Saturday night
March 25th 1944.

My beloved,

To-day has been a happy and exciting day for baby and me. If you were with us, it would have been perfect.

In the morning the postman brought up my mail and your very beautiful gift to me. I thank you from the bottom of my heart, dear George. It's my guess that you splurged with one month's pay but I'll treasure it and have already worn it to-day above my heart. So many people admired it and made comment on your excellent taste. Did I mention the birthday card you sent? Thanks, again, darling. Also got a letter

2/

from Bob and cards from your folks, Bessie & family, Thelma & Joel. Sam, your "brudder" just called to wish me a happy birthday and mom and Pop are visiting them to-night. Pop spoke with me too and mentioned that he just listened to Bob speak on three records which were made in California. They didn't know I had a phonograph and will bring the records with them to-morrow. The folks are fine and your brother returned from Tenn. last Sunday (he left on Tues.) and the job wasn't any good, living conditions worse.

The weather was glorious again to-day and I hope it keeps up as I'd like to visit Bess very soon - maybe this week or after the first of April. She wrote a letter to me insisting that I come up with the baby and also mentioned that you didnt write yet. If you have a moment, write just a card or note to her c/o J. Gowan Sackett Lake, Monticello, N.Y.

My kitchen is back to normal again and I'm quite relieved that the mess is also cleaned up. Jimmie and I managed to get out early, shopped and he napped outdoors between 11 - 12.40. Then he had a good dinner and I dressed him up for Joel's party. He looked adorable in his short pants' suit with that blonde center curl on his head. What a grand time he had all afternoon with

Joel and the other children - the cousins.
My mother, cousin Gertie & Sandra, Thelma's mother-in-law - sister-in-law - and her three children.
Thelma's friend Irma & daughter.
Not many but plenty of noise and Jimmie, in his quiet way was the center of attraction. He went for all the kid's noses and had so much fun that it was 6.45 before I knew it and didn't realize it was that late because it was so light out and sunny. We got home at 7 and he was fed immediately and put to bed and fell asleep in 5 minutes. Thelma took some flash pictures ~~and~~ around the table setting and it was all quite attractive. She also baked me a birthday cake, a miniature, and the folks and my family will be here to-morrow.

Mayer's gift was mailed to-day and that's off my mind. I bought a frosted glass bon-bon dish with a cover that has a simple gold band around it. It was packed well and sent insured. I'll write a short note to him to-night. Mrs. Pincus called me this afternoon, inquired about us and also got a letter from you. His best regards to you.

I hope that your call comes through to-morrow as I miss talking to you and maybe Jimmie will manage a word. To think that to-morrow will be his half year birthday — and mommy's birthday, too. Pop mentioned that you may get a furlough before you start tech. training. Is that possible? It would be wonderful but I'll not believe until I see.

I still love you, darling, with all my heart and am counting the days to our long cherished reunion. In the meantime, I'll keep my chin up and just dream about you and our future to-gether with Jimmie and the others.

All my love and devotion to the most wonderful husband in the world and a kiss and hug from our Jimmie.

Lovingly yours,
Florence

P.S. Enclosed find ~~form~~ which I got today and also another buck.

The description of gift — It's a sterling pin in the form of a lily — silver finish.

Form 1040-ES
United States
Treasury Department
Bureau of
Internal Revenue

Declaration of Estimated Tax For Calendar Year 1944

or fiscal year beginning ______________, 1944, and ending ______________, 1945

(See accompanying Instructions and Work Sheets)

1. Estimated Income and Victory Tax for 1944		$		(Cashier's Stamp)
2. Estimated Income Tax withheld and to be withheld during entire year				
3. ESTIMATED TAX after deducting estimated tax withheld (item 1 less item 2)		$		
4. Less: Credit for overpayment shown on 1943 return (allowable only if credit was elected in item 17, Form 1040A, or item 23, Form 1040, for 1943)	$			
5. If this is an amended declaration, enter payments made on account of prior declarations for this year				
6. Unpaid balance of ESTIMATED TAX (item 3 less the sum of items 4 and 5)		$		
7. Amount paid with this declaration. (Read carefully Instructions 3 and 4 on other side.)		$		

Social Security Number, if any

(Name) (Please print. If this declaration is for a husband and wife, use both first names)

(Street and number or rural route)

(City or town) (State) 16—35975-2

I declare under the penalties of perjury that this declaration has been examined by me and to the best of my knowledge and belief is a true, correct, and complete declaration.

