

READ THIS FIRST: You probably have paid a substantial part of your 1943 tax bill through withholding or directly to the government. You may have underpaid or overpaid. File this form. It tells you and your government whether you owe any more, or are entitled to any refund.

Treasury Dept., Internal Revenue Service
FORM 1040 A

OPTIONAL U. S. INDIVIDUAL INCOME AND VICTORY TAX RETURN • CALENDAR YEAR 1943

[This form *may* be used instead of Form 1040 if gross income is not more than \$3,000 and is *only* from the sources stated in items 1 and 2 below.]

NAME _____
Please print. If this return is for a husband and wife, use both first names.

ADDRESS _____
Print street and number or rural route City or town State

OCCUPATION _____
Social Security No. (if any)

Do not write in these spaces

Serial No. _____

Amount paid, \$ _____

(Cashier's stamp)

Cash—Check—M. O.

Your Income

1. Enter the **TOTAL** amount, before deductions for taxes, dues, insurance, bonds, etc., that you received in 1943 as salary, wages, bonuses, commissions, etc. (Members of armed forces read instruction 6)

<i>List Employer's Name</i>	<i>City and State</i>	<i>Amount</i>
		\$
<i>Total</i>		

2. Enter here any amounts you received in 1943 in dividends, interest, and annuities
3. Now add items 1 and 2 to get your **TOTAL INCOME** and enter it here

Your Credit for Dependents

4. List the persons—other than wife or husband—who on July 1, 1943, obtained their *chief support* from you if they were not yet 18, or were mentally or physically unable to support themselves.

<i>Name of Dependent</i>	<i>Relationship</i>	<i>If 18 years or over, give reason for listing</i>

You are allowed a credit of \$385 for each dependent. However, if you are not a married person living with wife or husband, you may nevertheless be the head of a family as defined in No. 6 on the other side of the form. If you are the head of a family *only because of the dependents you listed above*, allow \$385 for each listed dependent *except one*. Enter total dependency credit here

5. Subtract item 4 from item 3. Enter the difference here. (Enter item 3 if item 4 is blank)

Your Tax Bill and Forgiveness

6. Turn over this form and check the box at the top which applies to you. Then, using the figure you entered in item 5, find your income tax in the table. Enter the amount here
7. In the space on the back of this form, figure your Victory tax on item 3. Enter the tax here
8. Now add items 6 and 7. Enter the total here
9. If you filed a tax return on 1942 income, enter the amount of tax here. However, before entering anything, read *carefully* instruction 4
10. Enter item 8 or item 9, whichever is larger
11. **FORGIVENESS FEATURE: Don't fill in A, B, and C below if either item 8 or 9 is \$50 or less.**

A Enter item 8 or 9, whichever is smaller			
B Take three-fourths of A above. Enter this amount or \$50, whichever is larger. This is the <i>forgiven</i> part of the tax			
C Subtract B from A. This is the <i>unforgiven</i> part of the tax. Enter it here			

12. Add item 10 to the amount in item 11C, if any. Enter the total here. This is your total income and Victory tax

What You've Paid and What You Owe

13. A Enter here your income and Victory taxes withheld by your employer
- B Enter here the total sums you paid last year on your 1942 income tax bill
- C Enter here any 1943 income tax payments last September and December
- D Now add the figures in A, B and C and enter the total here
14. If the tax in item 12 is more than the total payments in item 13, you owe the difference. Enter it here. If the payments are greater, write "NONE" and skip items 15 and 16

Terms of Payment or Refund

15. You may postpone, until not later than March 15, 1945, payment of the amount you owe up to one half of item 11C. Enter the postponed amount here
16. Enter the amount you are paying with this return (subtract item 15 from item 14)
17. If the **TOTAL** of your 1943 payments (item 13) is larger than your tax (item 12), enter the difference. You have overpaid your 1943 tax by this amount
- Check (✓) what you want done: Refund it to me Credit it on my 1944 estimated tax

I declare under the penalties of perjury that this return has been examined by me, and to the best of my knowledge and belief, is a true, correct and complete return.

