
SCHEDULE A—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (See Instruction 2)

1. Total receipts from business or profession						\$
<div style="border: 1px solid black; padding: 2px;"> COST OF GOODS SOLD </div>						
2. Labor	\$			OTHER BUSINESS DEDUCTIONS		
3. Material and supplies				10. Salaries not included as "Labor" in Line 2. (Do not deduct compensation for your services)		\$
4. Merchandise bought for sale				11. Interest on business indebtedness to others		
5. Other costs (itemize below or on separate sheet)				12. Taxes on business and business property		
6. Plus inventory at beginning of year				13. Losses (explain in table at foot of page)		
7. TOTAL (Lines 2 to 6)	\$			14. Bad debts arising from sales or services reported as income and charged off		
8. Less inventory at end of year				15. Depreciation, obsolescence, and depletion (explain in table provided at foot of page)		
9. NET COST OF GOODS SOLD (Line 7 minus Line 8)	\$			16. Rent, repairs, and other expenses (itemize below or on separate sheet)		
Enter "C" or "C or M" on Lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.				17. TOTAL (Lines 10 to 16)		\$
				18. TOTAL DEDUCTIONS (Line 9 plus Line 17)		
				19. NET PROFIT (OR LOSS) (Line 1 minus Line 18) (Enter as Item 2)		\$

Explanation of deductions claimed on Lines 5 and 16

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 7)

1. KIND OF PROPERTY	2. AMOUNT RECEIVED	3. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER	4. DEPRECIATION (Explain in table at foot of page)	5. REPAIRS	6. OTHER EXPENSES (Itemize below)	7. NET PROFIT (Enter as Item 7)
	\$	\$	\$	\$	\$	\$

Explanation of deductions claimed in Column 6

SCHEDULE C—CAPITAL GAINS AND LOSSES (FROM SALES OR EXCHANGES ONLY) (See Instruction 8)

1. DESCRIPTION OF PROPERTY AND PERIOD HELD	2. DATE ACQUIRED	3. DATE SOLD OR EXCHANGED	4. GROSS SALES PRICE (Contract price)	5. COST OR MARCH 1, 1913, VALUE IF ACQUIRED BEFORE THAT DATE. (Indicate basis) **	6. COST OF IMPROVEMENTS SUBSEQUENT TO ACQUISITION OR MARCH 1, 1913	7. DEPRECIATION ALLOWED (OR ALLOWABLE) SINCE ACQUISITION OR MARCH 1, 1913 (Furnish details)	8. GAIN OR LOSS	9. PERCENTAGE OF GAIN OR LOSS TO BE TAKEN INTO ACCOUNT	10. GAIN OR LOSS TO BE TAKEN INTO ACCOUNT	
									a. Gains	b. Losses
* (a) One year or less:	Mo. Day Year	Mo. Day Year						100	\$	\$
* (b) Over 1 year but not over 2 years:								80		
* (c) Over 2 years but not over 5 years:								60		
* (d) Over 5 years but not over 10 years:								40		
* (e) Over 10 years:								30		
(f) TOTAL GAINS AND LOSSES (Enter net amount as Item 8) (Capital losses are allowable only to the extent of \$2,000 plus capital gains)									\$	\$

* In reporting sales or exchanges of capital assets attach separate schedule, if necessary, for transactions coming within each of the 5 periods, and transfer gains and losses for each period to Column 10 above.
 ** Cost of property must be entered in Column 5 if a loss is claimed in Column 8.

State (1) how property was acquired _____; (2) Personal or business relationship, if any, of purchaser _____
 Every sale or exchange of stock should be reported in detail, including name and address of corporation, class of stock, number of shares, capital changes affecting basis (stock dividends, other nontaxable dividends, stock rights, etc.).

SCHEDULE D—INCOME FROM DIVIDENDS (See Instruction 10)

Itemize all dividends received during the year, stating amounts and names and addresses of corporations declaring the dividends:

SCHEDULE E—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 13, 14, 16, 17, AND 18 AND CREDIT CLAIMED IN ITEM 27

Contributions to Urusvata Himalayan Research Institute	\$1,152.00
" " French Society Center	930.00
	<u>2,082.00</u>

SCHEDULE F—EXPLANATION OF RATABLE PART OF DEDUCTIONS NOT ALLOCATED TO ANY CLASS OF GROSS INCOME (See Instruction 20)

1. Total gross income from all sources	\$	5. Deductions allocated to income from sources within U. S.	\$
2. Total gross income from sources within U. S.	\$	6. Deductions allocated to income from sources without U. S.	\$
3. Ratio of gross income from sources within U. S. to gross income from all sources (Line 2 divided by Line 1)		7. Deductions not allocated to any class of income	\$
4. Total deductions	\$	8. Amount of such deductions which may be allocated to income from sources within U. S. (Line 7 multiplied by Line 3)	\$

SCHEDULE G—EXPLANATION OF ITEM 23 (See Instruction 23)

