

**EMPLOYEE'S OPTIONAL
 U. S. INDIVIDUAL INCOME TAX RETURN**

**1948
 CALENDAR YEAR**

IF YOU USE THIS FORM, THE COLLECTOR OF INTERNAL REVENUE WILL COMPUTE YOUR TAX

Do not write in this space

**ATTACH ALL YOUR
 ORIGINAL 1948
 WITHHOLDING
 STATEMENTS
 (Forms W-2)**

Name _____
 (PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

HOME ADDRESS _____
 (PLEASE PRINT. Street and number or rural route)

(City, town, or post office) (Postal zone number) (State)

Occupation _____ Social Security No. _____

Serial No. _____

**Your
 Exemp-
 tions**

- List your name _____
 Were you as of December 31, 1948: 65 years of age or over? Yes No ; blind? Yes No .
- If married, does this return include all income and exemptions of both you and your wife (or husband)?
 Yes No . If answer is "Yes," list her (his) name _____
 Was she (or he) as of December 31, 1948: 65 years of age or over? Yes No ; blind? Yes No .
- List names of other close relatives with 1948 income of less than \$500 who received over half of their support from you. If this is a joint return of husband and wife, list dependent relatives of both and write letter "W" after name of any dependent supported by wife.

NAME OF DEPENDENT RELATIVE (please print)	RELATIONSHIP	ADDRESS—If different from yours

**Your
 In-
 come**

- Enter income tax withheld and wages shown on all your 1948 Withholding Statements (Forms W-2). If this is a return of husband and wife, enter income tax withheld and wages of both. Attach all Forms W-2.

Print Employer's Name	Where Employed (City and State)	Income Tax Withheld	Total Wages
		\$ _____	\$ _____

Enter totals _____ \$ _____

- Enter total of interest, dividends, and any wages not shown on Forms W-2. If this is a return of husband and wife, enter total of such income of both _____
 If item 5 is over \$100, or if you had any other income (such as rent, etc.) use Form 1040.
- Add items 4 and 5. If total is \$5,000 or more, use Form 1040 instead of this form _____
 If item 6 includes income of both husband and wife, show: husband's income \$ _____;
 wife's income \$ _____

If you filed a return (Form W-2 or Form 1040) for a prior year, what was the latest year? _____

Is your wife (or husband) making a separate return for 1948? _____
 (Yes or No)

To which Collector's office was it sent? _____

If "Yes," write her (or his) name _____

Collector's office to which sent _____

I (we) declare under the penalties of perjury that the foregoing statements are true to the best of my (our) knowledge and belief, and that ALL 1948 INCOME IS REPORTED HEREON.

(Signature of person, other than taxpayer, preparing this return) (Date)

(Signature of taxpayer) (Date)

(Address)

(Signature of taxpayer's wife or husband if this is a joint return) (Date)

➔ To assure any benefits of split-income provisions, husband and wife must include all their income, and BOTH MUST SIGN, even though only one has income.

**THIS SPACE FOR COLLECTOR'S USE ONLY
 TAX DUE OR REFUND WILL BE COMPUTED BY COLLECTOR**

Credits _____	\$ _____
Tax _____	\$ _____
Balance due or refund _____	\$ _____
	\$ _____
Total _____	\$ _____

INSTRUCTIONS FOR FILING YOUR INCOME TAX RETURN

A. Who Must File.—Every citizen or resident of the United States who had income of \$600 or more in 1948 must file a Federal income tax return on Form 1040A or Form 1040. This is required whether you are single or married, and whether you were a minor or an adult.

A single person with less than \$600 income should file a return to get a refund if tax was withheld. A married person with income less than her (or his) own personal exemption(s) should always file a joint return with husband or wife to get the smaller tax or larger refund for the couple. No refund can be made unless a return is filed.

B. Who May Use Optional Return Form 1040A.—If your total income was less than \$5,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2), or of such wages and not more than \$100 total of other wages, dividends, and interest, you may use Employee's Optional Income Tax Return (Form 1040A). If you had any income from other sources, such as annuities, rents, royalties, a business or profession, farming, transactions in securities or other property, partnerships, estates, and trusts, you may not use Form 1040A but must file your return on Form 1040.

If you use Form 1040A, the Collector of Internal Revenue will compute the tax and send you either a check for any refund due you or a bill for any amount you owe. The Collector will compute your tax from the table provided by law which allows \$600 for each exemption and about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous items. If your deductions amount to more than 10 percent of your income, it will generally be to your advantage to use Form 1040 and itemize them.

C. Married Couple—Advantage of Joint Return.—A husband and wife may file a joint return on Form 1040A if their combined incomes do not exceed the limits described in Instruction B above. A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, husband and wife should file a joint return. **BOTH HUSBAND AND WIFE MUST SIGN A JOINT RETURN.**

A joint return on Form 1040A never results in more tax than separate returns because the tax is computed by the Collector on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund for the couple. If each has income, they must list their incomes separately in item 6. Both husband and wife are responsible for any tax which is due on a joint return, and any refund check will be addressed to both.

D. Your Exemptions.—Fill in items 1, 2, and 3 on other side in order to get credit for your exemptions. The law allows—

(Item 1) One exemption for you—two if you are either 65 years of age or over OR blind—three if you are both 65 or over AND blind;

(Item 2) One exemption for your wife (or husband), unless her exemption is claimed on another return—two if she is either 65 years of age or over OR blind—three if she is both 65 or over AND blind;

For purposes of items 1 and 2, marital status, age, and blindness must be determined as of December 31, 1948. However, if the husband or wife died during 1948, the exemptions of the deceased should be determined as of the date of death instead of December 31. If totally blind, attach a statement of such fact to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses or (2) that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

(Item 3) One exemption for each closely related *dependent* who received *more than half* his or her support from you and who had less than \$500 income of his or her own in 1948.

“Closely related dependent” means: Your son; daughter (including legally adopted children) or their descendants; your stepson, stepdaughter, son-in-law, daughter-in-law; your father, mother, or ancestor of either; your stepfather, stepmother, father-in-law, or mother-in-law; your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law; your uncle, aunt, nephew, or niece. Do not include an uncle, aunt, nephew, or niece if related to you only by marriage, unless you make a joint return.

Only dependent relatives who are United States citizens or who are residents of the United States, Canada, or Mexico may be listed.

Do not list any relative who files a joint return with another person, such as a daughter filing a return with her husband.

The law does not allow additional exemptions for age and blindness for dependents.

E. Your Income.—Enter in item 4 on other side all the information called for with respect to wages shown on all your 1948 Withholding Statements (Forms W-2) before pay-roll deductions. If a joint return is filed, such detailed information should be entered with respect to all the wages shown on Forms W-2 of both husband and wife. **BE SURE TO ATTACH ALL WITHHOLDING STATEMENTS (Forms W-2) TO YOUR RETURN!**

Enter in item 5 on other side the total of interest, dividends, and any wages not shown on Forms W-2. If a joint return is filed, enter total of such interest, dividends, and wages of both husband and wife. Include in this item the increase in value of any United States Savings or War Bonds which you cashed in 1948, as well as all “tips” and so-called “gifts” which are really compensation for services.

You should exclude from your income any items exempt from tax, such as social security benefits, sickness and injury benefits, life insurance proceeds, mustering-out pay, military pay of enlisted personnel, the first \$1,500 of military pay of commissioned officers, and Government contributions to monthly family allowances.

F. Where and When To File Your Return.—File your completed and signed return (signed by both husband and wife, if a joint return) with the Collector of Internal Revenue for your district, between January 1 and March 15, 1949.