

Serial N^o

65126

TO BE RETAINED BY TAXPAYER

TREASURY DEPARTMENT—BUREAU OF INTERNAL REVENUE

RECEIVED

JAN 28 1926

SUPER. INT. REV. ACT.
NEW YORK

Form 1040D-5

INCOME TAX RECEIPT (ALIEN)

ITEM.	YEARS.		TOTAL
	1925	1926	
Income	1572.—	3000.—	
Exemptions	1000.—	83.33	
Taxable income	572.—	2916.67	
Tax due	20% 11.44	58.33	
Penalty	1/4 2.86	14.58	
Offer in compromise			
Total Amount Due	8.58	43.75	52.33

Acknowledgment has been made by the taxpayer on Income Tax Return of identical date and serial number as this form of receipt of notice that his income tax period has been terminated in accordance with Section 250(g) of the Revenue Act of 1918 as set forth on the reverse side of this form. Received of

OFFER IN COMPROMISE.

I hereby tender the sum of \$_____ in com

failure to make return for the years _____
My failure was due to no attempt on my part to evade paym
or violate the law, but entirely or in part to ignorance of the

this 28 day of Jan, 1926, at the office of the

[SEAL.]

(Signature of Taxpayer.)

Supervising Revenue Agent, my District No. 2

[SEAL.]

(Signature of officer administering oath.)

By

(Signature of officer receiving payment.)

Supervising Revenue Agent

NOTICE OF TERMINATION OF TAXABLE PERIOD

REVENUE ACT OF 1913

1924

SEC. 250. (g) If the Commissioner finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year then current unless such proceedings be brought without delay, the Commissioner shall declare the taxable period for such taxpayer terminated at the end of the calendar month then last past and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of said tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable. In any action or suit brought to enforce payment of taxes made due and payable by virtue of the provisions of this subdivision the finding of the Commissioner, made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design. A taxpayer who is not in default in making any return or paying income, war-profits, or excess-profits tax under any Act of Congress may furnish to the United States, under regulations to be prescribed by the Commissioner with the approval of the Secretary, security approved by the Commissioner that he will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The Commissioner may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this subdivision, provided the taxpayer has paid in full all other income, war-profits, or excess-profits taxes due from him under any Act of Congress. If security is approved and accepted pursuant to the provisions of this subdivision and such further or other security with respect to the tax or taxes covered thereby is given as the Commissioner shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this subdivision prior to the expiration of the time otherwise allowed for paying such respective taxes.

INCOME AND PROFITS TAX REGULATIONS NO. 45.

ART. 1013. Declaration of termination of taxable period.—In the case of a taxable person who designs by immediate departure from the country or otherwise to avoid payment of the tax for the preceding or current taxable year, the Commissioner may so find upon evidence satisfactory to him and may declare the taxable period for such person terminated at the end of the month last past, causing the service upon him of a notice and demand for immediate payment of the tax declared due and any other tax unpaid. In such a case the taxpayer is entitled to a full personal exemption and credit for dependents. See section 216 of the statute and article 305. If suit is necessary to collect the tax, the Commissioner's finding is presumptive evidence of the taxpayer's design. A person who is not in default in making returns or in paying other taxes may procure the postponement until the usual time of the payment of taxes declared or declarable to be due pursuant to this article by depositing with the Commissioner United States bonds of a principal amount double the estimated amount of taxes due from such person for the taxable year or by furnishing such other security as may be approved by the Commissioner. See section 1320.

In accordance with the foregoing, notice is hereby served on the individual whose name appears on the reverse side of this sheet that the Commissioner finds that the taxpayer designs quickly to depart from the United States or to remove his property therefrom or to conceal himself or his property therein, or to do some other act tending to prejudice or render wholly or partly ineffectual proceedings to collect the tax for the year then last past or the taxable year now current. The taxable period of such taxpayer is therefore declared terminated at the end of the calendar month then last past, and demand is made for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of said tax as is unpaid. Demand is also made for the payment of any income taxes due the United States Government with respect to income for prior years which have not been paid.

WM. M. WILLIAMS, Commissioner.

1

Sheet B

L.

2.33

promise for

ment of tax
e law.

Revenue Agent.

co
fo
ta
gi
ce
ar
b
no
w
th
ta
a
fr
w
s
r

O
I
f
n
c
c
a

3
260290

RECEIPT

DOLLARS	
35	88
	CENTS

FOR REMITTER

TO DETACH AND HOLD

MUST BE PRESENTED AT
OFFICE OF ISSUE WHEN IN-
QUIRY IS MADE REGARDING
ORDER

ISSUING OFFICE

APR

4

STAMP HERE

HOLD THIS RECEIPT UNTIL SURE THE ORDER HAS
BEEN PAID

SENT TO _____

ADDRESS _____

FOR _____

4
77762

RECEIPT

DOLLARS	
52	33
	CENTS

FOR REMITTER
TO DETACH AND HOLD
MUST BE PRESENTED AT
OFFICE OF ISSUE WHEN IN-
QUIRY IS MADE REGARDING
ORDER

ISSUING OFFICE

JAN
28
1926

STAMP HERE

RECEIVED
HOLD THIS RECEIPT UNTIL SURE THE ORDER HAS
BEEN PAID

SENT TO **JAN 28 1926**

ADDRESS **SUPER. INT. REV. DEPT.**
NEW YORK
FOR _____

INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

Do not write in this space

Passport Number NY
Port of Sailing NY
Name of Steamer Quintana
Date of Sailing 4/1/27
Country of Destination France
Total Number of Persons One

For Taxable Year 1926
Taxable period begun Jan 1, 1926 and ended Dec 31, 1926
PRINT NAME AND ADDRESS PLAINLY BELOW
NAME S. NICHOLAS ROSENTHAL
STREET 311 RIVERSIDE DRIVE
CITY NY STATE NY
OCCUPATION _____ Rate of Pay Per Day, \$ _____

Serial Number _____
Amount Paid, \$ _____
(Cashier's Stamp)
Check Cash M. O. _____
Examined By _____

- Of what country are you a citizen or subject? France
 - Date on which you arrived in the United States 1926
 - Are you a resident or nonresident of the United States? Res
4. If you filed an income tax return in the United States, give the following information for the past three years:
- | Year | Net Income | Tax Paid | District in which return was filed |
|------|------------|----------|------------------------------------|
| 1924 | \$ _____ | \$ _____ | _____ |
| 1925 | \$ _____ | \$ _____ | _____ |
| 1926 | \$ _____ | \$ _____ | _____ |

INCOME		COMPUTATION OF TAX	
1. Salaries, wages, etc. (State name of employer) _____	\$ _____	11. Earned net income _____	\$ _____
(a) _____		12. Less: Personal exemption _____	
(b) _____		13. Credit for dependents _____	
2. Interest received on bank deposits, etc. _____		14. Balance (Item 11 minus 12 and 13) _____	\$ _____
3. Dividends from domestic corporations _____		15. Tax on earned net income _____	
4. Other income. (State kind of income) _____		16. Credit of 25% of Item 15 _____	
(a) _____		17. Net income (Item 10) _____	\$ 6950
5. TOTAL INCOME IN ITEMS 1 TO 4 _____	\$ _____	18. Less: Dividends (Item 3) _____	
DEDUCTIONS		19. Personal exemption _____	1200
6. Interest paid on borrowed money _____	\$ _____	20. Credit for dependents _____	
7. Taxes paid (except Federal income taxes) _____		21. Balance (Item 17 minus 18, 19, and 20) _____	\$ 5450
8. Other deductions. (Explain below) _____		22. Normal tax on Item 21 _____	\$ 708.50
(a) _____		23. Less: Earned income credit (Item 16, not over 25% of Item 22) _____	25.12
(b) _____		24. Income tax paid at source _____	77.63
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8 _____	\$ _____	25. Balance of tax (Item 22 minus Items 23 and 24) _____	43.75
10. Net Income (Item 5 minus Item 9) _____	\$ _____		33.88

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1926 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 before me this 4 day of April, 1927

(Signature of taxpayer or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

Date _____ 1927

Collector of Internal Revenue, or Revenue Agent in Charge,

By _____

(COPY TO BE RETAINED BY TAXPAYER)

2-13943a

INT. REV. AGT. IN CHARGE
NEW YORK

DEPUTY COLLECTOR

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as is unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1925 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1925 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1925 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1925, and thereafter exceed \$20,000.

Penalties.—If a taxpayer violates or attempts to violate Section 285 of the Revenue Act of 1926, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 285 of the Revenue Act of 1926, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

D. H. BLAIR,
Commissioner.

Received from Mr. J. H. Roerich
\$164⁶⁵ in cash, with
which to pay 1927 Federal
Income Tax.

Philip Josephson

PHILIP JOSEPHSON
CERTIFIED PUBLIC ACCOUNTANT
TIMES BUILDING
NEW YORK

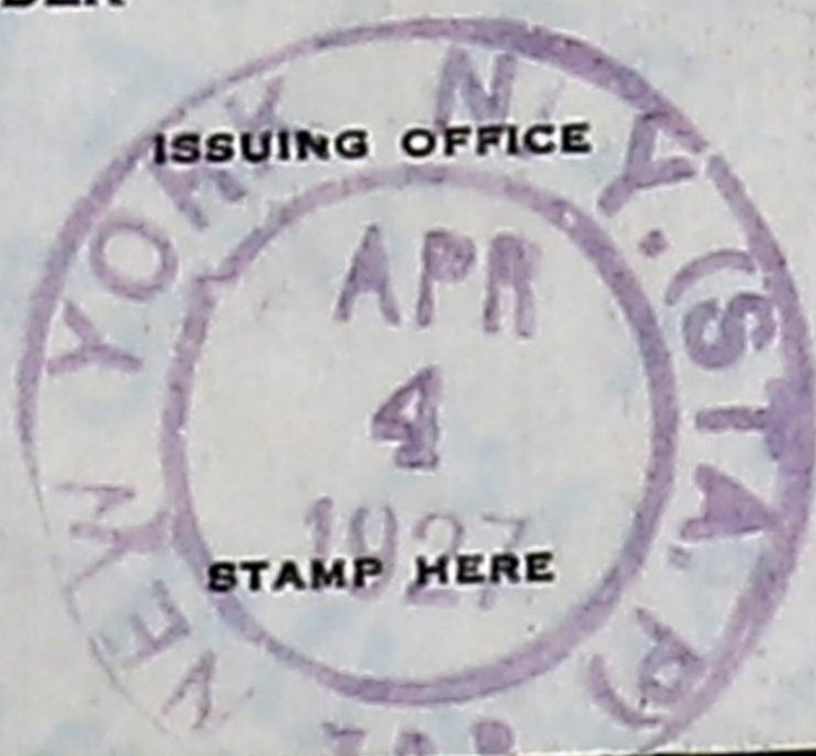
BRYANT 6616
1679

7
260289

RECEIPT

DOLLARS	
2	
	GENTS

FOR REMITTER
TO DETACH AND HOLD
MUST BE PRESENTED AT
OFFICE OF ISSUE WHEN IN-
QUIRY IS MADE REGARDING
ORDER



HOLD THIS RECEIPT UNTIL SURE THE ORDER HAS
BEEN PAID.