Explain fully how amount entered in Item 23 was determined:

SCHEDULE H—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 9)

1. OBLIGATIONS OR SECURITIES	2. AMOUNT OWNED AT END OF YEAR	3. INTEREST RECEIVED OR ACCRUED DURING THE YEAR
(a) Obligations of a State, territory, or political subdivision thereof, or the District of Columbia, or United States possessions	\$	\$
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended		
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917		
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness		
(e) Liberty 4% and 4¼% Bonds, U. S. Savings Bonds, and Treasury Bonds		
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above) (enter the amount in Column 3 as Item 9)		

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. KIND OF PROPERTY (If buildings, state material of which constructed)	2. DATE ACQUIRED	3. COST OR MARCH 1, 1913, VALUE IF ACQUIRED PRIOR TO THAT DATE (Indicate basis)	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. LIFE USED IN ACCUMULATING DEPRECIATION	8. ESTIMATED REMAINING LIFE FROM BEGINNING OF YEAR	9. DEPRECIATION ALLOWABLE THIS YEAR
		\$	\$	\$	\$			\$

EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A AND IN ITEM 15

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. COST	4. SUBSEQUENT IMPROVEMENTS	5. DEPRECIATION ALLOWABLE SINCE ACQUISITION	6. INSURANCE AND SALVAGE VALUE	7. DEDUCTIBLE LOSS
		\$	\$	\$	\$	\$

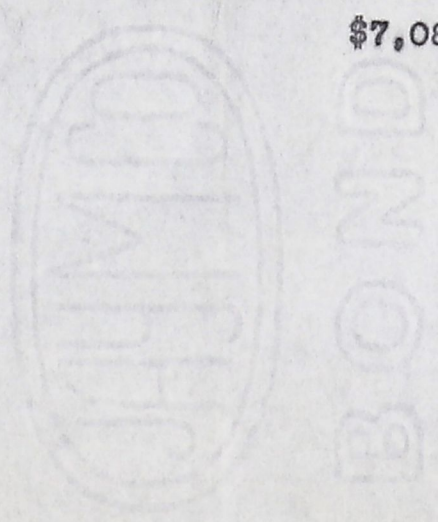
SPECIAL SCHEDULE

The following items of gross income from
sources without the United States were received:

Compensation for labor or personal
services performed without the
United States \$5,412.50

Per diem allowance from United
States Department of Agriculture,
being part of compensation for
labor or personal services per-
formed without the United States 1,669.00

\$7,081.50



BOND



INSTRUCTIONS

The Instructions Numbered 1 to 20 Correspond with the Item Numbers on the First Page of the Return

1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME (OR LOSS) FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession on your own account, fill in Schedule A on page 2 of the return, and enter the net income (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as hotel, restaurant, and garage service, amusements, laundering, storage, transportation, etc.; and (c) Professional service, such as dentistry, law, or medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

Farmer's income schedule.—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return, Form 1040F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1931, 1932, 1933, and 1934 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profits; (d) Percentage of profits to gross sales; (e) Amount collected; and (f) Gross profit on amount collected. See Section 44 of the Revenue Act of 1934.

Kind of business.—Describe the business or profession in the space provided in Item 2, page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

Total receipts.—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances from the sale price or service charge.

Inventories.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

Salaries.—Enter on Line 10 all salaries not included as "Labor" on Line 2, except compensation for services of yourself, your dependent minor children, or of husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

Taxes.—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, nor Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes.

Losses.—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

Bad debts.—Enter on Line 14 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

Depreciation.—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see Sections 23 (l), 23 (n), and 114 of the Revenue Act of 1934.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Sections 23 (m), 23 (n), and 114 of the Revenue Act of 1934.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and securities.

Rent, repairs, and other expenses.—Enter on Line 16 rent on business property in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses not classified above, such as heat, light, and fire insurance. Do not include rent for a dwelling occupied by you for residential purposes, the cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, nor personal, living, or family expenses.

3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source. Such tax (2 percent of the interest entered in Item 4) may be claimed as a credit in Item 32 of the return.

5 AND 6. INCOME FROM PARTNERSHIPS, SYNDICATES, POOLS, ETC., AND FIDUCIARIES

Enter as Item 5 your share of the profits (whether received or not) (or of the losses) of a partnership, syndicate, pool, etc., and as Item 6 income from an estate or trust, except that the share of (a) taxable interest on obligations of the United States shall be included in Schedule D, and (b) profits which consisted of dividends on stock of domestic corporations which are subject to income tax shall be included in Item 10 (a) on the return. Include in Items 32 and 33, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return does not coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the net profits (or losses) for such accounting period ending within your taxable year.

7. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

If you received property or crops in lieu of cash rent, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of wear and tear, or depletion sustained during the taxable year 1934, and explain in the table at the foot of page 2.

Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

8. CAPITAL GAINS AND LOSSES

Report sales or exchanges of capital assets in Schedule C and enter the net gain or loss to be taken into account in computing net income as Item 8. (CAPITAL LOSSES ARE ALLOWABLE ONLY TO THE EXTENT OF \$2,000 PLUS CAPITAL GAINS.) Describe the property briefly, and state the price received or the fair market value of the property received in exchange. Expenses connected with the sale or exchange may be deducted in computing the profit or loss.

If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b) of the Revenue Act of 1934, whichever is greater, but in determining LOSS the basis is cost. (See section 113 of the Revenue Act of 1934.) If the amount shown as cost is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter as depreciation the amount of wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where you have acquired substantially identical stock or securities within 30 days before or after the date of such sale or disposition, unless you are engaged in the trade or business of buying and selling stocks and securities.

No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, (A) between members of a family, or (B) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per centum in value of the outstanding stock. For the purpose of this paragraph—(C) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (D) the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

The provisions of the Revenue Act of 1934 relating to capital gains and losses are:

Sec. 117. (a) *General rule.*—In the case of a taxpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100 per centum if the capital asset has been held for not more than 1 year;
80 per centum if the capital asset has been held for more than 1 year but not for more than 2 years;
60 per centum if the capital asset has been held for more than 2 years but not for more than 5 years;
40 per centum if the capital asset has been held for more than 5 years but not for more than 10 years;
30 per centum if the capital asset has been held for more than 10 years.

(b) *Definition of capital assets.*—For the purposes of this title, "capital assets" means property held by the taxpayer (whether or not connected with his trade or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

(c) *Determination of period for which held.*—For the purpose of subsection (a)—(1) In determining the period for which the taxpayer has held property received on an exchange there shall be included the period for which he held the property exchanged if under the provisions of section 113 the property received has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged.

(2) In determining the period for which the taxpayer has held property however acquired there shall be included the period for which such property was held by any other person, if under the provisions of section 113, such property has, for the purpose of determining gain or loss from a sale or exchange, the same basis in whole or in part in his hands as it would have in the hands of such other person.

(3) In determining the period for which the taxpayer has held stock or securities received upon a distribution where no gain was recognized to the distributee under the provisions of section 112 (g) of the Revenue Act of 1928 or the Revenue Act of 1932, there shall be included the period for which he held the stock or securities in the distributing corporation prior to the receipt of the stock or securities upon such distribution.

(4) In determining the period for which the taxpayer has held stock or securities the acquisition of which (or the contract or option to acquire which) resulted in the nondeductibility (under section 118 of this Act or section 118 of the Revenue Act of 1928 or the Revenue Act of 1932, relating to wash sales) of the loss from the sale or other disposition of substantially identical stock or securities, there shall be included the period for which he held the stock or securities the loss from the sale or other disposition of which was not deductible.

(d) *Limitation on capital losses.*—Losses from sales or exchanges of capital assets shall be allowed only to the extent of \$2,000 plus the gains from such sales or exchanges.

(e) *Gains and losses from short sales, etc.*—For the purpose of this title—

(1) gains or losses from short sales of property shall be considered as gains or losses from sales or exchanges of capital assets; and

(2) gains or losses attributable to the failure to exercise privileges or options to buy or sell property shall be considered as gains or losses from sales or exchanges of capital assets held for one year or less.

(f) *Retirement of bonds, etc.*—For the purposes of this title, amounts received by the holder upon the retirement of bonds, debentures, notes, or certificates or other evidences of indebtedness issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form, shall be considered as amounts received in exchange therefor.

Notwithstanding the provisions of section 117 (a) above, 100 per centum of the gain resulting to the distributee from distributions in liquidation of a corporation shall be taken into account in computing net income. (See section 115 (c), 1934 Act.)

9. INTEREST ON LIBERTY BONDS, ETC.

Schedule D should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 the principal amounts of the various obligations owned and enter in Column 3 all interest received or credited to your account during the year on these obligations, including your share of such interest received from a partnership, or an estate or trust.

Interest on all coupons falling due within the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (e) are owned in excess of the exemption of \$5,000, or any on Line (f) are owned in any amount, Columns 5 and 6 should be filled in, and the total of the interest reported in Column 6 should be entered as Item 9 on page 1 of the return.

(See also Instruction 24, paragraph (d).)

10. DIVIDENDS

Enter as Item 10 (a) dividends from a domestic corporation which is subject to taxation under Title I of the 1934 Act (other than a corporation entitled to the benefits of Section 251 of the 1934 Act and other than a corporation organized under the China Trade Act, 1922), including your share of such dividends received on stock owned by a partnership, or an estate or trust. Enter as Item 10 (b) dividends from a domestic corporation which is not subject to taxation under Title I of the 1934 Act (such as a building and loan association, etc.). Enter as Item 10 (c) dividends from a foreign corporation and dividends from a corporation entitled to the benefits of Section 251 of the 1934 Act and a corporation organized under the China Trade Act, 1922.

Dividends reported in Item 10 (a) or 10 (c) must include Federal excise tax thereon, withheld at source. Such tax is deductible in Item 14.

