DUPLICATE

NONRESIDENT ALIEN INCOME TAX RETURN

For Calendar Year 1935

or Fiscal Year begun _____, 1935, and ended _____

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

PRINT NAME AND ADDRESS PLAINLY BELOW

DETACH AND RETAIN THIS COPY AND THE INSTRUCTIONS

PAYMENT

Fourth_

AMOUNT

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

(Name)

(Post office)

Occupation, Business, or Profession

(Street and number) BRITISH INDIA

NAGGAR, KULU (State)

Artist and scientist

DUPLICATE

IF YOU NEED ASSISTANCE IN PREPARING THIS RETURN, GO TO AN AMERICAN CONSUL OR WRITE TO THE COMMISSIONER OF INTERNAL REVENUE, WASHINGTON, D. C.

1. If you filed a return for the prior year, to which Collector's office was it sent? 3. State name of husband or wife i made and the Collector's office	if a separat	e retur	n was				
to which Collector's office was it sent? 2. Of what country are you a citizen or subject? 3. If your status with respect to question 4 changed during the year, state date and nature of change	d or wife)	under	18 year	rs of age	or	-	
 6. State the amount of income excluded (Instruction 30 (g) and (h)) from gross income 7. Did any person or persons advise you in respect of any question or matter affecting any item or schedule or ration of this return, or actually prepare this return for you? If so, give the name and (Answer "yes" or "no") 							
nature and extent of the assistance or advice received by you and the items or schedules in respect of return was actually prepared by any person or persons other than yourself, state the source of the info	rmation re	ported	in this	return an	d the i	mann	er in
which it was furnished to or obtained by such person or persons Plaut & Davis, 76 Bes	ever S	tree	t. N	ew Yo	rk.	N.	Υ.
ltem and INCOME							===
Instruction No. (Derived in full from sources within United States, and expenses, losses, and other deductions properly allocated thereto)							
1. Datalies, Wages, Commissions, Pees, Coo. (State name and address of complete)							
\$\$\$\$							
2. Net Profit (or Loss) from Business or Profession. (From Schedule A) Sale of paintings		750	00				
3. Interest on Notes, Mortgages, etc. (except interest on corporation bonds)		40000					
4. Interest on Corporation Bonds Upon Which an Income Tax of 2% or 4% was Paid at Source							
5. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (State separately name and address and amount)							13.5
6. Income from Fiduciaries. (State separately name and address and amount)							
7. Rents and Royalties. (From Schedule B)							
8. Capital Gain (or Loss). (From Schedule C)							
9. Interest on obligations of instrumentalities of the United States. (From Schedule H, Col. 3, Line (f))							
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.							
11. Other income. (State nature) (Use separate schedule, if necessary)					27.1		00
12. Total Income in Items 1 to 11	1	 I	1 8	8	Z:	50	UU.
13. Interest Paid. (Explain in Schedule E)							
14. Taxes Paid. (Explain in Schedule E)						- Section	
15. Losses by Fire, Storm, etc., of Property in United States. (Explain in table at foot of page 2)							
16. Losses in Transactions Entered into for Profit. (Explain in Schedule E)							
17. Bad Debts (including bonds determined to be worthless during taxable year). (Explain in Schedule E)					1 14 C	44.60	
18. Contributions. (Explain in Schedule E)	2	082	00		144	ALERS.	
19. Other Deductions Authorized by Law (including stock determined to be worthless during taxable year). (Explain on separate sheet)							
20. Ratable Part of Deductions Not Definitely Allocated to Any Class of Gross Income. (Explain in Schedule F)					0 00	20	20
21. Total of Items 13 to 20					2 08		00
22. NET INCOME DERIVED IN FULL FROM SOURCES WITHIN UNITED STATES (Item 12 minus Item 21)	. II G -			5			
23. That portion of Net Income from Sources Partly Within and Partly Without U.S. Attributable to Sources With				\$	()	
24. Total Net Income from Sources Within United States (Item 22 plus Item 23)			4	P			=
COMPUTATION OF TAX (See Instruction 28)	45						=
25. Net income (Item 24 above) \$ 33. Normal Tax (4% of Ite							
26. Less: Personal Exemption \$1,000 34. Surtax on Item 28. (Second Exemption Second Exempti							
27. Credit for Dependents (Explain in Schedule E) 35. Total tax (Item 33 plus							
28. Balance (Surtax net income) \$ 36. Less: Income tax paid a)	
29. Less: Interest on Obligations of Instrumentalities of U.S. 37. Balance of Tax. (Item	35 minus	Item 3	6)	Φ			
(Item 9)	Canada o	r Mexi	co sho	uld fill in	Item 2	27.	(See
31. Earned Income Credit. Instruction 26.)	74						
(See Instruction 27)							
TAXPAYER'S RECORD OF PAYMENTS		1	Service State	1		. 1747	