SENT TO _____

ADDRESS _____

FOR _____

INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

Do not write in this space

Passport Number _____
Port of Sailing N.Y.
Name of Steamer Christiana
Date of Sailing 4/19/27
Country of Destination France
Total Number of Persons one

For Taxable Year 1927
Taxable period begun Jan 1, 1927, and ended March 31, 1927
PRINT NAME AND ADDRESS PLAINLY BELOW
NAME NICHOLAS ROERICH
STREET 311 RIVERSIDE DRIVE
CITY N.Y. STATE N.Y.
OCCUPATION _____ Rate of Pay Per Day, \$ _____

Serial Number _____
Amount Paid, \$ _____
(Cashier's Stamp)
Check Cash M. O. _____
Examined By _____

- Of what country are you a citizen or subject? Russian
 - Date on which you arrived in the United States 1910
 - Are you a resident or nonresident of the United States? Res
4. If you filed an income tax return in the United States, give the following information for the past three years:
- | Year | Net Income | Tax Paid | District in which return was filed |
|--------|------------|----------|------------------------------------|
| 192... | \$..... | \$..... | |
| 192... | | | |
| 192... | | | |

INCOME		COMPUTATION OF TAX	
1. Salaries, wages, etc. (State name of employer)	\$.....	11. Earned net income	\$.....
(a) .....	.....	12. Less: Personal exemption	.....
(b) .....	.....	13. Credit for dependents	.....
2. Interest received on bank deposits, etc.	.....	14. Balance (Item 11 minus 12 and 13)	\$.....
3. Dividends from domestic corporations	.....	15. Tax on earned net income	.....
4. Other income. (State kind of income)	.....	16. Credit of 25% of Item 15	.....
(a) .....	.....	17. Net income (Item 10)	\$600
5. TOTAL INCOME IN ITEMS 1 TO 4	\$.....	18. Less: Dividends (Item 3)	375
DEDUCTIONS		19. Personal exemption	.....
6. Interest paid on borrowed money	\$.....	20. Credit for dependents	.....
7. Taxes paid (except Federal income taxes)	.....	21. Balance (Item 17 minus 18, 19, and 20)	\$22.50
8. Other deductions. (Explain below)	.....	22. Normal tax on Item 21	\$3.37
(a) .....	.....	23. Less: Earned income credit (Item 16, not over 25% of Item 22)	84
(b) .....	.....	24. Income tax paid at source	.....
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8	\$.....	25. Balance of tax (Item 22 minus Items 23 and 24)	\$2.53
10. Net Income (Item 5 minus Item 9)	\$.....		

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1926 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 before me this 4 day of April, 1927

(Signature of officer administering oath)

(Title)

(Signature of taxpayer or agent)

(Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

Date APR 4 1927, 1927

Collector of Internal Revenue, or Revenue Agent in Charge,

By James

(COPY TO BE RETAINED BY TAXPAYER)

2-13943a

DEPUTY COLLECTOR

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1925 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1925 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1925 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dependents and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1925, and thereafter exceed \$20,000.

Penalties.—If a taxpayer violates or attempts to violate Section 285 of the Revenue Act of 1926, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 285 of the Revenue Act of 1926, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

D. H. BLAIR,
Commissioner.

HARRY WEINBERG
DANIEL LEVY

HARRY WEINBERG & COMPANY
TIMES BUILDING, NEW YORK
PHONE 6816 BRYANT

9
STENECK TRUST BLDG.
HOBOKEN, N. J.
HOBOKEN-295

ASSOCIATES-AMERICAN INSTITUTE OF ACCOUNTANTS
MEMBERS-AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

March 29, 1928.

Mr. N. S. Roerich,
Ritz Towers, Park Avenue & 57th Street,
New York City.

Professional Services Rendered:

Preparation of Federal Income Tax
Return for Year 1927;
Preparation of 1928 Federal Income
Tax Return to be made on
departure from Country.

\$100.00

STANDARD PRINTING CO.

NEW YORK, N. Y.

1900

HARRY WILKINSON & COMPANY

NEW YORK, N. Y.

1900

RECEIVED FROM THE ACCOUNTS
OF THE NEW YORK, N. Y.

STANDARD PRINTING CO.

NEW YORK, N. Y.

1900

10
Guaranty Trust Company of New York 1-107

Fifth Avenue Office

Nº 1

New York

April 26 1928.

Pay to
the order of

Harry Weinberg & Company -
One hundred - dollars - only - Dollars

\$ 100 ^{no}/₁₀₀

S. Rerich.

RECEIVED
THROUGH NEW YORK
PAYMENT
CLEARING HOUSE
★
APR 28 1928
PRIOR ENDORSEMENTS GUARANTEED
SEABOARD NATIONAL BANK
NO. 85.

PAY TO THE ORDER OF
THE SEABOARD NATIONAL BANK
NEW YORK CITY
PRIOR ENDORSEMENTS GUARANTEED
APR 27 1928
WEST NEW YORK TRUST
WEST NEW YORK

PAY TO THE ORDER OF
WEST NEW YORK TRUST COMPANY
HARRY WEINBERG & CO.,



TREASURY DEPARTMENT

WASHINGTON

MAY 25 1928

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

The Bureau of Internal Revenue is pleased to inform you that your income tax return for the year 1927 has been examined and is considered to be correct as submitted.

I am sure you will appreciate that should subsequent information be received which would materially change the amount reported, the Bureau is obliged under existing laws to redetermine your tax liability.

Respectfully,

D. A. Blair

Commissioner.

897A (1927)
TREASURY DEPARTMENT
INTERNAL REVENUE BUREAU

TREASURY DEPARTMENT

OFFICE OF COMMISSIONER OF INTERNAL REVENUE

WASHINGTON, D. C.

OFFICIAL BUSINESS

PENALTY FOR PRIVATE USE TO AVOID
PAYMENT OF POSTAGE, \$300

S. N. Roenich

*not paid
ans*

NO

317

Riverside Union

NO

my work my

(OPEN ON THIS FOLD)

RECEIPT FOR PAYMENT OF TAXES
ORIGINAL

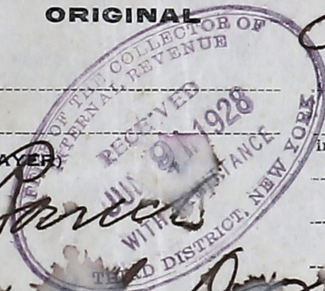
Collector's Office _____, District of _____

at _____

Date _____

(NAME AND ADDRESS OF TAXPAYER)

O. Nicholas Rocco
312 Avenue D



(Class of tax) *Inc Tax*

(Description of collection; tax; penalty;

interest; or offer in compromise; etc.)

(Period covered)

Amount, \$ *3866*

Received payment,

OK

Inc Tax Jan 1 - 1928 to May 31 - 1928

Collector of Internal Revenue.

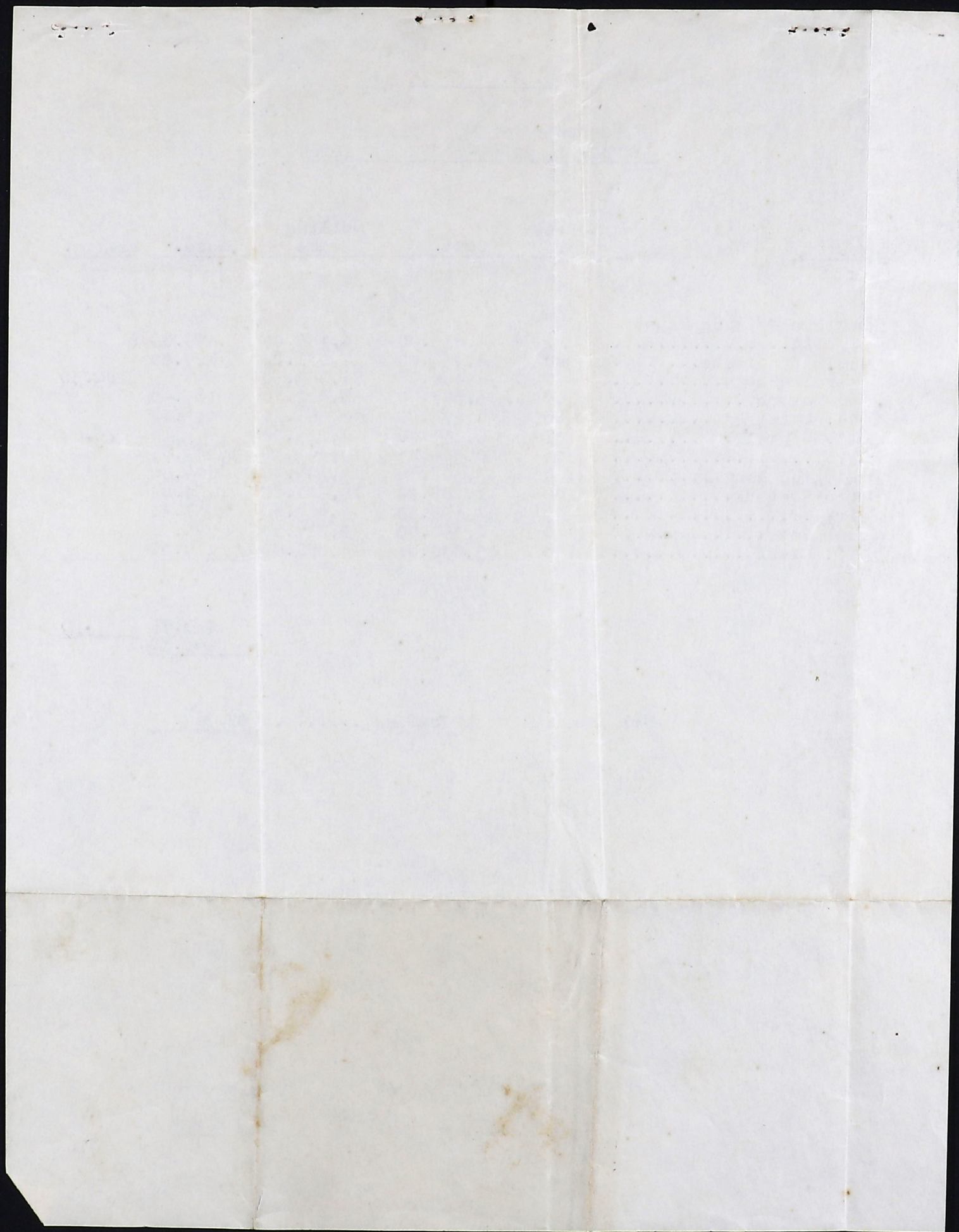


43

S. N. ROERICH

SCHEDULE OF STOCK TRADING
JANUARY 1, 1928 - JUNE 13, 1928

<u>Security</u>	<u>Shares Sold</u>	<u>Cost.</u>	<u>Selling Price</u>	<u>Loss.</u>	<u>Profit.</u>
American Writing Paper Pfd.....	100	\$ 4,615.00	\$ 4,156.00	\$ 459.00	\$
Creole Syndicate.....	100	1,250.00	1,121.00	129.00	
General Motors.....	400	76,450.00	76,633.50		183.50
Hupp Motors.....	100	5,667.50	5,482.10	185.40	
Intl. Match Pfd.....	1300	146,675.00	146,261.80	413.20	
Intl. Nickel.....	100	9,145.00	9,229.00		84.00
Radio.....	100	20,386.25	19,243.50	1,142.75	
Remington Rand.....	100	3,302.50	3,193.50	109.00	
Sears Roebuck.....	100	11,025.00	10,971.00	54.00	
Servel.....	100	695.00	663.50	31.50	
Simms Pete.....	100	2,590.00	2,212.10	377.90	
U. S. Steel.....	100	15,000.00	14,871.00	129.00	
				<u>3,030.75</u>	<u>\$267.50</u>
				267.50	
Net Loss on Stock Trading.....					<u>\$2,763.25</u>



INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

For Taxable Year 1928

Do not write in this space

Passport
Number

Port of
Sailing

Name of
Steamer

Date of
Sailing

Country of
Destination

Total Number
of Persons

Taxable period begun Jan 1, 1928, and ended May 31, 1928

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME S. Nicholas Roerich

STREET 312 Riverside Drive

CITY N. Y. STATE N. Y.

