

NEW YORK STATE INCOME TAX RESIDENT RETURN

Copy
1930

Do not write in these spaces
Amount Paid

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

For the Calendar Year 1930 or Fiscal Period

begun _____
and ended _____ 193

\$ _____
CASHIER'S STAMP
No. _____

Do not write in these two spaces

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

GEORGE 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 CITY, 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?..... 1929?.....
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?..... **None**
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) \$	2,950 00		
15. Less personal exemptions (See Instruction D)	2,500 00		
16. Balance SUBJECT TO TAX (Item 14 minus Item 15) \$	450 00		
		17. 1% on first \$10,000 of Item 16.	4 50
		18. 2% on next \$40,000 of Item 16.	
		19. 3% on amount over \$50,000 of Item 16.....	
		20. TOTAL.....	4 50

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)
Seal not required

(Title)

(Address of agent)

[201]

[1930]

ATTACH REMITTANCE HERE

RETURN OF TAXABLE INCOME

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

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

Show the gross amount received (or accrued); if deductions therefrom are claimed, report them at Item 31.

Do not include compensation paid by the United States.

See Instruction 21.

(a) OCCUPATION OR TRADE	(b) NAME AND ADDRESS OF EMPLOYER	AMOUNT
Artist	Roerich Museum 310 Riverside Drive, New York City.	\$ 2,950 00

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.)

Interest (bonds or other corporate obligations; bank deposits, mortgages, notes, etc.)

23. INCOME FROM DIVIDENDS

Explain valuation of dividends received other than in cash.

See Instruction 23.

(a) Received in cash

(b) Received in property (other than true stock dividends)

24. INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS

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.

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

(a)

(b)

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 such schedule attached to this return.

Net income from business or profession as shown on Schedule A, or on farm schedule, hereto attached.

(If a loss, enter in red ink and subtract)

26. INCOME FROM RENTS (See Instruction 26)

(a) KIND OF PROPERTY AND LOCATION	(b) GROSS AMOUNT OF RENTS	(c) REPAIRS, DEPRECIATION AND DEPLETION (explain in Schedule B)	(d) TAXES	(e) INTEREST AND OTHER EXPENSES (explain principal items in Schedule C)
	\$	\$	\$	\$
(f) NET INCOME FROM RENTS (Column b, less total of columns c, d and e). If net loss, enter in red ink and subtract.	\$	\$	\$	\$

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 of gain or loss shown therein.

(If a loss, enter in red ink and subtract)

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.

(If a loss, enter in red ink and subtract)

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

Do not report exempt income here or income from sources described in Items 21-28, inclusive.

(a)

(b)

30. TOTAL INCOME FROM ABOVE SOURCES (Items 21 to 29 inclusive) \$ 2,950 00

31. DEDUCTIONS

(a) Interest on indebtedness (not deducted in Schedule A or Item 26 (e))

(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)

(d)

(e)

32. TOTAL DEDUCTIONS (except contributions) \$

33. BALANCE (Item 30 minus Item 32) \$ 2,950 00

34. CONTRIBUTIONS (See Instruction 34). These must not exceed 15% of Item 33. Submit details on Schedule D, page 3

35. NET INCOME SUBJECT TO TAX (Item 33 minus Item 34) [Enter on page 1, Item 14] \$ 2,950 00

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..... <i>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.</i>			
4. TOTAL SALES AND INCOME FROM BUSINESS OR PROFESSIONAL SERVICES.....		\$.....	
COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	
5. Labor.....	\$.....	13. Salary withdrawn by taxpayer or paid to wife or minor children (Report as income at Item 21, page 2).....	\$.....
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 B—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 principal items in Schedule C—below).....	.....
		21. TOTAL OTHER BUSINESS DEDUCTIONS.....	\$.....
22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21).....		\$.....	
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 \$2,600 or over, if 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.			

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.

SCHEDULE C

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

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 INSTRUC- TIONS ABOVE	SEE INSTRUC- TIONS ABOVE		
			\$		\$		\$		\$			
Totals.....									\$		\$	
Subtract the lower of columns 7 and 8 from the higher.....									\$		\$	
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

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1930

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

GEORGE ROERICH,

(Name)

310 RIVERSIDE DRIVE,

(Street and number, or rural route)

NEW YORK,

(Post office)

N. Y.

(County)

N. Y.

(State)

OCCUPATION ARTIST

Do not write in this space

Serial
Number

Amount
Paid, \$

(Cashier's Stamp)

Cash Check M. O.

