

**OPTIONAL U. S. INDIVIDUAL INCOME AND VICTORY TAX RETURN - CALENDAR YEAR 1943**

NAME: **JOHN J. JONES**  
 ADDRESS: **777 MAIN STREET, ANYTOWN, MICH.**  
 OCCUPATION: **CLERK**

|   |         |
|---|---------|
| 1. Enter the TOTAL amount before deductions for taxes, dues, insurance, bonds, etc., that you received in 1943 as salary, wages, bonuses, commissions, etc. (Members of armed forces read instruction 6)  | Amount  |
| 2. Enter here any amounts you received in 1943 in dividends, interest, and annuities  | 25 00   |
| 3. Now add items 1 and 2 to get your TOTAL INCOME and enter it here   | 2625 00 |
| 4. List the persons—other than wife or husband—who on July 1, 1943, obtained their chief support from you if they were not yet 18, or were mentally or physically unable to support themselves  |         |
| 5. Subtract item 4 from item 3. Enter the difference here. (Enter item 3 if item 4 is blank)  | 2240 00 |
| 6. Turn over this form and check the box at the top which applies to you. Then, using the figure you entered in item 5, find your income tax in the table. Enter the amount here  | 159 00  |
| 7. In the space on the back of this form, figure your Victory tax on item 5. Enter the tax here   | 58 03   |
| 8. Now add items 6 and 7. Enter the total here  | 217 03  |
| 9. If you had a tax return on 1942 income, enter the amount of tax here. However, before entering anything, read carefully instruction 4  | 84 17   |
| 10. Enter item 8 or item 9, whichever is larger   | 217 03  |
| 11. SUBVENTION PAYMENTS: Check box in A, B, and C (circle of either item 8 or 9 or 10 or 11)  |         |
| A. Enter item 8 or 9, whichever is smaller  | 84 17   |
| B. Take three-fourths of A. Enter this amount or \$50, whichever is larger. This is the forgiven part of the tax  | 63 13   |
| C. Subtract B from A. This is the forgiven part of the tax. Enter it here   | 21 04   |
| 12. Add item 10 to the amount in item 11, if any. Enter the total here. This is your total income and Victory tax   | 238 07  |
| 13. A. Enter here your income and Victory taxes withheld by your employer   | 171 60  |
| B. Enter here the total same you paid last year on your 1942 income tax bill  | 42 04   |
| C. Enter here any 1943 income tax payments last September and December  | 213 69  |
| D. Now add the figures in A, B, and C and enter the total here  | 213 69  |
| 14. If the tax in item 12 is more than the total payments in item 13, you owe the difference. Enter it here. If the payments are greater, write "NONE" and skip items 15 and 16   | 24 38   |
| 15. You may postpone, until not later than March 15, 1945, payment of the amount you owe up to one-half of item 14. Enter the postponed amount here   | 10 52   |
| 16. Enter the amount you are paying with this return (subtract item 15 from item 14)  | 13 86   |
| 17. If the TOTAL of your 1943 payments (item 13) is larger than your tax (item 12), enter the difference. You have overpaid your 1943 tax by this amount. Check (✓) what you want done. Refund to me <input type="checkbox"/> Credit it on my 1944 estimated tax <input type="checkbox"/> |         |

Signature: **John J. Jones** (Signature)  
 Date: **FEB 1** 1944

Above is the front side of Income Tax Form 1040A, filled out by the Bureau of Internal Revenue to show how an imaginary John J. Jones should do it. Reverse side, not shown in the picture, contains tables to be looked at and a few more questions to be answered.

### Step-By-Step Procedure For Filling Out Income Tax Form No. 1040A

The Bureau of Internal Revenue has made available the following example of step-by-step procedure in filling out Income Tax Form 1040A.

John J. Jones filled out his income tax return the other day and found out it was a lot easier than he expected.

Jones is a clerk. He makes \$50 a week. He has a wife and one small child.

Because his income is less than \$3,000, he found he could use the short form of income tax blank, the one called 1040A. The short form was written especially for people like Jones who haven't large incomes or complicated business affairs. On this form you don't have to figure deductions and things like that because the form gives you credit for an average amount of them.

If you are like Jones, maybe it would help you with your own income tax return to see how he did it, step by step.