OCCUPATION Artist

Rate of Pay
Per Day, \$

Serial
Number 324-3345

Amount
Paid, \$

(Cashier's Stamp)

Check Cash M. O.

Examined
By

- Of what country are you a citizen or subject? Russia
- Date on which you arrived in the United States 1910
- Are you a resident or nonresident of the United States? Res

Year	Net Income	Tax Paid	District in which return was filed
1925	\$	\$	Not in U. S.
1926	77.63		2nd Dist N. Y.
1927	167.18		3rd Dist New York City

INCOME		COMPUTATION OF TAX	
1. Salaries, wages, etc. (State name of employer)	\$	11. Earned net income	\$
(a)		12. Less: Personal exemption	
(b)		13. Credit for dependents	
2. Interest received on bank deposits, etc.		14. Balance (Item 11 minus 12 and 13)	\$
3. Dividends from domestic corporations	80	15. Tax on earned net income	
4. Other income. (State kind of income)		16. Credit of 25% of Item 15	
(a) <u>Sale of Paintings</u>	7000	17. Net income (Item 10)	\$4140.72
5. TOTAL INCOME IN ITEMS 1 TO 4	\$7080	18. Less: Dividends (Item 3)	80
6. Interest paid on borrowed money	\$176.03	19. Personal exemption	6.25
7. Taxes paid (except Federal income taxes)		20. Credit for dependents	
8. Other deductions. (Explain below)		21. Balance (Item 17 minus 18, 19, and 20)	\$3435.72
(a) <u>Loss on Stock</u>	276.30	22. Normal tax on Item 21	\$57.54
(b)		23. Less: Earned income credit (Item 16, not over 25% of Item 22)	12.88
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8	\$2939.28	24. Income tax paid at source	
10. Net Income (Item 5 minus Item 9)	\$4140.72	25. Balance of tax (Item 22 minus Items 23 and 24)	\$38.66

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1926 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 before me this 8 day of June, 1928

Moses Ger (Signature of officer administering oath)

Charles W. Anderson (Signature of taxpayer or agent)

Collector of Internal Revenue, New York City (Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

Date June 9, 1928

By Charles W. Anderson

Collector of Internal Revenue, New York City

(COPY TO BE RETAINED BY TAXPAYER)

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as is unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1925 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1925 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1925 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1925, and thereafter exceed \$20,000.

Penalties.—If a taxpayer violates or attempts to violate Section 285 of the Revenue Act of 1926, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 285 of the Revenue Act of 1926, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

D. H. BLAIR,
Commissioner.

45

District Court of the United States
Southern District of New York
U. S. Court House and Post Office Building
New York City

NATURALIZATION BUREAU ROOM 550

Mr. Sviatoslav Roerich

Petition filed Dec 19, 1929

Date of final hearing _____, 19

At 9.30 A. M. Room 235

Vol. No. 503 Page 162963



ORIGINAL
(To be given to person paying fee)

U. S. DEPARTMENT OF LABOR
NATURALIZATION SERVICE
DISTRICT DIRECTOR OF NATURALIZATION

132 Nassau Street,
New York, N. Y.

16
No. _____
Nº 2 30359

Dec. 4, 1922

This is to acknowledge receipt of money order in the sum of **Five Dollars (\$5)**, accompanied by application for a certificate of your arrival in the United States.

Sviatoslav Roerich
310 Riverside Dr.
NYCity

If you find it necessary to make inquiry about your application be sure to give the number appearing in the upper right-hand corner hereof if you write, or bring this receipt with you.

DISTRICT DIRECTOR OF NATURALIZATION

Form 20-F

14-2611

DO NOT LOSE, DESTROY, OR GIVE THIS RECEIPT TO ANYBODY

By _____

NY 2 30333

U. S. DEPARTMENT OF LABOR
NATIONAL LABOR SERVICE
DISTRICT OFFICE OF INVESTIGATION

121 Nassau Street,
New York, N. Y.

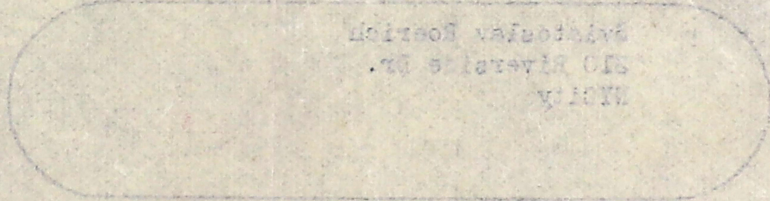
Dec. 4, 1935

This is to acknowledge receipt of money order in the sum of Five Dollars (\$5.00) remitted by application for a continuance of your services to the United States.

It is to be understood that the money order is not to be cashed until the date of the expiration of your contract, and that the money order is to be used for the purpose of paying your salary for the period of your contract.

DISTRICT OFFICE OF INVESTIGATION

DO NOT SIGN HEREIN, OR GIVE THIS RECEIPT TO ANYONE



Division of Investigation
U.S. Department of Labor
121 Nassau Street
New York, N.Y.

ORIGINAL
(To be filed in Bureau file)

1929

This return may be used by any resident individual. Nonresidents should use Form 203.

NEW YORK STATE INCOME TAX RESIDENT RETURN

For the Calendar Year 1929 or Fiscal Period

begin _____
and ended _____ 1929

Do not write in these spaces
Amount Paid

CASHIER'S STAMP
No. _____

Do not write in these two spaces

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

S. NICHOLAS ROERICH

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

RESIDENCE ADDRESS

310 RIVERSIDE DRIVE

(No.)

(Street or avenue or rural route)

NEW YORK

N.Y.

(City, Village, Post office and State)

FILE AT OFFICE OF THE NEW YORK STATE INCOME TAX BUREAU, 42 NORTH PEARL ST., ALBANY, N. Y., OR AT ANY DISTRICT OFFICE ON OR BEFORE APRIL 15, 1930

READ INSTRUCTIONS CAREFULLY BEFORE PREPARING YOUR RETURN

ANSWER QUESTIONS 1-10 IN FULL

- Did you file a N. Y. State return for 1927? No 1928? No
- If so, give any address other than that above used on such returns _____
- If no return for 1928 was filed, state reasons. Non-Resident
No Income in New York
- Is this a joint return of the income of husband and wife? _____
- If not, and your wife (or husband) filed a separate return, give name and address on such return _____
- Were you married and living with wife (or husband) on the last day of your taxable year? No
- If not, were you on the last day of your taxable year the "head of a family" as defined in Instruction D? _____
- If your status with respect to Questions 6 and 7 changed during the year, state the date of such change _____
- 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 on the last day of your taxable year? _____
- What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 7 and 9? _____

NON-TAXABLE INCOME

11-13. Enter here all income received during the taxable year 1929, not reported on page 2. (See Instruction E)

\$		\$
\$		\$
\$		\$
\$		\$
\$		\$
\$		\$

CALCULATION OF TAX

	Amount of Income Taxable at each Rate	Rate of Tax	Amount of Tax
14. Net income as shown by Item 35 (Page 2 of Return)	19,217 55		
15. Less personal exemptions (See Instruction D)	2,500 00		
16. Balance SUBJECT TO TAX (Item 14 minus Item 15)	16,717 55		
17. 1% on first \$10,000 of Item 16.	10000 00	1%	100 00
18. 2% on next \$40,000 of Item 16.	6717 55	2%	134 35
19. 3% on amount over \$50,000 of Item 16.....		3%	
20. TOTAL.....			234 35

THE TAX MUST BE PAID IN FULL ON FILING RETURN—Make checks or money orders payable to STATE TAX COMMISSION (DO NOT SEND CURRENCY BY MAIL. POSTAGE STAMPS WILL NOT BE ACCEPTED IN PAYMENT OF TAX).

AFFIDAVIT

STATE OF NEW YORK—COUNTY OF _____, ss:

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law and regulations, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year 1929, and that all deductions entered or claimed herein are allowable under the law and regulations.

Sworn to and subscribed before me this _____ day of _____, 1930

(Signature of individual or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

[201]

[1929]

ATTACH REMITTANCE HERE

21. INCOME FROM PERSONAL SERVICES (Salaries, Wages, Fees, Commissions, Bonuses, etc.)

21. INCOME FROM PERSONAL SERVICES (Salaries, Wages, Fees, Commissions, Bonuses, etc.)

See Instruction 2f.

See Instruction 2f.

22. INCOME FROM INTEREST

Report interest received (or accrued) and collectible matured coupons.
Include interest on municipal or state bonds other than municipal or state bonds of the State of New York, as such interest is taxable.
Exclude exempt interest. (See Instruction E.)

23. INCOME FROM DIVIDENDS

Explain valuation of dividends received other than in cash.

24. INCOME FROM PARTNERSHIPS.

Report your entire share (whether distributed or not) of the profits of the partnership (including salary and interest) or of the income of the estate or trust, not merely the amount withdrawn by or paid to you.

25 INCOME FROM BUSINESS OR PROFESSION (Including Farming) See Instruction 25

Enter here your net income from business or profession, Item 23 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 with schedule attached to this return.

26. INCOME FROM RENTS (See Instruction 26)

[illegible]

27. PROFIT (OR LOSS) FROM SALE OR EXCHANGE OF STOCKS OR BONDS (Not dealt in as a business and not included in Item 25). See Instruction 27

First fill out Schedule E; then enter here the amount

28. PROFIT (OR LOSS) FROM SALE OR EXCHANGE OF LANDS, BUILDINGS AND OTHER PROPERTY
(Not dealt in as a business and not included in Item 25 or Item 27). See Instruction 28

First fill out Schedule F; then enter here the amount of Item 16 thereof.

29. OTHER INCOME (Describe each source separately and in full)

Do not report exempt income here or income from sources described in Items 31-32, inclusive.

30.	TOTAL INCOME FROM ABOVE SOURCES (Items 21 to 29 inclusive).....	\$ 21,923 6
-----	--	-------------

31. DEDUCTIONS

- | | |
|--|-------------|
| (a) Interest on indebtedness (not deducted in Schedule A or Item 26 (e)) | \$ 2,706.00 |
| (b) Taxes on real property (except assessments for local benefits) not deducted in Schedule A or Item 26 (d) | |
| (c) Other taxes (except income taxes). State character and amount of each | |

OTHER DEDUCTIONS (Describe each separately and in full)

32.	TOTAL DEDUCTIONS (except contributions).....	\$ 2,706.00
-----	--	-------------

33.	BALANCE (Item 30 minus Item 32).....	\$ 10,217.50
-----	--------------------------------------	--------------

34. **CONTRIBUTIONS** (See Instruction 34). These must not exceed 15% of Item 33. Submit details on Schedule D, page 2.

