

A RESEARCH NOTE ON THE HISTORY OF ITIN'S
IMPLEMENTATION AND ADAPTATION IN UNITED STATES TAX
ADMINISTRATION

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WEB APPENDIX

<http://dx.doi.org/10.15239/j.brcacadjb.2019.09.01.wa07>

Part A.

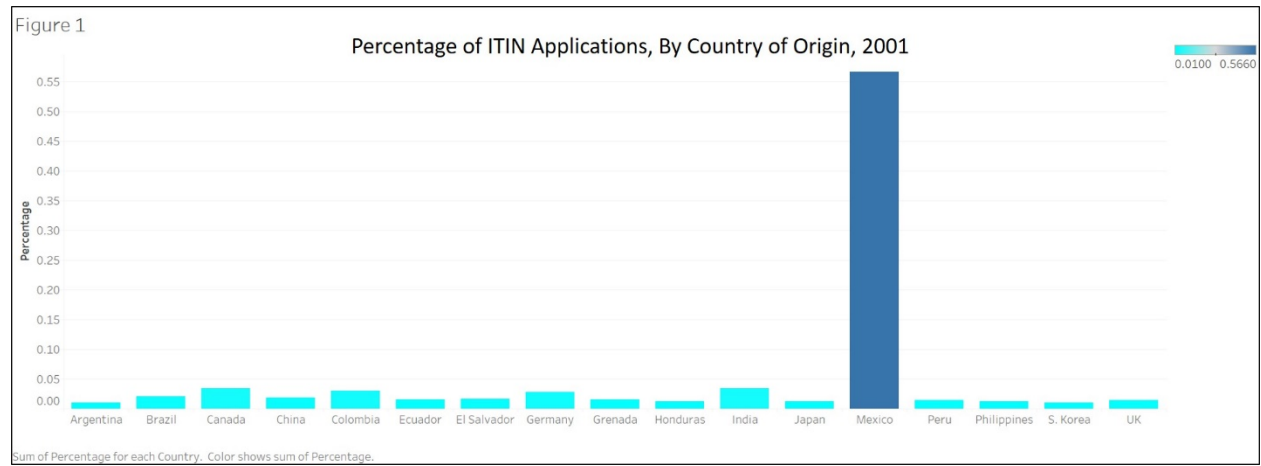


Figure 1

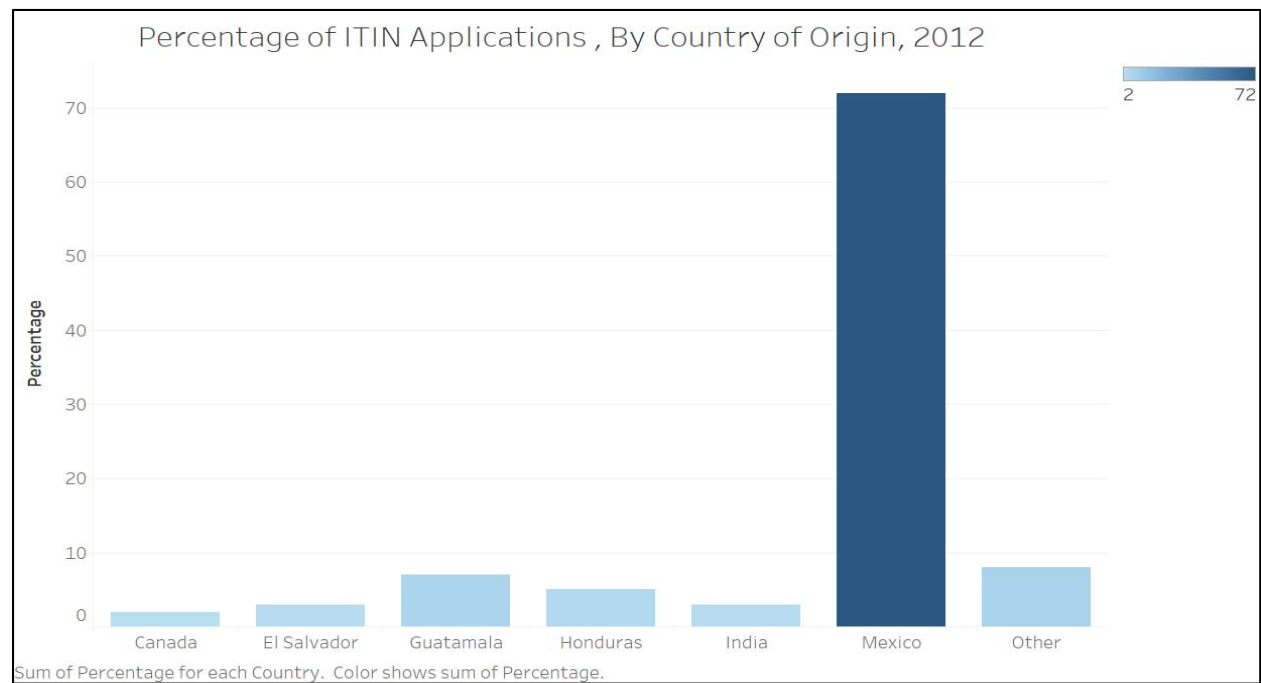


Figure 2

Part A (Cont.)

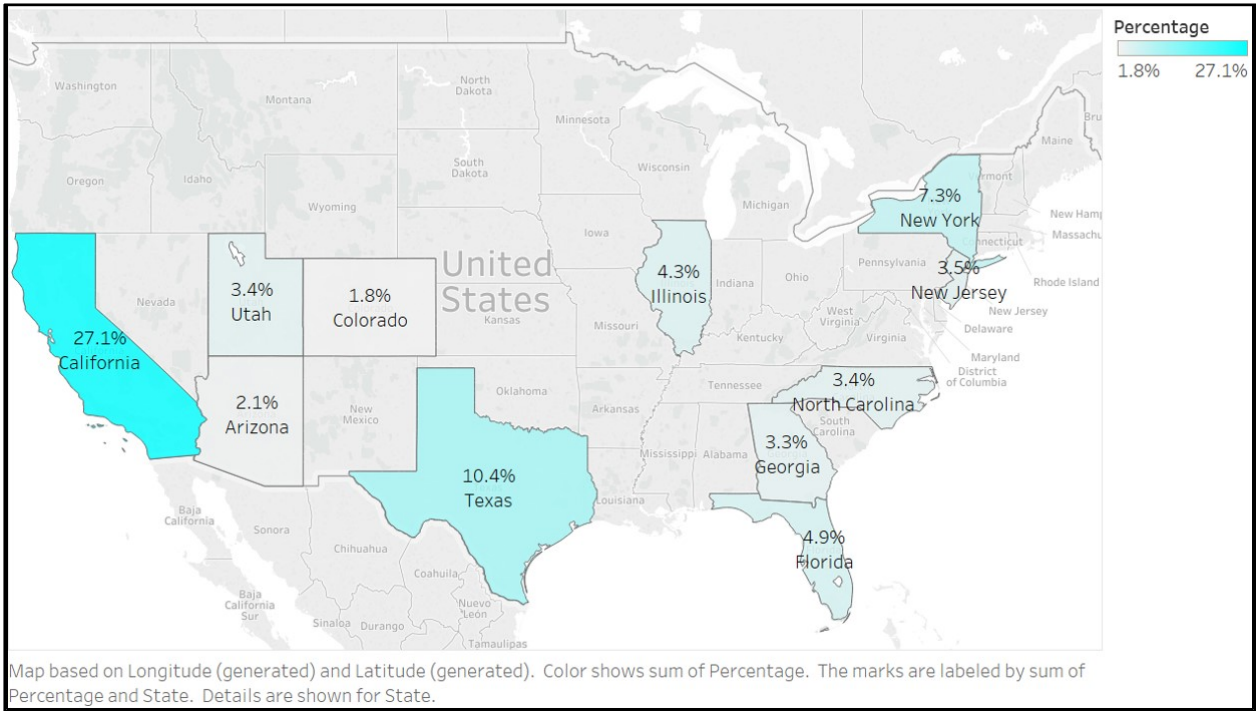


Figure 3

Part B. *Excerpts and Pictures from Form 1040 (1913, 1941, 1942, 1961) with Callouts Highlighting Relevant Changes to the Forms or other Important Information*, Gathered from the IRS' website

List No.	INCOME TAX. THE PENALTY FOR FAILURE TO HAVE THIS RETURN IN THE HANDS OF THE COLLECTOR OF INTERNAL REVENUE ON OR BEFORE MARCH 1 IS \$20 TO \$1,000. <small>(SEE INSTRUCTIONS ON PAGE 4.)</small>	File No.
..... District of		Assessment List
Date received		Page Line
UNITED STATES INTERNAL REVENUE.		
RETURN OF ANNUAL NET INCOME OF INDIVIDUALS. <small>(As provided by Act of Congress, approved October 3, 1913.)</small>		
RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191.... <small>(FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)</small>		
Filed by (or for) of <small>(Full name of individual.) (Street and No.)</small>		
in the City, Town, or Post Office of State of <small>(Fill in pages 2 and 3 before making entries below.)</small>		
1. GROSS INCOME (see page 2, line 12)	\$	
2. GENERAL DEDUCTIONS (see page 3, line 7)	\$	
3. NET INCOME	\$	
Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.		