11. OTHER INCOME

Enter as Item 11 all other taxable income for which no space is provided on the return.

12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive,* after deducting any expenses reported in Item 1, and losses in Items 2, 5, 7, and 8.

13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest upon which is wholly exempt from taxation.

14. TAXES PAID

Enter as Item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes, nor taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in Item 33. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in Item 33.

Any deduction on account of taxes should be explained in Schedule F.

15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. See Section 23 (e) of the Revenue Act of 1934.

Explain losses claimed in the table provided on page 2 of the return.

DUPLICATE

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN \$5,000
AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1934

or fiscal year begun _____, 1934, and ended _____, 1935

File This Return Not Later Than the 15th Day of the Third Month Following the Close of the Taxable Year

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office)

(County)

(State)

DUPLICATE

IF YOU NEED ASSISTANCE
IN PREPARING THIS
RETURN, GO TO A
DEPUTY COLLECTOR
OR TO THE
COLLECTOR'S OFFICEDETACH AND RETAIN
THIS COPY AND
THE INSTRUCTIONS

1. State whether you are (a) a citizen of the United States, or (b) a resident alien
2. If you filed a return for the preceding year, to which Collector's office was it sent?
3. Were you married and living with husband or wife during your taxable year?
4. Is this a joint return of husband and wife?
5. State name of husband or wife if a separate return was made and the Collector's office to which it was sent.
6. If not married, were you during your taxable year supporting in your household one or more persons closely related to you?
7. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support received their chief support from you during your taxable year?

8. If your status in respect to question 3, 6, or 7 changed during the year, state date and nature of change

9. State whether your books are kept on cash or accrual basis

10. OCCUPATIONAL CLASSIFICATION OF ITEM 1, Salaries, Wages, Commissions, Fees, etc. Check (✓) in proper block that ONE occupation from which you received principal amount in Item 1.

- ☐ Physician, surgeon, or dentist. ☐ Teacher, or school administrator.

- ☐ Judge or lawyer. ☐ Clergyman or religious worker.

- ☐ Technical engineer, chemist, or architect. ☐ Corporation executive or manager.

- ☐ Other professional (Specify) _____

- ☐ All other (Specify) _____

11. Did any person or persons advise you in respect of any question or matter affecting any item or schedule of this return, or assist or advise you in the preparation of this return, or actually prepare this return for you? Answer "yes" or "no". If so, give the name and address of such person or persons and state the nature and extent of the assistance or advice received by you and the items or schedules in respect of which the assistance or advice was received; if this return was actually prepared by any person or persons other than yourself, state the source of the information reported in this return and the manner in which it was furnished to or obtained by such person or persons

12. Did you make a return of information on Forms 1096 and 1099 (see Instruction 31) for the calendar year 1934? (Answer "yes" or "no")

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Schedule F)						
1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer)		\$	\$	\$					
2. Income (or Loss) from Business or Profession. (From Schedule A)	(State kind of business)								
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds)									
4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source									
5. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (State name, address, and kind of business)									
6. Income from Fiduciaries. (State name and address)									
7. Rents and Royalties. (From Schedule B)									
8. Capital Gain (or Loss). (From Schedule C)									
9. Taxable Interest on Liberty Bonds, etc. (From Schedule D)									
10. Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I of 1934 Act									
(b) Domestic Corporations not subject to taxation under Title I of 1934 Act									
(c) Foreign Corporations									
11. Other Income. (State nature) (Use separate schedule, if necessary)									
12. TOTAL INCOME IN ITEMS 1 TO 11				\$					
DEDUCTIONS									
13. Interest Paid				\$					
14. Taxes Paid. (Explain in Schedule F)									
15. Losses by Fire, Storm, etc. (Explain in table at foot of page 2)									
16. Bad Debts. (Explain in Schedule F)									
17. Contributions. (Explain in Schedule F)									
18. Other Deductions Authorized by Law. (Explain in Schedule F)									
19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18									
20. NET INCOME (Item 12 minus Item 19)				\$					

COMPUTATION OF TAX (See Instruction 23)

21. Net income (Item 20 above)	\$				29. Normal tax (4% of Item 28)	\$			
22. Less: Personal exemption	\$				30. Surtax on Item 24. (See Instruction 23)				
23. Credit for Dependents					31. Total tax (Item 29 plus Item 30)	\$			
24. Balance (Surtax net income)	\$				32. Less: Income tax paid at source (2% of Item 4)	\$			
25. Less: Interest on Liberty bonds, etc. (Item 9)	\$				33. Income tax paid to a foreign country or U.S. possession				
26. Dividends. (Item 10 (a))					34. Balance of Tax. (Item 31 minus Items 32 and 33)	\$			
27. Earned income credit. (See Instruction 22)									
28. Balance subject to normal tax	\$								

TAXPAYER'S RECORD OF PAYMENTS

PAYMENT	AMOUNT	DATE	CHECK OR M.O. No.	BANK OR OFFICE OF ISSUE
First	\$			
Second				
Third				
Fourth				

An amended return must be marked "Amended" at top of return. Checks and drafts will be accepted only if payable at par.

