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Chapter Author: Thomas R. Atkinson

Chapter URL: <http://www.nber.org/chapters/c2819>

Chapter pages in book: (p. 163 - 174)

Appendix B

Form 1

STATE OF WISCONSIN 1949 INDIVIDUAL INCOME TAX RETURN

**MAIL YOUR
TAX RETURN
DUE DATE
MARCH 15, 1950**

Individuals required to file 1949 Wisconsin Income Tax Returns:

1. Single persons whose net taxable income is \$800 or more.
 2. Married persons whose combined net taxable income is \$1600 or more. If a part of such combined income is that of the wife, she is required to report her entire income on Form 1W.
 3. All persons having total receipts of \$5000 or more, regardless of amount of net income.
 4. Those requested to file. (Mailing of a blank form does not constitute a request to file).
- Special rules apply to persons moving into or out of state during calendar year. See Page 1 of the Instruction Sheet.
- If the return is not filed on time, a fee will be charged as follows: \$2.00 if the tax is less than \$10.00; \$3.00 if the tax is \$10.00 but less than \$20.00; \$5.00 if tax is \$20.00 or over.

GIFT TAX INFORMATION

Obtain forms from Assessor of Incomes to report gifts made or received in 1949 in excess of \$1000.

1. To whom did you make a gift in 1949?
.....
2. From whom did you receive a gift in 1949?
.....

ESTIMATED VALUE OF GIFT \$.....

WISCONSIN DEPARTMENT OF TAXATION
Assessor of Incomes,
Court House, Milwaukee 3, Wis.

COMPUTATION OF TAXES

(First compute income on page 2)

<p>CORRECT NAME <small>Print Clearly</small></p> <p>MAIL ADDRESS <small>STREET OR R. R. NO. Print Clearly</small></p> <p>POST OFFICE <small>Zone No.</small></p> <p>ANSWER ONE ONLY <small>Give name of City or Village or Town in which you reside so that it will receive its share of the Normal Tax you pay.</small></p> <p>City of Village of Town of</p> <p>COUNTY</p> <p>SOCIAL SECURITY NO.</p> <p>OCCUPATION</p> <p>Did you file a 1948 return? If not, why not?</p> <p>In what county did you reside in 1949?</p> <p>Did you in any of the last 3 years pay additional Federal Income Tax on income of prior years? <small>How much? \$.....</small></p> <p>If you are a member of a Partnership, give its name and address.</p> <p>WIFE'S NAME <small>Does Wife Have Separate Income? Report wife's income on separate return, Form 1W</small></p> <p>If marriage took place in 1949, give full name and address of wife before marriage <small>Date of marriage 1949</small></p> <p>FOR SINGLE PERSONS — WIDOWS AND WIDOWERS Were you "Head of Family" in 1949 If so, give period and state facts—(see Instructions)</p> <p style="text-align: center;">EXEMPTION FOR DEPENDENTS <small>If your marital status or the status of dependents changed during the year, prorate exemptions. (See Instructions.) Report earned income of children on page 2.</small></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Names of Dependents</th> <th style="width: 20%;">Relationship</th> <th style="width: 40%;">Date of Birth Month-Day-Year</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Names of Dependents	Relationship	Date of Birth Month-Day-Year										<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Income Bracket</th> <th style="width: 15%;">Rate</th> <th style="width: 20%;">Amount of Income</th> <th style="width: 20%;">Normal Tax</th> </tr> </thead> <tbody> <tr><td>1st \$ 1000—1 %</td><td></td><td>\$.....</td><td>\$.....</td></tr> <tr><td>2nd 1000—1½ %</td><td></td><td></td><td></td></tr> <tr><td>3rd 1000—1¾ %</td><td></td><td></td><td></td></tr> <tr><td>4th 1000—2 %</td><td></td><td></td><td></td></tr> <tr><td>5th 1000—2½ %</td><td></td><td></td><td></td></tr> <tr><td>6th 1000—3 %</td><td></td><td></td><td></td></tr> <tr><td>7th 1000—3½ %</td><td></td><td></td><td></td></tr> <tr><td>8th 1000—4 %</td><td></td><td></td><td></td></tr> <tr><td>9th 1000—4½ %</td><td></td><td></td><td></td></tr> <tr><td>10th 1000—5 %</td><td></td><td></td><td></td></tr> <tr><td>11th 1000—5½ %</td><td></td><td></td><td></td></tr> <tr><td>12th 1000—6 %</td><td></td><td></td><td></td></tr> <tr><td>Over 12000—7 %</td><td></td><td></td><td></td></tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1. 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DECLARATION

I solemnly declare that the within is a complete and true statement of all my income and that I have had no income from other sources during the year 1949, that I have included the earned income of my children under eighteen years of age, that the exemptions and deductions are truly stated, and that all other questions are correctly answered to the best of my knowledge and belief.

Give name of person who assisted in preparing this return.