Figure 4

1913 Form 1040

1941 Form 1040

FORM 1040 Treasury Department Internal Revenue Service (Auditor's Stamp)	UNITED STATES INDIVIDUAL INCOME TAX RETURN OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS NOT MORE THAN \$3,000 AND CONSISTS WHOLLY OF SALARIES, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST, RENT, ANNUITIES, OR ROYALTIES. For Calendar Year 1941 or fiscal year beginning, 1941, and ending, 1942 To be filed with the Collector of Internal Revenue for your district not later than the 15th day of the third month following the close of your taxable year PRINT NAME AND ADDRESS PLAINLY. (See Instruction C) (Name) (Use given names of both husband and wife, if this is a joint return) (Street and number, or rural route) (Post office) (County) (State)	Page 1 1941 (Do not use these spaces) File Code
		Serial No. District (Cashier's Stamp) Cash—Check—M. O. First Payment \$
Item and Instruction No. 1. Salaries and other compensation for personal services, \$ 2. Dividends 3. Interest (Check deposits, notes, etc. \$ (If corporation bonds, \$	INCOME Amount Deductible Expenses <small>(Attach itemized statement)</small>	\$ \$ \$

Figure 5

Part B, Continued

1942 Form 1040

FORM 1040 Treasury Department Internal Revenue Service	UNITED STATES INDIVIDUAL INCOME TAX RETURN	Page 1 1942
OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS REPORTED ON THE CASH BASIS FOR THE CALENDAR YEAR, IS NOT MORE THAN \$3,000, AND CONSISTS WHOLLY OF SALARY, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST OR ANNUITIES.		
FOR CALENDAR YEAR 1942		
or fiscal year beginning _____, 1942, and ending _____, 1943		
PRINT NAME AND ADDRESS PLAINLY. (See Instruction C)		
<div style="border: 1px solid black; padding: 5px;">First appearance of a designated line for a taxpayer's social security</div>	(Name) (Use given names of both husband and wife, if this is a joint return)	(Do not use these spaces)
	(Street and number, or rural route)	File Code
	(Post office) (County) (State)	Serial No.
	(Occupation)	District
	(Name and address of employer)	(Cashier's Stamp)
(If more than one employer, attach statement showing name and address and amount received from each)		
Item and Instruction No.	INCOME	Amount
1. Salary, wages, commissions, etc.	2. Dividends, interest, etc.	3. Deductible Expenses (Attach itemized statement)

Figure 6

1961 Form 1040 Instructions

HOW TO USE FORM 1040

In order to make preparation of tax returns easier for the great majority of taxpayers, the individual income tax return Form 1040 has been revised. The main form is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If in addition to salary and wages you have not more than \$200 of dividends and interest, you also need only file the

2-page Form 1040. In such case merely enter the taxable amount of dividends and interest received on line 5 of the form. In figuring the amount of dividends to be reported, exclude the first \$50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$100 in dividends, and

the wife had \$20, only \$70 may be excluded on a joint return.

If your dividends and interest exceed \$200, or if you have income from rents, royalties, pensions, annuities, partnerships, estates, trusts, etc., use and attach Schedule B.

If you have income from a personally owned business, attach Schedule C.

If you have income from the sale or exchange of property, attach Schedule D.

If you have income from any other source, attach Schedule F.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST?
Be sure to report all of all sources. Some tax reporting income from principal sources, tend to lesser amounts from interest on savings accounts, interest, dividends, and when such amounts are accounts rather than receive accuracy in reporting the benefit both you and your family and will avoid expensive action that might otherwise

The Instructions for the 1961 Form 1040 Income Tax Return containing a passage explaining the IRS' intended use for taxpayers' SSNs and why it is

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is installing an automatic data processing system which uses modern highspeed electronic equipment to improve and strengthen tax administration.

Because many names are alike it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social

Security numbers, it has been decided to use these numbers for tax purposes to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

At some time in the near future, those individuals who have income but do not have Social Security numbers will need to obtain account numbers.

Details of this program will be announced from time to time. In the meantime, all those who are either employed or self-employed under the Social Security system should make sure that they have numbers and that they use their numbers on all tax documents. If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Figure 7