(Signature of taxpayer or agent) (Date)

(If this is a joint declaration (not made by agent), it must be signed by both husband and wife)

(OVER)

READ BEFORE FILING THIS DECLARATION

1. This year, your declaration must be filed on or before April 15.
2. It should be taken, or mailed, to the Collector of Internal Revenue of the district in which you expect to file your income tax return.

PAYMENT OF ESTIMATED TAX

3. Your estimated tax may be paid in full with this declaration, or in equal installments on or before April 15, June 15, September 15, and December 15. The first installment must accompany this declaration.
4. Any credit for overpayment (item 4 on the face of this declaration) may be applied against the first installment. If the credit is larger than the installment, the balance may be applied against the next installment.

FARMERS

5. If at least 80 percent of your gross income is derived from farming, you may file this declaration on or before December 15, instead of April 15. If you wait until December 15, you must then pay the entire balance of the estimated tax (item 6 on the face of this declaration).

IF YOUR STATUS CHANGES

6. This is only an estimate. If your estimated tax is substantially increased or decreased as a result of a change in your income or family status, you should file a new declaration on or before the next filing date—June 15, September 15, or December 15. The new declaration should be marked "Amended," and must be filed with the Collector of Internal Revenue with whom the original declaration was filed. Any increase or decrease in estimated tax should be spread evenly over the remaining installments.
7. Even though you are not required to file a declaration on April 15, you may have to file one on June 15, September 15, or December 15, if your expected income increases or your marital status changes in the meantime. In such a case, the estimated tax should be paid in equal installments over the remaining quarters of the year.

FISCAL YEAR

8. If you file your income tax return on a fiscal year basis, your dates for filing the declaration and paying the estimated tax will be the 15th day of the last month of the first, second, third, and fourth quarters of your fiscal year, instead of April 15, June 15, September 15, and December 15.

SEE ACCOMPANYING INSTRUCTIONS AND WORK SHEETS

16—35075-2 ☆ GPO

INSTRUCTIONS AND WORK SHEETS FOR
1944 DECLARATION OF ESTIMATED INCOME AND VICTORY TAX
(FORM 1040-ES)

PURPOSE OF DECLARATION

Certain taxpayers are required by law to file a declaration of estimated Income and Victory Tax. THE DECLARATION PROVIDES A BASIS FOR PAYING CURRENTLY TAXES OWED IN EXCESS OF THE TAX WITHHELD ON WAGES. This is a necessary part of the pay-as-you-go system of tax collection.

Taxes are withheld from the wages of most individuals by their employers and paid monthly to the Treasury. This keeps most employed persons substantially paid up on their taxes.

Declarations and quarterly payments of estimated tax are required of persons who are not substantially paid up on their taxes by withholding from wages.

Every taxpayer must file an annual Income and Victory Tax return after the close of the year (usually on or before March 15 of the next year), and at that time he must pay any balance of tax due on the year's income over and above the amount withheld from his wages or paid in quarterly installments as estimated tax. If he has overpaid his tax, he will be entitled to a refund upon filing his annual return.

WHO MUST MAKE A DECLARATION

A declaration must be made by every citizen or resident of the United States who, if—

1. SINGLE, OR MARRIED BUT NOT LIVING WITH SPOUSE (*whether or not head of a family*), *expects to receive in 1944*—
   (*a*) more than $2,700 of wages subject to withholding; or
   (*b*) more than $100 of income from all other sources, *provided* his total income is expected to amount to $500 or more.

