

FORM 1040
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN
FOR CALENDAR YEAR 1951

1951

or taxable year beginning _____, 195____, and ending _____, 195____

Do not write in these spaces

Name **Harry S. and Bess W. Truman**
(PLEASE PRINT. If this is a joint return of husband and wife, use first names of both)

Serial
No.

HOME ADDRESS **The White House**
(PLEASE PRINT. Street and number or rural route)

(Cashier's Stamp)

Washington **D. C.**
(City, town, or post office) (Postal zone number) (State)

Social Security No. _____ Occupation **President**

1. List your name. If your wife (or husband) had no income, or if this is a joint return, list also her (or his) name.

A **Harry S. Truman**

B **Bess W. Truman**

(Your wife's name—do not list if exemption is claimed on another return)

Check below if at the end of your taxable year you or your wife were—

65 or over ☒ Blind ☐

65 or over ☒ Blind ☐

On lines A and B below—

If neither 65 nor blind write the figure 1
If either 65 or blind write the figure 2
If both 65 and blind write the figure 3

Number of exemptions for you **2**

Number of her (or his) exemptions **2**

Name—and address if different from yours

- C. List names of your children (including stepchildren and legally adopted children) with 1951 gross incomes of less than \$600 who received more than one-half of their support from you in 1951. See Instructions.

Enter number of children listed,

- D. Enter number of exemptions claimed for close relatives listed in Schedule J on page 2

- E. Enter total number of exemptions claimed in A to D above

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1951, before pay-roll deductions. Persons claiming traveling or reimbursed expenses, see Instructions.

Print Employer's Name	Where Employed (City and State)	Income Tax Withheld	Total Wages
U. S. Government	Washington, D. C.	\$ 17,844 54	\$ 100,000 00

Enter totals. \$ **100,000 00**

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 the total here

IF YOUR INCOME WAS LESS THAN \$5,000.—Use the tax table on page 4 unless you itemize deductions. The table allows about 10 percent of your income for charitable contributions, interest, taxes, medical expenses, etc. If your 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.—Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.

5. (A) Enter your tax from table on page 4, or from line 13, page 3. \$ **50,255 14**
(B) Enter your self-employment tax from line 31, separate Schedule C. \$ **50,255 14**

Enter total here → \$ **50,255 14**

6. How much have you paid on your 1951 income tax?

(A) By tax withheld (in item 2, above). Attach Original Forms W-2. \$ **17,844 54**

(B) By payments on 1951 Declaration of Estimated Tax (include any overpayment on your 1950 tax not claimed as a refund). \$ **32,282 66**

Enter total here → \$ **50,127 20**

7. If your tax (item 5) is larger than payments (item 6), enter balance of tax due here. This balance must be paid in full with return. \$ **107 94**

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) (Credited on 1952 estimated tax)

Do you owe any prior year Federal tax for which you have been billed? (Yes or No) **no** Is your wife (or husband) making a separate return for 1951? (Yes or No) **no** If "yes," write her (or his) name

If you have filed a return for a prior year, state latest year **1950** Where filed? **Baltimore, Md.**

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

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 split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

16-55804-1

Original Retired
for Preservation

Schedule A.—INCOME FROM DIVIDENDS

Name of corporation declaring dividend	Amount	Name of corporation declaring dividend	Amount
	\$		\$
		Enter total here →	\$

Schedule B.—INCOME FROM INTEREST

Name of payor	Amount	Name of payor	Amount
U. S. Government Bonds	\$		\$
			835 00
		Enter total here →	835 00

Schedule C Summary.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION, FARMING, AND PARTNERSHIP

1. Business profit (or loss) from separate Schedule C, line 24.....	\$
2. Farm profit (or loss) from separate schedule, Form 1040F.....	
3. Partnership, etc., profit (or loss) from Form 1065, Schedule J, Column 10...	
4. Total of lines 1, 2, 3.....	\$
5. Less: Net operating loss deduction (attach statement).....	
6. Net profit (or loss) (line 4 less line 5).....	

Schedule D.—NET GAIN OR LOSS FROM SALES OR EXCHANGES OF CAPITAL ASSETS, ETC.

1. From sale or exchange of capital assets (from separate Schedule D).....	
2. From sale or exchange of property other than capital assets (from separate Schedule D).....	