DATE

CHECK OR M. O. NUMBER

BANK OR OFFICE OF ISSUE

1. Total receipts from	n business	or profession	1			D.			T			I		\$	
	or Goods					10. Sal	aries	THER BUSIN not include	las"	Labor" in	Line 2. (Do				
2. Labor								educt composit on busines							
3. Material and supp								on business a							
4. Merchandise bought. 5. Other costs (itemiz								(explain in t							
 Other costs (itemiz Plus inventory at 1 						14. Ba	d de	bts arising fr come and ch	om sal	es or servi	ces reported				
						_ (expl	iation, obs	provid	ded at foot	of page)				
8. Less inventory at						16. Re	nt, elov	repairs, and v or on sepa	otherate sl	er expense heet)	es (itemize				
9. Net Cost of Good								TOTAL (Line	s 10 t	o 16)		\$			
Enter "C" or "C o ventories are valued a	m M" on L	ines 6 and 8	to indicate	whethe	er in-	18. To		DEDUCTIONS							
Explanation of deduc claimed on Lines 5	tions and 16	SCHE	DULE B—	INCOM	1E F	ROM RE	NTS	S AND ROY	ALTI	ES (See	Instruction	7)			
1. Kind (OF PROPERTY		2. AMOUN		ED AS	3. Cost or V s of March hichever G	7ALUI 1, 19	E 4. DEPR	ECIATIO	N e 5	. Repairs		ER EXPENSE	s	7. NET PROFIT (Enter as Item 7)
								s							
E-langtion of dodug	tions	. /			4										
claimed in Column	6	E C—CAPI	TAL GAIN	NS ANI	D LO	SSES (FR	OM	SALES O	R EX	CHANGES	S ONLY)	(See Inst	ruction 8)	
					5. Co	OST OR MARC	н 1,	6. Cost of Improvement	AL	EPRECIATION LOWED (OR LLOWABLE)		CE OF			AIN OR LOSS TO BE
1. DESCRIPTION OF PROPERTY AND PERIOD HELD	2. DATE ACQUIRED	3. DATE SOLD OR EXCHANGED	4. GROSS SAL (Contract		Acq	DATE. (Indibasis) **	RE	SUBSEQUENT T ACQUISITION O MARCH 1, 1913	SIN R TION	CE ACQUISI- OR MARCH 1, 1913	8. Gain or	LOSS T	LOSS O BE AKEN	TAK	EN INTO ACCOUNT
						basis)		MARCH 1, 191	(Fu	rnish details)			TO AC-	a. Ga	ins b. Losses
*(a) One year or less:	Mo. Day Year	Mo. Day Year	\$		s			\$	\$\$		\$		100 \$		\$
*(b) Over 1 year but not over 2 years:			Y												
*(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		
SCHEDULE E		s to Ur		Him	ala	yan R	08	earch I	nst	itute		\$1	CLAIME .152. 930.	00	
SCHEDULE F—EXI	PLANATIO	ON OF RAT	ABLE PAR	RT OF I	DEDI	UCTIONS	NO	T ALLOCA	red T	TO ANY C	CLASS OF C				ee Instruction 20
1. Total gross incom	e from all	sources			\$.										\$
2. Total gross incom 3. Ratio of gross in	e from sou	rces within	U. Sthin U. S.	to gro	\$_ oss										\$
Ratio of gross in income from all Total deductions_								O Amount	of arra	h doductio	na mhigh ma	T he elle	cated to r	ncor	ne \$
i. Total deddenois							_	OF ITEM 2							
Explain fully how ar	nount ente	ered in Item	23 was det	ermined	d:										
SCF	IEDULE I	H—INTERE	ST ON LI	BERTY	ВО	NDS ANI	O'	THER OBL	(GAT)	ONS OR	SECURITI	ES (Se	e Instruct	ion	9)
			1. OBL	IGATIONS	or Sec	CURITIES							OUNT OWNER ND OF YEAR	D	3. Interest Receive or Accrued During the Year
(a) Obligations of possessions														9	
(b) Obligations issue (c) Liberty 3½% B (d) Treasury Notes, (e) Liberty 4% and (f) Obligations of i amount in Co	ed under F Bonds and o , Treasury I 4¼% Bon nstruments blumn 3 as	ederal Farm other obligat Bills, and T nds, U. S. Sa alities of the	Loan Act, tions of Universal reasury Ce wings Bon United Sta	or under tificate ds, and ates (other states)	er suc tes is es of I Trea her th	ch Act as a sued on or Indebtedne sury Bond han obliga	bef	nded	er 1, 1	(b) above	e) (enter the		*		
1. KIND OF PROPERT	y an	3. Cost	OR MARCH 1, 1	913,	4. Assı	ETS FULLY		5. Depreciat	on	6. Remai	INING COST	7. LIFE USE IN ACCUMU	D 8. ESTIMA	ING	9. Depreciation
(If buildings, state mate of which constructed)	TIME A CONTR	RED PRIOR	TO THAT DAT			of Year	A	ALLOWED (OR A BLE) IN PRIOR	YEARS		R BASIS TO COVERED	LATING DEPRECIA- TION	BEGINNI OF YEA	NG	ALLOWABLE THIS YEA
		\$		\$			s			\$					3
EXPI	LANATION	OF DEDU	JCTION F	OR LO	SSES	BY FIR	E, S	TORM, ETC	., CL			LE A A	ND IN I'	TEM	I 15
1. Kind o	OF PROPERTY		2. Date	Acquired		3. Co	ST		SEQUE	ALI	DEPRECIATION LOWABLE SINCE ACQUISITION	6. IN SAL	SURANCE AN	D	7. DEDUCTIBLE LOSS
						8		g		9		\$			3

