File this return with Collector of Internal Revenue on or before March 15, 1947. Any balance of tax due (item 9, below) must be paid in full with return. See separate instructions for filling out return.

FORM 1040
Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1946

1946

or fiscal year beginning ....., 1946, and ending ....., 1947

EMPLOYEES.—Instead of this form, you may use your Withholding Statement, Form W-2, as your return, if your total income was less than $5,000, consisting wholly of wages shown on Withholding Statements or of such wages and not more than $100 of other wages, dividends, and interest.

Do not write in these spaces

File Code

Serial No.

District

(Cashier's Stamp)

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

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

.....
(City or town, postal zone number) (County) (State)

Occupation ..... Social Security No. .....

Your Exemptions

List your own name.
If married and your wife (or husband) had no income, or if this is a joint return of husband and wife, list name of your wife (or husband).

List names of other close relatives (as defined in Instruction 1) with 1946 incomes of less than $500 who received more than one-half of their support from you. If this is a joint return of husband and wife, list dependent relatives of both.

	Name (please print)	Relationship	Name (please print)	Relationship
1.	Your name	x x x x x x x x x		

Your Income

Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1946, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Members of armed forces and persons claiming traveling or reimbursed expenses, see Instruction 2.

	Print Employer's Name	Where Employed (City and State)	Amount	
2.			$	
			Enter total here →	$

3. Enter here the total amount of your dividends ..... $
4. Enter here the total amount of your interest (including interest from Government obligations unless wholly exempt from taxation) ..... $
5. If you received any other income, give details on page 2 and enter the total here ..... $
6. Add amounts in items 2, 3, 4, and 5, and enter the total here ..... $

How to Figure Your Tax

IF YOUR INCOME WAS LESS THAN $5,000.—You may find your tax in the tax table on page 4. This table, which is provided by law, automatically allows about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous expenses. If your expenditures and losses of these classes amount to more than 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.

IF YOUR INCOME WAS $5,000 OR MORE.—Disregard the tax table and compute your tax on page 3. You may either take a standard deduction of $500 or itemize your deductions, whichever is to your advantage.

HUSBAND AND WIFE.—If husband and wife file separate returns, and one itemizes deductions, the other must also itemize deductions.

Tax Due or Refund

7. Enter your tax from table on page 4, or from line 12, page 3 ..... $
8. How much have you paid on your 1946 income tax?
   (A) By withholding from your wages ..... $
   (B) By payments on 1946 Declaration of Estimated Tax .....
   Enter total here → .....
9. If your tax (item 7) is larger than payments (item 8), enter **BALANCE OF TAX DUE** here ..... $
10. If your payments (item 8) are larger than your tax (item 7), enter the **OVERPAYMENT** here ..... $
    Check (✓) whether you want this overpayment: Refunded to you ☐; or Credited on your 1947 estimated tax ☐

If you filed a return for a prior year, what was the latest year? .....

To which Collector's office was it sent? .....

To which Collector's office did you pay amount claimed in item 8 (B), above? .....

Is your wife (or husband) making a separate return for 1946? ..... ("Yes" or "No")
If "Yes," write below:
Name of wife (or husband) .....

Collector's office to which sent .....

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

....
(Signature of person (other than taxpayer or agent) preparing return) (Date) (Signature of taxpayer) (Date)

....
(Name of firm or employer, if any) (If this is a joint return of husband and wife, it must be signed by both)

Do not use this page if your income is wholly from salaries, wages, dividends, and interest

Schedule A.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (total amount you paid in) $
2. Amount received tax-free in prior years
3. Remainder of your cost (line 1 less line 2) $
4. Total amount received this year $
   ccess, if any, of line 4 over line 3
   ter line 5, or 3 p of line 1, whichever is er $
   (Attach separate s each additional annuity or pension

Schedule B.—INCOME FR TS AND ROYA S

1. Kind of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule F)	4. Repairs (explain in Schedule G)	5. Other expenses (itemize in Schedule G)
	$	$	$	$
Net profit (or loss) (col. 2 less of cols. 3, 4, and 5)	$		$	$

ule C.—PROFIT (OR LOSS) F M BUSINESS OR PROFESSION. (Farmers should obtain Form 1040F)

(Star ure of business _____; (2) business name _____)