Date _____, 1944 (Signature) _____ (Signature) _____
(If this return includes income of both a husband and wife, it must be signed by both)

Check your family status in the proper box below before you use the table to find your income tax.

1. Single (and not head of family) on July 1, 1943..... **A**
 2. Married but not living with wife or husband (and not head of family) on July 1, 1943.....

If you checked No. 1 or No. 2 above, find your tax in column **A** of the table below

3. Married and living with wife or husband on July 1, 1943, but each filing separate returns on this form..... **B**

If you checked No. 3 above, find your tax in column **B** of the table below

4. Married and living with wife or husband on July 1, 1943, and only one had gross income during the year.....
 5. Married and living with wife or husband on July 1, 1943, and this return includes gross income of both wife and husband for the entire year.....
 6. Others who are head of family (a single person or married person not living with wife and husband who exercises family control and supports closely connected dependent relative(s) in one household) on July 1, 1943..... **C**
 (State number of such dependent relatives.....)

If you checked No. 4, 5, or 6 above, find your tax in column **C** of the table below

Now read down to where the figure you entered in item 5 falls, and then across to your column. Enter the tax you find there as item 6 on the other side.

If Income subject to tax (item 5 on other side) is		COLUMN A	COLUMN B	COLUMN C
OVER	But not over	Your TAX is	Your TAX is	Your TAX is
.. \$0.	.. \$525.	.. \$0.	.. \$0.	.. \$0.
.. 525.	.. 550.	.. 1.	.. 0.	.. 0.
.. 550.	.. 575.	.. 4.	.. 0.	.. 0.
.. 575.	.. 600.	.. 7.	.. 0.	.. 0.
.. 600.	.. 625.	.. 11.	.. 0.	.. 0.
.. 625.	.. 650.	.. 15.	.. 0.	.. 0.
.. 650.	.. 675.	.. 20.	.. 3.	.. 0.
.. 675.	.. 700.	.. 24.	.. 6.	.. 0.
.. 700.	.. 725.	.. 28.	.. 9.	.. 0.
.. 725.	.. 750.	.. 33.	.. 14.	.. 0.
.. 750.	.. 775.	.. 37.	.. 18.	.. 0.
.. 775.	.. 800.	.. 41.	.. 22.	.. 0.
.. 800.	.. 825.	.. 46.	.. 27.	.. 0.
.. 825.	.. 850.	.. 50.	.. 31.	.. 0.
.. 850.	.. 875.	.. 54.	.. 35.	.. 0.
.. 875.	.. 900.	.. 59.	.. 40.	.. 0.
.. 900.	.. 925.	.. 63.	.. 44.	.. 0.
.. 925.	.. 950.	.. 67.	.. 48.	.. 0.
.. 950.	.. 975.	.. 71.	.. 52.	.. 0.
.. 975.	.. 1,000.	.. 76.	.. 57.	.. 0.
.. 1,000.	.. 1,025.	.. 80.	.. 61.	.. 0.
.. 1,025.	.. 1,050.	.. 84.	.. 65.	.. 0.
.. 1,050.	.. 1,075.	.. 89.	.. 70.	.. 0.
.. 1,075.	.. 1,100.	.. 93.	.. 74.	.. 0.
.. 1,100.	.. 1,125.	.. 97.	.. 78.	.. 0.
.. 1,125.	.. 1,150.	.. 102.	.. 83.	.. 0.
.. 1,150.	.. 1,175.	.. 106.	.. 87.	.. 0.
.. 1,175.	.. 1,200.	.. 110.	.. 91.	.. 0.
.. 1,200.	.. 1,225.	.. 115.	.. 96.	.. 0.
.. 1,225.	.. 1,250.	.. 119.	.. 100.	.. 0.
.. 1,250.	.. 1,275.	.. 123.	.. 104.	.. 0.
.. 1,275.	.. 1,300.	.. 128.	.. 109.	.. 1.
.. 1,300.	.. 1,325.	.. 132.	.. 113.	.. 4.
.. 1,325.	.. 1,350.	.. 136.	.. 117.	.. 7.

