

# FARMERS' INCOME TAX INFORMATION

**Save TIME and MONEY by  
using Farm and Home Ac-  
count books for making your  
Income Tax report.**

**Agricultural Extension Service  
The State College of Washington  
Pullman, Washington**

# Farmers' Income Tax Information

By

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## Purpose:

The purpose of this bulletin is to help farmers make their income tax reports with less time, trouble and expense. Professional help is available and advisable for many farmers. However there are certain facts which every farmer should understand before he gets together the information he needs to make an accurate tax report. Many farmers are paying more income taxes than they should because they have not kept accurate records.

A **Washington Farm Record Book**, properly kept, can supply the net income needed for an income tax report and also save filing Form 100F if reporting on the accrual basis. The Extension Service will summarize this book free for any farmer.

The **Washington Home Account Book** will supply information for deduction on Form 1040.

## Where to get State College of Washington Account Books

These account books can be secured from County Agricultural Agents for 25 cents. They are easy to keep and assistance will be available for those who need it.

## Who Must File a Return?

Returns must be filed by every individual, whether married, single or under age, who has a gross income of \$500 or more. The filing requirement is based on gross income. Not every person who is required to "file a return," however, may be required to pay a tax.

## Dependent's Income

Do not include income of a dependent. If a dependent had income from which tax was withheld, he should file a return to get a refund.

## Community Property

Washington has a community property law which allows married persons to combine or divide their incomes to the tax payers advantage. A farmer and his wife in Washington may divide the farm income if they wish to file separate returns. This is to the tax payer's advantage if item 5, page 4, form 1040 exceeds \$2000.

## **Armed Forces**

Members of the armed forces should exclude the first \$1500 of active service pay.

## **When Due**

For farmers, a "Declaration of Estimated Income" was due January 15, 1945. The final return is due March 15.

## **Tax Forms To Be Used by Farmers**

1040—short or long method.

1040F—not necessary if accounts are kept on accrual basis in Washington Farm Record Book.

1065—if farming in partnership. Form 1040F may be attached instead of entering farm income and expense figures on form 1065. Each partner should report his share of income on form 1040.

Be sure to make duplicate copies for your permanent record. Send one copy of 1040F (or copy of farm record summary) and 1040 to:

Collector of Internal Revenue  
Tacoma, Washington

## **TAXABLE INCOME**

1. Salaries, wages, fees, commissions, etc.
2. Net farm income or business income.
3. Sale of property ( $\frac{1}{2}$  of the net gain on property held more than 6 months, all of net gain if owned less than 6 months).
4. All ordinary dividends.
5. Pay received for services rendered in prior years.
6. Value of living quarters and meals when furnished as additional compensation.
7. Deductions made by your employer from your salary for annuities, withholding tax, group insurance, hospital, etc.
8. Wife's income (unless she files a separate return).
9. Endowment policy matured (amount in excess of your cost).
10. Interest on annuities.
11. Alimony (not support money for children).

## INCOME NOT TAXABLE

1. Life insurance received by reason of death of the insured.
2. Sick or accident insurance or benefits.
3. Endowment policy (except amount received in excess of cost).
4. Award for loss of life.
5. Insurance dividends.
6. Value of property received by inheritance.
7. Borrowed money.
8. Gifts (except gifts received from employer).
9. United States Veterans' pension or bonus.
10. Social Security and Unemployment benefits.
11. Earnings of one claimed as a dependent.

## DEDUCTIONS FOR FARM

For Tax Form 1040 F (page 3).

Take these expenses from Farm Record Book.