1935

Do not write in these spaces

Serial Number

To be used by individuals, NOT residents of the State of New York, deriving income from:

(a) property situated within the State of New York;

(b) a business, trade, profession or occupation carried on within the State of New York;

(c) services rendered within the State of New York.

If income was received from business carried on in New York State, use, in addition to this form, Form 202, for computing income subject to the Unincorporated Business Tax.

File at Office of New York State Income Tax Bureau, State Office Building, Albany, N. Y. or at any District Office, on or before April 15, 1936.

NEW YORK STATE INCOME TAX (NORMAL AND EMERGENCY TAXES) NON-RESIDENT RETURN

For the Calendar Year 1935 or Fiscal Period

Begun 193 and Ended 193

Paid \$

Date

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

NICHOLAS ROERICH

(First name in full—middle initials—last name in full)

RESIDENCE ADDRESS

NAGGAR, KULU

(No.)

(Street or avenue or rural route)

PUNJAB, BRITISH INDIA.

(City, Village, Post Office and State)

1. Did you file a N. Y. State return for 1933? 1934? Yes

1a. If so, give any address other than that above used on such returns

c/o Louis L. Horch, 310 Riverside Drive
New York

2. If no return for 1934 was filed, state reasons

3. Is this a joint return of the income of husband and wife? No

4. If not, and your wife (or husband) filed a separate return, give name and address on such return

5. Were you married and living with wife (or husband) during your taxable year? Yes

6. If not, were you during your taxable year the "head of a family" as defined in Instruction F? 0

How many dependent persons (other than husband or wife) under eighteen years of age, or mentally or physically defective, were receiving their chief support from you during your taxable year? 0

7a. What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 6 and 7? —

8. If your status with respect to Questions 5, 6 and 7 changed during the year, state the date and nature of such change No

CALCULATION OF NORMAL TAX

CALCULATION OF EMERGENCY TAX

9. Net income (Item 30, page 2)	\$ 750 00
10. Personal exemption and credit for dependents	2,500 00
11. Taxable balance (Item 9 minus Item 10)	0
12a. Tax at 2% (First \$1000 of Item 11)	\$
12b. Tax at 3% (2nd and 3rd \$1000 of Item 11)	
12c. Tax at 4% (4th and 5th \$1000 of Item 11)	
12d. Tax at 5% (6th and 7th \$1000 of Item 11)	
12e. Tax at 6% (8th and 9th \$1000 of Item 11)	
12f. Tax at 7% (All over \$9000 of Item 11)	
12g. Normal Tax (Total of Items 12a to 12f inclusive)	\$ 0
13a. Net income (Item 31, page 2)	\$ 750 00
13b. Personal exemption (Item 10)	2,500 00
13c. Taxable balance (Item 13a minus 13b)	0
14. Minimum Normal Tax (2% on Item 13c)	\$ 0

15a. Amount subject to Emergency Tax (Item 13c)	\$ 0
15b. Emergency Tax — 1% on Item 15a	0

CALCULATION OF UNINCORPORATED BUSINESS TAX

15c. Net income (Form 202, Item 30, or Sch. G, Item 13)	\$
15d. Business Tax — 4% on Item 15c	

SUMMARY — TOTAL TAX TO BE PAID

16. Normal Tax — Enter Item 12g or Item 14 — WHICHEVER IS GREATER	\$ 0
17. Emergency Tax (Item 15b)	0
18a. Unincorporated Business Tax (Item 15d)	
18b. Total Tax Due (Total of Items 16, 17 and 18a)	0
18c. Less Tax Withheld at Source*	
18d. Balance Due (Item 18b minus Item 18c)	\$ 0

* If Item 18c exceeds Item 18b this return will be considered as a claim for refund.

DO NOT WRITE IN SPACES BELOW. Make checks or money orders payable to STATE TAX COMMISSION. Do not mail currency

DATE—NUMBER	AMOUNT PAID	BUSINESS TAX	EMERGENCY TAX	NORMAL TAX

The total tax (Item 18b) may be paid when return is filed. There MUST be paid, when return is filed, the Emergency Tax (Item 17), the Unincorporated Business Tax (Item 18a), and 50% of the Normal Tax (Item 16). An additional 25% of the Normal Tax MUST be paid within 2 months and the balance within 6 months after original due date.

AFFIDAVIT STATE OF New York COUNTY OF New York, ss.:

We swear (or affirm) that this return, including the accompanying schedules and statements has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year stated, pursuant to the New York State Tax Law and the Regulations.

Sworn to and subscribed before me this 9th day of April, 1936.

(Signature of individual or agent)

76 Beaver Street

New York (Address of agent)

[1935]

[203] (Signature of officer administering oath)
Seal not required

(Title)

Calculation of Unincorporated Business Tax is to be made only if you carried on business in New York State.

