" or "no")..... (If answer is "yes," attach statement required by Instruction J.)

AFFIDAVIT. (See Instruction E)

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, as amended, and the regulations issued under authority thereof.

Subscribed and sworn to by

before me this day of, 194...

(Signature) (See Instruction E)

(Signature)

(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. If neither or both prepare the return, it must be sworn to by both spouses.)

(Signature and title of officer administering oath)

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

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 income 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)



INDIVIDUAL INCOME TAX RETURN

1939

(Auditor's Stamp)

FOR NET INCOMES OF MORE THAN \$5,000 FROM SALARIES, WAGES,
DIVIDENDS, INTEREST, ANNUITIES, AND FOR INCOMES FROM
OTHER SOURCES REGARDLESS OF AMOUNTS

For Calendar Year 1939

or fiscal year beginning _____, 1939, and ended _____, 1940

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)

DUPLICATE COPY

IMPORTANT



One duplicate copy must be filed with original return.

(\$5 will be assessed if duplicate is not filed.)

Item and Instruction No.	INCOME		
1.	Salaries and other compensation for personal services. (From Schedule A)	\$	
2.	Dividends		
3.	Interest on bank deposits, notes, mortgages, etc.		
4.	Interest on corporation bonds		
5.	Taxable interest on Government obligations, etc. (From Schedule B)		
6.	Income (or loss) from partnerships, syndicates, pools, etc. (other than capital gains or losses). (Furnish names and addresses):		
7.	Income from fiduciaries. (Furnish names and addresses):		
8.	Rents and royalties. (From Schedule C)		
9.	Income (or loss) from business or profession. (From Schedule D)		
10.	(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)		
11.	Other income (including income from annuities) (State nature)		
12.	Total income in items 1 to 11. (Enter nontaxable income in Schedule I)	\$	
	DEDUCTIONS		
13.	Contributions paid. (Explain in Schedule H)	\$	
14.	Interest. (Explain in Schedule H)		
15.	Taxes. (Explain in Schedule H)		
16.	Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule H)		
17.	Bad debts. (Explain in Schedule H)		
18.	Other deductions authorized by law. (Explain in Schedule H)		
19.	Total deductions in items 13 to 18		
20.	Net income (item 12 minus item 19)	\$	

COMPUTATION OF TAX

21.	Net income (item 20 above)	\$		28.	Normal tax (4% of item 27)	\$	
22.	Less: Personal exemption. (From Schedule J-1)	\$		29.	Surtax on item 24. (See Instruction 29)		
23.	Credit for dependents. (From Schedule J-2)			30.	Total (item 28 plus item 29)	\$	
24.	Balance (surtax net income)	\$		31.	Total tax (item 30, or if you had a net long-term capital gain or loss, enter line 16, Schedule F)	\$	
25.	Less: Interest on Government obligations, etc. (See Instruction 25)	\$		32.	Less: Income tax paid at source	\$	
26.	Earned income credit. (From Schedule K-1 or K-2)			33.	Income tax paid to a foreign country or U.S. possession. (Attach Form 1116)		
27.	Balance subject to normal tax	\$		34.	Balance of tax (item 31 minus items 32 and 33)	\$	

Schedule A.—INCOME RECEIVED FROM OTHERS CONSISTING OF SALARIES, WAGES, FEES, AND OTHER COMPENSATION FOR PERSONAL SERVICES. (See Instruction 1)

1. Name and address of employer and nature of income	2. Amount	3. Expenses (itemize)	4. Amount
	\$		\$
Total of column 2 minus total of column 4 (enter as item 1, page 1)			\$

Schedule B.—INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction G)

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. Interest exempt from taxation	5. Interest on amount in excess of exemption
(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
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended			All	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
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness			All	x x x x x x x x
(e) United States Savings Bonds and Treasury Bonds			\$	\$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above)			None	
(g) Total (enter as item 5, page 1)				\$

Schedule C.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 8)

1. Kind of property	2. Amount	3. Depreciation (explain in Schedule E)	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 6, page 1)
	\$	\$	\$	\$	\$

Explanation of deductions claimed in columns 4 and 5

Schedule D.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 9)

(State business name and address if different from name and address on page 1)