Signed

Date....., 1950.

ATTACH REMITTANCE HERE

1. Wages, Salaries, Fees, Commissions, Etc. (From whom received—Itemize) (Do not deduct amounts withheld for taxes)	\$	
2. Interest Received=(Itemize in Schedule D, Page 3)	\$	
3. Dividends Received=(Itemize in Schedule E, Page 3)	\$	
4. Net Rents from Wisconsin Real Estate=(Schedule G, Page 3)	\$	
5. Net Gain or Loss from Sale or other Disposition of Assets=(Schedule H, Page 3)	\$	
6. Net Profit or Loss from Business or Profession=(Schedule I, Page 4) or from Farm (Form 1-Fc or 1-Fi)	\$	
7. Income from Trustees and Other Fiduciaries	\$	
8. Distributive Share of Partnership Profits or Losses	\$	
9. All Other Income. = Itemize on separate sheet if space is insufficient. (See instruction sheet).	\$	
10. TOTAL INCOME (Items 1 to 9 inclusive)	\$	
You may either (1) Take a Standard Deduction at line 11, or (2) Itemize your deductions on lines 14 to 24 inclusive. Election may be made annually but, after a return is filed, you may not later elect a different basis.		
11. LESS: STANDARD DEDUCTION=	{ If income at line 10 is less than \$5000, deduct 9% of Line 10. { If income at line 10 is \$5000 or over, deduct \$450. { When husband and wife file separate returns, both must take either the standard deduction, or both must take itemized deductions. (See below)	
12. NET TAXABLE INCOME Standard Deduction Basis (Line 10 minus 11) (Compute tax on page 1)	\$	
Itemized Deductions— (Fill out only if you did not elect Standard Deduction at Line 11)		
13. TOTAL INCOME—from Line 10 above	\$	
ITEMIZED DEDUCTIONS:		
14. Wisconsin Income Tax Paid	\$	
15. Union Dues	\$	
16. Medical—Dental, Etc., Expense	\$	
a. Amount Paid in 1949 (Itemize in Schedule A—below)	\$	
b. Less Non-deductible Portion	\$ 50.00	
c. Amount Deductible (Line a minus Line b, but not in excess of \$500)	\$	
17. Interest Paid=(Schedule B, below)	\$	
18. Dividends Deductible=(See Instructions)	\$	
19. Other Deductions=(Not allowed unless explained in Schedule F, Page 3). (Do not include Federal Income Taxes or Donations)	\$	
20. TOTAL OF ITEMS 14 TO 19, INCLUSIVE	\$	
21. Net Income Before Deducting Donations and Federal Income Taxes (Line 13 minus Line 20)	\$	
22. Federal Income and Social Security (or R.R. Retirement) Tax Paid or Withheld in 1949 \$	\$	
Amount Deductible — NOT IN EXCESS OF 3% OF LINE 21	\$	
23. Net Income Before Deducting Donations (Line 21 minus Line 22)	\$	
24. Donations=(Not in excess of 10% of Line 23) (Itemize in Schedule C, below)	\$	
25. NET TAXABLE INCOME=(Line 23 minus Line 24) (Compute Tax on Page 1)	\$	

SCHEDULE A—MEDICAL—DENTAL—ETC. EXPENSE:

Name and Address of Person to Whom Paid	Amount	Name and Address of Person to Whom Paid	Amount
	\$		\$
	\$		\$
	\$		\$
TOTAL MEDICAL EXPENSE (To Line 16)		\$	

SCHEDULE B—INTEREST PAID=(Deductions will not be allowed unless the following information required by law is furnished.)

SCHEDULE C—DONATIONS=(To Religious, Charitable, Educational, Scientific or Veterans Organizations — (See Instructions).)

Name and Address of Person to Whom Paid	Amount	Name and Address of Organization	Amount
	\$		\$
	\$		\$
	\$		\$
TOTAL INTEREST PAID (To Line 17 above)		\$	
		TOTAL DONATIONS (To Line 24 above)	
	\$		\$

SCHEDULE D—INTEREST RECEIVED DURING 1949
Include Municipal, County and State Bond Interest.

Name	Amount
.....	\$.....
.....
.....
.....
.....
.....
.....
.....
.....
Total Interest Received (To Line 2, Page 2)	\$.....

SCHEDULE E—DIVIDENDS RECEIVED IN 1949, BOTH CASH AND PROPERTY.

Name of Corporation	Amount Received	Amount Deductible
.....	\$.....	\$.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
TOTALS { Amount Received to Line 3, Page 2. (Amount Deductible to Line 18, Page 2.)	\$.....	\$.....

SCHEDULE F— Ordinary and Necessary Expenses Incurred in Producing Taxable Income and Other Deductions.

Business or professional expenses should be listed under Schedule I, Page 4. Do not deduct personal or family expenses, life insurance premiums, wages paid to household servants, election expenses, or the cost of special work clothes. Travel expenses in going to and from place of employment and expenses for which you are reimbursed by your employer are not deductible.