If Income subject to tax (item 5 on other side) is		COLUMN A	COLUMN B	COLUMN C
OVER	But not over	Your TAX is	Your TAX is	Your TAX is
.. \$1,350.	.. \$1,375.	.. \$141.	.. \$122.	.. \$10.
.. 1,375.	.. 1,400.	.. 145.	.. 126.	.. 14.
.. 1,400.	.. 1,425.	.. 149.	.. 130.	.. 17.
.. 1,425.	.. 1,450.	.. 154.	.. 135.	.. 21.
.. 1,450.	.. 1,475.	.. 158.	.. 139.	.. 25.
.. 1,475.	.. 1,500.	.. 162.	.. 143.	.. 29.
.. 1,500.	.. 1,525.	.. 167.	.. 148.	.. 34.
.. 1,525.	.. 1,550.	.. 171.	.. 152.	.. 38.
.. 1,550.	.. 1,575.	.. 175.	.. 156.	.. 42.
.. 1,575.	.. 1,600.	.. 180.	.. 161.	.. 47.
.. 1,600.	.. 1,625.	.. 184.	.. 165.	.. 51.
.. 1,625.	.. 1,650.	.. 188.	.. 169.	.. 55.
.. 1,650.	.. 1,675.	.. 193.	.. 174.	.. 60.
.. 1,675.	.. 1,700.	.. 197.	.. 178.	.. 64.
.. 1,700.	.. 1,725.	.. 201.	.. 182.	.. 68.
.. 1,725.	.. 1,750.	.. 206.	.. 187.	.. 73.
.. 1,750.	.. 1,775.	.. 210.	.. 191.	.. 77.
.. 1,775.	.. 1,800.	.. 214.	.. 195.	.. 81.
.. 1,800.	.. 1,825.	.. 218.	.. 199.	.. 85.
.. 1,825.	.. 1,850.	.. 223.	.. 204.	.. 90.
.. 1,850.	.. 1,875.	.. 227.	.. 208.	.. 94.
.. 1,875.	.. 1,900.	.. 231.	.. 212.	.. 98.
.. 1,900.	.. 1,925.	.. 236.	.. 217.	.. 103.
.. 1,925.	.. 1,950.	.. 240.	.. 221.	.. 107.
.. 1,950.	.. 1,975.	.. 244.	.. 225.	.. 111.
.. 1,975.	.. 2,000.	.. 249.	.. 230.	.. 116.
.. 2,000.	.. 2,025.	.. 253.	.. 234.	.. 120.
.. 2,025.	.. 2,050.	.. 257.	.. 238.	.. 124.
.. 2,050.	.. 2,075.	.. 262.	.. 243.	.. 129.
.. 2,075.	.. 2,100.	.. 266.	.. 247.	.. 133.
.. 2,100.	.. 2,125.	.. 270.	.. 251.	.. 137.
.. 2,125.	.. 2,150.	.. 275.	.. 256.	.. 142.
.. 2,150.	.. 2,175.	.. 279.	.. 260.	.. 146.