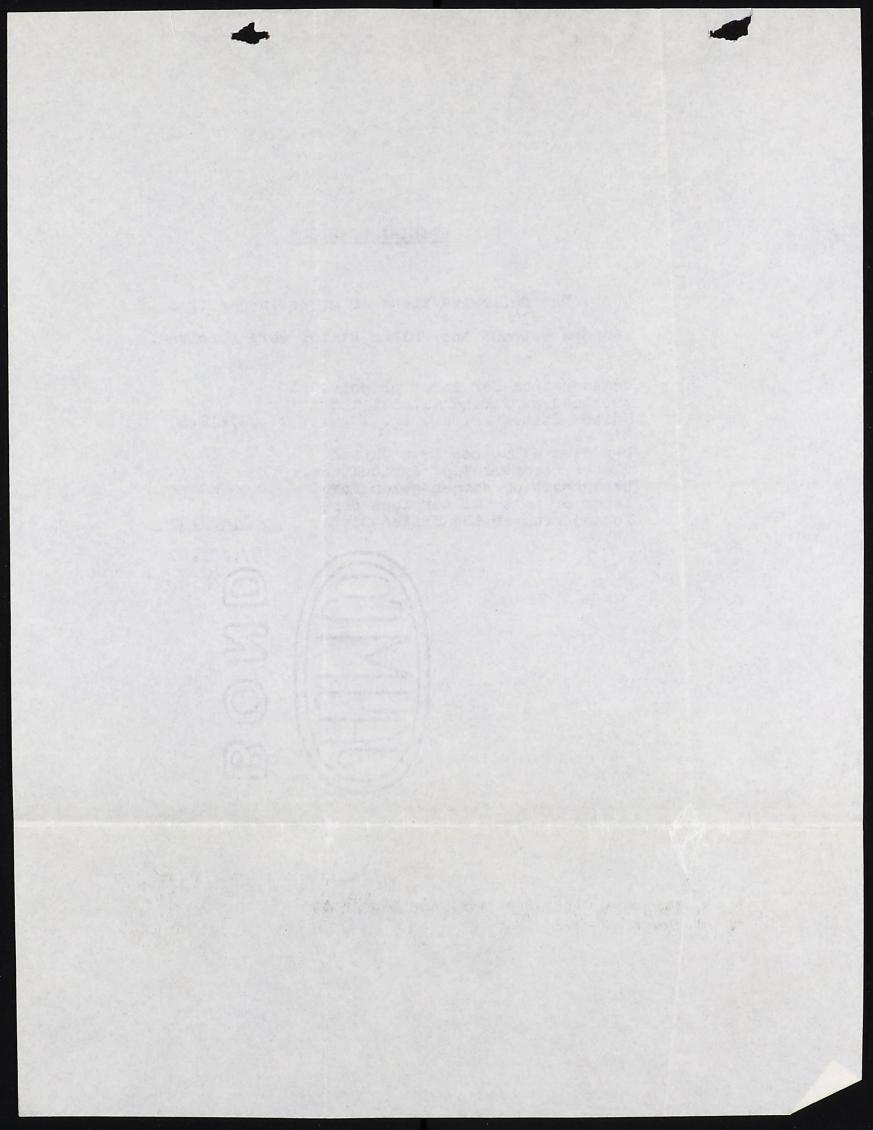
SPECIAL SCHEDULE

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

Per diem allowance from United States Department of Agriculture, being part of compensation for labor or personal services performed without the United States

1,669.00

\$7,081.50



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

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 follow-

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 is an income-producing factor, inventories of

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.

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 com-

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

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 property was acquired in any other manner than by purchase, see Sections 23 (1), 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 required redirections.

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

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 cropshare 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 I, 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

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

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 years 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 2 years but not for more than 10 years;

30 per centum if the capital asset has been held for more than 5 years but not 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 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 the taxpayer has held property however acquired there shall be included the period for which the taxpayer has held property however acquired there shall be included the period for which the taxpayer has held stock or securities received upon a distribution where no gain was recognized to the distribute under the provisions of section 11

(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.

