U. S. INDIVIDUAL INCOME TAX RETURN

1950
CALENDAR YEAR

For other taxable years ending after Sept. 30, 1950, but before Dec. 31, 1951, attach Form 1040FY

EMPLOYEES: 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

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 _____

(Cashier's Stamp)

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 1950 gross incomes of less than $500 who received more than one-half of their support from you in 1950. 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 ☐ No ☐	Yes ☐ No ☐	a. Number of exemptions for you _____
Wife's (or husband's) name _____	Yes ☐ No ☐	Yes ☐ No ☐	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 1950, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Also enter amount of income tax withheld. Members of Armed Forces and 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. If you received dividends, interest, or any other income, give details on page 2 and enter the total here _____

4. Add income shown in items 2 and 3, and enter total here _____ $ ____

How to figure the tax

IF YOUR INCOME WAS LESS THAN $5,000.—Use the table on page 4 to find your tax—unless you itemize your deductions. 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

5. Enter your tax from table on page 4, or from line 18, page 3 _____ $ ____

6. How much have you paid on your 1950 income tax?
   (A) By tax withheld (in item 2, above). Attach Original Forms W-2 _____ $ ____
   (B) By payments on 1950 Declaration of Estimated Tax _____
   Enter total here ➤ $ ____

7. If your tax (item 5) is larger than payments (item 6), enter **BALANCE OF TAX DUE** here _____ $ ____
   This balance of tax due must be paid in full with return.

8. If your payments (item 6) are larger than your tax (item 5), enter the **OVERPAYMENT** here _____ $ ____
   Enter amount of item 8 you want: Refunded to you $_____; Credited on your 1951 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 _____

Where filed _____

To which Collector's office did you pay amount claimed in item 6 (B), above? _____

County in which you reside _____

Is your wife (or husband) making a separate return for 1950? _____
(Yes or No)

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)

_____
(Name of firm or employer, if any)

_____
(Signature of taxpayer)   (Date)

_____
(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.

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Schedule A.—INCOME FROM DIVIDENDS

Name and address of corporation declaring dividend	Amount	Name and address of corporation declaring dividend	Amount		
	$		$		
		Enter total here →	$		

Schedule B.—INCOME FROM INTEREST

Name and address of payor	Amount	Name and address of payor	Amount		
	$		$		
		Enter total here →			

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

Net profit (or loss) from business or profession (from separate Schedule C) _____

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) on sale or exchange of property other than capital assets (from separate Schedule D) _____

Schedule E.—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 F.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule H)	4. Repairs (explain in Schedule I)	5. Other expenses (itemize in Schedule I)		
	$	$	$	$		
1. Totals	$	$	$	$		
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5)						

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

NAME	ADDRESS	AMOUNT	
1. Partnership, joint venture, etc.		$	
2. Estate or trust			
3. Other sources (state nature)			
	Enter total here →		

Total income (or loss) from above sources (Enter as Item 3, page 1) _____ $

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE F

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 I.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE F

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

ITEMIZED DEDUCTIONS—FOR PERSONS NOT USING TAX TABLE ON PAGE 4 OR STANDARD DEDUCTION ON LINE 2 BELOW—
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	
Contributions		$		
	Allowable Contributions (not in excess of 15 percent of item 4, page 1)		$	
Interest		$		
	Total Interest			
Taxes		$		
	Total Taxes			
Losses from fire, storm, 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 4, page 1, and subtract from Net Expenses			
	Allowable Medical and Dental Expenses. See Instructions 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 4, 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 .... $

Lines 6, 7, and 8 should be filled in ONLY by a single person or a married person making a separate return
6. Use the tax rates shown on Page 16 of 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 13% of amount on line 6 ....
    (b) over $400 but not over $100,000 enter $52 plus 9% of the excess over $400 ....
    (c) over $100,000, enter $9,016 plus 7.3 % 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 .... $

Lines 9 to 13 should be filled in ONLY if this is a joint return of husband and wife
9. Enter here one-half of amount on line 5, above .... $
10. Use the tax rates shown on page 16 of 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 13% of amount on line 10 ....
    (b) over $400 but not over $100 000, enter $52 plus 9% of the excess over $400 ....
    (c) over $100 000, enter $9,016 plus 7.3 % 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 .... $

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
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 5, page 1. This is your tax .... $

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

TAX TABLE FOR CALENDAR YEAR 1950

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 4, 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 5, page 1.

