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# U. S. INDIVIDUAL INCOME TAX RETURN

# 1949

For calendar year 1949 or fiscal year beginning \_\_\_\_\_, 1949 and ending \_\_\_\_\_, 1950

EMPLOYEE S. Instead of this form, you may use Form 1040A if your total income was less than \$5,000, consisting wholly of wages shown on Forms W-2, or of such wages and not more than \$100 of other wages, dividends, and interest

Do not write in these spaces

Title \_\_\_\_\_  
Code \_\_\_\_\_  
Serial No. \_\_\_\_\_

(Cashier's Stamp)

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 \_\_\_\_\_

Your exemptions

1. 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 instructions) with 1949 incomes of less than \$500 who received more than one-half of their support from you in 1949. If this is a joint return of husband and wife, list dependent relatives of both.

Name (please print)	Check below whether you (or your wife) were at the end of your taxable year—		On lines a and b below Write 1 if neither 65 nor blind; Write 2 if either 65 or blind; Write 3 if both 65 and blind.
	65 OR OVER	BLIND	
Your name _____	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	a. Number of exemptions for you _____
Wife's or husband's name _____	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	b. Number of her (his) exemptions _____
Name of Other Dependent Relative _____	Relationship _____		Address—if different from yours _____

Enter here total number of exemptions claimed (yours and your wife's plus one for each dependent listed above) → \_\_\_\_\_

Your income

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1949, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Also enter amount of income tax withheld. Persons claiming traveling or reimbursed expenses, see instructions.

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

3. Enter here the total amount of your dividends \_\_\_\_\_  
 4. Enter here the total amount of your interest (including interest credited on savings accounts; also 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 income shown in items 2, 3, 4, and 5, and enter the total here \$ \_\_\_\_\_

How to figure the tax

IF YOUR INCOME WAS LESS THAN \$5,000—You may find your tax in the table on page 4. This table allows about 10 percent of your total income for charitable contributions, interest, taxes, medical expenses, etc. If such deductions exceed 10 percent, it will usually be to your advantage to itemize them and compute your tax on page 3.  
 IF INCOME WAS \$5,000 OR MORE—Do not use tax table. Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.  
 HUSBAND AND WIFE.—For split-income benefits, file a joint return. If filing separate returns, and one itemizes deductions, both must itemize.

Tax due or refund

7. Enter your tax from table on page 4, or from line 18, page 3 \$ \_\_\_\_\_  
 8. How much have you paid on your 1949 income tax?  
 (A) By tax withheld (in item 2, above). Attach Original Forms W-2 \$ \_\_\_\_\_  
 (B) By payments on 1949 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 \$ \_\_\_\_\_  
 This balance of tax due must be paid in full with return.  
 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 1950 estimated tax   
 Do you owe any prior year Federal tax for which you have been billed? \_\_\_\_\_ (Yes or No)

If you filed a return for a prior year, state latest year \_\_\_\_\_ County in which you reside \_\_\_\_\_  
 Where filed \_\_\_\_\_ Is your wife (or husband) making a separate return for 1949? \_\_\_\_\_ (Yes or No)  
 To which Collector's office did you pay amount claimed in item 8 (B), above? \_\_\_\_\_ If "Yes," write her (or his) name \_\_\_\_\_

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, preparing this return) (Date) (Signature of taxpayer) (Date)

(Name of firm or employer, if any) (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.

**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 cost (line 1 less line 2)	\$	6. Enter line 5, or 3 percent of line 1, whichever is greater (but do not enter more than line 4)	\$

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

1. Kind and location 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 (file 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 show Form 1040F)**

State (1) nature of business \_\_\_\_\_, (2) business name \_\_\_\_\_, (3) business address \_\_\_\_\_  
**Do NOT include in this schedule cost of goods withdrawn for personal use or deductions not connected with business or profession.**

1. Total receipts	\$	11. Salaries and wages not in line 4	\$
<b>COST OF GOODS SOLD</b> (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)		<b>OTHER BUSINESS DEDUCTIONS:</b>	
2. Inventory at beginning of year	\$	12. Rent	
3. Merchandise bought for sale		13. Interest on business indebtedness	
4. Labor		14. Taxes on business and business property	
5. Material and supplies		15. Losses (explain in Schedule G)	
6. Other costs (explain in Schedule C)		16. Bad debts arising from sales or services	
7. Total of lines 2 to 6	\$	17. Depreciation, obsolescence, and depletion (explain in Schedule F)	
8. Less inventory at end of year		18. Repairs	
9. Net cost of goods sold (line 7 less line 8)	\$	19. Other expenses (explain in Schedule G)	
10. Gross profit (line 1 less line 9)	\$	20. Net operating loss deduction (attach statement)	
		21. Total of lines 11 to 20	\$
		22. Total of lines 9 and 21	\$
		23. Net profit (or loss) (line 1 less line 22)	

