TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING

Date

O.K. to print

Revised proofs requested

Page 1 of Return

Form 1040A.—UNITED STATES INTERNAL REVENUE SERVICE

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN $5,000

For Calendar Year 1919

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number or rural route)

(Post office and State)

Do not write in this space

FIRST PAYMENT

$ (Cashier's Stamp)

Examined by

Page dimensions: 792.0x1224.0

Do back sheet first

DELIVER OR SEND THIS RETURN WITH PAYMENT TO COLLECTOR OF INTERNAL REVENUE ON OR BEFORE MARCH 15, 1920

PAY YOUR TAX IN FULL WHEN YOU FILE YOUR RETURN, THEREBY REDUCING THE COST OF COLLECTION AND AVOIDING POSSIBLE ANNOYANCE TO YOU

Do not write here

NOTE.—If the amount on line O exceeds $4,000, the excess is taxable at 8%, and your return should be made on Form 1040.
**Individually Return of Taxable Income**

**A. Income from Business or Profession.**

<table>
<thead>
<tr>
<th>Kind of business</th>
<th>Business address</th>
<th>Cost of Goods Sold</th>
<th>Other Business Deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Businessname</td>
<td>Address</td>
<td>Total sales and income from business or professional services</td>
<td>Revised proofs requested</td>
</tr>
<tr>
<td>2. Businessname</td>
<td>Address</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Kind of business</td>
<td>Name of business</td>
<td>Kind of business</td>
<td>Amount</td>
</tr>
<tr>
<td>4. Labor</td>
<td></td>
<td>Labor</td>
<td></td>
</tr>
<tr>
<td>5. Materials</td>
<td></td>
<td>Materials and Supplies</td>
<td></td>
</tr>
<tr>
<td>6. Merchandise</td>
<td></td>
<td>Merchandise for sale</td>
<td></td>
</tr>
<tr>
<td>7. Other costs</td>
<td></td>
<td>Other costs</td>
<td></td>
</tr>
<tr>
<td>8. Total</td>
<td></td>
<td>Total costs</td>
<td></td>
</tr>
<tr>
<td>9. Revised proofs requested</td>
<td></td>
<td>Revised proofs requested</td>
<td></td>
</tr>
<tr>
<td>10. Less inventories</td>
<td></td>
<td>Less inventories</td>
<td></td>
</tr>
</tbody>
</table>

**B. Income from Salaries, Wages, Commissions, Bonuses, Director’s Fees and Pensions.**

<table>
<thead>
<tr>
<th>By whom received</th>
<th>Occupation</th>
<th>Name and address of employer</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary to self</td>
<td></td>
<td>Salary to self and dependent minor children included in any deduction in Schedule A</td>
<td></td>
</tr>
</tbody>
</table>

**C. Income from Partnerships, Personal Service Corporations, and Fiduciaries Reporting on a Calendar Year Basis.**

(State name and address of partnership, etc.)

**D. Profit from Sale of Land, Buildings, Stocks, Bonds and Other Property, and from Liquidating Dividends.**

<table>
<thead>
<tr>
<th>Kind of property</th>
<th>Name of purchaser or broker</th>
<th>Sale price or liquidating dividends</th>
<th>Date acquired</th>
<th>Cost or market value Mar. 1, 1913, if acquired prior thereto</th>
<th>Depreciation subsequently sustained</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Profit</td>
<td></td>
<td>Total of cols. 3 and 5 minus total of cols. 6 and 7</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**E. Income from Rents and Royalties.**

<table>
<thead>
<tr>
<th>Kind of property</th>
<th>Name and address of tenant, lessee, etc.</th>
<th>Amount (cash or equivalent)</th>
<th>Repairs, wear, tear, and property losses</th>
<th>Other expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Income</td>
<td></td>
<td>Total of col. 3 minus total of cols. 4 and 5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**F. Interest on Corporation Bonds Containing Tax-Free Covenant, on Which a Tax of 2% Was Paid by Debtor Corporation.**

Including such interest received through partnerships, personal service corporations and fiduciaries reporting on a calendar year basis.

**G. Other Income (not including dividends, which should be reported in Item K).**

Amount paid for you by debtor corporation on tax-free covenant bonds (Item Q, page 1)

**H. Total Net Income from Above Sources.**

<table>
<thead>
<tr>
<th>General Deductions Not Included Above</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total net income which normal tax is to be calculated (H minus K, states in Item M, page 1)</td>
<td></td>
</tr>
</tbody>
</table>

**I. Cash or Stock Dividends from Corporations Which Are Taxable by the United States Upon Any Portion of Their Net Income Including Dividends Received Through Partnerships, Personal Service Corporations, and Fiduciaries Reporting on a Calendar Year Basis.**

**J. Total Net Income (if this amount is over $5,000, make your return on Form 1040).**

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**Note:** I.R.S. specifications to be removed before printing. Do not print — do not print — do not print — do not print.
I. PERSONS REQUIRED TO MAKE A RETURN OF NET INCOME.