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; and

(Patienment of bonds, etc.—For the purposes of this title, amounts received by the holder upon the retirement of bonds, etc.—For the purposes of this title, amounts received by the holder upon the retirement of bonds, etc.—For the purposes of this title, amounts received by the holder upon the retirement of bonds, etc.—For the purposes 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 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 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.

16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, 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 your net income computed without the benefit of this deduction. A fiduciary filing the return for an estate may claim, in lieu of this deduction, that provided in Section 162 of the 1934 Act. List organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no space is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business, nor entered into for profit, nor expenditures incurred in earning wholly tax-exempt income other than interest. If the return is filed for an estate in process of administration, there should be deducted the amount of any income paid or credited to a beneficiary. Any deduction claimed should be explained in Schedule F.

19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

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, whose gross income for the taxable year 1934 amounted to \$5,000, or whose net income amounted to—

(a) \$1,000 if single or if married and not living with husband or wife; (b) \$2,500 if married and living with husband or wife; or

(c) More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,000 or over, or if the gross income is \$5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is \$5,000 or over, each shall make a

If the net income of a decedent to the date of his death was \$1,000 or over, if unmarried, or in excess of the credit allowed him by Section 25 (b) (1) and (3) of the Revenue Act of 1934 (computed without regard to his status as the head of a family), if married and living with spouse, or if his gross income for the period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

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

22. EARNED INCOME CREDIT, PERSONAL EXEMPTION, AND CREDIT FOR DEPENDENTS

For the purpose of the normal tax, but not for 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. "Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 per centum of his share of the net profits of such trade or business, shall be considered as earned income. "Earned income deductions" means such deductions as are allowed by Section 23 of the Revenue Act of 1934 for the purpose of computing net income, and are properly allocable to or chargeable against earned income. "Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than \$3,000, his entire net income shall be considered to be earned net income, and if his net income is more than \$3,000, his earned net income shall not be considered to be less than \$3,000. In no case shall the earned net income be considered to be more than \$4,000.

A single person, or a married person not living with husband or wife, may claim an exemption of \$1,000. A person who was the head of a family or was married and living with husband or wife during the entire taxable year, may claim an exemption of \$2,500. If husband and wife his separate returns, the 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 h For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against ne

adividuals. If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changed (uring the taxable year, the personal exemption and credit shall be apportioned in accordance with the If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changed 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.

Where a return is filed on this form for an estate in process of administration, or for a trust, an exemption of \$1,000 may be claimed.

23. COMPUTATION OF TAX

Surtax.—The surtax on any amount of surtax net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

SURTAX RATES FOR 1934

Amount of surtax net income	Rate per- cent	Total surtax	Amount of surtax net income	Rate per- cent	Total surtax
A	В	O	Α	В	С
\$0 to \$4,000_4,000_6,000_6,000 to 6,000 to 8,000_8,000_8,000 to 10,000_1	4 5 6 7 8 8 11 11 11 11 11 11 11 11 11 11 11 11	180 300 440 8 600 780 1 1,000 3 1,260 5 1,560 5 1,560 9 3,380 9 3,380 1 4,640 4 6,080	\$50,000 to \$56,000 55,000 to 62,000 62,000 to 68,000 68,000 to 74,000 74,000 to 80,000 80,000 to 90,000 90,000 to 100,000 100,000 to 150,000 150,000 to 200,000 200,000 to 300,000 300,000 to 400,000 400,000 to 500,000 500,000 to 750,000 750,000 to 750,000 750,000 to 1,000,000	33 36 39 42 45 50 52 53 54 55 56	\$9,500 11,480 13,640 15,980 18,500 28,000 54,000 80,500 134,500 189,50 245,50 388,00 533,00

Income from a partnership or fiduciary computed on a fiscal year basis.—The tax on income received from a fiduciary making a return for a fiscal year ended in 1934 shall be computed as if such income were for the calendar year 1934.

If the taxable year of a partner is different from that of the partnership, the distributive share of the net income of the partnership to be included in computing the net income of the partner for his taxable year shall be based upon the net income of the partnership for any taxable year of the partnership (whether

puting the net income of the partner for his taxable year shall be based upon the net income of the partnership for any taxable year of the partnership (whether beginning on, before, or after January 1, 1934) ending within the taxable year of the partner. (See Section 188 of the Revenue Act of 1934.)