35. **NET INCOME SUBJECT TO TAX** (Item 33 minus Item 34) Enter on page 1, Item 14 19,217

Form 201—Page 3 of Return
SCHEDULE A

Income from Business or Profession (Item 25 of Return)

Income from farming may be detailed on Farm Schedule, Form 207, or other separate farm schedule to be attached to this return. (See Instruction 25.)

- | | |
|--|----------------------------|
| 1. (a) Kind of business | (b) Business address |
| (c) Date when the 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 | |
| COST OF GOODS SOLD | |
| 5. Labor | \$ |
| 6. Materials and supplies | \$ |
| 7. Merchandise purchased | \$ |
| 8. Other costs | \$ |
| 9. Plus inventory at beginning of year | \$ |
| 10. TOTAL | \$ |
| 11. Less inventory at end of year | \$ |
| 12. COST OF GOODS SOLD (Item 10 minus Item 11) | \$ |
| 13. SALARY WITHDRAWN BY TAXPAYER OR PAID TO WIFE OR MINOR CHILDREN (Report as income of other taxpayer, if paid to wife or minor child, page 7) | \$ |
| 13a. Other 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 D—below) | \$ |
| 18. Losses not compensated by insurance (explain in Schedule C—below) | \$ |
| 19. Bad debts (explain in Schedule C—below) | \$ |
| 20. Other expense (explain particular item in Schedule C—below) | \$ |
| 21. TOTAL OTHER BUSINESS DEDUCTIONS | \$ |
| 22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21) | \$ |
| 23. NET INCOME FROM BUSINESS OR PROFESSION (Item 4 minus Item 22) Enter at Item 25, page 2 | \$ |
- Note: If included in Items 5, 13a or 14 above are payments to any individual for salaries, wages, rent, or other fixed or determinable income of \$3,500 or more, the taxpayer must file Form 1042 with this return.

SCHEDULE B

Details of deductions for repairs, depreciation and depletion at Item 17 of Schedule A, and Item 26 (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 the fair market value as of that date and base depreciation on the January 1, 1919 value.

1919, show both original cost and the value at the close of each year.								
1. REFER TO ITEM	2. KIND OF PROPERTY (Principal material of which constructed) AND LOCATION	3. YEAR AC- QUIRED	4. COST (exclusive of land)	5. VALUE ON JANUARY 1, 1919 (exclusive of land)	6. DEPRECIATION AND DEPLETION CHARGED OFF	7. S.	8. AMOUNT FOR TAKABLE YEAR 1920	9. INCIDENTAL REPAIRS NOT INCLUDED IN DEPRECIATION DEDUCTIONS
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$
			\$	\$		\$	\$	\$

SCHEDULE C

SCHEDULE C
Details of deductions claimed at Items 18, 19 and 20 of Schedule A, and Item 26 (e) on page 2 of return.

[illegible]

SCHEDULE D

SCHEDULE D
Details of contributions claimed as deductions at Item 34. This deduction must not exceed 15% of the amount of Item 33.

[illegible]

All securities acquired on or after January 1, 1919 and sold during the taxable year may be combined and the total cost entered in column 4, the total sales price in column 6, and the total profit or loss in column 7 or column 8. All the information with respect to each security acquired prior to January 1, 1919, and sold during the taxable year must be given in detail. With respect to the latter class, gain or loss, if any, must be computed on each transaction, by subtracting from the sales price (column 6) the cost (column 4) or fair market value as of January 1, 1919 (column 5) whichever is higher, in the case of a gain, or, whichever is lower, in the case of a loss. If either the cost or fair market value as of January 1, 1919 is higher than the sales price, no taxable profit will result; if either is lower, no loss may be deducted. In the latter cases, you should enter "none" in column 7 or column 8 opposite the items so affected. If the transactions are too numerous to enter below, a separate schedule in the same form may be submitted.

If so, state if such dividends or rights were used to adjust cost or January 1, 1919 value.
(A separate schedule should be submitted showing (a) name of corporation which declared stock dividend or issued rights; (b) date of declaration; (c) number of shares and class of stock held prior thereto; (d) number of new shares acquired thereby.)

SCHEDULE F

If more than one sale or exchange was effected during the year, submit separate statements in similar form for each sale and enter net profit or loss at Item 28, page 2 of return. In the case of property acquired prior to January 1, 1919, give all the information called for by both column 1 and column 2; if acquired subsequent to January 1, 1919, give only the information called for in column 1.

Note: If Item 4 is neither higher nor lower than both Items 9 and 14, enter "none" and report no gain or loss at Item 16.

This Space for Office Use Only

Audited By

RECEIPT FOR PAYMENT OF TAXES
DUPLICATE

Collector's Office _____, District of _____

at _____ Date _____

(NAME AND ADDRESS OF TAXPAYER)

Nicholas Rancuch

310 Riverside Drive

N.Y.C.

Income
(Class of tax)

1929
(Description of collection; tax; penalty;

interest; or offer in compromise; etc.)

RECEIVED
TELLER NO. 1

MAR 8 1930
(Period covered)

Amount, \$ 622
Received payment.

RECEIPT FOR PAYMENT OF TAXES

FOR THE YEAR

1900

OFFICE OF THE COMMISSIONER OF TAXES

STATE OF NEW YORK

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 1929

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1930

DUPLICATE

DETACH AND RETAIN
THIS COPY AND
THE INSTRUCTIONS

DUPLICATE

IF YOU NEED
ASSISTANCE, GO TO A
DEPUTY COLLECTOR
OR TO THE
COLLECTOR'S OFFICE

PRINT NAME AND ADDRESS PLAINLY BELOW

S. NICHOLAS ROERICH

(Name)

310 RIVERSIDE DRIVE

(Street and number, or rural route)

NEW YORK

N.Y.

N.Y.

(Post office)

(County)

(State)

Occupation

Yes

- Are you a citizen or resident of the United States?
- If you filed a return for 1928, to what Collector's office was it sent?
- Is this a joint return of husband and wife?
- State name of husband or wife if a separate return was made and the Collector's office where it was sent.

- Were you married and living with husband or wife on the last day of your taxable year?
- If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
- If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
- How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year?

Item and
Instruction No.

INCOME

Amount received

Expenses paid
(Explain in Schedule F)

- Salaries, Wages, Commissions, etc. (State name and address of employer)

\$

\$

- Income from Business or Profession. (From Schedule A)

- Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds)

- Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source

- Income from Partnerships. (State name and address)

- Income from Fiduciaries. (State name and address)

- Rents and Royalties. (From Schedule B)

- Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)

- Dividends on Stock of Domestic Corporations

- Taxable Interest on Liberty Bonds, etc. (From Schedule E)

- Other Income (including dividends on stock of foreign corporations). (State nature of income)

(a)

(b)

- TOTAL INCOME IN ITEMS 1 TO 11

DEDUCTIONS

- Interest Paid

- Taxes Paid. (Explain in Schedule F)

- Losses by Fire, Storm, etc. (Explain in Table at foot of page 2)

- Bad Debts. (Explain in Schedule F)

- Contributions. (Explain in Schedule F)

- Other Deductions Authorized by Law. (Explain in Schedule F)

- TOTAL DEDUCTIONS IN ITEMS 13 TO 18

- NET INCOME (Item 12 minus Item 19)

EARNED INCOME CREDIT

COMPUTATION OF TAX (See Instruction 23)

21. Earned Income (not over \$30,000)	\$ 5000 00	33. Net Income (Item 20 above)	\$ 19217 55	44. Normal Tax (1½% of Item 40)	\$ 20 00
22. Less Personal Exemption and Credit for Dependents	\$ 1500 00	34. Less: Dividends (Item 9)	\$ 1263 30	45. Normal Tax (3% of Item 42)	\$ 80 00
23. Balance (Item 21 minus 22)	\$ 3500 00	35. Interest on Liberty Bonds, etc. (Item 10)		46. Normal Tax (5% of Item 43)	\$ 338 17
24. Amount taxable at 2½% (not over \$4,000)	\$ 3500 00	36. Credit for Dependents		47. Surtax on Item 20 (see Instruction 23)	\$ 188 70
25. Amount taxable at 3% (not over \$4,000)		37. Personal Exemption	\$ 1500 00	48. Tax on Net Income (total of Items 44 to 47)	\$ 626 87
26. Amount taxable at 5% (balance over \$8,000 of Item 23)		38. Total of Items 34 to 37	\$ 2763 30	49. Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D)	
27. Normal Tax 1½% of Item 24	\$ 17 50	39. Balance (Item 33 minus 38)	\$ 16454 25	50. Total of or difference between Items 48 and 49	\$ 626 87
28. Normal Tax (3% of Item 25)		40. Amount taxable at 2½% (not over \$4,000)	\$ 4000 00	51. Less Credit of 25% of Tax on Earned Income (Item 32)	\$ 4 37
29. Normal Tax (5% of Item 26)		41. Balance (Item 39 minus 40)	\$ 12454 25	52. Total Tax (Item 50 minus 51)	\$ 622 50
30. Surtax on Item 21		42. Amount taxable at 2% (not over \$4,000)	\$ 4000 00	53. Less Income Tax Paid at Source	
31. Tax on Earned Net Income (total of Items 27 to 30)	\$ 17 50	43. Amount taxable at 4% (Item 41 minus Item 42)	\$ 8454 25	54. Income Tax paid to a foreign country or U. S. possession	
32. Credit of 25% of Tax (not over 25% of Items 30, 44, 45, and 46)	\$ 4 37			55. Balance of Tax (Item 52 minus Items 53 and 54)	\$ 622 50

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

1. Total receipts from business or profession (state kind of business)					\$
COST OF GOODS SOLD				OTHER BUSINESS DEDUCTIONS	
2. Labor	\$			10. Salaries not included as "Labor," in Line 2. (Do not deduct compensation for your services)	\$
3. Material and supplies				11. Interest on business indebtedness to others	
4. Merchandise bought for sale				12. Taxes on business and business property	
5. Other costs (itemize below or on separate sheet)				13. Losses (explain in table at foot of page)	
6. Plus inventory at beginning of year				14. Bad debts arising from sales or services	
7. TOTAL (Lines 2 to 6)	\$			15. Depreciation, obsolescence, and depletion (explain in table provided at foot of page)	
8. Less inventory at end of year				16. Rent, repairs, and other expenses (itemized below or on separate sheet)	
9. NET COST OF GOODS SOLD (Line 7 minus Line 8)	\$			17. TOTAL (Lines 10 to 16)	\$
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.				18. TOTAL DEDUCTIONS (Line 9 plus Line 17)	\$
				19. NET PROFIT (Line 1 minus Line 18) (Enter as Item 2)	\$

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

[illegible]

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

[illegible]

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 8a)

[illegible]

SCHEDULE E—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 10)

1. OBLIGATIONS OR SECURITIES		2. INTEREST RECEIVED OR ACCRUED		3. AMOUNT OWNED		4. PRINCIPAL AMOUNT EXEMPT FROM TAXATION		5. AMOUNT OWNED IN EXCESS OF EXEMPTION		6. INTEREST ON AMOUNT IN EXCESS OF EXEMPTION (Enter as Item 10)	
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia		\$		\$		All		x x x x x x	x x	x x x x x x	x x
(b) Securities issued under Federal Farm Loan Act or as Amended, and Certificates of Indebtedness issued after June 17, 1929						All		x x x x x x	x x	x x x x x x	x x
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917, and obligations of U. S. possessions						All		x x x x x x	x x	x x x x x x	x x
(d) Liberty 4% and 4½% Bonds, Certificates of Indebtedness issued before June 18, 1929, Treasury Bonds and Savings Certificates						\$5,000	\$			\$	
(e) Treasury Notes						None					

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

[illegible][illegible]

(Auditor's Stamp)

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 1929

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1930

PRINT NAME AND ADDRESS PLAINLY BELOW

S. NICHOLAS ROERICH

(Name)

310 RIVERSIDE DRIVE

(Street and number, or rural route)

NEW YORK

N.Y.