2. MARRIED AND LIVING WITH SPOUSE, *expects to receive in 1944, either alone or together with his spouse*—
   (*a*) more than $3,500 of wages subject to withholding; or
   (*b*) more than $100 of income from all other sources, *provided*—
   their total combined income is expected to amount to $1,200 or more; or
   his total separate income is expected to amount to more than $624.

Thus, every individual who receives wages which are not subject to withholding—for example, compensation for agricultural labor or domestic service—and every individual who receives income from dividends, interest, rents, or gains from property transactions or from a business or profession, must file a declaration if his income for 1944 is expected to exceed the amounts stated in paragraphs 1 (*b*) and 2 (*b*) above.

In addition, a declaration is required of any individual whose income for 1943 was in excess of the amounts stated above.

In applying the foregoing rules, the first $1,500 of military pay should be excluded from income.

Husbands and wives who are only temporarily apart—for example, if one is in the armed forces—are considered to be "living together." Otherwise, separated husbands and wives are considered "single persons."

These rules apply also to aliens who are residents of Canada or Mexico and whose wages are subject to withholding in this country. Other nonresident aliens are not required to file declarations.

GENERAL INSTRUCTIONS

A. JOINT DECLARATION.—A joint declaration may be filed by husband and wife living together provided they are both citizens or residents of the United States. A joint declaration is permissible even though one spouse has no income.

Even though a joint declaration is filed, separate annual income tax returns may be filed for the taxable year, in which case the estimated tax for such year may be treated as the estimated tax of either the husband or the wife, or may be divided between them.

B. AMENDED DECLARATION.—An amended declaration (to be marked "Amended") may be filed for the taxable year 1944 on or before the 15th day of the last month of any quarter of such taxable year subsequent to that in which the original declaration, or last amended declaration, was filed. The amended declaration must be filed with the collector of internal revenue with whom the original declaration was filed.

Any increase or decrease in estimated tax should be spread evenly over the remaining installments.

C. PENALTIES.—The following penalties are imposed by law:

For failing to file declaration or failing to pay estimated tax.—Five percent of the unpaid amount of each installment due but unpaid plus 1 percent for each month or part of a month (except the first) during which such amount remains unpaid, up to a maximum of 10 percent of the unpaid amount of such installment.

For underestimating tax by more than 20 percent (33⅓ percent for farmers).—Six percent of entire shortage in estimate, but not more than the amount by which the estimate falls short of 80 percent of the tax (or, in the case of farmers, 66⅔ percent of the tax). This penalty will not apply if the estimated tax is computed on last year's income at this year's rates and exemptions, and is paid *on time* in equal quarterly installments or is paid ahead of time (or, in the case of farmers, is paid in full on or before the 15th day of the last month of the taxable year).

Penalties provided for willful failure to make a return or for willfully making a false return are likewise applicable to declarations.

BEFORE FILLING IN YOUR COPY OF DECLARATION BELOW, TURN TO PAGE 2 OR 3 TO COMPUTE YOUR ESTIMATED INCOME AND VICTORY TAX FOR 1944

Form 1040-ES (Duplicate)
United States
Treasury Department
Bureau of Internal Revenue

YOUR COPY OF

Declaration of Estimated Tax for Calendar Year 1944

or fiscal year beginning ______________, 1944, and ending ______________, 1945
(See accompanying Instructions and Work Sheets)