AUTOMOBILE EXPENSE—(For agents and salesmen using an automobile in business.)	
Total cost of gas, oil, tires, etc.	\$.....
Automobile Depreciation
Total cost of operating automobile
Total mileage for year
Percent auto used in business%
Auto expense deductible	\$.....
OTHER BUSINESS EXPENSES:	
Railroad and Pullman Fares
Hotel
Meals
.....
.....
.....
TOTAL EXPENSES (To Line 18—Page 2).....	\$.....

LIQUIDATING DIVIDEND INFORMATION

Did you receive any liquidating dividend in 1949?

If so, give name of Corporation

Amount \$..... (Do not include in Schedule E)

SCHEDULE G—RENT FROM WISCONSIN REAL ESTATE. Itemize A and B, below.

IMPORTANT } Class A: From all Wisconsin property no part of which is occupied by owner; deduct all expenses.
Class B: From buildings occupied in part by owner; deduct only that expense applicable to rented portion.

Location Street and Number	Cost of Land and Buildings	Cost of Buildings	Depreciation		Taxes (not special)	Repairs and Miscellaneous (Itemize below)*	Total Deductions	Total Rent Received	Net Rent Received To Line 4— Page 2.
			Rate	Amount					
Class A	\$.....	\$.....	%	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....
Class B
What part of Class B expenses are deducted?
TOTAL CLASS A AND B PROPERTIES	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....

*REPAIRS & MISCELLANEOUS (Itemize here in Detail)

SCHEDULE H—GAIN OR LOSS FROM SALE OR OTHER DISPOSITION OF SECURITIES AND PERSONAL PROPERTY AND WISCONSIN REAL ESTATE (Attach rider if there is not sufficient space below.)

If Stock, state name and number of Shares. If Bonds, give name and par value. If City Real Estate, give Street and Number.	Date Acquired Mo.-Da.-Yr.	How Acquired (Purchase, Gift, Inheritance)	Date Sold Mo.-Da.-Yr.	Cost for Income Tax Purposes (See Instructions)	Subsequent Improvements Excluding Repairs	Subsequent Depreciation Allowed	Amount Received	Gain or Loss
.....
.....
.....
.....
.....
.....
.....
.....
.....
TOTAL NET GAIN OR LOSS (To Line 5, page 2)	\$.....

Did you ever receive a stock dividend from the corporation whose stock you sold in 1949?

If so, state when

Give name of Corporation

Number and kind of shares

FOR BUSINESS OR PROFESSION ONLY

SCHEDULE I—PROFIT OR LOSS FROM BUSINESS OR PROFESSION—(See Instructions)

A merchant must report at Line 9, Page 2, value of merchandise taken from stock for family use.

Kind of Business Street Address
State method of reporting. (1) Cash receipts basis (2) Accrual basis.

Table with 13 rows for Schedule I: Total Receipts, Cost of Goods Sold or Material Used, Inventory Beginning of Year, Add: Goods or Materials Purchased During Year for Resale to Customers, Sub-total, Deduct Inventory End of Year, Cost of Goods Sold or Materials Used, Wages, Bonuses and Salaries Paid, Rent Paid, Bad Debts and Other Losses, Depreciation and Depletion, Other Business Expenses, Total Deductions, Net Profit or Loss.

SCHEDULE J—List of Employees to whom Compensation was paid in 1949. (Give legal name.) If space is insufficient obtain Forms 9 from Assessor. If married, indicate with "M", if single, with "S".

SCHEDULE K—Other Business Expenses.

Table for Schedule J with columns: Name, Address, Married or Single, Amount Paid.

Table for Schedule K with columns: Item, Amount. Includes Property Taxes (Business) and Social Security Tax.

SCHEDULE L—Depreciation (On Income Producing Property due to Use, Wear and Tear only)

Table for Schedule L with columns: Character of Property, Material and Construction of Buildings, Rate, Analysis of Asset Account (Cost, Date Acquired, Age When Acquired), Amount of Depreciation (1949, Total Deprec. Deducted Prior Years, Total Depreciation Deducted).

SCHEDULE M—For Persons Occupying Part of Business Building as Residence.

Table for Schedule M with columns: Item, (1) Total Expense, (2) % Applicable to Business, (3) Amount Deductible, Item, (4) Total Expense, (5) % Applicable to Business, (6) Amount Deductible. Includes Rent, Taxes, Repairs, Light, Heat.

NOTE: The amounts deductible for these items in Schedules I and K should agree with figures in columns (3) and (6) of this schedule.

If you occupy part of the building as your residence, deduct in column 7 of Schedule L only that portion of depreciation applicable to business.