If total income in item 4, page 1, is—		1	2	3	4 or more
At least	But less than				
		Your tax is—			
$0	$675	$0	$0	$0	$0
675	700	3	0	0	0
700	725	7	0	0	0
725	750	11	0	0	0
750	775	15	0	0	0
775	800	19	0	0	0
800	825	23	0	0	0
825	850	27	0	0	0
850	875	31	0	0	0
875	900	35	0	0	0
900	925	38	0	0	0
925	950	42	0	0	0
950	975	46	0	0	0
975	1,000	50	0	0	0
1,000	1,025	54	0	0	0
1,025	1,050	58	0	0	0
1,050	1,075	62	0	0	0
1,075	1,100	66	0	0	0
1,100	1,125	70	0	0	0
1,125	1,150	74	0	0	0
1,150	1,175	78	0	0	0
1,175	1,200	82	0	0	0
1,200	1,225	85	0	0	0
1,225	1,250	89	0	0	0
1,250	1,275	93	0	0	0
1,275	1,300	97	0	0	0
1,300	1,325	101	0	0	0
1,325	1,350	105	1	0	0
1,350	1,375	109	5	0	0
1,375	1,400	113	8	0	0
1,400	1,425	117	12	0	0
1,425	1,450	121	16	0	0
1,450	1,475	125	20	0	0
1,475	1,500	129	24	0	0
1,500	1,525	132	28	0	0
1,525	1,550	136	32	0	0
1,550	1,575	140	36	0	0
1,575	1,600	144	40	0	0
1,600	1,625	148	44	0	0
1,625	1,650	152	48	0	0
1,650	1,675	156	52	0	0
1,675	1,700	160	55	0	0
1,700	1,725	164	59	0	0
1,725	1,750	168	63	0	0
1,750	1,775	172	67	0	0
1,775	1,800	176	71	0	0
1,800	1,825	179	75	0	0
1,825	1,850	183	79	0	0
1,850	1,875	187	83	0	0
1,875	1,900	191	87	0	0
1,900	1,925	195	91	0	0
1,925	1,950	199	95	0	0
1,950	1,975	203	99	0	0
1,975	2,000	207	102	0	0
2,000	2,025	211	106	2	0
2,025	2,050	215	110	6	0
2,050	2,075	219	114	10	0
2,075	2,100	223	118	14	0
2,100	2,125	226	122	18	0
2,125	2,150	230	126	22	0
2,150	2,175	234	130	25	0
2,175	2,200	238	134	29	0
2,200	2,225	242	138	33	0
2,225	2,250	246	142	37	0
2,250	2,275	250	146	41	0
2,275	2,300	254	149	45	0
2,300	2,325	258	153	49	0