1. Hired labor and cost of boarding hired help.
2. Livestock feed purchased.
3. Seed and plants purchased.
4. Small short-lived tools purchased.
5. Depreciation on machinery, buildings, fences and trees.
6. Repairs for farm machinery, buildings, and fences.
7. Gasoline and oil for farm operations.
8. Machine or horse work hired.
9. Fertilizers purchased.
10. Farm taxes (real estate, personal, truck, and state sales tax).
11. Interest paid on farm notes and mortgages.
12. Insurance paid on crops and farm buildings (except dwelling).
13. Rent paid (only cash rent).
14. Charges for freight, storage, farm papers, farm organization dues, and breeding fees.
15. The cost of livestock purchased for resale, such as feeder steers, pigs, or sheep **when reporting on cash basis** may be entered in part 4, page 1 of form 1040F the year in which

sold. Work horses, dairy cattle, and breeding stock may be depreciated when reporting on cash basis but the full purchase price is not deductible in one year.

### **Cash or Accrual (Inventory) Basis**

Farmers have their choice of reporting on either the cash or accrual basis. In most cases, farmers will find the accrual basis more desirable and less expensive. Farmers that are now on the cash basis may write to the Collector of Internal Revenue for permission to change to the accrual basis. Application should be made before 90 days after the beginning of the year.

## **DEDUCTIONS FOR PERSONAL ITEMS**

For Form 1040—Page 4.

Take this information from Home Account Book.

1. **Contributions and donations** to religious, charitable, educational and non-profit war organizations (limited to 15% of net income).
2. **Interest** paid on money borrowed for personal uses. (Any not included in Form 1040F).
3. **Taxes:**
  - A. State Sales Tax (3% on food, clothing and other items included under State Sales Tax).
  - B. Family automobile (1) License, (2) Driver's license, (3) State Gasoline Tax (5c per gal).
  - C Real estate taxes if in your name January 1 (other than farm taxes).
4. **Losses from fire, storm, other casualty or theft** (part not covered by insurance).
5. **Medical, dental, oculist, and hospital expenses.** (Anything over 5% of income reported for item 5, page 1, form 1040).
6. **Other deductions authorized by law.**
  - A. Loss due to bad notes or worthless stock.
  - B. Employment agency fees, union dues and assessments.
  - C. Alimony paid (not support money for children).

## ITEMS NOT DEDUCTIBLE

1. New buildings or additions to buildings, depreciation allowed).
2. Cost of machinery that lasts several years, (depreciation allowed).
3. Cost of gasoline and oil for automobile for family use.
4. Money spent in developing a farm (land clearing, etc.).
5. Purchase of dairy cattle, horses, and breeding stock **when reporting on cash system** (depreciation is allowed).
6. Loss of prospective crop by storm, flood, frost, etc.
7. Taxes not deductible:
  - (a) Income tax, inheritance tax or gift tax (federal) paid.
  - (b) Local improvement assessments.
  - (c) Liquor, tobacco or cigarettes tax, except sales tax.
  - (d) Federal manufacturers excise tax on auto, etc. State sales tax is deductible.
  - (e) Federal luxury tax on furs, jewelry, cosmetics, etc.
  - (f) Federal tax on gasoline (1c per gallon).
8. Personal living or family expenses of any kind.
9. Life insurance premiums.
10. Cost of travel to and from place of employment.
11. Loss on sale of personal residence.
12. Cost of repairs to personal residence.
13. Repayment of loans, (notes, mortgages, etc.).
14. Fines or penalties.
15. Gifts to others.
16. Lost property (not stolen).
17. Hunting and fishing licenses.
18. Salary or rent you did not receive.
19. Employees contribution to Social Security.

The instructions in this folder are not complete, but include the items thought to be of most importance to farm families in preparing their income tax reports.