ATTACH REMITTANCE HERE

(a) OCCUPATION OR TRADE	(b) NAME AND ADDRESS OF EMPLOYER	(c) AMOUNT RECEIVED	(d) EXPENSES PAID (explain in Sch. C)
Agent	U. S. Dept. of Agriculture	\$ 5,412 50	
	per diem allowance	1,669 00	
	constituting non-taxable income		

Give name and address of partnership, estate or trust. If estate or trust, give also name and address of fiduciary.

(a)

Enter here your net income from business or profession, Item 30 of Schedule A. Net Income (or loss) from farming operations as computed on Farm Schedule, (Form 207), or other schedule used in lieu thereof, should be entered here, and such schedule attached to this return.

Net income from business or profession, as shown in Schedule A, or in farm schedule hereto attached....
(If a loss, enter in red ink and subtract.)

(a) KIND OF PROPERTY AND LOCATION	(b) GROSS AMOUNT OF RENTS	(c) REPAIRS, DEPRECIATION AND DEPLETION (explain in Schedule B)	(d) INTEREST, TAXES AND OTHER EXPENSES (explain in Schedule C)
	\$	\$	\$

See Instruction 23 for computation of profit or loss. Attach a statement showing: (1) Kind of property, (2) Location, (3) Year acquired, (4) Cost, (5) Sale price, (6) January 1, 1919 value, if property was acquired prior thereto, (7) Cost of permanent improvements since acquisition, (8) Cost of permanent improvements since January 1, 1919.

Profit or loss from transactions in securities should not be reported by a non-resident unless the transactions are connected with a business carried on by the individual taxpayer within New York State, in which case details must be given in Schedule A, page 3.

Explain in Schedule D, page 4 of return apportionment, if any is made, to State of New York, of income from any source, both within and without the State.

Deductions allowable to a nonresident are limited to expenses incurred in connection with the production of taxable income from sources within the State and losses from business carried on or property owned within the State.

29. CONTRIBUTIONS (See Instruction 29.) These must not exceed 15% of Item 28. Submit details in Schedule E, page 4 of return.

31. NET INCOME SUBJECT TO { EMERGENCY TAX
AND
MINIMUM NORMAL TAX } (Item 28 minus Item 29, Col. 2.) Enter on page 1, Item 13a

31. NET INCOME SUBJECT TO { EMERGENCY TAX AND MINIMUM NORMAL TAX } (Item 28 minus Item 29, Col. 2.) Enter on page 1, Item 13a \$ 750.00

If the business is carried on both within and without the State (as defined in the regulations) report the total income from the business, and exhibit apportionment in Schedule G.

1. (a) Kind of business _____ (b) Business address _____
(c) Date when business was begun _____
2. State whether cash or accrual basis is used _____
3. If inventories are used, state if (a) at cost or (b) at cost or market, whichever is lower _____
Taxpayers may submit statements attached hereto, in the form in which their books are kept, giving no less details than called for herein, and enter the net income (or loss) below.

4. TOTAL SALES AND INCOME FROM BUSINESS OR PROFESSIONAL SERVICES		Income from sale of paintings	750.00
COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	

- | | | | |
|--|---------|---|---------|
| 5. Labor..... | \$..... | 13. Amount withdrawn by taxpayer or paid to wife or minor children (Report as income at Item 19, page 2)... | \$..... |
| 6. Materials and supplies..... | | 13a. Salaries and wages not reported under "Cost of Goods Sold"..... | |
| 7. Merchandise purchased..... | | 14. Rent for business property..... | |
| 8. Other costs..... | | 15. Interest on business indebtedness to others..... | |
| 9. Plus inventories at beginning of year..... | | 16. Taxes on business and business property..... | |
| 10. TOTAL..... | \$..... | 17. Repairs, depreciation and depletion (explain in Schedule B—below)..... | |
| 11. Less inventories at end of year..... | | 18. Losses not compensated by insurance (explain in Schedule C—below)..... | |
| 12. COST OF GOODS SOLD (Item 10 minus Item 11)..... | \$..... | 19. Bad debts (explain in Schedule C—below)..... | |
| 22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21)..... | \$..... | 20. Other expenses (explain principal items in Schedule C—below)..... | |
| 23. NET TRADING OR OPERATING INCOME FROM BUSINESS OR PROFESSION (Item 4 minus Item 22)..... | \$..... | 21. TOTAL OTHER BUSINESS DEDUCTIONS..... | \$..... |
| NON-OPERATING INCOME OF THE BUSINESS OR PROFESSION | | | |
| Do not include income from rents, or profits from the sale of lands and other property (not dealt in as a business) which must be reported on page 2 of Return at Items 22 and 23. | | | |
| 24. Interest..... | \$..... | | |
| 25. Dividends from stocks carried as business assets..... | | | |
| 26. Profit from the sale of stocks or bonds, not dealt in as a business, but carried as business assets. If you sold stocks or bonds thus held apply for Form 328. See also Instruction 21, Item 26..... | | | |
| 27..... | | | |
| 28..... | | | |
| 29..... | | | |
| 30. TOTAL NET INCOME FROM BUSINESS OR PROFESSION..... | \$..... | | 750 00 |

If you carry on business (as defined in the regulations) ONLY within the State of New York, enter the amount of Item 30 of Schedule A, at Item 21 on page 2 of return.