If total income in item 4, page 1, is—		1	2		3		4	5	6	7	8 or more
At least	But less than		And you are single or a married person filing separately	And you are a married couple filing jointly	And you are single of a married person filing separately	And you are a married couple filing jointly					
					Your tax is—						
$2,325	$2,350	$262	$157	$157	$53	$53	$0	$0	$0	$0	$0
2,350	2,375	266	161	161	57	57	0	0	0	0	0
2,375	2,400	269	165	165	61	61	0	0	0	0	0
2,400	2,425	273	169	169	65	65	0	0	0	0	0
2,425	2,450	277	173	173	69	69	0	0	0	0	0
2,450	2,475	281	177	177	72		0	0	0	0	0
2,475	2,500	285	181	181	76		0	0	0	0	0
2,500	2,525	289	185	185	80		0	0	0	0	0
2,525	2,550	293	189	189	84		0	0	0	0	0
2,550	2,575	297	192	192	88		0	0	0	0	0
2,575	2,600	301	196	196	92		0	0	0	0	0
2,600	2,625	305	200	200	96	96	0	0	0	0	0
2,625	2,650	309	204	204	100	100	0	0	0	0	0
2,650	2,675	313	208	208	104	104	0	0	0	0	0
2,675	2,700	316	212	212	108	108	3	0	0	0	0
2,700	2,725	320	216	216	112	112	7	0	0	0	0
2,725	2,750	324	220	220	115	115	11	0	0	0	0
2,750	2,775	328	224	224	119	119	15	0	0	0	0
2,775	2,800	332	228	228	123	123	19	0	0	0	0
2,800	2,825	336	232	232	127	127	23	0	0	0	0
2,825	2,850	340	236	236	131	131	27	0	0	0	0
2,850	2,875	344	239	239	135	135	31	0	0	0	0
2,875	2,900	348	243	243	139	139	35	0	0	0	0
2,900	2,925	352	247	247	143	143	38	0	0	0	0
2,925	2,950	357	251	251	147	147	42	0	0	0	0
2,950	2,975	361	255	255	151	151	46	0	0	0	0
2,975	3,000	366	259	259	155	155	50	0	0	0	0
3,000	3,050	373	265	265	161	161	56	0	0	0	0
3,050	3,100	382	273	273	168	168	64	0	0	0	0
3,100	3,150	391	281	281	176	176	72	0	0	0	0
3,150	3,200	400	288	288	184	184	80	0	0	0	0
3,200	3,250	409	296	296	192	192	87	0	0	0	0
3,250	3,300	418	304	304	200	200	95	0	0	0	0
3,300	3,350	427	312	312	207	207	103	0	0	0	0
3,350	3,400	436	320	320	215	215	111	7	0	0	0
3,400	3,450	445	328	328	223	223	119	14	0	0	0
3,450	3,500	454	335	335	231	231	127	22	0	0	0
3,500	3,550	463	343	343	239	239	134	30	0	0	0
3,550	3,600	472	352	351	247	247	142	38	0	0	0
3,600	3,650	481	361	359	254	254	150	46	0	0	0
3,650	3,700	490	370	367	262	262	158	54	0	0	0
3,700	3,750	499	379	375	270	270	166	61	0	0	0
3,750	3,800	508	388	382	278	278	174	69	0	0	0
3,800	3,850	517	397	390	286	286	181	77	0	0	0
3,850	3,900	526	406	398	294	294	189	85	0	0	0
3,900	3,950	535	415	406	301	301	197	93	0	0	0
3,950	4,000	544	424	414	309	309	205	100	0	0	0
4,000	4,050	553	433	422	317	317	213	108	4	0	0
4,050	4,100	562	442	429	325	325	221	116	12	0	0
4,100	4,150	571	451	437	333	333	228	124	20	0	0
4,150	4,200	580	460	445	341	341	236	132	27	0	0
4,200	4,250	589	469	453	349	348	244	140	35	0	0
4,250	4,300	598	478	461	358	356	252	147	43	0	0
4,300	4,350	607	487	468	367	364	260	155	51	0	0
4,350	4,400	616	496	476	376	372	268	163	59	0	0
4,400	4,450	625	505		385	380	275	171	67	0	0
4,450	4,500	634	514		394	388	283	179	74	0	0
4,500	4,550	643	523	490	403	395	291	187	82	0	0
4,550	4,600	652	532	508	412	403	299	194	90	0	0
4,600	4,650	661	541	515	421	411	307	202	98	0	0
4,650	4,700	670	550	523	430	419	315	210	106	1	0
4,700	4,750	679	559	531	439	427	322	218	114	9	0
4,750	4,800	688	568	539	448	435	330	226	121	17	0
4,800	4,850	697	577	547	457	442	338	234	129	25	0
4,850	4,900	706	586	555	466	450	346	241	137	33	0
4,900	4,950	715	595	562	475	458	354	249	145	40	0
4,950	5,000	724	604	570	484	466	361	257	153	48	0