1. Are you a citizen or resident of the United States? Yes
2. Was a separate return filed by husband or wife? _____
3. Were you married and living with husband or wife on the last day of the year? No
4. If not, were you the head of a family on the last day of the year? No
5. State date and nature of any change under questions 3 or 4 during the year _____
6. How many dependents (except husband or wife) were receiving their chief support from you on the last day of the year? _____

INCOME

1. Salaries, Wages, etc. (State from whom received) Roerich Museum
310 Riverside Dr., N.Y.C. 2950 00
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds _____
3. Interest on bonds upon which a tax of $1\frac{1}{2}\%$ was paid at source _____
4. Other Income (including income from partnerships and fiduciaries) (State source): _____
5. TOTAL INCOME IN ITEMS 1 TO 4 \$ 2950 00

DEDUCTIONS

6. Taxes Paid _____
7. Contributions (Explain on reverse side) _____
8. Other Deductions Authorized by Law (Explain below): _____
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8 \$

COMPUTATION OF TAX

10. Net Income (Item 5 minus Item 9) \$ 2950 00
11. Credit for Dependents \$ -
12. Personal Exemption 1500 00 1500 00
13. Balance taxable at $1\frac{1}{2}\%$, not over \$4,000 (Item 10 minus Items 11 and 12) \$ 1450 00
14. Total Income Tax ($1\frac{1}{2}\%$ of Item 13) \$ 21 75
15. Less: Income Tax paid at source on tax-free covenant bonds ($1\frac{1}{2}\%$ of Item 3) \$ -
16. Income tax paid to a foreign country or possession of the U. S. (Attach Form 1116) -
17. Credit of 25% of tax on earned net income (25% of Item 14) 5 44 5 44
18. BALANCE OF TAX (Item 14 minus Items 15, 16, and 17) \$ 16 31

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 year 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

(Signature of taxpayer or agent)

day of _____, 1931

(Address of agent)

(Signature of officer administering oath)

(Title)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040 Report interest on nontaxable obligations and dividends from domestic corporations on the reverse side of this form.

c2-15399

STATEMENT OF CONTRIBUTIONS

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

NONTAXABLE OBLIGATIONS AND SECURITIES

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust \$

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For Willfully Making a False or Fraudulent Return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1930 of \$5,000, or over, or a net income for the same period of (a) \$1,500 or over, if single, or if married and not living with husband or wife, or (b) \$3,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes.

Items Exempt from Tax

- (a) Amounts received under a life insurance contract paid by reason of the death of the insured.
- (b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.
- (c) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).
- (d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of \$5,000 is subject to surtax if the net income is over \$10,000.
- (e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.
- (f) Amounts received under the War Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans' Act, 1924, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services rendered for which the State is paying a pension.
- (g) Dividends or interest, not exceeding \$300, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.
- (h) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.
- (i) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.
- (k) Compensation received from sources without the United States by a citizen who is a nonresident for more than six months during the taxable year.

Income

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

Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as Item 3 if you filed with the interest coupons a certificate on Form 1000 that your net income in excess of the personal exemption and credits does not exceed \$4,000. The tax of 1½ per cent paid at source on such interest should be claimed as a credit in Item 15. Interest on bonds is considered income when due and payable.

Other income.—Enter as Item 4 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes nor taxes claimed as a credit in Item 16 of the return.

Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above. **Other deductions.**—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$3,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

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

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

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3,500 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1931.

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

c2-15399

NEW YORK STATE INCOME TAX RESIDENT RETURN

For the Calendar Year 1931 or Fiscal Period

1931

Do not write in these spaces
Amount Paid

This return may be
used by any resident
individual. Nonresi-
dents should use
Form 203.

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

CASHIER'S STAMP
No.

Do not write in these two spaces

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME

GEORGE 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

	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)	\$ 3000 00		
	\$ 500 00	17. 1½% on first \$10,000 of Item 16	\$ 10 00
15. Less personal exemption (See Instruction D)	2500 00	18. 3% on next \$40,000 of Item 16	
		19. 4½% on amount over \$50,000 of Item 16.....	
16. Balance SUBJECT TO TAX (Item 14 minus Item 15) \$	500 00	20. TOTAL.....	10 00

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)

(Address of agent)

(Signature of officer administering oath)

(Title)

[201]

[1931]

ATTACH REMITTANCE HERE

RETURN OF TAXABLE INCOME

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

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

Show the gross amount received (or accrued); if deductions therefrom are claimed, report them at Item 31.

