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

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.

Name ...........................................................................................................

Address .......................................................................................................

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.

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).

Your Income

Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1946, BEFORE PAY-ROLL DEDUCTIONS for taxes, etc.

Your Tax

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

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)

Page 1
**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 $__________

**Schedule B.—INCOME FROM RENTS AND ROYALTIES**

1. Kind of property
2. Amount of rent or royalty
3. Depreciation of property (explain in Schedule F)
4. Other expense (attach receipt) $__________

Net profit (or loss) (col. 2 less col. 3) $__________

**Schedule C.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION.**

1. Business or profession (attach Form 1065)
2. Total receipts $__________
3. Merchandise bought for sale $__________
4. Labor $__________
5. Materials and supplies $__________
6. Operating expenses (explain in Schedule G) $__________
7. Total of lines 2 to 6 $__________
8. Inventory at beginning of year $__________
9. Net cost of goods sold (line 7 less line 8) $__________
10. Gross profit (line 1 less line 9) $__________

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

1. Net gain (or loss) from sale or exchange of capital assets (from separate Schedule D) $__________
2. Net gain (or loss) from sale or exchange of assets other than capital assets (from separate Schedule D) $__________

**Schedule E.—INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS AND OTHER SOURCES**

1. Name and address of partnership, syndicate, etc. $__________
2. Name and address of estate or trust $__________
3. Others (state nature) $__________
4. Total $__________

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

**Schedule F.—EXPLANATION OF DEPRECIATION FOR DEPRECIATION CLAIMED IN SCHEDULE B AND C**

<table>
<thead>
<tr>
<th>Kind of property</th>
<th>Date acquired</th>
<th>Net book value at beginning of year</th>
<th>Depreciation of property (attach receipt)</th>
<th>Excess of adjusted basis over salvage at beginning of year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**Schedule G.—COMPARISON OF COLUMNS 4 AND 5 OF SCHEDULE C LINE 17 OF SCHEDULE C**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<tr>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>DEDUCTIONS</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contributions</strong></td>
<td></td>
</tr>
<tr>
<td>Allowable Contributions (not in excess of 3 percent of income, page 1)</td>
<td>$</td>
</tr>
<tr>
<td><strong>Interest</strong></td>
<td></td>
</tr>
<tr>
<td>Total Interest</td>
<td>$</td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
<td></td>
</tr>
<tr>
<td>Total Taxes</td>
<td>$</td>
</tr>
<tr>
<td><strong>Losses from fire, storm, shipwreck, or other casualty, or theft.</strong></td>
<td></td>
</tr>
<tr>
<td>Total Allowable Losses (not compensated by insurance or otherwise)</td>
<td>$</td>
</tr>
<tr>
<td><strong>Medical and dental expenses</strong></td>
<td></td>
</tr>
<tr>
<td>Net Expenses (not compensated by insurance or otherwise)</td>
<td>$</td>
</tr>
<tr>
<td>Enter 5 percent of item 6, page 1, and subtract from Net Expenses. Allowable Medical and Dental Expenses. See Instruction for limitation.</td>
<td>$</td>
</tr>
<tr>
<td><strong>Miscellaneous (See Instructions)</strong></td>
<td></td>
</tr>
<tr>
<td>Total Miscellaneous Deductions</td>
<td>$</td>
</tr>
</tbody>
</table>

**TOTAL DEDUCTIONS** $ 

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**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 1. 

9. Enter any income tax payments to a foreign country or U. S. possession (attach Form 1116). $ 
10. Enter 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 $ 

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Page 3
### 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 2, page 7. 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 4.

#### TAX TABLE

<table>
<thead>
<tr>
<th>Income Range</th>
<th>0-500</th>
<th>501-1,000</th>
<th>1,001-1,500</th>
<th>1,501-2,000</th>
<th>2,001-2,500</th>
<th>2,501-3,000</th>
<th>3,001-3,500</th>
<th>3,501-4,000</th>
<th>4,001-4,500</th>
<th>4,501-5,000</th>
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</thead>
<tbody>
<tr>
<td>$2,250</td>
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*Note: The values in the table represent the tax due for different income ranges. The table is designed to help calculate the tax liability for individuals with incomes under $5,000 who are not computing tax on page 3.*