

UNITED STATES
INDIVIDUAL INCOME TAX RETURN

(Auditor's Stamp)

OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS NOT MORE THAN \$3,000 AND CONSISTS WHOLLY OF SALARIES, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST, RENT, ANNUITIES, OR ROYALTIES.

(Do not use these spaces)

For Calendar Year 1941

or fiscal year beginning _____, 1941, and ending _____, 1942

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)

\$

File Code

Serial No.

District

Cash—Check—M. O.

First Payment

\$

Table with columns: Item and Instruction No., INCOME, Amount, Deductible Expenses (Attach itemized statement), and tax calculation columns. Rows include Salaries, Dividends, Interest, Rents, Annuities, and Net income (item 10).

ITEMS 7, 8, AND 9, BELOW (AND PAGES 3 AND 4) NEED NOT BE CONSIDERED UNLESS YOU HAVE INCOME (OR LOSSES) IN ADDITION TO ITEMS ABOVE.

Table for DEDUCTIONS with columns: Item and Instruction No., DEDUCTIONS, Amount, and tax calculation columns. Rows include Contributions, Interest, Taxes, and Net income (item 10 minus item 17).

COMPUTATION OF TAX

Table for COMPUTATION OF TAX with columns: Item and Instruction No., Description, Amount, and tax calculation columns. Rows include Net income, Personal exemption, Credit for dependents, Balance (surtax net income), Less: Item 4 (a) above, Earned income credit, Normal tax, Surtax on item 22, Total tax, Less: Income tax paid at source, Income tax paid to a foreign country or U.S. possession, and Balance of tax.

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 and the regulations issued under authority thereof.

Subscribed and sworn to by _____ before me this _____ day of _____, 194_____

(Signature) (See Instruction E)

(Signature and title of officer administering oath)

A return made by an agent must be accompanied by power of attorney. (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 THIS RETURN WAS PREPARED FOR YOU BY SOME OTHER PERSON, THE AFFIDAVIT ON PAGE 4 MUST BE EXECUTED)

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

Table with 5 main columns: 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. Amount of principal, interest on which is exempt from taxation, 5. Interest on amount in excess of exemption, and dividends subject to surtax only.

Schedule B.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 5)

Table with 6 columns: 1. Kind of property, 2. Amount, 3. Depreciation or depletion (attach schedule), 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 5, page 1).

Explanation of deductions claimed in columns 4 and 5

Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 11, 12, 13, 14, 15, AND 16

Table with 6 columns: 1. Item No., 2. Explanation, 3. Amount, 1. Item No. (Continued), 2. Explanation (Continued), 3. Amount (Continued).

Schedule D.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 20 AND 21. (See Instructions 20 and 21)

Table with two main sections: (1) Personal Exemption and (2) Credit for Dependents. Section 1 includes Status, Number of months during the year in each status, and Credit claimed. Section 2 includes Name of dependent and relationship, Number of months during the year (Under 18 years old, 18 years or over), and Credit claimed.

Schedule E.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 24)

Table with two main sections: (1) If your net income is \$3,000 or less, use only this part of schedule and (2) If your net income is more than \$3,000, use only this part of schedule. Both sections include Net income (item 18, page 1) and Earned income credit (10% of net income or 10% of earned net income or 10% of net income, above, whichever amount is smaller, but do not enter less than \$300).

QUESTIONS

- 1. State your principal occupation or profession
2. Name and address of employer
3. Did you file a return for any prior year? If so, what was the latest year? To which Collector's office was it sent?
4. If separate return was made for the current year, state: (a) Name of husband or wife (b) Personal exemption, if any, claimed thereon (c) Collector's office to which it was sent.
5. Check whether this return was prepared on the cash or accrual basis.
6. If return on cash basis, do you elect, under section 42, to include as income received in the current year the increase for current and prior years in the redemption price of noninterest-bearing obligations issued at a discount? If so, attach statement listing obligations owned and computation of the accrued income. Report such income as interest in item 3 or 4, page 1, whichever applicable.
7. Did you receive during the taxable year any nontaxable income other than interest reported in Schedule A (see Instruction G)? If so, attach schedule showing source, nature, and amount of such income.
8. 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 of the Internal Revenue Code? If so, attach statement required by Instruction J.

Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 7)

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 J)	8. Gain or loss (column 4 plus column 7 minus the sum of columns 5 and 6)	9. Gain or loss to be taken into account	
								Percentage	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%	

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 NET CAPITAL 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		No net loss allowable (see Instruction 7)
		Gain	Loss	Gain	Loss	Gain	Loss	
1. Total net short-term capital gain or loss (enter as item 7 (a), page 1, amount of gain shown in column 5)	\$	\$	\$	\$	\$	\$	\$	
2. Total net long-term capital gain or loss (enter as item 7 (b), page 1, amount of gain or loss shown in column 5)	\$	\$	\$	\$	\$	\$	\$	

COMPUTATION OF ALTERNATIVE TAX

Use only: If you had a net long-term capital gain, and item 22, page 1, exceeds \$12,000, or If you had a net long-term capital loss, and such loss plus item 22, page 1, exceeds \$12,000

1. Net income (item 18, page 1). (See Instruction 7)	\$		10. Normal tax (4% of line 9)	\$
2. (a) Net long-term capital gain (item 7 (b), page 1)			11. Surtax on line 6. (See Instruction 27)	
(b) Net long-term capital loss (item 7 (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 7)	\$		13. (a) 30% of net long-term capital gain (30% of line 2 (a))	
4. Less: Personal exemption. (From Schedule D-1)	\$		(b) 30% of net long-term capital loss (30% of line 2 (b))	
5. Credit for dependents. (From Schedule D-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 28, page 1)	\$
7. Less: Item 4 (a), page 1	\$		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 29, page 1)	\$
8. Earned income credit. (From Schedule E-1 or E-2). (See Inst. 7)	\$			
9. Balance subject to normal tax	\$			

Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS (See Instruction 7)

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 J)	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 7 (c), page 1)						\$

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the items on this page:

If any of such items were acquired by you other than by purchase, explain fully how acquired:

Schedule H.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 8)

(State (1) nature of business; (2) number of places of business; (3) business name and address if different from name and address on page 1)

Table with 10 rows for business expenses and 18 rows for other business deductions. Includes sections for 'COST OF GOODS SOLD' and 'OTHER BUSINESS DEDUCTIONS'.

If the production, manufacture, purchase, or sale of merchandise is an income-producing factor, inventories are required. Enter "C," or "C or M," on lines 2 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower. Explanation of deductions claimed in lines 6, 14, and 17

Schedule I.—INCOME FROM PARTNERSHIPS, FIDUCIARIES, AND OTHER SOURCES

Table for reporting income from partnerships, syndicates, etc., income from fiduciaries, and income from other sources.

Total amounts in Schedule I. (Enter as item 9, page 1)

Schedule J.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES F, G, AND H

Table 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.

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 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)