

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

**1951**  
**CALENDAR YEAR**

IF YOU USE THIS FORM, THE COLLECTOR OF INTERNAL REVENUE WILL COMPUTE YOUR TAX  
(IF YOU WISH TO COMPUTE YOUR OWN TAX, USE FORM 1040)

Do not write in this space

**BE SURE TO  
ATTACH ALL YOUR  
ORIGINAL 1951  
WITHHOLDING  
STATEMENTS  
(Forms W-2)**

Serial  
No.

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)

Social Security No. \_\_\_\_\_ Occupation \_\_\_\_\_

1. List your name. If your wife (or husband) had no income, or if this is a joint return, list also her (or his) name.

Check below if on Dec. 31, 1951, you or your wife were—

On lines A and B below—  
if neither 65 nor blind write the figure 1  
if either 65 or blind write the figure 2  
if both 65 and blind write the figure 3



A \_\_\_\_\_  
(Your name)

65 or over  Blind

Number of exemptions for you \_\_\_\_\_

B \_\_\_\_\_  
(Your wife's name—do not list if exemption is claimed on another return)

65 or over  Blind

Number of her (or his) exemptions \_\_\_\_\_

Name—and address if different from yours

C. List names of your children (including stepchildren and *legally* adopted children) with 1951 gross incomes of less than \$600 who received more than one-half of their support from you in 1951. See Instruction 1C.

Enter number of children listed \_\_\_\_\_

D. Enter number of exemptions claimed for close relatives listed in Schedule A on other side \_\_\_\_\_

E. Enter total number of exemptions claimed in A to D above \_\_\_\_\_

**Your  
exemp-  
tions**

2. Fill in below the information from each of your 1951 Withholding Statements (Forms W-2). If this is a joint return, enter information from withholding statements of both husband and wife.

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

3. Enter total of interest, dividends, and any wages not shown on Forms W-2. If this is a joint return enter total of such income of both husband and wife \_\_\_\_\_  
If item 3 is over \$100, or you had any other income (rent, etc.) use Form 1040.

4. Add items 2 and 3. If total is \$5,000 or more, use Form 1040 \_\_\_\_\_

If item 4 includes income of both husband and wife, show:

husband's income \$ \_\_\_\_\_; wife's income \$ \_\_\_\_\_

**Your  
in-  
come**

Do you owe any prior year Federal tax for which you have been billed? (Yes or No) \_\_\_\_\_ Is your wife (or husband) making a separate return for 1951? (Yes or No) \_\_\_\_\_ If "yes," write her (or his) name \_\_\_\_\_  
If you have filed a return for a prior year, state latest year \_\_\_\_\_ Where filed? \_\_\_\_\_

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 1951 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, even though only one has income, BOTH MUST SIGN.

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

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

**SCHEDULE A—EXEMPTIONS FOR CLOSE RELATIVES—(See Instruction 1 D)**

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1951—			4. If answer to either 3(b) or 3(c) is "No," enter amount spent for dependent's support in 1951 by—	
		(a) Have gross income of \$600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	You (and your wife if this is a joint return)	Others, and by dependent from own funds
					\$	\$

Enter here and as item 1 D on other side the number of close relatives claimed above

**INSTRUCTIONS FOR FILING YOUR INCOME TAX RETURN**

**Who Must File.**—Every citizen or resident of the United States—whether an adult or minor—who had gross income of \$600 or more in 1951 must file a Federal income tax return on Form 1040A or Form 1040.

A single person with less than \$600 gross 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.

**Who May Use Optional Return Form 1040A.**—If your total gross 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 Form 1040A. A husband and wife may file a joint return on Form 1040A if their combined incomes do not exceed these limits. If you had any income from other sources, such as annuities, rents, royalties, a business or profession, farming, sale or exchange of personal or real property, partnerships, estates, and trusts, you may not use Form 1040A but must file your return on Form 1040. Likewise, Form 1040 must be used in making a separate return of a married person domiciled in a community property State, or where husband or wife itemizes deductions.

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.*

**Married Couple—Advantage of Joint Return.**—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they 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. 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.

**Where and When To File Your Return.**—File your completed and signed return with the Collector of Internal Revenue for your district, between January 1 and March 15, 1952.

**YOUR EXEMPTIONS AND INCOME**

**1. Your Exemptions. A and B. For yourself and wife.**—Fill in items 1 A and B on other side to receive credit for your exemption and that of your wife (or husband). Marital status, age, and blindness must be determined as of December 31, 1951. However, if the husband or wife died during 1951, 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.

**C. For children.**—Fill in item 1 C on other side to receive credit for your dependent children. To qualify, *each* must meet *all four* of the following tests for 1951:

1. Did not have \$600 or more gross income, and
2. Received more than one-half of his or her support from you (or from husband or wife if this is a joint return), and
3. Is not claimed as an exemption on the return of her husband (or his wife), and
4. Was either a citizen of the United States or a resident of the United States, Canada, or Mexico.

**D. For close relatives.**—Fill in Schedule A, above, to receive credit for dependent close relatives. To be listed, *each* must meet *all four* tests shown in Instruction 1 C. *In addition*, each must be related to you (or to husband or wife if this is a joint return) in one of the following ways:

- |             |               |                 |                         |
|-------------|---------------|-----------------|-------------------------|
| Mother      | Grandson      | Mother-in-law   | Uncle—                  |
| Father      | Granddaughter | Father-in-law   | Aunt—                   |
| Grandmother | Stepbrother   | Brother-in-law  | Nephew—                 |
| Grandfather | Stepsister    | Sister-in-law   | Niece—                  |
| Brother     | Stepmother    | Son-in-law      | <i>but only if</i>      |
| Sister      | Stepfather    | Daughter-in-law | <i>related by blood</i> |

**2 and 3. Your Income.**—Enter in item 2 on other side wages shown on all your 1951 Forms W-2 before payroll deductions.

Enter in item 3 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 all "tips" and so-called "gifts" which are really compensation for services. Also include the difference between the purchase price and the redemption price of any United States Savings Bonds cashed in 1951.

**Nontaxable income.**—You should exclude from your income any items exempt from tax, such as social security benefits, sickness and injury benefits, life insurance proceeds, dividends on veterans' Government insurance, mustering-out pay, and Government contributions to monthly family allowances.

**Combat service.**—If in 1951 you served as a member of the Armed Forces in a combat zone or were hospitalized from combat zone service after June 24, 1950, part of your active service pay is not taxable. Your service withholding statement (Form W-2) does not include this nontaxable pay but shows only pay you need report. Enter this figure in item 2.

**F. I. C. A. Tax Credit.**—If more than \$54 of F. I. C. A. employee tax was withheld during 1951 *because you worked for more than one employer*, the excess may be claimed as a credit against income tax. Enter any excess of F. I. C. A. tax withheld over \$54 in "Income Tax Withheld" column of item 2 on other side and write "F. I. C. A. tax" in "Where employed" column. Compute the credit separately for husband and wife, if this is a joint return.

**Your Rights of Appeal.**—If you believe there is an error in any bill, statement, refund, or audit adjustment in connection with your tax, you are entitled to present your reasons to the Collector and have the matter reconsidered. If agreement on audit adjustments is not reached with the Collector, you can appeal to the Internal Revenue Agent in Charge in your district. That official will advise you of further appeal rights.