1. Estimated Income and Victory Tax for 1944	$		COPY THESE FIGURES ON THE DECLARATION WHICH YOU WILL FILE WITH THE COLLECTOR.
2. Estimated Income Tax withheld and to be withheld during entire year			
3. ESTIMATED TAX after deducting estimated tax withheld (item 1 less item 2)	$		
4. Less: Credit for overpayment shown on 1943 return (allowable only if credit was elected in item 17, Form 1040A, or item 23, Form 1040, for 1943) $			KEEP THIS COPY FOR USE IN MAKING YOUR ANNUAL RETURN.
5. If this is an amended declaration, enter payments made on account of prior declarations for this year			
6. Unpaid balance of ESTIMATED TAX (item 3 less the sum of items 4 and 5)	$		
7. Amount paid with this declaration. (Read carefully Instructions 3 and 4 on Form 1040-ES.)	$		

Social Security Number, if any ______________ *Name* ______________

(Do not file with collector)

WORK SHEET AND TABLE

FOR USE IN ESTIMATING INCOME AND VICTORY TAX ON INCOMES NOT OVER $10,000

NOTICE: The estimating procedure, table of taxes, and exemptions shown below are provided for your convenience. They do not necessarily correspond to the procedure, tables, and exemptions in the annual income tax return. They are intended to assist you in approximating the tax rather than in determining your exact tax for the year. If your estimated income is over $10,000, or if you wish to make more precise calculations, use the alternative work sheet on page 3.

Computation of Estimated Income and Victory Tax for 1944 on Incomes NOT Over $10,000

1. Total estimated income from wages, salaries, dividends, interest, rents, and all other sources including *net* profits from farming and other business. *NOTE.*—The amount you enter above should be your best estimate of your total income for the year 1944. While it is only an estimate, you must figure it as accurately as possible because an underestimate of tax amounting to more than 20 percent (33⅓ percent for farmers) may result in a penalty if due to an underestimate of income. (However, see Instruction C on page 1 regarding use of last year's income.)		$
2. *Deduct:* $550 if taxpayer is single; $1,320 if married or head of a family; and $385 for each dependent. Husband and wife filing separate declarations may divide the $1,320 in any proportion		
3. Amount to be used in estimating Income Tax (line 1 less line 2)		$
4. Estimated Income Tax for 1944 from table below		$
5. Amount shown on line 1 less $624 (in case of joint declaration, see note below)	$	
6. Estimated Victory Tax (3 percent of amount on line 5, above)		
7. Total estimated Income and Victory Tax (line 4 plus line 6)		$

Note to line 5.—VICTORY TAX EXEMPTION ON JOINT DECLARATION.—A husband and wife filing a joint declaration may deduct a Victory Tax exemption of $1,248 on line 5 above, unless the income (included in line 1) of one spouse is less than $624, in which case the total exemption is limited to $624 plus the income (included in line 1) of such spouse.