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# Examples of Entries for Income Tax Form 1040F

FORM 1040 F  
Treasury Department  
Internal Revenue Service

For Farm Income if Reporting on Cash Basis

## UNITED STATES SCHEDULE OF FARM INCOME AND EXPENSES For Calendar Year 1944

Attach This Form to Your Income Tax Return Form 1040 and File It With the Collector of Internal Revenue for Your District

Or for year beginning 1944, and ending 1945

Name John J. and Mary Doe  
Address Road # 3, Pullman, Wash.  
Location of farm or farms one mile south of Pullman  
Number of acres in each farm \_\_\_\_\_

Fill in Pages 1 and 3 if Your Accounts Are Kept on a Cash Basis. If You Keep Books on an Accrual Basis and Desire to Use This Form, Fill in Pages 2 and 3 Instead

1. SALE OF LIVESTOCK RAISED			2. SALE OF PRODUCE RAISED			3. OTHER FARM INCOME		
Kind	Quantity	Amount	Kind	Quantity	Amount	Items	Amount	
Cattle	4	\$ 450.00	Grain	800	\$ 1000.00	Mdse. rec'd for produce	\$ 100.00	
Horses	1	60.00	Hay			Machine work		
Mules			Cotton			Hire of teams		
Sheep			Tobacco			Breeding fees		
Swine - <u>Angus</u>	3	100.00	Potatoes			Rent rec'd in crop shares		
<u>Morkap hog</u>	6	150.00	Sugar beets			Work off farm		
			Vegetables <u>Beans</u>	35T	3250.00	Wood and lumber		
Chickens	25	35.00	Fruits <u>Berries</u>	2T	500.00	Other forest products		
Turkeys			Nuts			Agricultural program payments	150.00	
Ducks			Dairy products	3000*	2180.00	Other (specify):		
Goats			Eggs <u>dog</u>	1000	400.00			
Bees			Meat products					
Other (specify):			Poultry, dressed					
			Wool and hair					
			Honey					
			Sirup and su...					
			Other (specify):					
TOTAL		\$ 795.00	TOTAL		\$ 7330.00	TOTAL		\$ 250.00

4. SALE OF LIVESTOCK AND OTHER ITEMS PURCHASED					
1. Description	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Depreciation allowed (or allowable) since acquisition or March 1, 1913	6. Profit (column 3 plus column 5 minus column 4)
<u> feeder pigs</u>	<u>Jun '44</u>	<u>1500.00</u>	<u>500.00</u>		<u>1000.00</u>
<u>Any livestock, machinery, or other items that were purchased may be entered here the year sold.</u>					
TOTAL (enter on line 4 of summary below)					<u>1000.00</u>

  

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON A CASH BASIS									
1. Sale of livestock raised	2. Sale of produce raised	3. Other farm income	4. Profit on sale of livestock and other items purchased	5. Gross profits	6. Expenses (from page 3)	7. Depreciation (from page 3)	8. Net operating loss deduction (attach statement)	9. TOTAL DEDUCTIONS	10. Net farm profit (line 5 minus line 9) to be reported on line 22, Schedule C, page 3, Form 1040
\$ 795.00	7330.00	250.00	1000.00	9375.00	4988.00	785.00		5773.00	3602.00
				<u>9375.00 less 5773.00</u>					

For Income on the Accrual Basis

FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL BASIS

Description (Kind of livestock, crops, or other products)	ON HAND AT BEGINNING OF YEAR		PURCHASED DURING YEAR		RAISED DURING YEAR		CONSUMED OR LOST DURING YEAR		SOLD DURING YEAR		ON HAND AT END OF YEAR	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Inventory value	Quantity	Inventory value	Quantity	Amount received	Quantity	Inventory value
Cows	10	\$1000.00	1	\$ 150.00	3				4	\$ 450.00	10	\$1000.00
Hicks	3	180.00			4				4	240.00	4	240.00
Calves	4	100.00			7		2		5	125.00		
Sows	4	140.00							3	100.00	1	30.00
Pigs	20	200.00			45		2		56	1500.00	7	50.00
Chickens	100	125.00			75		50		25	35.00	100	125.00
Hay	25	500.00			45		40		30	600.00		
Wheat	500	500.00			1000		500		800	1000.00	200	250.00
Berries					2T				2T	500.00		
Beans					35T				35T	3250.00		
Milk (kg)									3000	2180.00		
Eggs (dog)									1000	400.00		
TOTAL		\$2745.00		\$ 150.00						\$9415.00		\$2420.00