Mail Your
TAX RETURN
Due Date
March 15, 1950

STATE OF WISCONSIN
OPTIONAL INDIVIDUAL INCOME TAX RETURN
(FOR USE ONLY IF GROSS RECEIPTS ARE \$5000 OR LESS).

Form Ia
1949

The tax of persons using this blank must be determined from the table on page 2. No deductions from gross receipts may be made. A standard statutory deduction was allowed in computing the tax shown on the table.

This form may be used only under the following conditions:

1. Gross receipts of the income year may not exceed \$5000 (see definition of "Gross Receipts" immediately above "Declaration" at bottom of page).
2. Report must be made on the calendar year basis.
3. Report must be on the cash basis and such basis would clearly reflect taxable income were the optional method not elected.
4. If inventories are not required in the determination of taxable income.
5. Wisconsin residence must have been maintained for the full year.
6. If both husband and wife are required to file returns, each spouse must have elected to file on the optional basis for the same year. (But see provisions for a joint return on page 2 under "Individuals required to file returns.") Persons who file a 1949 return on this form may not later file an amended return on Form No. 1.

WISCONSIN DEPARTMENT OF TAXATION
Assessor of Incomes — Court House
Milwaukee 3, Wis.

NAME.....
STREET OR R.R. No.....
POST OFFICE.....
SOCIAL SECURITY NO.....
ANSWER ONE ONLY
Give name of City or Village or Town in which you reside so that it will receive its share of the Normal Tax paid by you.
City of.....
Village of.....
Town of.....
COUNTY.....
OCCUPATION.....
Did you file a 1948 return?..... If not, why not?.....
In what county did you reside in 1948?.....
WIFE'S NAME..... Does Wife Have Separate Income?.....
Does wife file a separate return?.....
If marriage took place in 1949, give full name and address of wife before marriage.....
Date of marriage..... 1949
FOR SINGLE PERSONS—WIDOWS AND WIDOWERS
Were you "Head of Family" on December 31, 1949?..... If so state facts—(see Instructions).....

1. Enter here total wages, salaries, bonuses, commissions and other compensation received in 1949 before payroll deductions for taxes, dues, insurance, etc.—(Itemize from whom received):
\$.....

2. Enter here the names of corporations from which you received dividends and amount received from each:
.....

3. Enter here the total amount of interest you received, except that received on all U. S. government obligations:
.....

4. Enter here all other gross receipts. Include income of your wife (if she does not file a separate return) and the earned income of children under 18 years of age—(itemize below):
.....

5. TOTAL GROSS RECEIPTS
\$.....

6. Enter your tax from table on Page 2.....

7. Deduct 2% cash discount.....

8. NET TAX IF PAID BY MARCH 15
\$.....

LEAVE BLANK FOR ASSESSOR

N. + 25% T. T.

FOR INSTALLMENT PAYMENT USE SCHEDULE BELOW

9. Total tax from Line 6 above..... \$.....

10. FIRST INSTALLMENT DUE MARCH 15—AT LEAST 1/3 OF LINE 9 BUT NOT LESS THAN \$5.00.....

11. BALANCE DUE ON OR BEFORE AUGUST 1st \$.....

Make Remittance Payable to: WISCONSIN DEPARTMENT OF TAXATION
Mail to: WISCONSIN DEPARTMENT OF TAXATION—ASSESSOR OF INCOMES—
Court House — Milwaukee 3, Wisconsin.
Separate Remittance Should Accompany Each Return

GROSS RECEIPTS

The term "gross receipts" is defined in the Optional Income Tax Law to include the following: (without deduction for the cost of goods or property sold or otherwise disposed of, or any expenses incurred or losses sustained rental or disposition of property from which the gross receipts are derived).

(a) Wages, salaries or fees — including amounts received for services in the armed forces.
(b) Gross rents from Wisconsin real estate.
(c) Interest received (except from U. S. Government Securities — Postal Savings, or other U. S. Government obligations).
(d) All dividends received (except stock dividends, i.e., dividends paid by a corporation in its own capital stock).

(e) Gross amounts received from the sale or disposition of real or personal property.
(f) Royalties from mines, franchises, patents or trademarks.
(g) Income received from trustees of any trust.
(h) The distributive share of partnership net income.
(i) All other income from any source whatever.

DECLARATION

I solemnly declare that the within is a complete and true statement of all my taxable gross receipts for the year 1949, that I have included the earned income of my children under eighteen years of age, that the exemptions are truly stated, and that all other questions are correctly answered to the best of my knowledge and belief.

Signed.....

Give name of person who assisted in preparing this return..... Date....., 1950.

OPTIONAL TAX TABLE FOR PERSONS REPORTING ON OPTIONAL FORM ONLY

Read down first two columns until you find the line covering the total receipts you entered under item 5, page 1. Then read across to the column corresponding to the exemption which you claim. Enter the tax you find there in item 6, Page 1.