Income tax paid to a foreign country or U.S. possession.—If, in accordance with Section 131 (a) of the 1934 Act, a credit is claimed in Item 33 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return with the receipts for such payments. In case credit is sought for taxes accrued, the form must have attached to it a certified copy of the return on which the tax was based, and the Commissioner may require a the return on which the tax was based, and the Commissioner may require a bond on Form 1117 for the payment of any tax found due if the tax when paid differs from the credit claime

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be included in gross income:

included in gross income:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. 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. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferce shall be exempt from taxation under paragraph (a) above or this paragraph;

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

ported);
(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia, or United States possessions; or (2) obligations issued under the provisions of the Federal Farm Loan Act or under such act as amended; or (3) the obligations of the United States; or (4) obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such act as amended), such as Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, etc. The interest on 4 percent and 4½ percent Liberty Bonds and Treasury bonds, owned in excess of \$5,000, and on obligations of instrumentalities of the United States (other than obligations issued under Federal Farm Loan Act or under such act as amended) is subject to surtax if the surtax net income is over \$4,000. Such interest should be reported in Schedule D and as Item 9 (see Instruction 9):

Item 9 (see Instruction 9);

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) The rental value of a dwelling house and appurtenances thereof furnished to 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; and

(q) 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; and
(h) Amounts received as carned income from sources without the United States (except amounts paid by the United States or any agency thereof) by an individual citizen of the United States who is a bona fide nonresident for more than 6 months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income.

25. ACCRUED OR RECEIVED INCOME

If your books of account are kept on the accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid. If your books are not kept on the accrual basis, report all income received or constructively received, such as bank interest credited to your account, and expenses paid. The return for a decedent shall include all items of income and deductions accrued up to the date of death regardless of the fact that the decedent may have kept his books on

26. PERIOD TO BE COVERED BY RETURN

The return must be filed on this form for the calendar year 1934 or for a fiscal year begun in 1934 and ended in 1935.

The accounting period established must be adhered to for subsequent years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128 and forwarded to the collector prior to the expiration of 30 days from the close of the proposed taxable year.

27. AFFIDAVITS

Taxpayer or agent.—The affidavit must be executed by the person whose income is reported unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. A minor making his own return must execute the affidavit.

Where return is prepared by someone other than taxpayer.—Question 11 on page 1 of the return should be answered fully, and where the return is actually prepared by some person or persons, other than the taxpayer, such person or persons must execute the affidavit at the foot of page 1 of the return.

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 notary public, justice of the peace, or other person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax liability.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the collector of internal revenue for the district in which you live or have your principal place of business, so as to reach the collector's office on or before the fifteenth day of the third month following the close of your taxable year. In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert city and State)." Do not send cash by mail, nor pay it in person except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before the fifteenth day of the third month following the close of the taxable year, the second installment shall be paid on or before the fifteenth day of the third month, the third installment on or before the fifteenth day of the sixth month, and the fourth installment on or before the fifteenth day of the ninth month after the latest date prescribed for paying the first installment.

If any installment is not paid on the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than 1 year, or both, and, in addition, 25 percent

For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than 5 years, or both, together with the costs of

For deficiency in tax.—Interest on a 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, 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 the deficiency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,000 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$2,500 or more to a married person, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1934 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D.C., in time to be received not later than February 15, 1935.

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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

DETACH AND RETAIN THIS COPY AND THE INSTRUCTIONS

DUPLICATE

or fiscal year begun		, 1934, and ended	, 1935
File This Return Not Late	r Than th	e 15th Day of the Third Month Following the C	lose of the Taxable Year
		NAME AND ADDRESS PLAINLY BELOW	
	(Name)	(Both husband and wife, if this is a joint return)	
		(Street and number, or rural route)	Janibel of 8 to a A p
		(Country)	(State)

DUPLICATE

IF YOU NEED ASSISTANCE IN PREPARING THIS RETURN, GO TO A DEPUTY COLLECTOR OR TO THE COLLECTOR'S OFFICE

		(Post office)	(County)	(State)				
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13. Interest Paid				\$				
								The state of the
				who will your	The same			Charles at
ZO. NET INCOM	E (Item 12 minus Item 19		OF TAX (See Instruction			Φ		
O1 N	00.1							
	20 above)\$		29. Normal tax (4% of 30. Surtax on Item 24.					
	et income)							
25 Less Interest on			32. Less: Income tax partition 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
26. Dividends.	(Item 10 (a))		34. Balance of Tax. (I					
	me credit. (See n 22)		54. Dalance of Tax. (1	tem or mine		2 and 00)		
28. Balance subject to	normal tax		ECORD OF PAYMENTS					
Pursuan					RANK	OR OFFICE OF	Issue	
PAYMENT	AMOUNT	DATE	CHECK OR M.O. No.		DANK	OH OFFICE OF		
First	\$							
Fourth								

Form 203. Page 1 of Return 11-2-35-160,000 (3-3299) NEW YORK STATE INCOME TAX To be used by individuals, NOT residents of the State of New York, de-riving income from:

(a) property situated within the State of New Do not write in these spaces (NORMAL AND EMERGENCY TAXES) Serial Number within the State of New York; b) a business, trade, profession or occupa-tion carried on within the State of New York; c) services rendered within the State of New York. NON-RESIDENT RETURN For the Calendar Year 1935 or Fiscal Period 193 and Ended 193 Paid \$ 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 Busi-Date PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW NICHOLAS ROERICH (First name in full-middle initials-last name in full) PERTURNICE ADDRESS File at Office of New NAGGAR, KULU York State Income Tax Bureau, State Of-(Street or avenue or rural route) fice Building, Albany, PUNJAB BRITISH INDIA (City, Village, Post Office and State) Y. or at any District Office, on or before April 15, 1936. 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?