First, Jones saved himself a lot of trouble by reading the instructions and the form carefully. Second, Jones made it easy by getting together the figures he would need. Here are the figures

he collected:

a. The amount of his 1943 wages and the amount of income tax and victory tax taken out of his wages by his employer. He got both of these figures from his employer on a receipt (Form W-2) which the law says your employer must give you.

b. The amount of his other income. Jones had some money in a savings account and he made a note of how much interest the bank paid or credited him last year.

c. The amount of his 1942 tax and how much he paid on it. Jones copied these figures from the slip (Form 1125) which was mailed him by the Collector of Internal Revenue.

Now, Jones was ready to fill out his return. He put down his name, address, occupation and social security number.

Now let's follow what he did according to the numbers on the return form.

Item 1 — That's wages and other kinds of pay. Jones earned \$50 a week last year, working as a clerk for the Henry Smith company in his home town. Of course, there were a lot of things such as war bonds, taxes, and un-

ion dues deducted from his paycheck every week, but Jones had to put down the full amount of his wages, which came to \$2,600, opposite the name of his employer.

Item 2 — Here he put down the \$25 interest he received on his savings. Incidentally, Jones owns war bonds, too, but unless you elect to accrue bond interest you don't have to figure the interest on war bonds until you cash them or they mature.

Item 3 — He added the \$2,600 and the \$25.

Item 4 — Jones has a young daughter, named Mary, so he wrote her name down and, as the form directs, wrote his credit of \$385 over in the money column.

Item 5 — He subtracted the credit he got for Mary from the last figure.

Item 6 — He turned over the form and looked over the boxes at the top of the page to see which one fit him. No. 4 was "it", and he put a check mark there. That meant that Jones would find his income tax in column C of the table. Jones' figure in Item 5 on the front page was \$2,240. He looked in the table for a line where that figure would fit. He found a line which said "over \$2,225 but not over \$2,250", and then looked across to Column C, where it said \$159. That is Jones' income tax and he wrote it in Item 6 on the front page.

Item 7 — This time, Jones had to do some figuring at the bottom of the back page, where it says "victory tax." On line "a" he copied the figure he had in Item 3 on the other side, which was \$2,625. On line "b" he put his victory tax exemption of \$624. Then he subtracted and put the difference of \$2,001 on line "c". Then Jones noticed the two-line table of percentages, found the percentage which fit him (married, one dependent), and put a circle around it. His percentage was 2.9. He was a little rusty on decimals, so he looked in the examples to see how to multiply. He found he had to multiply \$2,001 by .029, and again the examples helped him move the decimal points around to the right places. This arithmetic showed him his victory tax was \$58.03, and he wrote that figure on line "d" on the back page and the same figure in Item 7 on the front page.

Item 8 — He added the two taxes together and found the tax on his 1943 income was \$217.03.

Item 9 — He already had made a note of the fact that his income tax for 1942 was \$84.17, and he wrote it down here.

Item 10 — The figure in item 8 was bigger than the figure in item 9, so he put the item 8 figure of \$217.03 here.

Item 11 — Since the item 9 figure was smaller, he put that figure in item 11-A. Next he had to figure three-fourths of \$84.17, which is \$63.13. That's more than \$50 so he put \$63.13 in item 11-B. This was the forgiven part of his tax. Subtracting, he found his unforgiven 1942 tax was \$21.04.

Item 12 — By adding \$217.03 and \$21.04, Jones found his total tax was \$238.07. That would be a lot of tax for Jones to pay all at one time, but now we have a pay-as-you-go system, and Jones soon found how that helps.

Item 13 — From the figures he prepared before he started to fill out his return, Jones put down in Item 13-A the \$171.60 tax his employer took out of his wages, and put down in Item 13-B the \$42.09 he had paid on his 1942 tax. He didn't have anything to put down in Item 13-C because he didn't have to file a declaration of estimated tax "lost" September or October. So he added up the other two figures and found he had already paid \$213.69 of his tax.

Item 14 — That left the difference, \$24.38, which is all Jones owed on account of his 1942 and 1943 taxes.

Item 15 — But Jones found he could postpone until next year what he owes up to one-half of the \$24.38 he wrote in Item 11-C. Half is \$10.52 and he wrote that in Item 15.

Item 16 — That left \$13.86, which is all that Jones had to pay before March 15.

Item 17 — Jones didn't put anything here because he didn't have any refund coming to him.

Now, at the bottom of the page, Jones wrote the date, signed his name, and that was all there was to it. He put the return, a check for \$13.86, and the statement (Form 1125) on his 1942 tax, in an envelope, mailed it to the Collector in his locality and he was square with Uncle Sam.

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#### HEREFORDS

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