IF YOUR TOTAL RECEIPTS ARE		AND YOUR EXEMPTION STATUS IS								
(1) AT LEAST	(2) BUT LESS THAN	(3) None Claimed*	(4) Single Person with no Dependents	(5) Husband & Wife or Head of Family	HUSBAND AND WIFE PLUS					
					(6) One Dependent	(7) Two Dependents	(8) Three Dependents	(9) Four Dependents	(10) Five Dependents	(11) Six Dependents
YOUR TAX IS										
\$ 0	\$ 100	\$.55	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
100	200	1.70	0	0	0	0	0	0	0	0
200	300	2.80	0	0	0	0	0	0	0	0
300	400	4.00	0	0	0	0	0	0	0	0
400	500	5.10	0	0	0	0	0	0	0	0
500	600	6.25	0	0	0	0	0	0	0	0
600	700	7.35	0	0	0	0	0	0	0	0
700	800	8.50	0	0	0	0	0	0	0	0
800	900	9.70	0	0	0	0	0	0	0	0
900	1000	10.80	.80	0	0	0	0	0	0	0
1000	1100	11.95	1.95	0	0	0	0	0	0	0
1100	1200	13.25	3.25	0	0	0	0	0	0	0
1200	1300	14.60	4.60	0	0	0	0	0	0	0
1300	1400	16.05	6.05	0	0	0	0	0	0	0
1400	1500	17.50	7.50	0	0	0	0	0	0	0
1500	1600	18.95	8.95	0	0	0	0	0	0	0
1600	1700	20.30	10.30	0	0	0	0	0	0	0
1700	1800	21.75	11.75	0	0	0	0	0	0	0
1800	1900	23.20	13.20	1.30	0	0	0	0	0	0
1900	2000	24.60	14.60	2.75	0	0	0	0	0	0
2000	2100	26.00	16.00	4.10	0	0	0	0	0	0
2100	2200	27.45	17.45	5.55	.55	0	0	0	0	0
2200	2300	29.00	19.00	7.10	2.10	0	0	0	0	0
2300	2400	30.75	20.75	8.85	3.85	0	0	0	0	0
2400	2500	32.45	22.45	10.55	5.55	.55	0	0	0	0
2500	2600	34.10	24.10	12.25	7.25	2.25	0	0	0	0
2600	2700	35.80	25.80	13.95	8.95	3.95	0	0	0	0
2700	2800	37.55	27.55	15.70	10.70	5.70	.70	0	0	0
2800	2900	39.25	29.25	17.35	12.35	7.35	2.35	0	0	0
2900	3000	40.95	30.95	19.05	14.05	9.05	4.05	0	0	0
3000	3100	42.70	32.70	20.80	15.80	10.80	5.80	.80	0	0
3100	3200	44.35	34.35	22.50	17.50	12.50	7.50	2.50	0	0
3200	3300	46.05	36.05	24.20	19.20	14.20	9.20	4.20	0	0
3300	3400	48.20	38.05	26.20	21.20	16.20	11.20	6.20	1.20	0
3400	3500	50.80	40.35	28.50	23.50	18.50	13.50	8.50	3.50	0
3500	3600	53.35	42.60	30.75	25.75	20.75	15.75	10.75	5.75	.75
3600	3700	56.00	44.95	33.05	28.05	23.05	18.05	13.05	8.05	3.05
3700	3800	58.55	47.25	35.30	30.30	25.30	20.30	15.30	10.30	5.30
3800	3900	61.15	49.80	37.55	32.55	27.55	22.55	17.55	12.55	7.55
3900	4000	63.70	52.35	39.80	34.80	29.80	24.80	19.80	14.80	9.80
4000	4100	66.30	54.95	42.10	37.10	32.10	27.10	22.10	17.10	12.10
4100	4200	68.85	57.50	44.35	39.35	34.35	29.35	24.35	19.35	14.35
4200	4300	71.45	60.10	46.70	41.70	36.70	31.70	26.70	21.70	16.70
4300	4400	74.00	62.65	49.25	43.95	38.95	33.95	28.95	23.95	18.95
4400	4500	77.00	65.65	52.15	46.55	41.55	36.55	31.55	26.55	21.55
4500	4600	80.15	68.85	55.35	49.70	44.35	39.35	34.35	29.35	24.35
4600	4700	83.40	72.05	58.65	52.95	47.30	42.25	37.25	32.25	27.25
4700	4800	86.65	75.30	61.85	56.20	50.55	45.10	40.10	35.10	30.10
4800	4900	89.85	78.50	65.10	59.40	53.75	48.10	42.95	37.95	32.95
4900	5000	93.15	81.80	68.30	62.65	57.00	51.30	45.80	40.80	35.80