N.Y.

(Post office)

(County)

(State)

Occupation

Do Not Write in These Spaces

File
CodeSerial
Number

(Cashier's Stamp)

Cash Check M.O. Cert. of Ind.
First Payment\$
Carded

As

1. Are you a citizen or resident of the United States? **Yes**
2. If you filed a return for 1928, to what Collector's office was it sent?
3. Is this a joint return of husband and wife?
4. State name of husband or wife if a separate return was made and the Collector's office where it was sent.
5. Were you married and living with husband or wife on the last day of your taxable year? **No**
6. If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
7. If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
8. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year?

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Schedule F)							
1. Salaries, Wages, Commissions, etc. (State name and address of employer)		\$	\$	\$						
2. Income from Business or Profession. (From Schedule A)										
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 from Partnerships. (State name and address)										
6. Income from Fiduciaries. (State name and address)										
7. Rents and Royalties. (From Schedule B)										
8. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)					20	660	30			
9. Dividends on Stock of Domestic Corporations					1	263	30			
10. Taxable Interest on Liberty Bonds, etc. (From Schedule E)										
11. Other Income (including dividends on stock of foreign corporations). (State nature of income)										
(a)										
(b)										
12. TOTAL INCOME IN ITEMS 1 TO 11									21	923 60
DEDUCTIONS										
13. Interest Paid					2	706	05			
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									2	706 05
20. NET INCOME (Item 12 minus Item 19)									19	217 55

EARNED INCOME CREDIT		COMPUTATION OF TAX (See Instruction 23)			
21. Earned Income (not over \$30,000)	\$5000 00	33. Net Income (Item 20 above)	\$19217 55	44. Normal Tax (1½% of Item 40)	\$ 20 00
22. Less Personal Exemption and Credit for Dependents	1500 00	34. Less: Dividends (Item 9)	\$ 1263 30	45. Normal Tax (3% of Item 42)	80 00
23. Balance (Item 21 minus 22)	\$3500 00	35. Interest on Liberty Bonds, etc. (Item 10)		46. Normal Tax (5% of Item 43)	338 17
24. Amount taxable at 2½% (not over \$4,000)	\$3500 00	36. Credit for Dependents		47. Surtax on Item 20 (see Instruction 23)	188 70
25. Amount taxable at 3% (not over \$4,000)		37. Personal Exemption	1500 00	48. Tax on Net Income (total of Items 44 to 47)	\$ 626 87
26. Amount taxable at 5% (balance over \$8,000 of Item 23)		38. Total of Items 34 to 37	\$ 2763 30	49. Tax on Capital Gain or Loss (12½% of Col. 3, Sched. D)	
27. Normal Tax 1½% of Item 24	\$ 17 50	39. Balance (Item 33 minus 38)	\$16454 25	50. Total of or difference between Items 48 and 49	\$ 626 87
28. Normal Tax (3% of Item 25)		40. Amount taxable at 1½% (not over \$4,000)	4000 00	51. Less Credit of 25% of Tax on Earned Income (Item 32)	4 37
29. Normal Tax (5% of Item 26)		41. Balance (Item 39 minus 40)	\$12454 25	52. Total Tax (Item 50 minus 51)	\$ 622 50
30. Surtax on Item 21		42. Amount taxable at 3% (not over \$4,000)	4000 00	53. Less Income Tax Paid at Source	
31. Tax on Earned Net Income (total of Items 27 to 30)	\$ 17 50	43. Amount taxable at 5% (Item 41 minus Item 42)	\$ 8454 25	54. Income Tax paid to a foreign country or U. S. possession	
32. Credit of 25% of Tax (not over 25% of Items 30, 44, 45, and 46)	\$ 4 37			55. Balance of Tax (Item 52 minus Items 53 and 54)	\$ 622 50

AFFIDAVIT

I 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 Revenue Act of 1928 and the Regulations issued thereunder.

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

Sworn to and subscribed before me this _____ day of _____, 1930.

(Signature of individual or agent)

NOTARIAL
SEAL

(Signature of officer administering oath)

(Title)

(Address of agent)

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

RECEIVED from

J. Krenik Esq.

for account Mrs. Rambove

Cash \$4000⁰⁰-

JAS. H. OLIPHANT & CO.

New York,

Dec 30th 1930.

RECEIVED from
J. H. ...
Cash ...



J. H. ... & CO.

1910

INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

For Taxable Year 1920

Do not write in this space

Serial Number **37A-6290**

Passport Number

Port of Sailing

Name of Steamer

Date of Sailing

Country of Destination

Total Number of Persons

Taxable period begun Jan 1, 1920, and ended Mar 31, 1920

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME **S. Nicholas Roerich**

STREET **310 Riverside Drive**

CITY **N. Y.** STATE **N. Y.**

OCCUPATION **Artist** Rate of Pay Per Day, \$

Amount Paid, \$

(Cashier's Stamp)

Check Cash M. O.

Examined

By

- Of what country are you a citizen or subject? **Russia**
 - Date on which you arrived in the United States **1920**
 - Are you a resident or nonresident of the United States? **Res**
4. If you filed an income tax return in the United States, give the following information for the past three years:
- | Year | Net Income | Tax Paid | District in which return was filed |
|------|------------|----------|------------------------------------|
| 1920 | \$ | \$ | |
| 1921 | | | |
| 1922 | | | |

1920 \$ 622.50 3 Rd N. Y.

INCOME		COMPUTATION OF TAX	
1. Salaries, wages, etc. (State name of employer)	\$	11. Earned net income	\$
(a)		12. Less: Personal exemption	
(b)		13. Credit for dependents	
2. Interest received on bank deposits, etc.		14. Balance (Item 11 minus 12 and 13)	\$
3. Dividends from domestic corporations		15. Tax on earned net income	
4. Other income. (State kind of income)		16. Credit of 25% of Item 15	
(a) Various	300	17. Net income (Item 10)	\$ 300.00
5. TOTAL INCOME IN ITEMS 1 TO 4	\$	18. Less: Dividends (Item 3)	
DEDUCTIONS		19. Personal exemption	975.00
6. Interest paid on borrowed money	\$	20. Credit for dependents	
7. Taxes paid (except Federal income taxes)		21. Balance (Item 17 minus 18, 19, and 20)	\$
8. Other deductions. (Explain below)		22. Normal tax on Item 21	\$
(a)		23. Less: Earned income credit (Item 16, not over 25% of Item 22)	
(b)		24. Income tax paid at source	
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8	\$	25. Balance of tax (Item 22 minus Items 23 and 24)	None
10. Net Income (Item 5 minus Item 9)	\$		

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1928 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 before me this **3** day of **Mar**, 1920

Alfred Simon
(Signature of officer administering oath)

(Title)

(Signature of taxpayer or agent)

(Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

Collector of Internal Revenue, or Internal Revenue Agent in Charge,

Date **Mar 3**, 1920

By

(COPY TO BE RETAINED BY TAXPAYER)

2-13943a

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as is unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1928 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1928 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1928 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1928, and thereafter exceed \$30,000.

Penalties.—If a taxpayer violates or attempts to violate Section 147 of the Revenue Act of 1928, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 147 of the Revenue Act of 1928, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

Robert H. Lucas **D. H. BURR,**
Commissioner.

NEW YORK STATE INCOME TAX RESIDENT RETURN

For the Calendar Year 1930 or Fiscal Period

 begun.....
 and ended.....193.....

 24
1930
Do not write in these spaces
Amount Paid
 This return may be
 used by any resident
 individual. Nonresi-
 dents should use
 Form 203.

 \$.....
 CASHIER'S STAMP
 No.

Do not write in these two spaces

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

S. NICHOLAS ROERICH

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

RESIDENCE ADDRESS

310 Riverside Drive

(No.)

(Street or avenue or rural route)

New York, N. Y.

(City, Village, Post office and State)

FILE AT OFFICE OF THE NEW YORK STATE INCOME TAX BUREAU, STATE OFFICE BLDG., ALBANY, N. Y., OR AT ANY DISTRICT OFFICE, ON OR BEFORE APRIL 15, 1931

READ INSTRUCTIONS CAREFULLY BEFORE PREPARING YOUR RETURN

ANSWER QUESTIONS 1-10 IN FULL

1. Did you file a N. Y. State return for 1928? no. 1929? yes
2. If so, give any address other than that above used on such returns
3. If no return for 1929 was filed, state reasons
4. Is this a joint return of the income of husband and wife? no
5. If not, and your wife (or husband) filed a separate return, give name and address on such return
6. Were you married and living with wife (or husband) on the last day of your taxable year? no
7. If not, were you on the last day of your taxable year the "head of a family" as defined in Instruction D? no
8. If your status with respect to Questions 6 and 7 changed during the year, state the date of such change
9. 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 on the last day of your taxable year?
10. What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 7 and 9?

NON-TAXABLE INCOME

11-13. Enter here all income received during the taxable year 1930, not reported on page 2. (See Instruction E)

\$		\$
\$		\$
\$		\$
\$		\$
\$		\$
\$		\$

CALCULATION OF TAX

	Amount of Income Taxable at each Rate	Rate of Tax	Amount of Tax
14. Net income as shown by Item 35 (Page 2 of Return) \$ 3,777 89	\$ 1,277 89	17. 1% on first \$10,000 of Item 16.	\$ 12 78
15. Less personal exemptions (See Instruction D) 2,500 00		18. 2% on next \$40,000 of Item 16.	
		19. 3% on amount over \$50,000 of Item 16.	
16. Balance SUBJECT TO TAX (Item 14 minus Item 15) \$ 1,277 89	\$ 1,277 89	20. TOTAL.....	\$ 12 78

 THE TAX MUST BE PAID IN FULL ON FILING RETURN—Make checks or money orders payable to STATE TAX COMMISSION
 (DO NOT SEND CURRENCY BY MAIL. POSTAGE STAMPS WILL NOT BE ACCEPTED IN PAYMENT OF TAX).

AFFIDAVIT

STATE OF NEW YORK—COUNTY OF....., ss:

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law and regulations, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year 1930, and that all deductions entered or claimed herein are allowable under the law and regulations.