TABLE OF ESTIMATED INCOME TAX

16—38290-1

If the amount in line 3 above is		The estimated income tax to be entered on line 4 above is	If the amount in line 3 above is		The estimated income tax to be entered on line 4 above is	If the amount in line 3 above is		The estimated income tax to be entered on line 4 above is	If the amount in line 3 above is		The estimated income tax to be entered on line 4 above is
Over	But not over		Over	But not over		Over	But not over		Over	But not over	
$10	$25	$3	$925	$950	$164	$1,825	$1,850	$321	$3,900	$4,000	$739
25	50	7	950	975	168	1,850	1,875	326	4,000	4,100	760
50	75	11	975	1,000	173	1,875	1,900	330	4,100	4,200	780
75	100	15	1,000	1,025	177	1,900	1,925	334	4,200	4,300	800
100	125	20	1,025	1,050	181	1,925	1,950	339	4,300	4,400	821
125	150	24	1,050	1,075	186	1,950	1,975	343	4,400	4,500	844
150	175	28	1,075	1,100	190	1,975	2,000	347	4,500	4,600	868
175	200	33	1,100	1,125	194	2,000	2,050	354	4,600	4,700	892
200	225	37	1,125	1,150	199	2,050	2,100	363	4,700	4,800	916
225	250	42	1,150	1,175	203	2,100	2,150	371	4,800	4,900	940
250	275	46	1,175	1,200	208	2,150	2,200	380	4,900	5,000	964
275	300	50	1,200	1,225	212	2,200	2,250	390	5,000	5,200	1,000
300	325	55	1,225	1,250	216	2,250	2,300	400	5,200	5,400	1,048
325	350	59	1,250	1,275	221	2,300	2,350	411	5,400	5,600	1,096
350	375	63	1,275	1,300	225	2,350	2,400	421	5,600	5,800	1,143
375	400	68	1,300	1,325	229	2,400	2,450	431	5,800	6,000	1,191
400	425	72	1,325	1,350	234	2,450	2,500	441	6,000	6,200	1,239
425	450	76	1,350	1,375	238	2,500	2,550	451	6,200	6,400	1,287
450	475	81	1,375	1,400	243	2,550	2,600	461	6,400	6,600	1,335
475	500	85	1,400	1,425	247	2,600	2,650	471	6,600	6,800	1,389
500	525	90	1,425	1,450	251	2,650	2,700	481	6,800	7,000	1,444
525	550	94	1,450	1,475	256	2,700	2,750	492	7,000	7,200	1,500
550	575	98	1,475	1,500	260	2,750	2,800	502	7,200	7,400	1,555
575	600	103	1,500	1,525	264	2,800	2,850	512	7,400	7,600	1,610
600	625	107	1,525	1,550	269	2,850	2,900	522	7,600	7,800	1,665
625	650	111	1,550	1,575	273	2,900	2,950	532	7,800	8,000	1,720
650	675	116	1,575	1,600	278	2,950	3,000	542	8,000	8,200	1,776
675	700	120	1,600	1,625	282	3,000	3,100	557	8,200	8,400	1,831
700	725	125	1,625	1,650	286	3,100	3,200	578	8,400	8,600	1,886
725	750	129	1,650	1,675	291	3,200	3,300	598	8,600	8,800	1,941
750	775	133	1,675	1,700	295	3,300	3,400	618	8,800	9,000	2,004
775	800	138	1,700	1,725	299	3,400	3,500	638	9,000	9,200	2,066
800	825	142	1,725	1,750	304	3,500	3,600	659	9,200	9,400	2,129
825	850	146	1,750	1,775	308	3,600	3,700	679	9,400	9,600	2,192
850	875	151	1,775	1,800	312	3,700	3,800	699	9,600	9,800	2,254
875	900	155	1,800	1,825	317	3,800	3,900	719	9,800	10,000	2,317
900	925	160									

The tax in the above table makes allowance for deductions (such as interest, taxes, and contributions) approximating 8 percent of the amount shown on line 3 above. In order to give effect to such estimated deductions, the amount deducted for personal exemption and credit for dependents has been increased, as indicated above on line 2, for the purpose of this computation only.

ALTERNATIVE WORK SHEET

FOR USE IN ESTIMATING INCOME AND VICTORY TAX ON (1) INCOMES OVER $10,000, OR (2) SMALLER INCOMES WHERE DETAILED COMPUTATION IS PREFERRED

In general, the items on the Work Sheet relating to Income and Victory Tax are the same as on the 1943 Income and Victory Tax return, Form 1040. Information with respect to these items may be obtained from the 1943 Form 1040 Instructions, as amended by the instructions on page 4 of this Work Sheet.

COMPUTATION OF ESTIMATED INCOME TAX NET INCOME AND VICTORY TAX NET INCOME

NOTE: Do not fill in spaces that have been marked out (x x x x). Otherwise, the figures in column 1 and column 2 should be the same for lines 1 to 9.