**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	ADDRESS	AMOUNT
1. Partnership, syndicate, etc.		\$
2. Estate or trust		
3. Other sources (state nature)		

Enter total here →

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

**Schedule F.—PLANATION 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 (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 on other basis to be recovered	Estimated used in accumulated 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, LINES 6, 15, AND 19 OF SCHEDULE C**

1. Column of Line No.	2. Explanation	3. Amount	1. Column of Line No.	2. Explanation	3. Amount
		\$			\$

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

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
<b>Contributions</b>	_____ \$ _____	
	Allowable Contributions (not in excess of 15 percent of item 6, page 1) _____	\$ _____
<b>Interest</b>	_____ \$ _____	
	Total Interest _____	
<b>Taxes</b>	_____ \$ _____	
	Total Taxes _____	
<b>Losses from fire, storm, or other casualty, or theft</b>	_____ \$ _____	
	Total Allowable Losses (not compensated by insurance or otherwise) _____	
<b>Medical and dental expenses</b>	_____ \$ _____	
	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 Instructions for limitation _____	
<b>Miscellaneous (See Instructions)</b>	_____ \$ _____	
	Total Miscellaneous Deductions _____	
<b>TOTAL DEDUCTIONS</b> _____		\$ _____

**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 10 percent of line 1, above, or \$1,000, whichever is the lesser, or \$500 if this is the separate return of a married person _____	\$ _____
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income _____	\$ _____
4. Multiply \$600 by total number of exemptions claimed in item 1, page 1. Enter total here _____	\$ _____
5. Subtract line 4 from line 3. Enter difference here _____	\$ _____
<b>Lines 6, 7, and 8 should be filled in ONLY by a single person or a married person making a separate return</b>	
6. Use the tax rates shown in Instructions to figure your tentative tax on amount shown in line 5 (if line 3, above, includes partially tax-exempt interest, see Instructions). Enter the tentative tax here _____	\$ _____
7. If line 6 is (a) not over \$400, enter 17% of amount on line 6 _____	\$ _____
(b) over \$400 but not over \$100,000, enter \$68 plus 12% of the excess over \$400 _____	\$ _____
(c) over \$100,000, enter \$12,020 plus 9.75% of the excess over \$100,000 _____	\$ _____
8. Subtract line 7 from line 6. Enter the difference here. This is your combined normal tax and surtax _____	\$ _____
<b>Lines 9 to 13 should be filled in ONLY if this is a Joint return of husband and wife</b>	
9. Enter here one-half of amount on line 5, above _____	\$ _____
10. Use the tax rates shown in Instructions to figure your tentative tax on amount shown in line 9 (if line 3, above, includes partially tax-exempt interest, see Instructions). Enter the tentative tax here _____	\$ _____
11. If line 10 is (a) not over \$400, enter 17% of amount on line 10 _____	\$ _____
(b) over \$400 but not over \$100,000, enter \$68 plus 12% of the excess over \$400 _____	\$ _____
(c) over \$100,000, enter \$12,020 plus 9.75% of the excess over \$100,000 _____	\$ _____
12. Subtract line 11 from line 10. Enter the difference here _____	\$ _____
13. Multiply amount on line 12 by 2. Enter this tax here. This is your combined normal tax and surtax _____	\$ _____
14. If alternative tax computation is made on separate Schedule D, enter here tax from line 12 on back of Schedule D _____	\$ _____
<b>If you used the standard deduction in line 2, disregard lines 15, 16, and 17, and copy on line 18 the same figure you entered on line 8, 13, or 14, whichever is applicable</b>	
15. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116) _____	\$ _____
16. Enter here any income tax paid at source on tax-free covenant bond interest _____	\$ _____
17. Add the figures on lines 15 and 16 and enter the total here _____	\$ _____
18. Subtract line 17 from line 8, 13, or 14, whichever is applicable. Enter 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

1949 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 exemptions claimed in Item 1, page 1. Enter the tax you find there in item 7, page 1.

Table with columns for income ranges, exemption counts, and tax amounts. Includes sub-columns for marital status (single, married, etc.) and tax calculation instructions.