Sworn to and subscribed before me this..... day of....., 1931

(Signature of individual or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

[201]

[1930]

Include income of wife (or husband) and earnings of dependent minor children, unless reported in separate returns.

Show the gross amount received (or accrued); if deductions therefrom are claimed, report them at Item 21.

Do not include compensation paid by the United States.

See Instruction 21.

Report interest received (or accrued) and collectible matured coupons.
Include interest on municipal or state bonds other than municipal or state bonds of the State of New York, as such interest is taxable.
Exclude exempt interest. (See Instruction F.)

Explain valuation of dividends received other than in cash.
See Instruction 23.

Report your entire share (whether distributed or not) of the profits of the partnership (including salary and interest) or of the income of the estate or trust, not merely the amount withdrawn by or paid to you.

Enter here your net income from business or profession, Item 22 of Schedule A. Net income (or loss) from farming operations as computed on Farm Schedule, Form 707, or other schedule used in lieu thereof, should be entered here, and such schedule attached to this return.

(a) KIND OF PROPERTY AND LOCATION	(b) GROSS AMOUNT OF RENTS	(c) REPAIRS, DEPRECIATION AND DEFLECTION (explain in <i>Schedule B</i>)	(d) TAXES	(e) INTEREST AND OTHER EXPENSES (explain principal items in <i>Schedule C</i>)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(f) NET INCOME FROM RENTS	\$ _____	\$ _____	\$ _____	\$ _____

(Column b, less total of columns c, d and e, if net loss, enter in red ink and subtract.)

First fill out Schedule E; then enter here the amount of gain or loss shown therein.

First fill out Schedule F; then enter here the amount of Item 15 thereof.

Do not report exempt income here or income from sources described in Items 21-25, inclusive.

(a) Interest on indebtedness (not deducted

(c) Other taxes (except income taxes).

(d) _____

33. **BALANCE** (Item 30 minus Item 31)

1990

10. ~~Item 33~~ (Item 33 minus Item 34) Enter on page 1, Item 14.....

Income from Business or Profession (Item 25 of Return)

Income from farming may be detailed on Farm Schedule, Form 207, or other separate farm schedule to be attached to this return. (See Instruction 25.)

1. (a) Kind of business _____ (b) Business address _____
(c) Date when the 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 _____
Do not check this box unless you have been notified by the IRS to do so. If you check this box, you must attach to your return a statement explaining the reason for your choice.

4. TOTAL SALES AND INCOME FROM BUSINESS OR PROFESSIONAL SERVICES.....		\$.....		5. TOTAL COST OF GOODS SOLD.....		\$.....	
				OTHER BUSINESS DEDUCTIONS.....			
5. Labor.....		\$.....		13. Salary withdrawn by taxpayer or paid to wife or minor children (report as income of item 11, page 1).....		\$.....	
6. Materials and supplies.....		\$.....		13a. Other 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 inventory at beginning of year.....		\$.....		16. Taxes on business and business property.....		\$.....	
10. TOTAL.....		\$.....		17. Repairs, depreciation and depletion (explain in Schedule C—below).....		\$.....	
11. Less inventory 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).....		\$.....	
				20. Other expenses (explain particular items in Schedule C—below).....		\$.....	
22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21).....		\$.....		21. TOTAL OTHER BUSINESS DEDUCTIONS.....		\$.....	

23. **NET INCOME FROM BUSINESS OR PROFESSION** (Item 4 minus Item 22) Enter at Item 25, page 2.....\$.....

Note: If included in Items 5, 15a or 14 above are payments to any individual for salaries, wages, rent, or other fixed or determinable income of \$2,600 a year, or single, or \$4,000 or more if married and living with wife (or husband), return of information on forms 105 and 106 should be filed.

SCHEDULE B

Details of deductions for repairs, depreciation and depletion at Item 17 of Schedule A, and Item 26 (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 the fair market value as of that date and base depreciation on the January 1, 1919 value.

1.	2.	3.	4.	5.	6.			7.	8.	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, 1910 (exclusive of land)	DEPRECIATION AND DEPLETION CHARGED OFF				INCIDENTAL REPAIRS	
			IF ACQUIRED PRIOR TO JANUARY 1, 1919, STATE BOTH	RATE	AMOUNT SINCE PURCHASE	AMOUNT FOR TAXABLE YEAR 1930	NOT INCLUDED IN DEPRECIATION DEDUCTIONS			
			\$	\$			\$	\$	\$	

SCHEDULE C

Details of deductions claimed at Items 18, 19 and 20 of Schedule A, and Item 26 (e) on page 2 of return.

[illegible]

SCHEDULE D

Details of contributions claimed as deductions at Item 34. This deduction must not exceed 15% of the amount of Item 33.

[illegible]

PROFIT (OR LOSS) FROM SALE OR EXCHANGE OF STOCKS AND BONDS. Item 27, page 2 of return. See page 2 of Instructions.

All securities acquired on or after January 1, 1919 and sold during the taxable year may be combined and the total cost entered in column 4, the total sales price in column 6, and the total profit or loss in column 7 or column 8. All the information with respect to each security acquired prior to January 1, 1919, and sold during the taxable year must be given in detail. With respect to the latter class, gain or loss, if any, must be computed on *each transaction*, by subtracting from the sales price (column 6) the cost (column 4) or fair market value as of January 1, 1919 (column 5) whichever is higher, in the case of a gain, or, whichever is lower, in the case of a loss. If either the cost or fair market value as of January 1, 1919 is higher than the sales price, no taxable profit will result; if either is lower, no loss may be deducted. In the latter cases, you should enter "none" in column 7 or column 8 opposite the items so affected. If the transactions are too numerous to enter below, a separate schedule in the same form may be submitted.

COLUMN 1	COL. 2	COL. 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
TITLE OF SECURITY	NO. OF SHARES	YEAR ACQUIRED	COST	FAIR MARKET VALUE JANUARY 1, 1919	SALES PRICE	PROFIT	LOSS
	AMOUNT OF BONDS					SEE INSTRU- CTIONS ABOVE	SEE INSTRU- CTIONS ABOVE
Stocks-sundry		1929	\$ 709.22	35	\$ 701.65	37	\$ 761.59
TOTALS.....						\$	\$
Subtract the lower of columns 7 and 8 from the higher.....						\$	\$ 761.59
Net gain or loss (difference between column 7 and column 8) to be reported at Item 27, page 2 of return						\$	\$
State whether or not stock dividends were received or stock rights exercised during period of ownership with respect to any of the stocks sold in 1930							

If so, state if such dividends or rights were used to adjust cost or January 1, 1919 value.

(A separate schedule should be submitted showing (a) name of corporation which declared stock dividend or issued rights; (b) date of declaration; (c) number of shares and class of stock held prior thereto; (d) number of new shares acquired thereby.)

SCHEDULE F

PROFIT (OR LOSS) FROM SALE OR EXCHANGE OF LANDS, BUILDINGS, AND OTHER PROPERTY. Item 28, page 2 of return. See page 2 of Instructions.

If more than one sale or exchange was effected during the year, submit separate statements in similar form for each sale and enter net profit or loss at Item 28, page 2 of return. In the case of property acquired prior to January 1, 1919, give all the information called for by both column 1 and column 2; if acquired subsequent to January 1, 1919, give only the information called for in column 1.

Where the property sold was owned jointly or in common with others, attach a statement hereto giving the names and addresses of such other owners.

(1) Kind of property _____ (2) Location _____ (3) Year acquired _____

(4) Sale price (or fair market value of property received in exchange) \$.....

COLUMN 1			COLUMN 2		
(5) Original purchase price.....	\$.....	-----	(10) Exchange value January 1, 1919.....	\$.....	-----
(6) Add permanent improvement since purchase.....	.....	-----	(11) Add permanent improvement since January 1, 1919.....	.....	-----
(7) Total.....	\$.....	-----	(12) Total.....	\$.....	-----
(8) Deduct depreciation since purchase.....	.....	-----	(13) Deduct depreciation since January 1, 1919....	.....	-----
(9) Cost (line 7 less line 8).....	\$.....	-----	(14) Adjusted January 1, 1919 value (line 12 less line 13).....	\$.....	-----

(15) (a) If Item 4 is higher than both Items 9 and 14 insert here the higher of Items 9 and 14 } \$
 (b) If Item 4 is lower than both Items 9 and 14 insert here the lower of Items 9 and 14 } \$

Note: If Item 4 is neither higher nor lower than both Items 9 and 14, enter "none" and report no gain or loss at Item 16.

(16) The gain or loss (difference between Items 4 and 15) to be reported at Item 28, page 2.....\$.....

This Space for Office Use Only

Audited By

S. N. ROERICH
SCHEDULE OF PROFIT AND LOSS ON SALE OF SECURITIES
For Year 1930.

Security	Shares Sold	Cost	Selling Price	Loss	Profit
Allied Chemical	275	55,994.38	55,872.75	121.63	
Aluminum Corp. of America	25	4,081.25	4,086.00		4.75
American Can	100	12,225.00	12,299.00		74.00
American Telephone and Telegraph	none				
American Tobacco "B"	50	5,250.00	5,111.98	138.02	
American Water Works	301 10/40	29,348.75	29,248.17	100.58	
Auburn Motor	1000	88,117.51	87,426.25	691.26	
Best & Co.	200	10,235.00	10,307.00		72.00
Bohn Aluminum	100	2,387.50	2,146.00	241.50	
Commercial Solvents	200	6,217.50	6,412.00		194.50
Du Pont	none				
Electric Auto-Lite	125	6,599.38	6,629.37		29.99
Electric Bond and Share	350	31,788.83	32,244.75		455.92
Electric Power and Light	2950	192,118.75	190,063.25	2,055.50	
General Electric	50	3,596.25	3,483.00	113.25	
General Motors	1160	42,678.50	41,043.10	1,635.40	
Gillette	none				
International Nickel	100	2,450.00	2,458.50		8.50
Liquid Carbonic	100	6,905.00	6,828.50	76.50	
Montgomery Ward	200	4,825.00	4,892.00		67.00
National Fuel & Gas	100	4,090.00	3,993.50	96.50	
Radio	200	7,392.50	7,972.00		579.50
Radio Keith Orpheum	5800	128,492.50	125,025.50	3,467.00	
Sears Roebuck	100	5,542.50	5,641.00		98.50
Standard Gas	100	10,162.50	10,171.00		8.50
Transamerica	100	2,275.00	2,058.50	216.50	
Union Carbide	400	27,507.50	27,489.00	18.50	
United Aircraft	50	3,922.50	3,714.25	208.25	
Vanadium	250	15,068.75	15,040.00	28.75	
		<u>709,272.35</u>	<u>701,656.37</u>	<u>9,209.14</u>	<u>1,593.16</u>
				<u>1,593.16</u>	
				<u>7,615.98</u>	