What is the relationship to you of the dependent new you claim exercitions. If not, were you during your taxable year the "head of a family" as defined in Instruction F?..... 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 7a. What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 6 and 7? c/o Louis L. Horch, 310 Riverside Dr. 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 Calculation Tax is to 5. Were you married and living with wife (or husband) during your tax-Yes able year?. CALCULATION OF EMERGENCY TAX CALCULATION OF NORMAL TAX 15a. Amount subject to Emergency Tax (Item 13c).. \$ 9. Net income (Item 30, page 2)..... 750 00 2,500 00 10. Personal exemption and credit for dependents.... 15b. Emergency Tax - 1% on Item 15a... CALCULATION OF UNINCORPORATED BUSINESS TAX 11. Taxable balance (Item 9 minus Item 10)..... 15c. Net income (Form 202, Item 30, or Sch. G, Item 13) \$ 12a. Tax at 2% (First \$1000 of Item 11)....... 15d. Business Tax — 4% on Item 15c. 12b. Tax at 3% (2nd and 3rd \$1000 of Item 11)..... SUMMARY - TOTAL TAX TO BE PAID 12c. Tax at 4% (4th and 5th \$1000 of Item 11)..... Normal Tax — Enter Item 12g or Item 14 — WHICHEVER IS GREATER.... 12d. Tax at 5% (6th and 7th \$1000 of Item 11)..... 12e. Tax at 6% (8th and 9th \$1000 of Item 11)..... 17. Emergency Tax (Item 15b)..... 12f. Tax at 7% (All over \$9000 of Item 11)..... 18a. Unincorporated Business Tax (Item 15d)..... 12g. Normal Tax (Total of Items 12a to 12f inclusive. . \$... 18b. Total Tax Due (Total of Items 16, 17 and 18a)... 7.50 18c. Less Tax Withheld at Source*.... 2,500 13b. Personal exemption (Item 10)..... 18d. Balance Due (Item 18b minus Item 18c)......

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

0

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.

We is 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 9thay of April , 1936.

(Signature of individual or agent)

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

11935

13c. Taxable balance (Item 13a minus 13b)......

Minimum Normal Tax (2% on Item 13c) \$...

Enter ALL items in Column 1. Form 203-Page 2 of Return Enter all items except No. 23 in Column 2. RETURN OF TAXABLE INCOME NO. 2 AMOUNT OF N. Y. INCOME FOR MINIMUM NORMAL TAX AND EMERGENCY TAX 19. INCOME FROM Salaries, Wages, Fees, Commissions, etc. (See Instruction 19) NO. 1 AMOUNT OF N. Y. (d) EXPENSES PAID (c) AMOUNT INCOME FOR (a) OCCUPATION OR TRADE (b) NAME AND ADDRESS OF EMPLOYER (explain in Sch. C) RECEIVED NORMAL TAX 5.412 Agent 1,669 00 per diem allowance constituting non-taxable income 20. INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS Give name and address of partnership, estate or trust. If estate or trust, give also name and address of fiduciary. If apportionment is required, use the basis shown in the return of the partnership or fiduciary. 21. INCOME FROM BUSINESS OR PROFESSION (Including Farming.) See Instruction 21. 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.... 750 750 00 00 (If a loss, enter in red ink and subtract.) 22. INCOME FROM RENTS From Property Situated Within the State of New York (c) REPAIRS. DEPRECIATION TAXES AND (a) KIND OF PROPERTY AND LOCATION (b) GROSS AMOUNT AND DEPLETION OTHER EXPENSES OF RENTS (explain in (explain in Schedule B) Schedule C) (f) NET INCOME FROM RENTS (Column b, less total of columns c and d). If net loss, enter in red ink and subtract. 23. PROFIT (OR LOSS) FROM SALE OR EXCHANGE OF LANDS, BUILDINGS AND TANGIBLE PERSONAL PROPERTY SITUATED IN NEW YORK STATE (Not dealt in as a business) XXXXXXXXX X X 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 of permanent improvements. manent 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. DO NOT ENTER PROFIT OR LOSS IN COLUMN 2 24. OTHER INCOME From Sources Within the State of New York (Describe each source.) 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. 25. TOTAL INCOME FROM ABOVE SOURCES (Items 19 to 24)... 26. DEDUCTIONS not claimed above See Instruction 26. 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. 27. TOTAL DEDUCTIONS (except contributions) 28. BALANCE (Item 25 minus Item 27) 750 00