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL BASIS			
1. Inventory of livestock, crops, and products at end of year	2. Sales of livestock, crops, and products during year	3. Other miscellaneous receipts (specify):	4. TOTAL
\$ 2420.00	9415.00	150.00 Tractor work off the farm	12,085.00
		5. Expenses (from page 3)	4988.00
		6. Depreciation (from page 3)	600.00
		7. Net operating loss deduction (attach statement)	
		8. TOTAL DEDUCTIONS	5588.00
		9. Net farm profit (line 4 minus line 8) to be reported on line 22, Schedule C, page 3, Form 1040	6497.00

For Expenses on Either the Cash or Accrual Basis

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

1. ITEMS	2. AMOUNT	3. ITEMS (Continued)	4. AMOUNT (Continued)
Labor hired <u>and board</u>	\$ 1625.00	Other farm expenses (specify):	
Feed purchased	910.00	<u>farm magazines</u>	\$ 5.00
Seed, plants, and trees purchased	305.00	<u>farm organization dues</u>	10.00
Machine hire		<u>small tools</u>	17.00
Supplies purchased	32.00		
Cost of repairs and maintenance of bldg.	120.00		
" " " of machinery	265.00		
Breeding fees			
Fertilizers and lime	350.00		
Veterinary and medicine for livestock	21.00		
Gasoline, other fuel and oil for farm business	276.00		
Storage and warehousing			
Taxes	201.00		
Insurance on property (except your dwelling)	41.00		
Interest on farm notes and mortgages	305.00		
Water rent, electricity, and telephone	53.00		
Rent of farm, part of farm, or pasturage	80.00		
Freight, yardage, express, and trucking	62.00		
Automobile upkeep (farm share)	310.00		
TOTAL OF COLUMNS 2 AND 4 (enter on line 6 of summary or line 7, page 2 (accrual basis))			\$ 4988.00

DEPRECIATION								
1. Kind of property (if building, state material of which constructed)	2. Date acquired	3. Cost or other basis (to be depreciated)	4. Assets fully depreciated in use at end of year	5. Depreciation allowed (or allowable) in prior years	6. Remaining cost or other basis to be recovered	7. Estimated life used in accumulating depreciation	8. Estimated remaining life from beginning of year	9. Depreciation allowable this year
Barn	1923	2000.00		1200.00	800.00	33	15	60.00
Poultry house	1933	200.00		100.00	100.00	20	10	10.00
Sheds	1933	1000.00		300.00	700.00	33	23	30.00
Tractor	1940	1000.00		300.00	700.00	10	7	100.00
Truck	1939	1200.00		800.00	400.00	6	2	200.00
Other machinery	Various	2000.00				10		200.00
4 cows	1943	500.00		0	500.00	5	5	100.00
3 cows	1941	300.00		120.00	180.00	5	3	60.00
2 horses	1941	200.00		75.00	125.00	8	3	25.00
TOTAL (enter on line 7 of summary on page 1 (cash basis) or line 8, page 2 (accrual basis))								600.00 for accrual 785.00 for cash

REMARKS: These entries for cows and horses would be proper if reporting on cash basis, as purchases of livestock are not allowed as an expense so depreciation is allowed. If reporting on the accrual basis the purchase price goes on page 2 instead.

Example

These two columns are not used in calculating the income.

Example

# Examples of Entries for Income Tax Form 1040

**FORM 1040**  
Treasury Department  
Internal Revenue Service

**U. S. INDIVIDUAL INCOME TAX RETURN**  
FOR CALENDAR YEAR 1944

**1944**

File this return with Collector of Internal Revenue (item 8, below) must be paid in full with return.

Page 1

March 15, 1945. Any balance of tax due instructions for filling out return.

EMPLOYEES.—Instead of this form, you may use your Withholding Receipt, Form W-2 (Rev.), as your return, if your total income was less than \$5,000, consisting wholly of wages shown on Withholding Receipts or of such wages and not more than \$100 of other wages, dividends, and interest.

