

File this return with Collector of Internal Revenue on or before March 15, 1946. Any balance of tax due (item 8, 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 1945

1945

or fiscal year beginning _____, 1945, and ending _____, 1946

EMPLOYEES. Instead of this form, you may use your Withholding Receipt, Form W-2, as your return, if your total income was less than \$5,000, consisting wholly of wages shown on Withholding Receipts 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. _____

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 1945 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.

Your Exemptions

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

Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1945, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Members of armed forces and persons claiming traveling or reimbursed expenses, see Instruction 2.

2.	Print Employer's Name	Where Employed (City and State)	Amount
			\$

Enter total here → \$

3. Enter here the total amount of your dividends and interest (including interest from Government obligations unless wholly exempt from taxation) \$

4. If you received any other income, give details on page 2 and enter the total here \$

5. Add amounts in items 2, 3, and 4, and enter the total here \$

If item 5 includes incomes of both husband and wife, show husband's income here, \$; wife's income here, \$

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.

6. Enter your tax from table on page 4, or from line 15, page 3 \$

7. How much have you paid on your 1945 income tax?
(A) By withholding from your wages \$
(B) By payments on 1945 Declaration of Estimated Tax \$

Enter total here →

8. If your tax (item 6) is larger than payments (item 7), enter BALANCE OF TAX DUE here \$

9. If your payments (item 7) are larger than your tax (item 6), enter the OVERPAYMENT here \$

Check (✓) whether you want this overpayment: Refunded to you ; or Credited on your 1946 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 7 (B), above? _____

Is your wife (or husband) making a separate return for 1945? _____
If "Yes," write below: ("Yes" or "No")

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)	\$	4. Total amount received this year	\$
2. Amount received tax-free in prior years		5. Excess, if any, of line 4 over line 3	
3. Remainder of your cost (line 1 less line 2)	\$	6. Enter line 5, or 3 percent of line 1, whichever is greater	\$

(Attach separate schedule for each additional annuity or pension)

Schedule B.—INCOME FROM RENTS AND ROYALTIES

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 sum of cols. 3, 4, and 5)				

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

(State (1) nature of business ; (2) business name

1. Total receipts	\$	OTHER BUSINESS DEDUCTIONS	
COST OF GOODS SOLD (To be used where inventories are an income-determining factor) (Enter the letters "C" or "M" on lines 2 and 8 if inventories are valued at either cost, or cost or market, whichever is lower)		11. Salaries and wages not in line 4	\$
2. Inventory at beginning of year	\$	12. Interest on business indebtedness	
3. Merchandise bought for sale		13. Taxes on business and business property	
4. Labor		14. Losses (explain in Schedule G)	
5. Material and supplies		15. Bad debts arising from sales or services	
6. Other costs (explain in Schedule G)		16. Depreciation, obsolescence and depletion (explain in Schedule F)	
7. Total of lines 2 to 6	\$	17. Rent, repairs, and other expenses (explain in Schedule G)	
8. Less inventory at end of year		18. Amortization of emergency facilities (attach statement)	
9. Net cost of goods sold (line 7 less line 8)	\$	19. Net operating loss deduction (attach statement)	
10. Gross profit (line 1 less line 9)	\$	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 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 property other than capital assets (from separate Schedule D)

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

Name and address of partnership, syndicate, etc	Amount,	\$
Name and address of estate or trust	Amount,	
Other sources (state nature)	Amount,	
Total		

Total income from above sources (Enter as item 4, 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.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B, AND LINES 6, 14, AND 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 5, 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 5, 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 5, 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 Normal-Tax Exemption (\$500 if return includes income of only one person; otherwise see Tax Computation Instructions)			
5. Subtract line 4 from line 3. Enter the difference here. (If line 3 includes partially tax-exempt interest, see Tax Computation Instructions)	\$		
6. Enter here 3 percent of line 5. This is your Normal Tax. (Figure your Surtax below and enter in line 10)			\$
7. Copy the figure you entered on line 3, above	\$		
8. Enter your Surtax Exemptions (\$500 for each person listed in item 1, page 1)			
9. Subtract line 8 from line 7. Enter the difference here. This is your Surtax Net Income	\$		
10. Use the Surtax Table in instruction sheet to figure your Surtax on amount entered on line 9. Enter the amount here			
11. Add the figures on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D, enter here tax from line 15 of Schedule D)			\$
If you used the \$500 standard deduction in line 2, disregard lines 12, 13, and 14, and copy on line 15 the same figure you entered on line 11			
12. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116)	\$		
13. Enter here any income tax paid at source on tax-free covenant bond interest			
14. Add the figures on lines 12 and 13 and enter the total here			
15. Subtract line 14 from line 11. Enter the difference here and in item 6, 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 INCOMES UNDER \$5,000

Read down the shaded columns below until you find the line covering the total income you entered in item 5, 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 6, page 1.
Husband and wife see Special Rule at end of table.