Line No.	ESTIMATED INCOME	Amount	Deductible Expenses	COLUMN 1 Estimated Income Tax Net Income		COLUMN 2 Estimated Victory Tax Net Income	
1.	Salaries and other compensation for personal services	$	$	$		$	
2.	Dividends						
3.	Interest on corporation bonds, bank deposits, notes, etc.						
4.	Interest on Government obligations, etc.:						
	(a) Subject to surtax only		$				
	Less: Amortizable bond premium					x x x x x	x x
	(b) Subject to normal tax, surtax, and Victory Tax						
5.	Annuities						
6.	(a) Net gain (or loss) from sale or exchange of capital assets					x x x x x	x x
	(b) Net gain (or loss) from sale or exchange of property other than capital assets						
7.	Rents and royalties						
8.	Net profit (or loss) from business or profession						
9.	Income (or loss) from partnerships; fiduciary income; and other income						
10.	Total estimated income in lines 1 to 9			$		$	
	ESTIMATED DEDUCTIONS						
11.	Contributions			$		x x x x x	x x
12.	Interest					x x x x x	x x
13.	Taxes					x x x x x	x x
14.	Losses from fire, storm, shipwreck, or other casualty, or theft					x x x x x	x x
15.	Medical, dental, etc., expenses					x x x x x	x x
16.	Other deductions authorized by law					$	
17.	Total estimated deductions in lines 11 to 16			$		x x x x x	x x
18.	Estimated Income Tax net income (line 10, col. 1, less line 17, col. 1)			$		x x x x x	x x
19.	Estimated Victory Tax net income (line 10, col. 2, less line 16, col. 2)			x x x x x	x x	$	

COMPUTATION OF ESTIMATED INCOME AND VICTORY TAX

20.	Estimated Income Tax net income (line 18, col. 1)			$	
21.	Less: Personal exemption	$			
22.	Credit for dependents (See Instructions 21 and 22)				
23.	Balance of taxable income			$	
24.	Tax on line 23 from table on page 4			$	
25.	Less (if income is reported on line 4 (a), above): 6% of line 4 (a), col. 1, but not more than 6% of line 23				
26.	Estimated normal tax and surtax (line 24 less line 25), or capital gains alternative tax, whichever is the lesser			$	
27.	Less: Estimated credit for foreign taxes				
28.	Estimated net income tax			$	
29.	Estimated Victory Tax net income (line 19, col. 2)			$	
30.	Less: Specific exemption. (See Instruction 30)				
31.	Estimated income subject to Victory Tax			$	
32.	Estimated Victory Tax (3% of line 31)			$	
33.	Total of lines 28 and 32			$	
34.	Less: Estimated Income Tax paid at source on tax-free covenant bond interest				
35.	Estimated Income and Victory Tax			$	

INCOME TAX TABLE

(This table combines the normal tax and surtax)

If the income on line 23 on page 3 is.	The tax shall be:
Not over $2,000	19 percent of the income on line 23 on page 3.
Over $2,000 but not over $4,000	$380 plus 22 percent of excess over $2,000.
Over $4,000 but not over $6,000	$820 plus 26 percent of excess over $4,000.
Over $6,000 but not over $8,000	$1,340 plus 30 percent of excess over $6,000.
Over $8,000 but not over $10,000	$1,940 plus 34 percent of excess over $8,000.
Over $10,000 but not over $12,000	$2,620 plus 38 percent of excess over $10,000.
Over $12,000 but not over $14,000	$3,380 plus 42 percent of excess over $12,000.
Over $14,000 but not over $16,000	$4,220 plus 46 percent of excess over $14,000.
Over $16,000 but not over $18,000	$5,140 plus 49 percent of excess over $16,000.
Over $18,000 but not over $20,000	$6,120 plus 52 percent of excess over $18,000.
Over $20,000 but not over $22,000	$7,160 plus 55 percent of excess over $20,000.
Over $22,000 but not over $26,000	$8,260 plus 58 percent of excess over $22,000.
Over $26,000 but not over $32,000	$10,580 plus 61 percent of excess over $26,000.
Over $32,000 but not over $38,000	$14,240 plus 64 percent of excess over $32,000.
Over $38,000 but not over $44,000	$18,080 plus 67 percent of excess over $38,000.
Over $44,000 but not over $50,000	$22,100 plus 69 percent of excess over $44,000.
Over $50,000 but not over $60,000	$26,240 plus 72 percent of excess over $50,000.
Over $60,000 but not over $70,000	$33,440 plus 75 percent of excess over $60,000.
Over $70,000 but not over $80,000	$40,940 plus 78 percent of excess over $70,000.
Over $80,000 but not over $90,000	$48,740 plus 81 percent of excess over $80,000.
Over $90,000 but not over $100,000	$56,840 plus 83 percent of excess over $90,000.
Over $100,000 but not over $150,000	$65,140 plus 85 percent of excess over $100,000.
Over $150,000 but not over $200,000	$107,640 plus 87 percent of excess over $150,000.
Over $200,000	$151,140 plus 88 percent of excess over $200,000.