1. Total receipts $

COST OF GOODS SOLD

(To l d where inve s are e determining r)
(Enter e letters "C" or M" on lines 2 and 8 if ories are valued at either co cost or market, whichever is)

2. Inventory at beginning of year $
3. Merchandise bought for sale
4. Labor
5. Materi and supplies
6. Oth s (exp in Schedule G)
7. Total of lines 2 to 6 $
8. Less inventory at end of year
9. Net cost of goods sold (line 7 less line 8) $
10. Gross profit (line 1 less line 9) $

OTHER BUSINESS DEDUCTIONS

11. Salaries and wages not in line 4 $
12. Interest on business indebtedness
13. Taxes on business and business property
14. Losses (explain in Schedule G)
15. Bad debts arising from sales or services
16. Depreciation, obsolescence and depletion (explain in Schedule F)
17. Rent, repairs, and other expenses (explain in Schedule G)
18. Amortization of emergency facilities (attach statement)
19. Net operating loss deduction (attach statement)
20. Total of lines 11 to 19 $
21. Total of lines 9 and 20 $
22. Net profit (or loss) (line 1 less line 21)

Schedule D.—GAINS AND LO FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

1. Net gain (or loss) from sale or exchange tal assets (from separate Schedule D)
2. Net gain (or loss) from sale or exchange o erty other than capital assets (from separate Schedule D)

Schedule E.— COME FROM PARTNERSHIPS, ESTATES AND TRUS ND OTHER SOURCES

1. Name and address of partnership, syndicate, etc. Amount, $
2. Name and address of estate or trust Amount,
3. Other s ces (state nature) Amount,
4. Total

Total income from above sources (Enter as item 5, page 1) $

Schedule F.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES B AND C

1. Kind of property (If buildings, state material of which constructed)	2. Date acquired	3. Cost or other basis (do not include land or other nondepreciable property)	4. Assets fully depreciated in use at end of year	5. Depreciation allowed (or allowable) in prior years	6. Remaining cost or other basis to be recovered	7. Estimated life used in accumulating depreciation	8. Estimated remaining life from beginning of year	9. Depreciation allowable this year
		$	$	$	$			$

Schedule G ATION OF COLUMNS 4 AND 5 OF SCHEDULE D LINE O 17 OF SCHEDULE C

1. Column or Line No.	2. Explanation	3. Amount	1. Column or Line No.	2. Explanation	3. Amount
		$			$

Do not itemize deductions if—(1) You determine your tax from the tax table on page 4, or
(2) Your total income is $5,000 or more and you claim the $500 standard deduction.
If husband and wife living together at end of year file separate returns and one itemizes deductions, the other must file his or her return on Form 1040, and must also itemize deductions.

DEDUCTIONS

Describe deductions and state to whom paid. If more space is needed, list deductions on separate sheet of paper and attach to this return.		Amount
Contributions	$	
	Allowable Contributions (not in excess of 15 percent of item 6, page 1)	$
Interest	$	
	Total Interest	
Taxes	$	
	Total Taxes	
Losses from fire, storm, shipwreck, or other casualty, or theft.	$	
	Total Allowable Losses (not compensated by insurance or otherwise)	
Medical and dental expenses	$	
	Net Expenses (not compensated by insurance or otherwise) $	
	Enter 5 percent of item 6, page 1, and subtract from Net Expenses	
	Allowable Medical and Dental Expenses. See Instruction for limitation	
Miscellaneous (See Instructions)	$	
	Total Miscellaneous Deductions	
	TOTAL DEDUCTIONS	$

TAX COMPUTATION—FOR PERSONS NOT USING TAX TABLE ON PAGE 4

1. Enter amount shown in item 6, page 1. This is your Adjusted Gross Income ..... $
2. Enter DEDUCTIONS (if deductions are itemized above, enter the total of such deductions; if adjusted gross income (line 1, above) is $5,000 or more and deductions are not itemized, enter the standard deduction of $500) .....
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income ..... $
4. Enter your exemptions ($500 for each person whose name is listed in item 1, page 1) .....
5. Subtract line 4 from line 3. Enter the difference here ..... $
6. Use the tax rates in instruction sheet to figure your combined tentative normal tax and surtax on amount entered on line 5. Enter the tentative tax here. (If line 3 above includes partially tax-exempt interest, see Tax Computation Instructions) ..... $
7. Enter here 5 percent of amount entered on line 6 .....
8. Subtract line 7 from line 6. Enter the difference here. This is your combined normal tax and surtax. (If alternative tax computation is made on separate Schedule D, enter here tax from line 12 of Schedule D) ..... $

IF YOU USED THE $500 STANDARD DEDUCTION IN LINE 2, DISREGARD LINES 9, 10, AND 11, AND COPY ON LINE 12 THE SAME FIGURE YOU ENTERED ON LINE 8.

9. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116) ..... $
10. Enter here any income tax paid at source on tax-free covenant bond interest .....
11. Add the figures on lines 9 and 10 and enter the total here .....
12. Subtract line 11 from line 8. Enter the difference here and in item 7, page 1. This is your tax ..... $

If you use this table, tear off this page and file only pages 1 and 2

TAX TABLE

FOR PERSONS WITH INCOMES UNDER $5,000 NOT COMPUTING TAX ON PAGE 3

Read down the shaded columns below until you find the line covering the total income you entered in Item 6, page 1. Then read across to the column headed by the number corresponding to the number of persons listed in Item 1, page 1. Enter the tax you find there in Item 7, page 1.

If total income in Item 6, page 1, is—		And the number of persons listed in Item 1, page 1, is—				If total income in Item 6, page 1, is—		And the number of persons listed in Item 1, page 1, is—								
At least	But less than	1	2	3	4 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
		Your tax is—						Your tax is—								
$0	$550	$0	$0	$0	$0	$2,225	$2,250	$288	$193	$98	$3	$0	$0	$0	$0	$0
550	575	1	0	0	0	2,250	2,275	292	197	102	7	0	0	0	0	0
575	600	5	0	0	0	2,275	2,300	296	201	106	11	0	0	0	0	0
600	625	10	0	0	0	2,300	2,325	300	205	110	15	0	0	0	0	0
625	650	14	0	0	0	2,325	2,350	305	210	115	20	0	0	0	0	0
650	675	18	0	0	0	2,350	2,375	309	214	119	24	0	0	0	0	0
675	700	23	0	0	0	2,375	2,400	313	218	123	28	0	0	0	0	0
700	725	27	0	0	0	2,400	2,425	318	223	128	33	0	0	0	0	0
725	750	31	0	0	0	2,425	2,450	322	227	132	37	0	0	0	0	0
750	775	35	0	0	0	2,450	2,475	326	231	136	41	0	0	0	0	0
775	800	40	0	0	0	2,475	2,500	330	235	140	45	0	0	0	0	0
800	825	44	0	0	0	2,500	2,525	335	240	145	50	0	0	0	0	0
825	850	48	0	0	0	2,525	2,550	339	244	149	54	0	0	0	0	0
850	875	52	0	0	0	2,550	2,575	343	248	153	58	0	0	0	0	0
875	900	57	0	0	0	2,575	2,600	347	252	157	62	0	0	0	0	0
900	925	61	0	0	0	2,600	2,625	352	257	162	67	0	0	0	0	0
925	950	65	0	0	0	2,625	2,650	356	261	166	71	0	0	0	0	0
950	975	70	0	0	0	2,650	2,675	360	265	170	75	0	0	0	0	0
975	1,000	74	0	0	0	2,675	2,700	365	270	175	80	0	0	0	0	0
1,000	1,025	78	0	0	0	2,700	2,725	369	274	179	84	0	0	0	0	0
1,025	1,050	82	0	0	0	2,725	2,750	373	278	183	88	0	0	0	0	0
1,050	1,075	87	0	0	0	2,750	2,775	377	282	187	92	0	0	0	0	0
1,075	1,100	91	0	0	0	2,775	2,800	382	287	192	97	2	0	0	0	0
1,100	1,125	95	0	0	0	2,800	2,825	387	291	196	101	6	0	0	0	0
1,125	1,150	100	5	0	0	2,825	2,850	391	295	200	105	10	0	0	0	0
1,150	1,175	104	9	0	0	2,850	2,875	396	299	204	109	14	0	0	0	0
1,175	1,200	108	13	0	0	2,875	2,900	401	304	209	114	19	0	0	0	0
1,200	1,225	112	17	0	0	2,900	2,925	405	308	213	118	23	0	0	0	0
1,225	1,250	117	22	0	0	2,925	2,950	410	312	217	122	27	0	0	0	0