* FOR MARRIED PERSONS WHEN SPOUSE CLAIMS ENTIRE EXEMPTION

INSTRUCTIONS

- SINGLE PERSON CLAIMING HEAD OF FAMILY EXEMPTION**
The tax of a single person claiming an exemption as the head of a family as defined in Section 71.09 (6) (b) must be determined from column (6) of the tax table, regardless of the number of his dependents. He may not determine his tax by reference to columns (6) to (11), inclusive. A head of family is defined as a natural person who maintains a household and supports therein himself and one or more persons who are dependent upon him for their support.
- SINGLE PERSON WITH DEPENDENTS (NOT CLAIMING HEAD OF FAMILY EXEMPTION)**
The tax of a single person with one or more dependents is computed by deducting \$5 for each such dependent from the tax shown in column (4) of the table, except that when the gross receipts of such person exceed \$3000 then the amount to be so deducted for each dependent is \$8.65.
- WIDOW OR WIDOWER WITH DEPENDENTS**
The tax of a widow or widower maintaining a household, and supporting therein himself and one or more children under the age of 18 years, is determined from columns (6) to (11), inclusive, of the table.
- MARRIED PERSONS — SEPARATE RETURNS**
If husband and wife are both required to file income tax returns they must both file on either the net income basis (Forms 1 and 1W) or on

the optional basis (Forms 1a and 1Wa). For purposes of the optional basis the marital status on December 31 of the income year determines the column in the table to be used in arriving at the proper amount of tax. However, in the case of a person whose spouse dies during the taxable year, the personal exemption status is that of a married person.
A married person filing a separate optional return must claim either all or none of the personal exemptions. If he claims all, his tax will be determined by reference to columns (5) to (11) of the table. If he claims none of the exemptions, his tax will be determined from column (3) of the table.
5. MARRIED PERSONS — JOINT RETURN
Married persons may file a joint optional return if their combined gross receipts do not exceed \$5000. The tax on such joint return is determined from one of the columns (5) to (11), inclusive, of the tax table. Married persons may not, however, file jointly except on the optional basis.
6. ** MORE THAN SIX DEPENDENTS
The tax of a widow or widower (maintaining a household and supporting therein himself and one or more children under the age of 18 years) having more than six dependents or that of a married person having more than six dependents, is computed by deducting \$5 for each such dependent over six from the tax shown in column (11) of the table.

STATE OF WISCONSIN
WISCONSIN DEPARTMENT OF TAXATION
CORPORATION INCOME TAX RETURN
For Calendar Year 1949

File No.....

or Fiscal Year } Beginning.....
Ending.....

NOTE: Read Carefully all Instructions below before filing your return.

Name of Corporation..... (Print or Typewrite)

Corporation organized under the laws of..... incorporated in the year.....

Engaged in the business of..... (Be Specific as to business classification)

Leave Blank

Having its principal office at..... (If in city, give street and number)

Principal office in Wisconsin at..... (Give town, village or city) County of.....

Where shall we address mail?..... (If in city, give street, number and zone)

GIVE DISTRICT INFORMATION SCHEDULE Z PAGE 4

Is this corporation affiliated with any other corporations?..... If so, list all corporations so related.....

Have you included in this report the income of these affiliated companies?.....

Where the corporation's books are located at.....

Table with columns: Income Bracket, Amount of Income, Rate, Normal Tax. Rows include brackets from 0 to \$1,000 up to Net Taxable Income.

INSTRUCTIONS FOR FILING RETURN AND PAYING TAX

- A. If your tax is \$5.00 or less payment in full must be made when you file your return.
B. If your tax exceeds \$5.00 at least 1/4 of the tax must be paid when you file your return...
C. A 2% discount is allowed when return is filed and taxes are paid in full by the due date...

RETURNS FILED LATE MUST BE ACCOMPANIED BY A \$10.00 LATE FILING FEE

EXAMINE CAREFULLY THE SPECIAL INSTRUCTIONS ON BACK OF FORM 9X

Table with columns: Cash Method of Payment, Normal Tax, T. R. F. Surtax, Total. Rows for Gr. Taxes, 2% Discount, Amount to be Paid in Full.

LEAVE THIS SPACE BLANK

Table with columns: Additional Income, Normal Tax, T. R. F. Surtax, Total. Rows for Office Audit, Add'l. Tax, Interest, Total Amount Due, Corrected Taxable Income, Corrected Assessment, Del. Penalty & Int. On Initial Assm't.

Table with columns: Installment Method of Payment, Normal Tax, T. R. F. Surtax, Total. Rows for Gr. Taxes, 1st Inst. Due with Return, Balance Due.

MAIL CORPORATION RETURNS TO—MAKE CHECKS PAYABLE TO—
WISCONSIN DEPARTMENT OF TAXATION
MADISON 2, WISCONSIN

Div. Ded.....