LOSS ON SALE OF SECURITIES

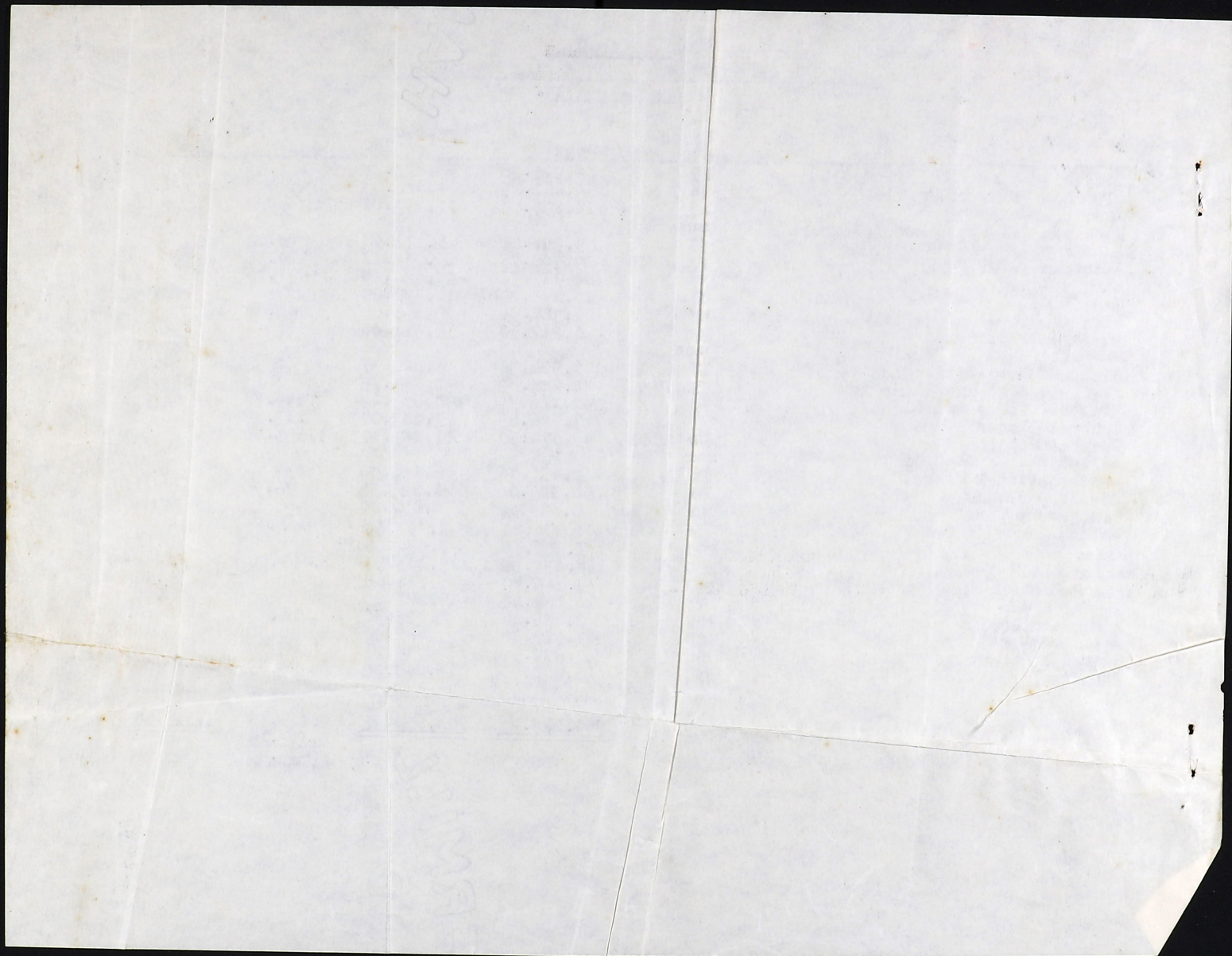
25

26

S. N. ROERICH
SCHEDULE OF PROFIT AND LOSS ON SALE OF SECURITIES
For Year 1930.

Security	Shares Sold	Cost	Selling Price	Loss	Profit
Allied Chemical	75	55,994.38	55,872.75	121.63	
Aluminum Corp. of America	25	4,081.25	4,086.00		4.75
American Can	10	12,225.00	12,299.00		74.00
American Telephone and Telegraph	none				
American Tobacco "B"	50	5,250.00	5,111.98	138.02	
American Water Works	11 10/40	29,348.75	29,248.17	100.58	
Auburn Motor	100	88,117.51	87,426.25	691.26	
Best & Co.	20	10,235.00	10,307.00		72.00
Bohn Aluminum	10	2,387.50	2,146.00	241.50	
Commercial Solvents	20	6,217.50	6,412.00		194.50
Du Pont	none				
Electric Auto-Lite	15	6,599.38	6,629.37		29.99
Electric Bond and Share	30	31,788.83	32,244.75		455.92
Electric Power and Light	290	192,118.75	190,063.25	2,055.50	
General Electric	10	3,596.25	3,483.00	113.25	
General Motors	110	42,678.50	41,043.10	1,635.40	
Gillette	none				
International Nickel	10	2,450.00	2,458.50		8.50
Liquid Carbonic	10	6,905.00	6,828.50	76.50	
Montgomery Ward	20	4,825.00	4,892.00		67.00
National Fuel & Gas	10	4,090.00	3,993.50	96.50	
Radio	200	7,392.50	7,972.00		579.50
Radio Keith Orpheum	5800	128,492.50	125,025.50	3,467.00	
Sears Roebuck	100	5,542.50	5,641.00		98.50
Standard Gas	100	10,162.50	10,171.00		8.50
Transamerica	100	2,275.00	2,058.50	216.50	
Union Carbide	400	27,507.50	27,489.00	18.50	
United Aircraft	50	3,922.50	3,714.25	208.25	
Vanadium	250	15,068.75	15,040.00	28.75	
		<u>709,272.35</u>	<u>701,656.37</u>	<u>9,209.14</u>	<u>1,593.16</u>
				<u>1,593.16</u>	
				<u>7,615.98</u>	

LOSS ON SALE OF SECURITIES



(See Instruction 2)

Explanation of deductions
claimed on Lines 5 and 16.

(See Instruction 7)

Explanation of deductions
claimed in Column 6-----

(See Instruction 8)

State how property
was acquired_____

(See Instruction 8a)

State how property was acquired

(See Instruction 9)

(e) Treasury Notes

ITEMS 1, 14, 16, 17, AND 18

[illegible]

SCHEDULES A AND B

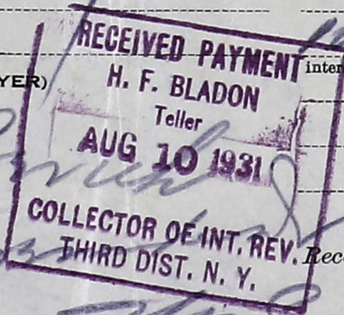
EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A, AND IN ITEM 15							
1. KIND OF PROPERTY	2. DATE ACQUIRED	3. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER	4. SUBSEQUENT IMPROVEMENTS	5. DEPRECIATION ALLOWABLE SINCE ACQUISITION	6. INSURANCE AND SALVAGE VALUE	7. DEDUCTIBLE LOSS	
		\$	\$	\$	\$	\$	

RECEIPT FOR PAYMENT OF TAXES
ORIGINAL

Collector's Office 3, District of Que

at 750 W 57 Date _____

(NAME AND ADDRESS OF TAXPAYER)



1931-
(Class of tax)

(Description of collection: tax; penalty;
interest; or offer in compromise; etc.)

(Period covered)

Amount, \$

Received payment,

Collector of Internal Revenue.

Form 1042-1 (Rev. 1-1-60)
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

RECEIPT FOR PAYMENT OF TAXES
ORIGINAL

Collector's Office

Number of

NAME AND ADDRESS OF TAXPAYER

Date

RECEIVED PAYMENT
J. F. BLADON

ADD TO THIS

RECEIPT OF PAYMENT
OF TAXES

1042-1

(Auditor's Stamp)

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 1931

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1932

PRINT NAME AND ADDRESS PLAINLY BELOW

S. NICHOLAS ROERICH

(Name)

310 RIVERSIDE DRIVE

(Street and number, or rural route)

NEW YORK, N. Y. N. Y.

(Post office)

(County)

(State)

Occupation Artist

Do Not Write in These Spaces

File
CodeSerial
Number

District

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.
First Payment

C O P Y

1. Are you a citizen or resident of the United States? **Yes**
2. If you filed a return for 1930, to what Collector's office was it sent? **14th Dist. N.Y.**
3. Is this a joint return of husband and wife? **No**
4. State name of husband or wife if a separate return was made and the Collector's office where it was sent.
5. Were you married and living with husband or wife on the last day of your taxable year? **No**
6. If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
7. If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
8. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year? **None**

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Schedule F)						
1. Salaries, Wages, Commissions, etc. (State name and address of employer)		\$	\$	\$					
2. Income from Business or Profession. (From Schedule A)					3	800	00		
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 from Partnerships. (State name and address)									
6. Income from Fiduciaries. (State name and address)									
7. Rents and Royalties. (From Schedule B)									
8. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)	Loss-Schedule attached				2	696	52		
9. Taxable Interest on Liberty Bonds, etc. (From Schedule E)									
10. Dividends on Stock of Domestic Corporations						40	00		
11. Other Income (including dividends on stock of foreign corporations). (State nature of income)									
(a)									
(b)									
12. TOTAL INCOME IN ITEMS 1 TO 11								1	143 48
13. Interest Paid	DEDUCTIONS					46	02		
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								46	02
20. NET INCOME (Item 12 minus Item 19)								1	097 46

EARNED INCOME CREDIT		COMPUTATION OF TAX (See Instruction 23)	
21. Earned Income (not over \$30,000)	\$	33. Net Income (Item 20 above)	\$ 1097 46
22. Less Personal Exemption and Credit for Dependents	\$	34. LESS: Liberty Bond Interest (Item 9)	\$
23. Balance (Item 21 minus 22)	\$	35. Dividends (Item 10)	\$
24. Amount taxable at 1½% (not over \$4,000)	\$	36. Credit for Dependents	\$
25. Amount taxable at 3% (not over \$4,000)	\$	37. Personal Exemption	1500 00
26. Amount taxable at 5% (balance over \$8,000 of Item 23)	\$	38. Total of Items 34 to 37	1500 00
27. Normal Tax (1½% of Item 24)	\$	39. Balance (Item 33 minus 38)	\$ N
28. Normal Tax (3% of Item 25)	\$	40. Amount taxable at 1½% (not over \$4,000)	0
29. Normal Tax (5% of Item 26)	\$	41. Balance (Item 39 minus 40)	\$ N
30. Surtax on Item 21	\$	42. Amount taxable at 3% (not over \$4,000)	E
31. Tax on Earned Net Income (total of Items 27 to 30)	\$	43. Amount taxable at 5% (Item 41 minus 42)	\$
32. Credit of 25% of Tax (not over 25% of Items 30, 44, 45, and 46)	\$	44. Normal Tax (1½% of Item 40)	\$ No
		45. Normal Tax (3% of Item 42)	\$ Tax
		46. Normal Tax (5% of Item 43)	\$
		47. Surtax on Item 20 (see Instruction 23)	\$
		48. Tax on Net Income (total of Items 44 to 47)	\$
		49. Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D)	\$
		50. Total of or difference between Items 48 and 49	\$
		51. Less Credit of 25% of Tax on Earned Income (Item 32)	\$
		52. Total Tax (Item 50 minus 51)	\$
		53. Less Income Tax Paid at Source	\$
		54. Income Tax paid to a foreign country or U. S. possession	\$
		55. Balance of Tax (Item 52 minus Items 53 and 54)	\$

AFFIDAVIT

I 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 Revenue Act of 1928 and the Regulations issued thereunder.