If you carry on business (as defined in the regulations) BOTH within and without the State of New York, fill in Schedules F and G on page 4 of return and enter at Item 21 on page 2 of return, the proportion of your income allocated to the State of New York.

Details of deductions for repairs, depreciation and depletion in Item 17 of Schedule A, and Item 22 (c) on page 2 of return.

If the property was acquired after January 1, 1919, base depreciation on the cost thereof. If acquired prior to January 1, 1919, show both original cost and fair market value as of that date and base depreciation on the January 1, 1919 value.

1.	2.	3.	4.		5.		DEPRECIATION AND DEPLETION CHARGED OFF						9.
REFER TO ITEM NO.	KIND OF PROPERTY (Principal material of which constructed) AND LOCATION	YEAR AC- QUIRED	COST (exclusive of land)		VALUE ON JANUARY 1, 1919 (exclusive of land)		6. RATE	7.		8.		INCIDENTAL REPAIRS NOT INCLUDED IN DEPRECIATION DEDUCTIONS	
			IF ACQUIRED PRIOR TO JANUARY 1, 1919, STATE BOTH		AMOUNT SINCE PURCHASE			AMOUNT FOR TAXABLE YEAR 1935					
			\$		\$		\$		\$		\$		

SCHEDULE C
Details of deductions claimed in Items 18, 19 and 20 of Schedule A, Items 19 (d) and 22 (d) on page 2 of return

Details of deductions claimed in Form 12					
1. REFER TO ITEM NO.	2. EXPLANATION	3. AMOUNT	4. REFER TO ITEM NO.	5. EXPLANATION	6. AMOUNT
		\$			\$

IMPORTANT { If INCOME FROM BUSINESS carried on in NEW YORK STATE amounted to \$10,000 GROSS, or \$5,000 NET secure UNINCORPORATED BUSINESS TAX Form 202

SCHEDULE D

Details of basis used in apportioning income, if any, earned partly within and partly without the State of New York

1. Refer to Item of return	2. Explanation

SCHEDULE E

Details of contributions to the State of New York, or any political subdivision thereof, for exclusively public purposes; or to charitable, religious, scientific and educational corporations, incorporated by, or associations organized under, the laws of the State of New York claimed as deduction at Item 29 on page 2 of return.

1. NAME AND ADDRESS OF ORGANIZATION	2. AMOUNT	3. NAME AND ADDRESS OF ORGANIZATION	4. AMOUNT
	\$		\$

SCHEDULE F

If you carry on business (as defined in the regulations) both within and without the State of New York, give list of all places, both within and without the State, where you carry on business.

Line No.	1. STREET ADDRESS	2. CITY AND STATE	3. DESCRIPTION (Branch office, agency, factory, etc.)
1			
2			
3			
4			
5			

SCHEDULE G

Allocation of factors used in apportionment of income, in accordance with method prescribed in Article 457 of the New York State Income Tax Regulations.

To be submitted only by nonresidents carrying on business (as defined in the regulations) both within and without the State of New York.

Line No.	1. DESCRIPTION OF ITEMS USED AS FACTORS	2. TOTALS (Within and without the State)				3. NEW YORK STATE AMOUNTS				4.
1	(1) VALUE OF THE REAL AND TANGIBLE PERSONAL PROPERTY OF THE BUSINESS:	xxx	xxx	xxx	xx	xxx	xxx	xxx	xx	PER CENT COLUMN 3 IS OF COLUMN 2
2	(a) At the beginning of the period covered by the return	\$				\$				
3	(b) At the end of the period covered by the return									
4	TOTAL OF LINES 2 AND 3	\$				\$				
5	AVERAGE — [half of amounts on line 4]	\$				\$				%
6	(2) WAGES, SALARIES AND OTHER PERSONAL SERVICE COMPENSATION PAID DURING THE YEAR									%
7	(3) GROSS SALES OF MERCHANDISE, OR CHARGES FOR SERVICES, DURING THE YEAR									%
8	(4) Total of percentages in column 4									
9	(5) Average of percentages (Divide total percentages (Item 4) by 3) Apply Average percentage (Item 5) to Item 30, Schedule A and enter at Item 21, page 2 of return.									%

This Space for Office Use Only

Audited by

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

**FOR NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES**

For Calendar Year 1934

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1935

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION

Do not write in this space

Serial
Number

Amount
Paid, \$

(Cashier's stamp)

Cash Check M.O.