NAME John I. and Mary Doe  
ADDRESS Route #3 Pullman, Washington  
Social Security No. (if any) \_\_\_\_\_

**Your Exemptions**

1. List your own name. If married and your wife (or husband) had no income, or if this is a joint return of husband and wife, list name of your wife (or husband). List names of other close relatives with 1944 incomes of less than \$500 who received more than one-half of their support from you. If this is a joint return of husband and wife, list dependent relatives of both.

NAME (Please print)	Relationship
John I. Doe	Self
Mary	Wife
Daniel	Son
Charlotte	Daughter

**Your Income**

2. Enter your total wages, salaries, bonuses, commissions, and other compensation received in 1944, BEFORE PAY-ROLL DEDUCTIONS for taxes, dues, insurance, bonds, etc. Members of armed forces and persons claiming traveling or reimbursed expenses, see Instruction 2.

PRINT EMPLOYER'S NAME	WHERE EMPLOYED (CITY AND STATE)	AMOUNT
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

3. Enter here the total amount of your dividends and interest (including interest from Government obligations unless wholly exempt from taxation) interest and dividends \$ **228.00**

4. If you received any other income, give details on page 3 and enter the total here. (I.R.M.O.F.) miscellaneous income \$ **360.00**

5. Add amounts in items 2, 3, and 4, and enter the total here. **\$ 3,830.00**

**How to Figure Your Tax**

6. Enter your tax from table on page 2, or from line 15, page 4. **\$ 362.00**

7. How much have you paid on your 1944 income tax?

(A) By withholding from your wages (Attach Withholding Receipts, Form W-2) \$ **350.00**

(B) By payments on 1944 Declaration of Estimated Tax. Enter total here **\$ 350.00**

8. If your tax (item 6) is larger than payments (item 7), enter BALANCE OF TAX DUE here. **\$ 12.00**

9. If your payments (item 7) are larger than your tax (item 6), enter the OVERPAYMENT here. **\$ \_\_\_\_\_**

If you filed a return for a prior year, what was the latest year? 1943

To which Collector's office was it sent? Sacramento

To which Collector's office did you pay amount claimed in item 7 (B), above? Sacramento

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: John I. Doe Date: Mar. 14, 1945

Signature of taxpayer (or husband): Mary Doe

If you use this table, tear off this page and file only pages 1 and 3. Page 2

**TAX TABLE—FOR INCOMES UNDER \$5,000**

Read down the shaded columns below until you find the line covering your entered in item 5, page 1. Then read across to the column headed by the number corresponding to the number of persons listed in item 1, page 1.

At least	But less than	And the number of persons listed in item 1, page 1, is—					At least	But less than	And the number of persons listed in item 1, page 1, is—																																						
		1	2	3	4	5 or more			1	2	3	4	5	6	7	8	9 or more																														
89.300	89.300	364	324	314	304	364	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0						
90.000	90.000	374	334	324	314	374	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0					
91.000	91.000	384	344	334	324	384	344	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0				
92.000	92.000	394	354	344	334	394	354	344	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0			
93.000	93.000	404	364	354	344	404	364	354	344	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0		
94.000	94.000	414	374	364	354	414	374	364	354	344	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0	
95.000	95.000	424	384	374	364	424	384	374	364	354	344	334	324	314	304	294	284	274	264	254	244	234	224	214	204	194	184	174	164	154	144	134	124	114	104	94	84	74	64	54	44	34	24	14	4	0	0

**SPECIAL RULE FOR HUSBAND AND WIFE**  
If item 5, page 1, includes the incomes of both husband and wife, reduce the tax you found in the table by 3 percent of the smaller of the two incomes but not by more than \$10. For an example, see last paragraph of page 2 of instructions.