1. Return of net income must be filed by every citizen of the United States whether

(a) $1,000 if single or if married and not living with wife (or husband).

(b) $2,000 if married and living with wife (or husband).

2. Under any of these circumstances a return must be made even though the amount of net income is not sufficient to meet tax liability. Note especially personal credits for exemption and dependents under Instruction VII.

3. If the combined net income of husband and wife, and dependent minor children 18 or under, equaled or exceeded $1,000, one return must be filed. However, a minor having a net income of $1,000 or $2,000, according to the marital status, may file a return, as the case may be, considered a dependent.

4. In the case of husband and wife whose combined net income exceeds $3,000, from Form 1040 should not be filed. Such separate returns must be made on Form 1041 showing the respective amounts of income.

5. Income of a minor or income derived from a separate estate under control of a guardian, trustee, or other fiduciary, must be reported by his guardian or other legal representative.

II. WHEN TO USE FORM 1040 INSTEAD OF THIS FORM.

You must make your return on Form 1040—

(a) If your net income is over $10,000.

(b) If the net income reported on this return exceeds $4,000 and the entire family must be supported by answers to questions 4, 5 and 6.

(c) If combined net income of husband and wife exceeds $5,000.

(d) If you are reporting on the basis of a fiscal year ending on the last day of any month other than December.

(e) If this form does not provide for all the facts you have to report. For example, if you receive income from a partnership, personal service corporation or fiduciary with a fiscal year differing partly in 1918 and partly in 1919.

III. PERIOD TO BE COVERED BY RETURN.

1. You must report your net income for the calendar year 1919, except under the conditions stated in paragraph 2, when Form 1040 must be used.

2. You were required to file your return for 1918 on the basis of the fiscal year of your accounting period. Having established an accounting period for 1918 this period must be adhered to in 1919, unless permission was received from the Commissioner to make a change at home or abroad, and every person residing in the United States, unless a citizen thereof, whose net income for the taxable year 1919 amounts to—

(a) $1,000 if single or if married and not living with wife (or husband).

(b) $2,000 if married and living with wife (or husband).

3. If you keep books showing income accrued and expense incurred during the year, make your return from your books, but do not fail to include all your income even if it is not entered in your books.

4. If you do not keep books showing income accrued and expenses incurred, report income received and expenses paid.

5. If you report income accrued, you must include all income that accrued in 1919 even though not actually received.

IV. ACCRUED OR RECEIVED INCOME.

1. If you keep books showing income accrued and expense incurred during the year, make your return from your books, but do not fail to include all your income even if it is not entered in your books.

2. If you do not keep books showing income accrued and expenses incurred, report income received and expenses paid.

3. If you report income accrued, you must include all income that accrued in 1919 even though not actually received.

V. ITEMS EXEMPT FROM TAX.

The following items are exempt from Federal income tax:

1. Pay, not exceeding $3,700, for active service in the military or naval forces of the United States, received during the taxable year prior to the termination of the present war, as fixed by proclamation of the President.

2. Gifts (not made as a consideration for service rendered) and money and property acquired under a will or by inheritance (but the income derived from money or property received by gift, will or inheritance is taxable and must be reported).

3. Interest on bonds and other obligations of the United States issued before September 1, 1917, and on such bonds or other obligations issued since that date, to the extent provided by acts authorizing the issues thereof.

4. Interest on bonds and other obligations of United States possessions (Philippines, Porto Rico, etc.).

5. Interest on bonds and other obligations of States, territories, political subdivisions thereof (such as cities, counties and towns), and the District of Columbia.

6. Interest on Federal Farm Loan Bonds.

7. Dividends on stocks and bonds of banks, during the fiscal year 1919, paid by member banks in the national banking associations of the United States, paid during the fiscal year 1919, paid by national banks, paid to non-resident aliens, paid by member banks as dividends of ordinary corporations.

8. Dividends paid on stocks and bonds issued by the War Finance Corporation, only if it and the corporation provided in the act authorizing the issue thereof.

9. Proceeds of life insurance policies paid upon the death of the insured to an individual beneficiary at the instance of the insured.

