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FORM 1040
U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN

FOR CALENDAR YEAR 1952

1952

or taxable year beginning _____, 1952, and ending _____, 195__

Do not write in these spaces

Serial No.

(Cashier's Stamp)

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

HOME ADDRESS 219 North Delaware Street
(PLEASE PRINT. Street and number or rural route)

Independence, Missouri
(City, town, or post office) (Postal zone number) (State)

Social Security No. _____ Occupation _____

Your exemptions

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 1952 gross incomes of less than $600 who received more than one-half of their support from you in 1952. See Instructions.

Enter number of children listed .....

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

E. Enter total number of exemptions claimed in A to D above 4

Please Attach All Original W-2 Forms Here

Your income

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1952, *before payroll deductions*. Persons claiming traveling or reimbursed expenses, see Instructions.

Print Employer's Name	Where Employed (City and State)	Total Wages	Income Tax Withheld
U. S. Government	Washington, D. C.	$ 100,000 00	$ 19,733 64
	Enter total →	$ 100,000 00	$ 19,733 64

3. If you received dividends, interest, or any other income, give details on page 2 and enter the total here 539 06

4. Add income shown in items 2 and 3, and enter the total here .... $ 100,539 06

How to figure the tax

(Before figuring your tax, see Schedule J for "Head of Household." If you claim such status, check 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 YOUR INCOME WAS $5,000 OR MORE.—Compute tax on page 3. Use standard deduction or itemize deductions, whichever is to your advantage.

Tax due or refund

5. (A) Enter your tax from table on page 4, or from line 13, page 3 . $ 53,895 76
(B) Enter your self-employment tax from line 35, separate Schedule C. —
Enter total here → $ 53,895 76

6. How much have you paid on your 1952 income tax?
(A) By tax withheld (in item 2, above). Attach Original Forms W-2. $ 19,733 64
(B) By payments on 1952 Declaration of Estimated Tax (include any overpayment on your 1951 tax not claimed as a refund). 34,094 00
Enter total here → 53,827 64

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 ..... $ 68 12

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 1953 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 1952? (Yes or No) No If "yes," write her (or his) name _____

If you have filed a return for a prior year, state latest year 1951 Where filed? Baltimore, Maryland

To which director's (formerly 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.

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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
	$	Interest on mortgage	$ 290 28
		U.S. Gov't Bonds	943 75
		Int. Fed tax refund	2 34
		Enter total here →	1,236 37

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

1. Business profit (or loss) from separate Schedule C, line 23 ..... $
2. Farm profit (or loss) from separate schedule, Form 1040F .....
3. Partnership, etc., profit (or loss) from Form 1065, Schedule K, Column 3 ...

(Partnership name) (Address)

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) .. $
2. Cost received tax-free in past years ..
3. Remainder of cost (line 1 less line 2) ..... $
4. Amount received this year .. $
5. Excess of line 4 over line 3 ..
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 (attach statement)	5. Other expenses (attach statement)
Farm	$ 1,200 00	$ 1,261 08	$ 107 50	$ 784 63
Frissell tract	300 00			44 10
1. Totals	$	$	$	$

2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5) ..... (697 31)

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

1. Estate or trust _____ (Name) (Address)
2. Other sources (state nature)

Total income (or loss) from above sources (Enter here and as item 3, page 1) ..... $ 539 06

Schedule H.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN 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 schedule attached					

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

1. Name of dependent relative. Also give address if different from yours	2. Relationship	3. Did dependent during 1952— (a) Have gross income of $600 or more?	(b) Reside in your home?	(c) Receive entire support from you?	4. If answer to either 3(b) or 3(c) is "No" enter amount spent for dependent's support in 1952 by— 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 ..... [ ]

Schedule J.—HEAD OF HOUSEHOLD (See Instructions)

(Not applicable where wife or husband died during taxable year)

1. Were you unmarried (or legally separated) at the close of your taxable year? (Yes or No) _____
2. Did any person for whom you are entitled to an exemption, or your unmarried child, grandchild, or stepchild, even though not a dependent, share during your entire taxable year your home which was your principal residence? (Yes or No) _____
   List name(s) and relationship to you _____
3. Did you furnish more than one half of the cost of maintaining the household during the taxable year? (Yes or No) _____
   If you did not furnish the entire cost, state total amount furnished by you $_____; by all others (including those sharing your home) $_____.
4. If all of the above questions are answered "Yes," you may determine your tax as Head of a Household.

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ZED 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, attach additional sheets.

Contributions	See schedule		
	Allowable Contributions (not in excess of 20 percent of item 4, page 1)		$ 1,472 50
Interest			
	Total Interest		
Taxes	See schedule		
	Total Taxes		1,914 39
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)		
	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)*	Collection fee on mortgage payments received	50	
	Total Miscellaneous Deductions		50
	Total Deductions		$ 3,387 39

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		$ 100,539 06
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		3,387 39
3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income		$ 97,151 67
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)		$ 94,751 67
If line 5 is not more than $2,000 ——		
6. Enter 22.2 percent of amount shown on line 5 and disregard lines 7, 8, and 9		$
If line 5 is more than $2,000 ——		
7. **And you are a single person, a married person filing separately, or a head of household ——** Single persons and married persons filing separately use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 5; heads of household use Tax Rate Schedule II		$
8. **And you are filing a joint return ——**		
(*a*) Enter one-half of amount on line 5	$ 47,375 84	
(*b*) Use Tax Rate Schedule I on page 12 of Instructions to figure tax on amount on line 8 (*a*)	26,947 88	
(*c*) Multiply amount on line 8 (*b*) by 2		$ 53,895 76
9. If alternative tax computation is made, enter here tax from 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		$ 53,895 76

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