See Instruction 27

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

Sworn to and subscribed before me this _____ day of _____, 1932.

(Signature of individual or agent)

NOTARIAL
SEAL

(Signature of officer administering oath)

(Title)

(Address of agent)

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

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

1. Total receipts from business or profession (state kind of business)

COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	
2. Labor	\$	10. Salaries not included as "Labor," in Line 2. (Do not deduct compensation for your services)	\$
3. Material and supplies		11. Interest on business indebtedness to others	
4. Merchandise bought for sale		12. Taxes on business and business property	
5. Other costs (itemize below or on separate sheet)		13. Losses (explain in table at foot of page)	
6. Plus inventory at beginning of year		14. Bad debts arising from sales or services	
7. TOTAL (Lines 2 to 6)	\$	15. Depreciation, obsolescence, and depletion (explain in table provided at foot of page)	
8. Less inventory at end of year		16. Rent, repairs, and other expenses (itemized below or on separate sheet)	
9. NET COST OF GOODS SOLD (Line 7 minus Line 8)	\$	17. TOTAL (Lines 10 to 16)	\$
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.		18. TOTAL DEDUCTIONS (Line 9 plus Line 17)	\$
Explanation of deductions claimed on Lines 5 and 16		19. NET PROFIT (Line 1 minus Line 18) (Enter as Item 2)	\$

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—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. AMOUNT REALIZED	4. DEPRECIATION ALLOWABLE SINCE ACQUISITION	5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER	6. SUBSEQUENT IMPROVEMENTS	7. NET PROFIT (Enter as Item 8)
Various	1930-1931	\$569437 31	\$	\$572133 83		\$2696 52

State how property was acquired

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 8a)

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. DATE SOLD	4. AMOUNT REALIZED	5. DEPRECIATION ALLOWABLE SINCE ACQUISITION	6. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER	7. SUBSEQUENT IMPROVEMENTS, AND CAPITAL DEDUCTIONS	8. NET GAIN OR LOSS (Enter 12½% as Item 4b)
	Mo. Day Year	Mo. Day Year	\$	\$	\$	\$	\$

State how property was acquired

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

1. OBLIGATIONS OR SECURITIES	2. INTEREST RECEIVED OR ACCRUED	3. AMOUNT OWNED	4. PRINCIPAL AMOUNT EXEMPT FROM TAXATION	5. AMOUNT OWNED IN EXCESS OF EXEMPTION	6. INTEREST ON AMOUNT IN EXCESS OF EXEMPTION (Enter as Item 9)
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia.	\$	\$	All	x x x x x x x x	x x x x x x x x
(b) Securities issued under Federal Farm Loan Act, or under such Act as amended, Treasury Bills, and Treasury Certificates of Indebtedness.			All	x x x x x x x x	x x x x x x x x
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917, and obligations of U. S. possessions.			All	x x x x x x x x	x x x x x x x x
(d) Liberty 4% and 4½% Bonds, Treasury Bonds, and Treasury Savings Certificates.			\$5,000	\$	\$
(e) Treasury Notes			None		

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 14, 16, 17, AND 18

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. AGE WHEN ACQUIRED	4. PROBABLE LIFE AFTER ACQUISITION	5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER (Exclusive of Land)	AMOUNT OF DEPRECIATION CHARGED OFF	
				\$	6. Previous years	7. 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 OR VALUE AS OF MARCH 1, 1913, WHICHEVER GREATER	4. SUBSEQUENT IMPROVEMENTS	5. DEPRECIATION ALLOWABLE SINCE ACQUISITION	6. INSURANCE AND SALVAGE VALUE	7. DEDUCTIBLE LOSS
		\$	\$	\$	\$	\$

INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

For Taxable Year 19

Do not write in this space

Serial
Number

7458

Amount
Paid, \$

(Cashier's Stamp)

USED

Check 12th 1931

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

By *W. R. R. R.*

Passport
Number

Port of
Sailing

Name of
Steamer

Date of
Sailing

Country of
Destination

Total Number
of Persons

Taxable period begun *11/31*, 19 *1931*, and ended *12/31*, 19 *1931*

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME

STREET

CITY

STATE

OCCUPATION

Rate of Pay
Per Day, \$

1. Of what country
are you a citizen
or subject?

2. Date on which
you arrived in
the United States

3. Are you a resident or
nonresident of the
United States?

4. If you filed an income tax return in the United States, give the following information for the past three years:

Year Net Income Tax Paid

1928 \$ *3000* \$ *100*

1929 \$ *2000* \$ *50*

1930 \$ *1000* \$ *25*

INCOME

1. Salaries, wages, etc. (State name of employer)

(a)

(b)

2. Interest received on bank deposits, etc.

3. Dividends from domestic corporations

4. Other income. (State kind of income)

(a)

5. TOTAL INCOME IN ITEMS 1 TO 4

DEDUCTIONS

6. Interest paid on borrowed money

7. Taxes paid (except Federal income taxes)

8. Other deductions. (Explain below)

(a)

(b)

9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8

10. Net Income (Item 5 minus Item 9)

COMPUTATION OF TAX

11. Earned net income

12. Less: Personal exemption

13. Credit for dependents

14. Balance (Item 11 minus 12 and 13)

15. Tax on earned net income

16. Credit of 25% of Item 15

17. Net income (Item 10)

18. Less: Dividends (Item 3)

19. Personal exemption

20. Credit for dependents

21. Balance (Item 17 minus 18, 19, and 20)

22. Normal tax on Item 21

23. Less: Earned income credit (Item 16,
not over 25% of Item 22)

24. Income tax paid at source

25. Balance of tax (Item 22 minus Items 23
and 24)

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1928 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 before me this *10th* day of *Oct*, 19 *1931*

(Signature of taxpayer or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

Collector of Internal Revenue, or Internal Revenue Agent in Charge,

Date *10/10/31*, 19 *1931*

By *W. R. R. R.*

(COPY TO BE RETAINED BY TAXPAYER)

2-13943a

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as is unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, or one whose stay in the United States is limited to a definite period by the immigration laws, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1928 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1928 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1928 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1928, and thereafter exceed \$30,000.

Penalties.—If a taxpayer violates or attempts to violate Section 147 of the Revenue Act of 1928, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 147 of the Revenue Act of 1928, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

ROBT. H. LUCAS,
Commissioner.

This return may be used by any resident individual. Nonresidents should use Form 203.

NEW YORK STATE INCOME TAX RESIDENT RETURN

For the Calendar Year 1931 or Fiscal Period

begun.....
and ended.....193.....

1931

Do not write in these spaces
Amount Paid

CASHIER'S STAMP
No.

Do not write in these two spaces

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

S. NICHOLAS ROERICH

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

RESIDENCE ADDRESS

310 RIVERSIDE DRIVE

(No.)

NEW YORK, N. Y., N. Y.

(City, Village, Post office and State)

COPY

FILE AT OFFICE OF THE NEW YORK STATE INCOME TAX BUREAU, STATE OFFICE BLDG., ALBANY, N. Y., OR AT ANY DISTRICT OFFICE, ON OR BEFORE APRIL 15, 1932

READ INSTRUCTIONS CAREFULLY BEFORE PREPARING YOUR RETURN

ANSWER QUESTIONS 1-10 IN FULL

- Did you file a N. Y. State return for 1929? Yes 1930? Yes
- If so, give any address other than that above used on such returns
- If no return for 1930 was filed, state reasons
- Is this a joint return of the income of husband and wife? No
- If not, and your wife (or husband) filed a separate return, give name and address on such return
- Were you married and living with wife (or husband) on the last day of your taxable year? No
- If not, were you on the last day of your taxable year the "head of a family" as defined in Instruction D?
- If your status with respect to Questions 6 and 7 changed during the year, state the date of such change
- 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 on the last day of your taxable year? None
- What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 7 and 9?

NON-TAXABLE INCOME

11-13. Enter here all income received during the taxable year 1931, not reported on page 2. (See Instruction E)

\$		\$
\$		\$
\$		\$
\$		\$

CALCULATION OF TAX

14. Net income as shown by Item 35 (Page 2 of Return)	Amount of Income Taxable at each Rate	Rate of Tax	Amount of Tax
1097 46		17. 1½% on first \$10,000 of Item 16	No
2500 00		18. 3% on next \$40,000 of Item 16	
		19. 4½% on amount over \$50,000 of Item 16	Tax
16. Balance SUBJECT TO TAX (Item 14 minus Item 15)	None	20. TOTAL	

The tax may be paid in full on filing return, or it may be paid in two installments, at least two-thirds of the total tax being required to be paid on the due date, and one-third within six months thereafter. If paid in installments, file Form 201-3S with the second payment.

Make checks or money orders payable to State Tax Commission. (Do not send currency by mail. Postage stamps will not be accepted in payment of tax.)

AFFIDAVIT

STATE OF NEW YORK—COUNTY OF....., ss:

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law and regulations, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year 1931, and that all deductions entered or claimed herein are allowable under the law and regulations.

Sworn to and subscribed before me this.....day of....., 1932

(Signature of individual or agent)

(Signature of officer administering oath)
Beal not required

(Title)

(Address of agent)

[201]

[1931]

ATTACH REMITTANCE HERE

SCHEDULE A

35. **NET INCOME SUBJECT TO TAX** (Item 33 minus Item 34) Enter on page 1, Item 14.

[illegible]

All securities acquired on or after January 1, 1919 and sold during the taxable year may be combined and the total cost entered in column 5, the total sales price in column 4, and the total profit or loss in column 7 or column 8. All the information with respect to each security acquired prior to January 1, 1919, and sold during the taxable year must be given in detail. With respect to the latter class, gain or loss, if any, must be computed *on each transaction*, by subtracting from the sales price (column 4) the cost (column 5) or fair market value as of January 1, 1919 (column 6) whichever is higher, in the case of a gain, or, whichever is lower, in the case of a loss. If either the cost or fair market value as of January 1, 1919 is higher than the sales price, no taxable profit will result; if either is lower, no loss may be deducted. In the latter cases, you should enter "none" in column 7 or column 8 opposite the items so affected. If the transactions are too numerous to enter below, a separate schedule in the same form may be submitted.

If so, state if such dividends or rights were used to adjust cost or January 1, 1919 value. (A separate schedule should be submitted showing (a) name of corporation which declared stock dividend or issued rights; (b) date of declaration; (c) number of shares and class of stock held prior thereto; (d) number of new shares acquired thereby.)

SCHEDULE F

If more than one sale or exchange was effected during the year, submit separate statements in similar form for each sale and enter net profit or loss at Item 28, page 2 of return. In the case of property acquired prior to January 1, 1919, give all the information called for by both column 1 and column 2; if acquired subsequent to January 1, 1919, give only the information called for in column 1.

Where the property sold was owned jointly or in common with others, attach a statement hereto giving the names and addresses of such other owners.

Audited By **This Space for Office Use Only**

This Space for Office Use Only

WALTON
DOND
MADE IN U.S.A.