If total income in item 5, page 1, is—		And the number of persons listed in item 1, page 1, is—					If total income in item 5, page 1, is—		And the number of persons listed in item 1, page 1, is—								
At least	But less than	1	2	3	4	5 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
		Your tax is—							Your tax is—								
50	\$550	\$0	\$0	\$0	\$0	\$0	\$2,300	\$2,325	\$364	\$264	\$164	\$64	\$47	\$47	\$47	\$47	\$47
550	575	0	0	0	0	0	2,325	2,350	369	269	169	69	48	48	48	48	48
575	600	1	1	1	1	1	2,350	2,375	374	274	174	74	49	49	49	49	49
600	625	2	2	2	2	2	2,375	2,400	379	279	179	79	49	49	49	49	49
625	650	3	3	3	3	3	2,400	2,425	384	284	184	84	50	50	50	50	50
650	675	4	4	4	4	4	2,425	2,450	390	290	190	90	51	51	51	51	51
675	700	5	5	5	5	5	2,450	2,475	395	295	195	95	51	51	51	51	51
700	725	6	6	6	6	6	2,475	2,500	400	300	200	100	52	52	52	52	52
725	750	7	7	7	7	7	2,500	2,525	405	305	205	105	53	53	53	53	53
750	775	8	8	8	8	8	2,525	2,550	410	310	210	110	54	54	54	54	54
775	800	9	9	9	9	9	2,550	2,575	415	315	215	115	54	54	54	54	54
800	825	10	10	10	10	10	2,575	2,600	421	321	221	121	55	55	55	55	55
825	850	11	11	11	11	11	2,600	2,625	426	326	226	126	56	56	56	56	56
850	875	12	12	12	12	12	2,625	2,650	431	331	231	131	56	56	56	56	56
875	900	13	13	13	13	13	2,650	2,675	436	336	236	136	57	57	57	57	57
900	925	14	14	14	14	14	2,675	2,700	441	341	241	141	58	58	58	58	58
925	950	15	15	15	15	15	2,700	2,725	446	346	246	146	58	58	58	58	58
950	975	16	16	16	16	16	2,725	2,750	451	352	252	152	59	59	59	59	59
975	1,000	17	17	17	17	17	2,750	2,775	457	357	257	157	60	60	60	60	60
1,000	1,025	18	18	18	18	18	2,775	2,800	462	362	262	162	62	62	62	62	62
1,025	1,050	19	19	19	19	19	2,800	2,825	468	367	267	167	61	61	61	61	61
1,050	1,075	20	20	20	20	20	2,825	2,850	473	372	272	172	62	62	62	62	62
1,075	1,100	21	21	21	21	21	2,850	2,875	479	378	278	178	62	62	62	62	62
1,100	1,125	22	22	22	22	22	2,875	2,900	485	383	283	183	63	63	63	63	63
1,125	1,150	23	23	23	23	23	2,900	2,925	490	388	288	188	64	64	64	64	64
1,150	1,175	24	24	24	24	24	2,925	2,950	496	393	293	193	64	64	64	64	64
1,175	1,200	25	25	25	25	25	2,950	2,975	502	398	298	198	65	65	65	65	65
1,200	1,225	26	26	26	26	26	2,975	3,000	507	403	303	203	66	66	66	66	66
1,225	1,250	27	27	27	27	27	3,000	3,050	516	411	311	211	67	67	67	67	67
1,250	1,275	28	28	28	28	28	3,050	3,100	527	422	322	222	68	68	68	68	68
1,275	1,300	29	29	29	29	29	3,100	3,150	538	432	332	232	69	69	69	69	69
1,300	1,325	30	30	30	30	30	3,150	3,200	549	442	342	242	71	71	71	71	71
1,325	1,350	31	31	31	31	31	3,200	3,250	561	453	353	253	72	72	72	72	72
1,350	1,375	32	32	32	32	32	3,250	3,300	572	463	363	263	73	73	73	73	73
1,375	1,400	33	33	33	33	33	3,300	3,350	583	473	373	273	75	75	75	75	75
1,400	1,425	34	34	34	34	34	3,350	3,400	594	484	384	284	76	76	76	76	76