Schedule E.—INCOME FROM ANNUITIES OR PENSIONS

1. Cost of annuity (amount you paid) .. \$	4. Amount received this year .. \$
2. Cost received tax-free in past years ..	5. Excess 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 not 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)
Farm	\$ 1,200 00	\$ 1,253 65	\$ 22 50	\$ 748 50
1. Totals.....	\$	\$	\$	\$
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5).....				(824 65)

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

1. Estate or trust (Name) (Address)	\$
2. Other sources (state nature)	
Enter total here →	

Total income (or loss) from above sources (Enter here and as item 3, page 1)..... \$ 10 35

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

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed (or allowable) in prior years	5. Remaining cost or other basis to be recovered	6. Life used in accumulating depreciation	7. Estimated life from beginning of year	8. Depreciation allowable this year
See attached schedule							

Schedule I.—EXPLANATION OF LINES 6, 17, AND 20, SEPARATE SCHEDULE C AND COLUMNS 4 AND 5 OF SCHEDULE F

Line or Column No.	Explanation	Amount	Line or Column No.	Explanation	Amount
F 5	Missouri real estate tax	748 50			

Schedule J.—EXEMPTIONS FOR CLOSE RELATIVES—(See Instructions)

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1951—			4. If answer to either 3(b) or 3(c) is "No" enter amount spent for dependent's support in 1951 by—	
		(a) Have gross income of \$600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	You (and your wife if this is a joint return)	Others, and by dependent from own funds
					\$	\$

Enter here and as item 1D, page 1, the number of close relatives claimed above.....

ITEMIZED DEDUCTIONS—FOR PERSONS NOT USING TAX TABLE ON PAGE 4 OR STANDARD DEDUCTION ON LINE 2 BELOW—

Page 3

* 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, attach additional sheets.		\$	
Contributions	See attached page	1,210	70
	Allowable Contributions (not in excess of 15 percent of item 4, page 1)		1,210 70
Interest			
	Total Interest		
Taxes	See attached schedule		
	Total Taxes		2,093 99
Losses from fire, storm, or other casualty, or theft			
	Total Allowable Losses (not compensated by insurance or otherwise)		
Medical and dental expenses (if over 65 see instructions)			
	Net Expenses (not compensated by insurance or otherwise)		
Miscellaneous (See Instructions)	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		\$	3,304 69

* TAX COMPUTATION FOR CALENDAR YEAR 1951 (For Other Taxable Years Attach Form 1040FY)

1. Enter amount shown in item 4, page 1. This is your Adjusted Gross Income	\$	100,010 55
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized and line 1, above, is \$5,000 or more: (a) married persons filing separately enter \$500, (b) all others enter 10 percent of line 1, but not more than \$1,000		3,304 69
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income	\$	96,705 66
4. Multiply \$600 by total number of exemptions claimed in item 1E, page 1. Enter total here . .		2,400 00
5. Subtract line 4 from line 3. Enter difference here. (If line 1 includes partially tax-exempt interest, see instructions)	\$	94,305 66
6. If line 5 is not more than \$2,000—Enter 20.4 percent of amount on line 5 and disregard lines 7, 8, and 9. This is your normal tax and surtax	\$	
7. If line 5 is more than \$2,000 and you are a single person or a married person filing separately—Use tax rates on last page of instructions to figure tax on amount on line 5. This is your normal tax and surtax	\$	
8. If line 5 is more than \$2,000 and you are filing a joint return—		
(a) Enter here one-half of the amount of line 5	\$	47,152 85
(b) Use tax rates on last page of instructions to figure tax on amount on line 8 (a)		25,117 57
(c) Multiply amount on line 8 (b) by 2. This is your normal tax and surtax	\$	50,235 14
9. If alternative tax computation is made, enter here tax on back of separate Schedule D	\$	
Disregard lines 10, 11, and 12, and copy on line 13 the same figure you entered on line 6, 7, 8 (c), or 9, unless you used itemized deductions		
10. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116)	\$	
11. Enter here any income tax paid at source on tax-free covenant bond interest	\$	
12. Add the figures on lines 10 and 11 and enter the total here	\$	
13. Subtract line 12 from line 6, 7, 8 (c), or 9. Enter difference here and as item 5 (A), page 1. This is your tax	\$	50,235 14