10. Amounts received by the insured under life insurance, endowment, and annuity contracts, provided such payments do not exceed the premiums paid in. The amount received by the total payments that have been received exceed the total premiums paid in is income and must be reported on Schedule O.

11. Amounts received from accident and health insurance and under worker’s compensation acts plus the any amount of damages received by unit or agreement on account of injuries or sickness.

II. V. PERSONS EXEMPT FROM TAX.

1. Credit for personal exemptions and dependents.

(a) $1,000 if single or if married and not living with wife (or husband).

(b) $2,000 if married and living with wife (or husband).

(c) $1,000 if single or if married and not living with wife (or husband).

(d) $2,000 if married and living with wife (or husband).

(e) $1,000 if single or if married and not living with wife (or husband).

(f) $2,000 if married and living with wife (or husband).

VII. PERSONS EXEMPT FROM TAX.

1. Return of net income must be filed by every citizen of the United States whether

(a) $1,000 if single or if married and not living with wife (or husband).

(b) $2,000 if married and living with wife (or husband).

VIII. AFFIDAVIT.

1. The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent or unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. However, a minor making his own return may execute the affidavit.

2. The oath will be administered without charge by any collector, deputy collector or internal revenue agent, or (if you are in the military or naval service of the United States) by any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If an internal-revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

IX. WHEN AND WHERE THE RETURN MUST BE FILED.

1. Send your return to the collector of internal revenue for the district in which you live or have your place of business or duty and will clutch him on or before March 15, 1920. If the address of the collector is not printed on the return and you do not know it, ask at the post office.

X. THE TAX MUST BE PAID.

3. The tax must be paid at the time of filing the return, or if not so paid, one installment may be paid and the balance may be paid in installments, or in full, or on or prior to any subsequent installment due referred to above.

For failing to pay any installment on the date fixed by the law may impose the taxpayer liable for the payment of the balance of the tax due, on or before the date referred to above.

XI. PENALTIES.

For Making False or Fraudulent Return.

For failing to file a return or a supplemental return, or in any other respect, or in the discretion of the court, and in addition, 70 per cent of the tax evaded.

For Failing to Make Returns of Tax.

For not paying the tax due on or before the date referred to above, or on or prior to any subsequent installments due referred to above.

For Failing to Pay Tax When Due, or of Undertaking of Tax Through Negligence.

For not paying the tax due on or before the date referred to above, or on or prior to any subsequent installments due referred to above.

For Failing to Pay Tax When Due, or of Undertaking of Tax Through Negligence.

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For Failing to Pay Tax When Due, or of Undertaking of Tax Through Negligence.
Page 2 of Instructions

INSTRUCTIONS FOR FILLING IN INDIVIDUAL INCOME TAX RETURN

A. INCOME FROM BUSINESS OR PROFESSION.

Other business deductions.—Do not include cost of business equipment or fixtures, depreciation, bad debts, or for permanent improvements to property or fixtures, of a temporary nature.

Sales.—Filing Form 1001, enter section of Schedule B as required.

Item E.—Include in Schedule B any income not reported elsewhere.

Sales.—If you are engaged in the business of manufacturing, including the raising of crops (unless your business is connected with the domestic manufacture of the crops), report your income from Schedule B or as a regular manufacture of the United States under D.

Interest.—Enter as Item 10, all interest received or interest not received on “labor” made included in the cost of labor claimed in maximum tax return as deduction from income, as required.

Deductions.—Enter as Item 13, all expenses for labor, rent, etc., and other losses from transactions not connected with your trade or business, which have been definitely ascertained.

2. Report here income from—
   (a) Sale or exchange of property, and from liquidating dividends.
   (b) A corporation or personal service corporation from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.
   (c) A partnership, a regular corporation, a personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.
   (d) Any other business, personal service or profession.

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND FIDUCIARIES.

If the net income of an individual, partnership or personal service corporation was not required prior to February 25, 1919, its fair market value on that date. Attach statement explaining how value was determined.

K. Other deductions.—Include in Schedule B any income not reported elsewhere.

B. INCOME FROM SALARIES, WAGES, COMMISSIONS, BONUSES, DIRECTOR’S FEES, AND PENSIONS.

1. Income from rents, salaries, wages or other compensation received from another company or personal service corporation, that is not included in the cost of labor claimed in maximum tax return as deduction from income, as required.

If the total of columns 5 and 6 is in excess of the total of columns 3 and 4, enter the difference as a loss by using red ink or a minus sign.

Bad debts and other deductions.—Include in Schedule B any income not reported elsewhere.