1,425	1,450	35	35	35	35	35	3,400	3,450	606	496	394	294	77	77	77	77	77
1,450	1,475	36	36	36	36	36	3,450	3,500	617	507	404	304	79	79	79	79	79
1,475	1,500	37	37	37	37	37	3,500	3,550	628	518	415	315	80	80	80	80	80
1,500	1,525	38	38	38	38	38	3,550	3,600	639	529	425	325	82	82	82	82	82
1,525	1,550	39	39	39	39	39	3,600	3,650	651	541	435	335	83	83	83	83	83
1,550	1,575	40	40	40	40	40	3,650	3,700	662	552	446	346	84	84	84	84	84
1,575	1,600	41	41	41	41	41	3,700	3,750	673	563	456	356	86	86	86	86	86
1,600	1,625	42	42	42	42	42	3,750	3,800	684	574	466	366	87	87	87	87	87
1,625	1,650	43	43	43	43	43	3,800	3,850	696	586	477	377	88	88	88	88	88
1,650	1,675	44	44	44	44	44	3,850	3,900	707	597	487	387	89	89	89	89	89
1,675	1,700	45	45	45	45	45	3,900	3,950	718	608	498	397	91	91	91	91	91
1,700	1,725	46	46	46	46	46	3,950	4,000	729	619	509	408	92	92	92	92	92
1,725	1,750	47	47	47	47	47	4,000	4,050	741	631	521	418	94	94	94	94	94
1,750	1,775	48	48	48	48	48	4,050	4,100	752	642	532	429	95	95	95	95	95
1,775	1,800	49	49	49	49	49	4,100	4,150	763	653	543	439	96	96	96	96	96
1,800	1,825	50	50	50	50	50	4,150	4,200	774	664	554	449	98	98	98	98	98
1,825	1,850	51	51	51	51	51	4,200	4,250	786	676	566	460	99	99	99	99	99
1,850	1,875	52	52	52	52	52	4,250	4,300	797	687	577	470	100	100	100	100	100
1,875	1,900	53	53	53	53	53	4,300	4,350	808	698	588	480	102	102	102	102	102
1,900	1,925	54	54	54	54	54	4,350	4,400	810	709	599	491	103	103	103	103	103
1,925	1,950	55	55	55	55	55	4,400	4,450	831	721	611	501	104	104	104	104	104
1,950	1,975	56	56	56	56	56	4,450	4,500	842	732	622	512	111	111	111	111	111
1,975	2,000	57	57	57	57	57	4,500	4,550	853	743	633	523	112	112	112	112	112
2,000	2,025	58	58	58	58	58	4,550	4,600	864	754	644	534	113	113	113	113	113
2,025	2,050	59	59	59	59	59	4,600	4,650	876	766	656	546	114	114	114	114	114
2,050	2,075	60	60	60	60	60	4,650	4,700	887	777	667	557	115	115	115	115	115
2,075	2,100	61	61	61	61	61	4,700	4,750	898	788	678	568	116	116	116	116	116
2,100	2,125	62	62	62	62	62	4,750	4,800	909	799	689	579	117	117	117	117	117
2,125	2,150	63	63	63	63	63	4,800	4,850	921	811	701	591	118	118	118	118	118
2,150	2,175	64	64	64	64	64	4,850	4,900	932	822	712	602	119	119	119	119	119
2,175	2,200	65	65	65	65	65	4,900	4,950	943	833	723	613	120	120	120	120	120
2,200	2,225	66	66	66	66	66	4,950	5,000	954	844	734	624	121	121	121	121	121
2,225	2,250	67	67	67	67	67											
2,250	2,275	68	68	68	68	68											
2,275	2,300	69	69	69	69	69											

SPECIAL RULE FOR HUSBAND AND WIFE

If item 5, page 1, includes the incomes of both husband and wife, reduce the tax you found in the table by 3 percent of the smaller of the two incomes, but not by more than \$15. For an example see last paragraph of page 2 of instructions.