Do not itemize deductions if—(1) You determine your tax on the tax table on page 2, or (2) Your total income is \$5,000 or more and you use the \$500 standard deduction. If husband and wife living together at end of year and one itemizes deductions, the other must file his or her return on Form 1040 and also itemize deductions. Page 4

**Example**

Describe deductions and state to whom paid. If more space is needed, use separate sheet of paper and attach to this return.	Amount
Contributions Churches \$ 11.00 Red Cross and War Fund 10.00 Community Chest 10.00 H-H Club 5.00 Allowable Contributions (not in excess of 15 percent of item 5, page 1) <b>35.00</b>	
Interest (Enter farm interest on Form 1240-F, page 3) Total Interest <b>0.00</b>	
Taxes State Sales Tax (on non-farm items) 45.00 Car license (non-farm share) 5.00 Gas tax (non-farm share) 5.00 Total Taxes <b>70.00</b>	
Losses from fire, storm, shipwreck, or other casualty, or theft Car wreck repairs 20.00 Total Allowable Losses (not compensated by insurance or otherwise) <b>20.00</b>	
Medical and dental expenses Dr. J. J. Jones (Dentist) 55.00 Dr. B. B. Brown (M. D.) 35.00 Prescriptions 20.00 Net Expenses (not compensated by insurance or otherwise) 110.00 Enter 5 percent of item 5, page 1, and subtract from Net Expenses 19.50 Allowable Medical and Dental Expenses. See Instruction for limitation <b>90.50</b>	
Miscellaneous (including alimony, amortizable bond premium, special deduction for the blind, etc.) Total Miscellaneous Deductions (Not 10% of line 5, page 1) <b>225.00</b>	
<b>TOTAL DEDUCTIONS</b> (less not pay to use long form) <b>325.00</b>	

*Net allowable as against base not exceed 5% of income*

**TAX COMPUTATION—FOR PERSONS NOT USING TAX TABLE ON PAGE 2**

1. Enter amount shown in item 5, page 1. This is your Adjusted Gross Income **\$ 3,830.00**

2. Enter DEDUCTIONS (if deductions are itemized above, enter the total of such deductions; if adjusted gross income (line 1, above) is \$5,000 or more and deductions are not itemized, enter the standard deduction of \$500) **325.00**

3. Subtract line 2 from line 1. Enter the difference here. This is your Net Income **3,505.00**

4. Enter your Surtax Exemptions (\$500 for each person listed in item 1, page 1) **(4 x \$500)** **2,000.00**

5. Subtract line 4 from line 3. Enter the difference here. This is your Surtax Net Income **1,505.00**

6. Use the Surtax Table in instruction sheet to figure your Surtax on amount entered on line 5. Enter the amount here **30% of \$1,505** **\$ 451.50**

7. Copy the figure you entered on line 3, above. (If line 3 includes partially tax-exempt interest, see Tax Computation Instructions). **3,505.00**

8. Enter your Normal-Tax Exemption (\$500 if return includes income of only one person; otherwise see Tax Computation Instructions). **1,000.00**

9. Subtract line 8 from line 7, and enter the difference here. **(3,505 less \$1,000)** **\$ 2,505.00**

10. Enter here 3 percent of line 9. This is your Normal Tax. **(3% of \$2,505)** **\$ 75.15**

11. Add the figures on lines 6 and 10, and enter the total here. (If alternative tax computation is made on separate Schedule D, enter here tax from line 15 of Schedule D) **(451.50 plus \$ 75.15)** **\$ 526.65**

12. Enter here any income tax payments to a foreign country or U. S. possession (attach Form 1116). **\$ \_\_\_\_\_**

13. Enter here any income tax paid at source on tax-free covenant bond interest. **\$ \_\_\_\_\_**

14. Add the figures on lines 12 and 13 and enter the total here. **\$ \_\_\_\_\_**

15. Subtract line 14 from line 11. Enter the difference here and in item 6, page 1. This is your tax. **\$ 400.15**

*This is larger than the 362 on line 6, page 1 of 1040 so it is cheaper to use the short form and table on page 2.*