1. Total receipts (state nature of business or profession)					\$
COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS			
2. Labor	\$	10. Salaries not included as "Labor" (do not deduct compensation for yourself)		\$	
3. Material and supplies		11. Interest on business indebtedness			
4. Merchandise bought for sale		12. Taxes on business and business property			
5. Other costs (itemize below)		13. Losses (explain below)			
6. Plus inventory at beginning of year		14. Bad debts arising from sales or services			
7. Total (lines 2 to 6)	\$	15. Depreciation, obsolescence, and depletion (explain in Schedule E)			
8. Less inventory at end of year		16. Rent, repairs, and other expenses (itemize below or on separate sheet)			
9. Net cost of goods sold (line 7 minus line 8)	\$	17. Total (lines 10 to 16)		\$	
If the production, manufacture, purchase and sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," on lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.					
18. Total deductions (line 9 plus line 17)					
19. Net profit (or loss) (line 1 minus line 18) (enter as item 9, page 1)					\$

Explanation of deductions claimed in lines 5, 13, and 16

Schedule E.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES C, D, F, AND G

1. Kind of property (if buildings, state material of which constructed)	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
		\$	\$	\$	\$			\$

Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 10)

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 E)	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
SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 18 MONTHS									
			\$	\$	\$	\$	\$	100	\$
								100	
								100	
								100	
Total net short-term capital gain or loss (enter in line 1, column 3, of summary below)									\$
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 18 MONTHS BUT NOT FOR MORE THAN 24 MONTHS									
			\$	\$	\$	\$	\$	66%	\$
								66%	
								66%	
								66%	
Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)									\$
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 24 MONTHS									
			\$	\$	\$	\$	\$	50	
								50	
								50	
								50	
Total net long-term capital gain or loss (enter in line 2, column 3, of summary below)									\$

SUMMARY OF CAPITAL NET 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 10 (a), page 1, amount of gain shown in column 5)	\$	\$	\$	\$	\$	\$	No net loss allowable (see Instruction 10)
2. Total net long-term capital gain or loss (enter as item 10 (b), page 1, amount of gain or loss shown in column 5)	\$	\$	\$	\$	\$	\$	\$

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items: _____
 If any of the above items were acquired by you other than by purchase, explain fully how acquired: _____

COMPUTATION OF ALTERNATIVE TAX
 (To be used only in the case of a net long-term capital gain or loss)

1. Net income (item 20, page 1). (See Instruction 10)	\$	10. Normal tax (4% of line 9)	\$
2. (a) Net long-term capital gain (item 10 (b), page 1)		11. Surtax on line 6. (See Instruction 23)	
(b) Net long-term capital loss (item 10 (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 10)	\$	13. (a) 30% of net long-term capital gain (30% of line 2 (a))	
4. Less: Personal exemption. (From Schedule J-1)	\$	(b) 30% of net long-term capital loss (30% of line 2 (b))	
5. Credit for dependents. (From Schedule J-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 30, page 1)	\$
7. Less: Interest on Government obligations, etc. (See Instruction 25)	\$	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 31, page 1)	\$
8. Earned income credit. (From Schedule K-1 or K-2). (See Inst. 10)	\$		
9. Balance subject to normal tax	\$		

Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS
 (See Instruction 10)

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 E)	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 10 (c), page 1)						\$

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items: _____
 If any of the above items were acquired by you other than by purchase, explain fully how acquired: _____

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

Schedule I.—NONTAXABLE INCOME OTHER THAN INTEREST REPORTED IN SCHEDULE B. (See Instruction G)

1. Source of income	2. Nature of income	3. Amount
		\$

Schedule J.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 22 AND 23. (See Instructions 22 and 23)

(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	Over 18 years old	
Single, or married and not living with husband or wife		\$				\$
Married and living with husband or wife						
Head of family (explain below)						
			Reason for support if over 18 years old			

Schedule K.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 26)

(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 20, page 1)	\$	Earned net income (not more than \$14,000)	\$
Earned income credit (10% of net income, above)		Net income (item 20, 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
- Check whether you are a citizen or a resident alien .
- If you filed a return for the preceding year, to which Collector's office was it sent?
- Are items of income or deductions of both husband and wife included in this return?
- State (a) Name of husband or wife if separate return was made
 - (b) Personal exemption, if any, claimed thereon
 - (c) Collector's office to which it was sent
- Check whether this return was prepared on the cash or accrual basis.
- 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? (Answer "yes" or "no") (If answer is "yes," attach statement required by Instruction J.)

