

The Evolution Of Form 1040 Jurats

The following images are of the jurats (affirmations) appearing on

- the 1862 Form 1040,
- the 1913, 1914 and 1915 Forms 1040,
- the 1916 Form 1040,
- the 1917 Form 1040,
- the 1918 Form 1040,
- the 1919 Form 1040,
- the 1934 Form 1040,
- the 1941 Form 1040,
- the 1942 Form 1040,
- the 1943 Form 1040,
- the 1949 Form 1040 and
- the 2013 Form 1040.

Note that unlike the jurat on the earlier (pre-1913) versions of the form, the 1913, 1914 and 1915 jurat doesn't trouble itself to make specific reference to "the excise laws of the United States" or otherwise acknowledge the limited nature of the tax with which it is concerned. Perhaps there was hope that the nature and limits of the tax would be misunderstood.

However, after the *Brushaber* ruling in which a unanimous Supreme Court unequivocally affirms that [the Sixteenth Amendment made no change in the nature of the "income" tax and did not repeal or modify the prohibition on unapportioned capitations](#), the form was remade. The new jurat explicitly refers (and confines the use of the form) to "taxable gains, profits and income", faithfully reminding Americans that only "taxable gains" were to be reported, not ALL gains.

It was 1920 before this explicit reminder disappeared again, leaving to each filer the responsibility to remember on his or her own that the tax remains only an excise, applying only to "taxable gains, profits and income", not ALL gains.

In 1942, the requirement of oath before a notary was replaced with a "penalties of perjury" affirmation pursuant to § 136 of the Revenue Act of 1942.

1862

I hereby certify that the following is a true and faithful statement of the gains, profits, or income of _____ of the _____ of _____, in the County of _____, and State of _____, whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the 1st day of January to the 31st day of December, 1862, both days inclusive, and subject to an Income Tax under the excise laws of the United States:

	RATE.	AMOUNT.	AMOUNT OF TAX.
Income from all sources whatever, subject to	3 per cent.		
Do. do. if exceeding \$10,000, subject to	5 per cent.		
Income derived from interest upon notes, bonds, or other securities of the United States, subject to	1 1/4 per cent.		
Income from property in the United States owned by a citizen thereof residing abroad, subject to	5 per cent.		
Income exceeding \$10,000, upon a portion of which a tax of 3 per cent. has already been paid, subject to	2 per cent.		
TOTAL			

(Signed) _____

Dated at _____ this _____ day } Sworn and subscribed before me, this _____ day
of _____, 1863. } of _____, 1863.

Assistant Assessor.

1913, 1914, 1915

AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I solemnly swear (or affirm) that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits, and income received by or accrued to me during the year for which the return is made, and that I am entitled to all the deductions and exemptions entered or claimed therein, under the Federal Income-tax Law of October 3, 1913.

Sworn to and subscribed before me this _____ day of _____, 191_____

(Signature of individual.)

SEAL OF OFFICE TAKING AFFIDAVIT.

(Official capacity.)

1916

AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I swear (or affirm) that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all taxable gains, profits, and income received by me during the year for which the return is made, and that I am entitled to all the deductions and exemptions entered or claimed therein under the Federal Income Tax Law of September 8, 1916.

(Signature of individual.)

Sworn to and subscribed before me this _____ day of _____, 19_____

(SEAL)

(Official capacity.)

1917

I swear (or affirm) that this return, including the accompanying schedules (if any), to the best of my knowledge and belief, is a true and complete statement of all taxable gains, profits, and income received by during the year 1917, and that entitled to all deductions and exemptions entered or claimed herein.

(If return is made by an agent, the reason therefor must be stated on this line.)

Sworn to and subscribed before me this day of 1918.

(Signature) (Title) (Signature of individual or agent) (Address of agent)

1918

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me and, to the best of my knowledge and belief, is a true and complete return in good faith, pursuant to the income tax law and regulations, of all taxable gains, profits, and income received by or accrued to me (or the person for whom this return is made) during the year 1918, and that all deductions entered or claimed herein are allowable by law.

(If return is made by agent, the reason therefor must be stated on this line.)

Sworn to and subscribed before me this day of 1919.

(Signature of officer administering oath) (Title) (Signature of individual or agent) (Address of individual or agent)

1919

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and, to the best of my knowledge and belief, is a true and complete return in good faith for the taxable period as stated.

(If return is made by agent, the reason therefor must be stated on this line.)

Sworn to and subscribed before me this day of 1919.

(Signature of officer administering oath) (Title) (Signature of individual or agent) (Address of individual or agent)

1934

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that this return (including its accompanying schedules and statements, if any) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1934 and the Regulations issued thereunder.

(If return is made by agent, the reason therefor must be stated on this line.)

Sworn to and subscribed by before me this day of 1934.

(Signature and title of officer administering oath) (Signature of person preparing the return) (Address of agent, return is made by agent)

AFFIDAVIT (See Instruction 27)

I/we swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including its accompanying schedules and statements, if any) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

Sworn to and subscribed before me this day of 1934.

(Signature and title of officer administering oath) (Title) (Signature of person preparing the return)

97-4284

1941

I/we swear (or affirm) that this return (including any accompanying schedules and statements) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Internal Revenue Code and the regulations issued under authority thereof.

Subscribed and sworn to by before me this day of 1941.

(Signature) (See Instruction E) (Signature)

(Signature and title of officer administering oath)

If this is a joint return (not made by agent), it must be signed by both husband and wife. It must be sworn to before a proper officer by the spouse preparing the return.

(IF THIS RETURN WAS PREPARED FOR YOU BY SOME OTHER PERSON, THE AFFIDAVIT ON PAGE 4 MUST BE EXECUTED)

1942

I/we declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Internal Revenue Code and the regulations issued under authority thereof.

(Signature of person (other than taxpayer or agent) preparing return) (Date) (Signature of taxpayer) (Date)

(Name of firm or employer, if any)

(If this is a joint return (not made by agent), it must be signed by both husband and wife. A return made by an agent must be accompanied by power of attorney. (See Instruction F))

1943

INCOME AND VICTORY TAX

20. Unpaid balance of 1943 Income and Victory Tax (from line 22, page 4) \$

21. You may postpone, until not later than March 15, 1945, payment of the amount you owe up to one-half of item 19 (c), page 4. Enter the amount postponed. (For persons whose surtax net income for 1942 or 1943 exceeded \$20,000, see Schedule L-2)..... \$

22. Amount paid with this return (item 20 less item 21)..... \$

23. Refund or Credit If the total of your payments (line 21 (d) on page 4) is larger than your tax (line 20 on page 4), enter the difference..... \$

Indicate by a check mark (✓) what you want done with this overpayment: Refund it to me ; Apply it on my 1944 estimated tax .

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 or agent) preparing return) (Date) _____ (Signature of taxpayer) (Date)

(Name of firm or employer, if any) _____ (If this is a joint return (not made by agent), it must be signed by both husband and wife) A return made by an agent must be accompanied by power of attorney. (See instruction G)

16-37129-1

1949

If you filed a return for a prior year, state latest year _____ County in which you reside _____

Where filed _____ Is your wife (or husband) making a separate return for 1949? _____ (Yes or No)

To which Collector's office did you pay amount claimed in item 8 (B), above? _____ If "Yes," write her (or his) name _____

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

2013

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN <input type="text"/>
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

Form **1040** (2013)