- | | | |
|---|--|---|
| 1. Are you a citizen or resident of the United States? | 3. Was a separate return filed by husband or wife? | 5. How many dependents (except husband or wife) received their chief support from you during your taxable year? |
| 2. Were you married and living with husband or wife during your taxable year? | 4. If not married, were you the head of a family during your taxable year? | 6. State date and nature of any change under questions 2, 4, or 5 during the year |

Item No.	INCOME		
1.	Salaries, wages, commissions, fees, etc. (State from whom received)	\$	
2.	Interest on bank deposits, notes, mortgages, and corporation bonds		
3.	Interest on bonds upon which a tax of 2% was paid at source		
4.	Other income (including income from fiduciaries, partnerships, etc.) (State source):		
5.	TOTAL INCOME IN ITEMS 1 TO 4	\$	
	DEDUCTIONS		
6.	Taxes paid	\$	
7.	Contributions (Explain on reverse side)		
8.	Other deductions authorized by law (Explain below):		
9.	TOTAL DEDUCTIONS IN ITEMS 6 TO 8		
	COMPUTATION OF TAX		
10.	Net income (item 5 minus item 9)	\$	
11.	Less: Earned income credit	\$	
12.	Personal exemption		
13.	Credit for dependents		
14.	Balance taxable at 4% (item 10 minus items 11, 12, and 13)	\$	
15.	Total income tax (4% of item 14)	\$	
16.	Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)	\$	
17.	Income tax paid to a foreign country or United States possession Attach Form 1116)		
18.	BALANCE OF TAX (item 15 minus items 16 and 17)	\$	

AFFIDAVIT

I/we swear (or affirm) that this return has been examined by me/us, and, to the best of my/our knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1934 and regulations issued under authority thereof.

(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 _____, 1935.

(Signature) (If this is a joint return (not made by agent) it must be signed by both husband and wife and sworn to before a proper officer by the spouse preparing the return, or if neither or both prepare the return then by both spouses.)

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	NAME OF ORGANIZATION	AMOUNT PAID
	\$		\$

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

OBLIGATIONS AND SECURITIES	AMOUNT OWNED	INTEREST RECEIVED
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or possessions of the United States	\$	\$
(b) Obligations of instrumentalities of the United States (such as obligations issued under Federal Farm Loan Act, as amended, Home Owners' Loan Act, etc.)		
(c) Obligations of the United States		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations which are subject to income tax under the Revenue Act of 1934, including your share of such dividends on stock owned by a partnership, syndicate, pool, joint venture, etc., or an estate or trust. \$

PENALTIES

For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, together with the costs of prosecution, and, in addition, 25 percent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, together with the costs of prosecution.

For deficiency in tax.—Interest on deficiency at 6 percent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the restrictions on assessment and collection of a deficiency in tax, whichever date is the earlier, and, in addition, 5 percent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 percent of amount of deficiency if due to fraud.

INSTRUCTIONS

LIABILITY FOR FILING RETURN

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1934 of \$5,000, or over, or a net income for the same period of (a) \$1,000 or over, if single, or if married and not living with husband or wife, or (b) \$2,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, either each must make a return, or the income of each must be included in a single joint return.

Every person required to file an income return shall file with his return, whether taxable or nontaxable, a statement upon Form 1094 of the following items shown upon the return: (1) Name and address, (2) total gross income, (3) total deductions, (4) net income, (5) total credits against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and \$5 shall be added to the tax.

ITEMS EXEMPT FROM TAX

(a) Amounts received under a life-insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance or endowment contract, not to exceed the premiums or consideration paid for such contract. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity.

(c) Gifts (not made as a consideration for services) and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia, or possessions of the United States; (2) obligations of instrumentalities of the United States; and (3) all obligations of the United States. Interest on 4% and 4½% Liberty bonds and Treasury bonds, owned in excess of \$5,000, and on obligations of instrumentalities of the United States (except obligations issued under the Federal Farm Loan Act, as amended) is subject to surtax if the surtax net income is over \$4,000.

(e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(f) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(g) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(h) Compensation received for services rendered without the United States (except amounts paid by the United States or any agency thereof) by a citizen who is a nonresident for more than six months during the taxable year.

INCOME

Salaries.—Enter as item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as item 3. The tax of 2 percent paid at source on such interest should be claimed as a credit in item 16. Interest on bonds is considered income when due and payable.

Other income.—Enter as item 4 all other taxable income, including rents, dividends on stock of domestic corporations not subject to income tax under the Revenue Act of 1934 (such as building and loan associations, etc.), and dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership, syndicate, pool, joint venture, etc.

DEDUCTIONS

Taxes.—Enter as item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes. No part of foreign income and profits taxes is allowable as a deduction if a credit is claimed in item 17 of the return.

Contributions.—Enter as item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

In computing the normal tax, but not the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. If the net income is not more than \$3,000, the entire net income shall be considered to be earned net income, and if the net income is more than \$3,000, the earned net income shall not be considered to be less than \$3,000.

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month in which case it shall be considered as a month.

GENERAL INFORMATION

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1935.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.