SPECIFIC INSTRUCTIONS

(Numbered to correspond with line numbers of Work Sheet on page 3)

GENERAL.—For the purpose of determining the estimated Income Tax and Victory Tax net incomes, the applicable Instructions for Form 1040 (1943) may be used. For 1944 the Victory Tax rate has been changed from 5 percent to 3 percent and the Victory Tax credit eliminated. There is no earned income credit for 1944. The following additional specific instructions should be observed:

EXCLUSIONS FROM GROSS INCOMES.—(*a*) *Mustering-out Payments for Military and Naval Personnel.*—Amounts received during the taxable year as mustering-out payments with respect to services in the military or naval forces of the United States should be excluded from gross income.

(*b*) *Cost-of-living Allowances Paid to Civilian Officers and Employees of the Government Stationed Outside Continental United States.*—Certain cost-of-living allowances should be excluded from gross income by (1) clerks or employees in the Foreign Service of the United States; (2) ambassadors, ministers, diplomatic, consular, or Foreign Service officers; and (3) other civilian officers or employees of the Government of the United States stationed outside continental United States.

13. **FEDERAL EXCISE TAXES.**—Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business or in the production or collection of income or for the management, conservation, or maintenance of property held for the production of income.

16. **SPECIAL DEDUCTION FOR BLIND INDIVIDUALS.**—A person who is blind on July 1st of the taxable year will be entitled to a special deduction of $500 in computing the Income Tax but not the Victory Tax.

21 and 22. **ESTIMATED PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS.**—For the purposes of the personal exemption and credit for dependents, the status of the taxpayer shall be determined as of July 1 of the taxable year. However, in filing a declaration before July 1, the taxpayer should use his status on the filing date unless he expects his status to be different on July 1. An amended declaration may be filed to reflect a change in the status used in the declaration.

A single person, or a married person not living with spouse, is allowed a personal exemption of $500. A person who is the head of a family or is married and living with spouse is allowed an exemption of $1,200. On separate declarations the personal exemption may be taken by either husband or wife or divided between them in any proportion.

A credit of $350 is allowed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, whose chief support is received from the taxpayer. If taxpayer is head of a family only because of dependents for whom he would be entitled to credit under the preceding sentence, $350 credit is allowed for each of such dependents except one.

30. **SPECIFIC EXEMPTION FROM VICTORY TAX.**—Every individual taxpayer is entitled to an exemption of $624, regardless of marital status. An exemption of $1,248 is allowed a husband and wife filing a joint return unless the Victory Tax net income of one spouse is less than $624, in which case the total exemption is limited to $624 plus the Victory Tax net income of such spouse.

34. **NONRESIDENT ALIENS.**—A nonresident alien required to make a declaration should enter on line 34 of the alternative work sheet, and not on line 2 of the declaration, the amount of all credits with respect to taxes withheld under section 143 of the Internal Revenue Code.

16—38290-1 ☆ U. S. GOVERNMENT PRINTING OFFICE : 1944

BROOKLYN, N.Y. S.
MAR 25
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