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

30. NET INCOME SUBJECT TO NORMAL TAX (Item 28 minus Item 29, Col. 1) Enter on page 1, Item 9

31. NET INCOME SUBJECT TO

EMERGENCY TAX

AND MINIMUM NORMAL TAX 750 00

750 00

(Item 28 minus Item 29, Col. 2.) Enter on page 1, Item 13a

Form 203—Page 3 of Return SCHEDULE A

Income from business or profession carried on wholly or partly within the State of New York

13a. Salaries and wages not reported under "Cost of Goods Sold". 7. Merchandise purchased. 14. Rent for Business property. 15. Interest on business indebtedness to others. 16. Taxes on business and business property. 17. Repairs, depreciation and depletion (explain in Schedule B—below). 18. Losses not compensated by insurance (explain in Schedule C—below). 19. Bad debts (explain in Schedule C—below). 20. Other expenses (explain in Schedule C—below). 20. Other expenses (explain principal items in Schedule C—below). 21. Total Other Business Deductions. 22. Cost of Goods Sold Plus Total Other Business Deputitions. 23. Net Trading on Operating Income from Business on Profession (Item 12 plus Item 21). 23. Net Trading on Operating Income from Business on Profession (Item 4 minus Item 22). Non-Operating 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.	\$5,000 NET	30. To	OTAL NET INCOME FROM BUSINESS OF	PROFESSIO								
The Goods sold The Business deductions 13. Amount withdrawn by taxpayer or paid to wife or minor children (Report as income at Item 19, page 2). 13a. Salaries and wages not reported under "Cost of Goods Sold" 14. Rent for business property. 15. Interest on business indebtedness to others. 16. Taxes on business and business property. 17. Repairs, depreciation and depletion (explain in Schedule B—below). 18. Losses not compensated by insurance (explain in Schedule C—below). 19. Bad debts (explain in Schedule C—below). 19. Bad debts (explain in principal items in Schedule C—below). 20. Other expenses (explain principal items in Schedule C—below). 21. Total Other Business Deductions. 22. Cost of Goods Sold Plus Total Other Business Deductions (Item 12 plus Item 21).	secure UNINCOR	24. Inter 25. Divi 26. Profi t 27	PERATING INCOME OF THE Do not include income from rents be reported on page 2 of Return at He rest	BUSINE, or profits in ms 22 and is assets	SS OR PRO from the sale of 23. n as a business tion 21, Item 2	of Ession f lands and other pr ss, but carried as b	coperty (not	dealt in as a	busines	ss) which mu	ds	
5. Labor 5. Labor 5. Labor 5. Labor 5. Labor 6. Materials and supplies 7. Merchandise purchased 8. Other costs 9. Plus inventories at beginning of year 10. Total 10. Total 11. Less inventories at end of year 12. Labor 13. Amount withdrawn by taxpayer or paid to wife or minor children (Report as income at Item 19, page 2) 13. Salaries and wages not reported under "Cost of Goods Sold" 14. Rent for business property 15. Interest on business indebtedness to others 16. Taxes on business and business property 17. Repairs, depreciation and depletion (explain in Schedule B—below) 18. Losses not compensated by insurance (explain in Schedule C—below) 19. Bad debts (explain in Schedule C—below) 20. Other expenses (explain principal items	ORAT	12. Cost n 22. Cost	r of Goods Sold (Item 10 s	BUSINESS	21. T	TOTAL OTHER BUS	SINESS DEI	ouctions.				
5. Labor 5. Labor 5. Labor 6. Materials and supplies 7. Merchandise purchased 7. Merchandise purchased 8. Other costs 13. Amount withdrawn by taxpayer or paid to wife or minor children (Report as income at Item 19, page 2) 13a. Salaries and wages not reported under "Cost of Goods Sold" 14. Rent for business property 15. Interest on business indebtedness to others 16. Taxes on business and business property 17. Taxes on business and business property 18. Taxes on business and business property 19. Taxes on business and business property	D BU	1	0. Total\$		18. I	Losses not compe (explain in Sched Bad debts (explain of Other expenses (ex	nsated by fule C—belo in Schedule	insurance w) C—below) ipal items				
13. Amount withdrawn by taxpayer or paid to wife or minor children	STAX	7. Merce 8. Othe 9. Plus	er costs		14. H 15. I 16. T 17. R	others	ness and	business				
	Form 202	5. Labo	or\$		13. A	OTHER BUSINESS Amount withdraw paid to wife (Report as income Salaries and wage	or minor at Item 19,	payer or children page 2)\$.				