1,250	1,275	121	26	0	0	2,950	2,975	415	317	222	127	32	0	0	0	0
1,275	1,300	125	30	0	0	2,975	3,000	419	321	226	131	36	0	0	0	0
1,300	1,325	129	34	0	0	3,000	3,050	427	327	232	137	42	0	0	0	0
1,325	1,350	134	39	0	0	3,050	3,100	436	336	241	146	51	0	0	0	0
1,350	1,375	138	43	0	0	3,100	3,150	445	344	249	154	59	0	0	0	0
1,375	1,400	142	47	0	0	3,150	3,200	455	353	258	163	68	0	0	0	0
1,400	1,425	147	52	0	0	3,200	3,250	464	361	266	171	76	0	0	0	0
1,425	1,450	151	56	0	0	3,250	3,300	474	370	275	180	85	0	0	0	0
1,450	1,475	155	60	0	0	3,300	3,350	483	379	284	189	94	0	0	0	0
1,475	1,500	159	64	0	0	3,350	3,400	492	388	292	197	102	7	0	0	0
1,500	1,525	164	69	0	0	3,400	3,450	502	397	301	206	111	16	0	0	0
1,525	1,550	168	73	0	0	3,450	3,500	511	407	309	214	119	24	0	0	0
1,550	1,575	172	77	0	0	3,500	3,550	521	416	318	223	128	33	0	0	0
1,575	1,600	176	81	0	0	3,550	3,600	530	425	326	231	136	41	0	0	0
1,600	1,625	181	86	0	0	3,600	3,650	539	435	335	240	145	50	0	0	0
1,625	1,650	185	90	0	0	3,650	3,700	549	444	343	248	153	58	0	0	0
1,650	1,675	189	94	0	0	3,700	3,750	558	454	352	257	162	67	0	0	0
1,675	1,700	194	99	4	0	3,750	3,800	568	463	361	266	171	76	0	0	0
1,700	1,725	198	103	8	0	3,800	3,850	577	472	369	274	179	84	0	0	0
1,725	1,750	202	107	12	0	3,850	3,900	586	482	378	283	188	93	0	0	0
1,750	1,775	206	111	16	0	3,900	3,950	596	491	387	291	196	101	6	0	0
1,775	1,800	211	116	21	0	3,950	4,000	605	501	396	300	205	110	15	0	0
1,800	1,825	215	120	25	0	4,000	4,050	615	510	406	308	213	118	23	0	0
1,825	1,850	219	124	29	0	4,050	4,100	624	520	415	317	222	127	32	0	0
1,850	1,875	223	128	33	0	4,100	4,150	633	529	424	325	230	135	40	0	0
1,875	1,900	228	133	38	0	4,150	4,200	643	538	434	334	239	144	49	0	0
1,900	1,925	232	137	42	0	4,200	4,250	652	548	443	342	247	152	57	0	0
1,925	1,950	236	141	46	0	4,250	4,300	662	557	453	351	256	161	66	0	0
1,950	1,975	241	146	51	0	4,300	4,350	671	567	462	360	265	170	75	0	0
1,975	2,000	245	150	55	0	4,350	4,400	680	576	471	368	273	178	83	0	0
2,000	2,025	249	154	59	0	4,400	4,450	690	585	481	377	282	187	92	0	0
2,025	2,050	253	158	63	0	4,450	4,500	699	595	490	386	290	195	100	5	0
2,050	2,075	258	163	68	0	4,500	4,550	709	604	500	395	299	204	109	14	0
2,075	2,100	262	167	72	0	4,550	4,600	718	614	509	405	307	212	117	22	0
2,100	2,125	266	171	76	0	4,600	4,650	727	623	518	414	316	221	126	31	0
2,125	2,150	271	176	81	0	4,650	4,700	737	632	528	423	324	229	134	39	0
2,150	2,175	275	180	85	0	4,700	4,750	746	642	537	433	333	238	143	48	0
2,175	2,200	279	184	89	0	4,750	4,800	756	651	547	442	342	247	152	57	0
2,200	2,225	283	188	93	0	4,800	4,850	765	661	556	452	350	255	160	65	0
						4,850	4,900	774	670	565	461	359	264	169	74	0
						4,900	4,950	784	679	575	470	367	272	177	82	0
						4,950	5,000	793	689	584	480	376	281	186	91	0

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