GROSS INCOME

1. Gross Sales, cash and credit less returns and allowances.....	\$.....		
2. Inventory at beginning of year.....	\$.....		
3. Goods purchased during year.....	\$.....		
4. Cost of manufacturing (submit schedules).....	\$.....		
5. Total.....	\$.....		
6. Inventory at end of year.....	\$.....		
7. Cost of goods sold (deduct 6 from 5).....	\$.....		
8. Gross profits (deduct 7 from 1).....	\$.....		
9. PROFITS from disposal of real estate, other capital assets and investments. (Fill in Schedule A).....			
10. RENT AND ROYALTIES from property in Wisconsin.....			
11. DIVIDENDS (From Schedule B) Do not include Stock Dividends.....			
12. INTEREST from land contracts, mortgages, bonds, and securities, except interest on obligations of the United States.....			
13. ALL OTHER INTEREST except on obligations of the U. S.....			
14. ALL OTHER INCOME of any sort, itemize or submit supporting schedules: (a) Life insurance paid to corporation upon policies on lives of its officials or employes, less premiums paid for such insurance..... (b) Collection of Accounts written off in previous years..... (c) Tax Refunds actually received during the year..... (d).....			
A. TOTAL INCOME FROM ALL SOURCES.....			\$.....

DEDUCTIONS

15. COMPENSATION OF OFFICERS (Fill in Schedule C. Read Instruction 2, Form 9X).....	\$.....		
16. WAGES AND BONUSES paid within the year to employes for service actually rendered in producing taxable income (Read and follow Instruction 2, Form 9X).....			
17. REPAIRS, not including renewals and replacements.....			
18. RENT AND ROYALTIES paid. (Read and follow Instruction 2, Form 9X).....			
19. DEPRECIATION during the year due to use, wear and tear. (Fill in Schedule D).....			
20. DEPLETION of ore deposits or timber. (Submit detailed schedule giving unit rate).....			
21. LOSSES from disposal of real estate, other capital assets and investments. (Fill in Schedule A).....			
22. OTHER LOSSES (Include all Accounts Receivable and Notes Receivable losses actually sustained and charged off during the year.) (Fill in Schedule G).....			
23. TAXES (Do not include U. S. Income, excess or war profits taxes or special Impr. taxes) (Schedule F. Instr. 3, Form 9X).....			
24. DIVIDENDS received but deductible (Read Instruction 4, Form 9X).....			
25. INTEREST paid within the year in the operation of business from which taxable income is derived. (Read and follow Instruction 2, Form 9X).....			
26. OTHER ORDINARY AND NECESSARY EXPENSES. (Fill in Schedule I).....			
B. TOTAL DEDUCTIONS (Before deducting contributions and U. S. income taxes).....			\$.....
C. NET INCOME (before deducting Contributions and U. S. Income Taxes).....			\$.....
27. U. S. INCOME, EXCESS OR WAR PROFITS TAXES deductible (Not more than 10% of line C) (Schedule E).....			\$.....
D. NET INCOME (before deducting contributions).....			\$.....
28. CONTRIBUTIONS or Gifts (Fill in Schedule H. Read Instruction 5, Form 9X) (Not more than 10% of line D).....			\$.....
E. NET INCOME.....			\$.....
F. DEDUCT Unused 1947 Net Business Loss Offset (Instruction 6 Form 9X).....			\$.....
F-1. DEDUCT 1948 Net Business Loss Offset (Instruction 6 Form 9X).....			\$.....
G. NET TAXABLE INCOME.....			\$.....

Schedule G.—OTHER LOSSES		Schedule I.—OTHER ORDINARY AND NECESSARY EXPENSES	
Kind of Loss	Amount	Kind of Expense	Amount
	\$		\$
Total Other Losses—Item 22, Page 2	\$		

Schedule H.—CONTRIBUTIONS OR GIFTS		
Name	Address	Amount
		\$
Total Donations—Item 28, Page 2		\$

SCHEDULE Z—DISTRICTS FROM WHICH INCOME IS DERIVED

Insert in this schedule the name of the town, village or city and the county in which your income was earned. If the taxable income was earned from business conducted or property located in more than one town, village or city in Wisconsin, give their names and the information called for in this schedule with respect to each of such districts. Mercantile corporations need not fill in "Cost of Manufacturing."

DISTRICT				AMOUNT OF				Net Profit (If Determinable by Districts)
Town, village or city State actual location not mailing address	Name of district	County	Property	Cost of Mfg. (Show detail on separate schedule)	Sales	Total		
			\$	\$	\$	\$	\$	
		Totals	\$	\$	\$	\$	\$	

State of.....)
 County of.....) ss.

↑ IMPORTANT ↑ FILL IN THIS SCHEDULE ↑

The distribution of normal tax revenues to taxing districts will be made on the basis of this data.

....., President, and.....
 Treasurer of the above-named corporation, being severally duly sworn, each for himself deposes and says that the within income tax return, and all the statements, schedules and lists thereto attached and accompanying the same, are, to his best knowledge and belief, true and correct in each and every particular.
 Subscribed and sworn to before me this.....day of....., 195...

.....
 Notary Public, Wisconsin

.....
 President.