D	etails of basis used in apportioning incom		IEDUL rned p		ithin a	nd par	tly wit	hout th	e State o	of Nev	v York	
Ref Ite	I. er to m of urn	nothing and an anching and in the	Described to	2. xplanatio	-			- 10 cm o			TO AND	
-											None of the last	
57-19-1										90 A		
charit	etails of contributions to the State of New table, religious, scientific and educational of New York claimed as deduction at Item	York, or any	, incorp	cal subcorated	livision by, or	therec	of, for e	xclusive organize	ly publiced under,	purp the	oses; c	or to
	1. NAME AND ADDRESS OF ORGANIZATION	2.		N	AME AN	D ADDRE	3.	RGANIZAT	ION		4.	P
		\$								s		
											- 7 00	
	A CONTRACTOR OF THE CONTRACTOR								or in home			
			-									
											Print o	.1
16	you carry on business (as defined in the re	gulations) be	IEDUI oth with		witho	ut the	State o	f New Y	ork, give	list	of all pl	aces
Line	within and without the State, where you can 1. Street Address	erry on busin	ess.	2. Cr	TY AND	STATE		1 (1)	3. Des			
No.	I. DIRECT ADDRESS			2. 01	T MAND			(Bran	ch office, ag	ency, j	actory, et	(c.)
1												
3	I was a supply of the supply o											
4									ar adda interne	ed to	E great	
5 .											le il cyc	
York	allocation of factors used in apportionmer State Income Tax Regulations. To be submitted only by nonresidents carrying on busin	at of income		ordanc			without t	he State of	New York	k.	of the	New
No.	1. Description of Items Used as Fac	TORS	(Within	2. To and wi	thout th	e State)	3		ORK STATI	E .	4.	
1	(1) VALUE OF THE REAL AND TANGIBLE PERSONA THE BUSINESS:		BATTER S	xxx	xxx	xx	XXX	xxx	xxx	xx	PER C	
3	(a) At the beginning of the period covered(b) At the end of the period covered by the second seco						. S				IS C	OF
4	Total of lines 2 and 3						\$					
5	AVERAGE — [half of amounts on line 4]		\$				\$					%
6	(2) Wages, salaries and other personal se sation paid during the year	FOR SERVICES,	,				-					%
8	(4) Total of percentages in column 4											
9	(5) Average of percentages (Divide total percenta Apply Average percentage (Item 5) to Item 3	ges (Item 4) by 0, Schedule A a	3)	at Item	21, page	e 2 of ret	urn.		National Control	20 8	-	%
	This Space for Office Use On	ly				Hali	Blu					

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

Du	пот	write	Щ	tins	space
Serial					
Numbe	r				
Amount					
Paid, \$					
	(Ca	shier	8 8	tam	p)

To be filed with the Collector of Internal Revenue for your district on or before	March 15, 1935	(Cashier's	
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 1. Are you a citizen or resident 3. Was a separate return filed by 5. How ma		cept husband or wife)	
of the United States? husband or wife? their c Were you married and living with hus- 4. If not married, were you the head of a 6. State da	hief support from y te and nature of a	ou during your taxab ny change	le year?
	questions 2, 4, or 5	during the year	
INCOME INCOME			
1. Salaries, wages, commissions, fees, etc. (State from whom received)			
0 T			
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			4
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)		8	
I/we swear (or affirm) that this return has been examined by me/us, and, to the la true and complete return for the taxable year as stated, pursuant to the Revenue Authority thereof.			
(If return is made by agent, the reason therefor must be stated on thi			
Sworn to and subscribed by			
before me this day of , 1935. (Signature) (If this is a by both husband an spouse preparing the by both spouses.)	joint return (not a d wife and sworn return, or if neither	nade by agent) it mu to before a proper of or both prepare the	st be sign ficer by the return the

(Signature and title of officer administering oath) See Instructions

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	Name of Organiz	ATION	AMOUNT PAII
	\$			\$
INTEREST ON	GOVERNME	NT OBLIGATIONS, ETC.		
Obligations and 8	SECURITIES		AMOUNT OWNED	INTEREST RECEIVED
 (a) Obligations of a State, Territory, or political subcorpossessions of the United States. (b) Obligations of instrumentalities of the United Federal Farm Loan Act, as amended, Home 	d States (such	as obligations issued under	\$	\$
(c) Obligations of the United States				
DIVIDENDS	FROM DOME	STIC CORPORATIONS		
State the amount of dividends received from dome the Revenue Act of 1934, including your share of cate, pool, joint venture, etc., or an estate or true.	f such dividend	s on stock owned by a partne	ership, syndi-	

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.

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).

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

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.

including interest paid on personal indebtedness

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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 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.

U S. GOVERNMENT PRINTING OFFICE: 1934