If Income subject to tax (item 5 on other side) is		COLUMN A	COLUMN B	COLUMN C
OVER	But not over	Your TAX is	Your TAX is	Your TAX is
.. \$2,175.	.. \$2,200.	.. \$283.	.. \$264.	.. \$150.
.. 2,200.	.. 2,225.	.. 288.	.. 269.	.. 155.
.. 2,225.	.. 2,250.	.. 292.	.. 273.	.. 159.
.. 2,250.	.. 2,275.	.. 296.	.. 277.	.. 163.
.. 2,275.	.. 2,300.	.. 301.	.. 282.	.. 168.
.. 2,300.	.. 2,325.	.. 305.	.. 286.	.. 172.
.. 2,325.	.. 2,350.	.. 309.	.. 290.	.. 176.
.. 2,350.	.. 2,375.	.. 314.	.. 295.	.. 181.
.. 2,375.	.. 2,400.	.. 318.	.. 299.	.. 185.
.. 2,400.	.. 2,425.	.. 322.	.. 303.	.. 189.
.. 2,425.	.. 2,450.	.. 327.	.. 308.	.. 194.
.. 2,450.	.. 2,475.	.. 331.	.. 312.	.. 198.
.. 2,475.	.. 2,500.	.. 335.	.. 316.	.. 202.
.. 2,500.	.. 2,525.	.. 340.	.. 321.	.. 207.
.. 2,525.	.. 2,550.	.. 344.	.. 325.	.. 211.
.. 2,550.	.. 2,575.	.. 348.	.. 329.	.. 215.
.. 2,575.	.. 2,600.	.. 353.	.. 334.	.. 220.
.. 2,600.	.. 2,625.	.. 357.	.. 338.	.. 224.
.. 2,625.	.. 2,650.	.. 361.	.. 342.	.. 228.
.. 2,650.	.. 2,675.	.. 366.	.. 347.	.. 233.
.. 2,675.	.. 2,700.	.. 371.	.. 351.	.. 237.
.. 2,700.	.. 2,725.	.. 376.	.. 355.	.. 241.
.. 2,725.	.. 2,750.	.. 381.	.. 359.	.. 245.
.. 2,750.	.. 2,775.	.. 386.	.. 364.	.. 250.
.. 2,775.	.. 2,800.	.. 391.	.. 369.	.. 254.
.. 2,800.	.. 2,825.	.. 396.	.. 374.	.. 258.
.. 2,825.	.. 2,850.	.. 401.	.. 379.	.. 263.
.. 2,850.	.. 2,875.	.. 406.	.. 384.	.. 267.
.. 2,875.	.. 2,900.	.. 411.	.. 389.	.. 271.
.. 2,900.	.. 2,925.	.. 416.	.. 394.	.. 276.
.. 2,925.	.. 2,950.	.. 421.	.. 399.	.. 280.
.. 2,950.	.. 2,975.	.. 426.	.. 404.	.. 284.
.. 2,975.	.. 3,000.	.. 431.	.. 409.	.. 289.

- a) Copy here the figure you entered in item 3 on the other side of this form..... \$-----
 b) If you checked No. 1, 2, 3, 4 or 6 at the top of this page, enter \$624, or
 If you checked No. 5, and both you and your wife or husband each had income of more than \$624, enter \$1,248 here; however, if either of you had \$624 or less, add the smaller of the two incomes to \$624 and enter the total here. The figure you enter is your Victory tax exemption..... \$-----
 c) Now subtract the amount in line b from the amount in line a. Enter the difference here..... \$-----
 d) You now figure your net Victory tax. In the table below first find the percentage which applies to you and circle it. Now, multiply the amount you entered in line c by the rate you circled. Enter the result here and in item 7 on the other side. (See examples below.) This method automatically allows you your credit, which depends on whether you are married or single and how many dependents you have..... \$-----

DEPENDENTS	None	1	2	3	4	5	6	7	8	9	10
Single	3.75%	3.65%	3.55%	3.45%	3.35%	3.25%	3.15%	3.05%	2.95%	2.85%	2.75%
Married	3.0%	2.9%	2.8%	2.7%	2.6%	2.5%	2.4%	2.3%	2.2%	2.1%	2.0%

Those who checked No. 6 at the top of this page should use the rates for married persons in the table just above. However, count as dependents only the number for whom you claimed credit in item 4 on the other side of this form.

EXAMPLE 1—Single, no dependents	EXAMPLE 2—Married, no dependents	EXAMPLE 3—Married, 2 dependents
Amount entered in line c..... \$1525	Amount entered in line c..... \$1525	Amount entered in line c..... \$1525
Net Victory Tax rate..... × .0375	Net Victory Tax rate..... × .03	Net Victory Tax rate..... × .028
(from table above)	(from table above)	(from table above)
7625	4575	12200
10675	4575	3050
4575	4575	42700
57.1875	45.75	42.700
Net Victory Tax (enter in line d) \$57.19	Net Victory Tax (enter in line d) \$45.75	Net Victory Tax (enter in line d) \$42.70

Figure
Your
Victory
Tax
In This
Space