Taxes.—Enter as Item 11, all taxes on income, interest on business indebtedness to others, and other income excused from income tax.

Contributions.—Do not include claims of interest or income from other companies or personal service corporations.

Salary.—As in item 11, all salaries and wages not treated as “labor” and included in the cost of labor claimed in maximum tax return as deduction from income, as required.

Other deductions.—Include in Schedule B any income not reported elsewhere.

Income from rents, salaries, wages or other compensation received from another company or personal service corporation, that is not included in the cost of labor claimed in maximum tax return as deduction from income, as required.

K. Other deductions.—Include in Schedule B any income not reported elsewhere.

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND FIDUCIARIES.

If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.

D. PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY, AND FROM LIQUIDATING DIVIDENDS.

Profit from sale of land, buildings, stocks, bonds, and other property, and from liquidating dividends, should be reported as income in Schedule G. If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.

E. INCOME FROM RENTS AND ROYALTIES.

Rent.—As in item 10, all rents received or interest received (as “labor”) and included in the cost of labor claimed in maximum tax return as deduction from income, as required.

G. OTHER INCOME (NOT INCLUDING DIVIDENDS).

Report the schedule interest received on investments not included in Schedule A. Enter as Item 17, all interest received or interest not received on “labor” made included in the cost of labor claimed in maximum tax return as deduction from income, as required.

Interest.—Report here interest paid on personal indebtedness or other income from interest paid on personal indebtedness, or other business deductions.

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVENANT, ON WHICH TAX OF 2% WAS PAID BY DEBTOR CORPORATION.

Report in Schedule B salary received from partnership or personal service corporation.


developed as income in Schedule G. If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.

Interest.—Enter as Item 9, all interest received or interest not received (as “labor”) and included in the cost of labor claimed in maximum tax return as deduction from income, as required.

Other deductions.—Include in Schedule B any income not reported elsewhere.

1. Kind of property.—Describe briefly, as in D. Rental income, etc., should be reported as income to the extent to which the property assessed.

Losses.—Enter as Item 15, any business or property losses that have been definitely ascertained to be losses.

Bad debts.—Enter as item 16, interest on business indebtedness to others. Do not include interest on business indebtedness to others.

The amount of tax paid by the debtor corporation is treated in a credit against the tax due (see Item Q, page 1 of the return), but each amount paid at the source should be reported as in Schedule A or B. Do not include interest on business indebtedness to others.

Contributions.—Report here contributions made by you to any corporation, organization or institution, educational, scientific, or educational, or for the prevention of cruelty to children or animals, or for the benefit of disabled veterans. The total amount of contributions claimed as a deduction (see Item Q, page 1 of the return) out of the net income computed without the benefit of this deduction.

Bad debts and other deductions.—Do not report here, and other property deductions not claimed elsewhere. Attach a detailed schedule showing the amount of all such deductions claimed as a deduction the amount of the deduction claimed for insurance in the form of other property deductions shown in Schedule A, if not employed.

Insurance.—Describe briefly, as in D, all insurance policies, except life insurance, which are taxable by the United States on any portion of their net income (see Item K). 

(b) Business service, such as transportation, storage, laundering, hotel and restaurant service, housing, and other services.

(b) Dividends and interest received not reported anywhere as deduction from income, as required.

Other deductions.—Include in Schedule B any income not reported elsewhere.

Item E.—Include in Schedule B any income not reported elsewhere.

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND FIDUCIARIES.

If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.

D. PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY, AND FROM LIQUIDATING DIVIDENDS.

Profit from sale of land, buildings, stocks, bonds, and other property, and from liquidating dividends, should be reported as income in Schedule G. If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.

E. INCOME FROM RENTS AND ROYALTIES.

Rent.—As in item 10, all rents received or interest received (as “labor”) and included in the cost of labor claimed in maximum tax return as deduction from income, as required.

G. OTHER INCOME (NOT INCLUDING DIVIDENDS).

Report the schedule interest received on investments not included in Schedule A. Enter as Item 17, all interest received or interest not received (as “labor”) and included in the cost of labor claimed in maximum tax return as deduction from income, as required.

Interest.—Report here interest paid on personal indebtedness or other income from interest paid on personal indebtedness, or other business deductions.

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVENANT, ON WHICH TAX OF 2% WAS PAID BY DEBTOR CORPORATION.

Report in Schedule B salary received from partnership or personal service corporation.


developed as income in Schedule G. If the partnership, personal service corporation or fiduciary from which you received income, keeps its books on a fiscal year basis, make your return on Form 1096 in Schedule B.