 Treasurer.

SCHEDULE J

BALANCE SHEETS OF

Name of Corporation

ASSETS	DECEMBER 31, 1948, or		DECEMBER 31, 1949, or	
	Fiscal Year Ending	194	Fiscal Year Ending	194
1. Cash		\$		\$
2. Notes and Accounts Receivable Less Bad Debt Reserve	\$		\$	
3. Inventories				
Raw Materials	\$		\$	
Mfg. Goods in Process				
Stock of Goods				
Supplies				
Total Inventories				
Less Inventory Reserves				
4. Securities, Stocks, Bonds, Etc.				
5. Other Investments				
6. Capital Assets				
Land				
Depreciable Assets				
Buildings	\$		\$	
Machinery				
Other Equipment				
Furniture and Fixtures				
Total Depr. Assets				
Less Depreciation Res.				
Depletable Assets	\$		\$	
Less Depletion Reserve				
7. Patents				
8. Good Will				
9. Life Ins. (Cash Surrender Val.)	(Strike One)			
Life Ins. (Paid Prem. Deferred)				
10. Other Assets				
Total Assets		\$		\$

LIABILITIES

1. Notes & Accounts Payable		\$		\$
2. Bonded & Mortgage Debt				
3. Real & Per. Prop. Tax Accruals	\$		\$	
4. Payroll Tax Accruals				
5. Other Accrued Expenses				
6. Other Liabilities	\$		\$	
7. Wisconsin Income Tax Reserve	\$		\$	
8. U. S. Income Tax Reserve				
9. Other Reserves				
10. Cap. Stk., Pd. up & outstanding				
(a) Pref. No. Shares	\$		\$	
(b) Com. No. Shares				
11. Appreciation Surplus				
12. Surplus & Undivided Profits	(A)		(B)	
Total Liabilities		\$		\$

(A) & (B)—See items 1 & 12, Schedule K, over

SCHEDULE K

ANALYSIS OF SURPLUS AND UNDIVIDED PROFITS ACCOUNT

1. Balance at Beginning of Taxable Year (Must agree with (A) Item 12 Liabilities on opposite side).....	\$.....	(A)
Amounts Credited to Surplus during year:		
2. Net Income as shown by your books (See Item 1, Schedule L below).....	\$.....	
3. Other additions to Surplus (specify).....	\$.....	
4.	\$.....	
5.	\$.....	
6.	\$.....	
Subtotal.....	\$.....	
Amounts Debited to Surplus during year:		
7. Cash Dividends (a) Preferred.....(Date Paid.....194..)	\$.....	
(b) Common.....(Date Paid.....194..)	\$.....	
8. Stock Dividends.....(Date Paid.....194..)	\$.....	
9. Other Debits (specify).....	\$.....	
10.	\$.....	
11.	\$.....	
12. BALANCE AT END OF YEAR (Must agree with (B) Item 12 Liabilities, on opposite side).....	\$.....	(B)

SCHEDULE L.

RECONCILIATION OF BOOK INCOME WITH TAXABLE INCOME

1. Net Book Income transferred to Surplus (Must agree with Item 2, Schedule K above).....	\$.....
Add Adjustments to arrive at Taxable Income:	
2. Life Insurance Premiums Paid on Lives of Officers.....	\$.....
3. Unallowable Donations (Attach Schedule).....	\$.....
4. Non-deductible portion of U. S. Income Taxes Paid.....	\$.....
5.	\$.....
6.	\$.....
7.	\$.....
8. †Additions to Contingent Reserves charged against Book Income:	
(a).....	\$.....
(b).....	\$.....
(c).....	\$.....
(d).....	\$.....
(e).....	\$.....
Subtotal.....	\$.....
Deduct Adjustments to Arrive at Taxable Income:	
9. Interest on Obligations of the United States.....	\$.....
10. Dividends received deductible under section 71.04 (4).....	\$.....
11. Stock dividends received.....	\$.....
12. Liquidating dividends received.....	\$.....
13. Increase in Cash Surrender Value of Life Insurance Policies.....	\$.....
14.	\$.....
15.	\$.....
16. †Charges made on Books against Contingent Reserves:	
(a).....	\$.....
(b).....	\$.....
(c).....	\$.....
(d).....	\$.....
17. Net Income per Item E page 2, Form 4.....	\$.....

†Charges to income for additions to contingent reserves are not deductible for Wisconsin income tax purposes. If adjustments made under items 8 & 16 of Schedule L above because of contingent reserves do not reconcile with the reserve balances shown on balance sheets, submit an analysis of reserves. Following is a partial list of contingent reserves:
 U. S. Income and Excess Profits Tax Reserve. Workmen's Compensation Reserve.
 Reserve for Unassessed Wisconsin Income Tax. Reserve for Cash Discounts.
 Bad Debts Reserve. Reserve for Bonuses.
 Reserve for Inventories.