Do not include compensation paid by the United States.

See Instruction 21.

(a) OCCUPATION OR TRADE	(b) NAME AND ADDRESS OF EMPLOYER	AMOUNT
Artist	Urusvati Himalayan American Research In- stitute, 340 Riverside Drive, N. Y. C.	\$ 3000 00

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.)

Interest (bonds or other corporate obligations; bank deposits, mortgages, notes, etc.).....

23. INCOME FROM DIVIDENDS

Explain valuation of dividends received other than in cash.

See Instruction 23.

(a) Received in cash.....

(b) Received in property (other than true stock dividends).....

24. INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS

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.

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

(a).....

(b).....

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 such schedule attached to this return.

Net income from business or profession as shown on Schedule A, or on farm schedule, hereto attached.....

(If a loss, enter in red ink and subtract)

26. INCOME FROM RENTS (See Instruction 26)

(a) KIND OF PROPERTY AND LOCATION	(b) GROSS AMOUNT OF RENTS	(c) REPAIRS, DEPRECIATION AND DEPLETION (explain in Schedule B)	(d) TAXES	(e) INTEREST AND OTHER EXPENSES (explain principal items in Schedule C)
	\$	\$	\$	\$
(f) NET INCOME FROM RENTS (Column b, less total of columns c, d and e.) If net loss, enter in red ink and subtract.	\$	\$	\$	\$

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 B; then enter here the amount of gain or loss shown therein.

(If a loss, enter in red ink and subtract)

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.

(If a loss, enter in red ink and subtract)

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

Do not report exempt income here or income from sources described in Items 21-28, inclusive.

(a).....

(b).....

30. TOTAL INCOME FROM ABOVE SOURCES (Items 21 to 29 inclusive)..... \$ 3000 00

31. DEDUCTIONS

(a) Interest on indebtedness (not deducted in Schedule A or Item 26 (e)).....

(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)

(d).....

(e).....

32. TOTAL DEDUCTIONS (except contributions)..... \$ 3000 00

33. BALANCE (Item 30 minus Item 32)..... \$ 3000 00

34. CONTRIBUTIONS (See Instruction 34). These must not exceed 15% of Item 33. Submit details on Schedule D, page 3

35. NET INCOME SUBJECT TO TAX (Item 33 minus Item 34) Enter on page 1, Item 14..... \$ 3000 00

[illegible]

SCHEDULE E

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 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.

COLUMN 1	COL. 2	COL. 3	COLUMN 4		COLUMN 5		COLUMN 6		COLUMN 7		COLUMN 8	
TITLE OF SECURITY	NO. OF SHARES	YEAR ACQUIRED	SALES PRICE		COST		FAIR MARKET VALUE JANUARY 1, 1919		PROFIT	LOSS		
	AMOUNT OF BONDS								SEE INSTRUC- TIONS ABOVE	SEE INSTRUC- TIONS ABOVE		
			\$		\$		\$		\$			
TOTALS									\$		\$	
Subtract the lower of columns 7 and 8 from the higher.....									\$		\$	
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 1931

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

(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

GEORGE 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
Code

Serial
Number

District

(Cashier's Stamp)

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

\$

- Are you a citizen or resident of the United States? **Yes**
- If you filed a return for 1930, to what Collector's office was it sent? **14th Dist. N.Y.**
- Is this a joint return of husband and wife? **No**
- 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? **No**
- If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you? **No**
- 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)						
1. Salaries, Wages, Commissions, etc. (State name and address of employer)	Urusvati Himalayan American Research Institute, 310 Riverside Drive, N.Y.C.	3,000.							
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)									
9. Taxable Interest on Liberty Bonds, etc. (From Schedule E)									
10. Dividends on Stock of Domestic Corporations									
11. Other Income (including dividends on stock of foreign corporations). (State nature of income)									
(a)									
(b)									
12. TOTAL INCOME IN ITEMS 1 TO 11								3 000 00	

DEDUCTIONS									
13. Interest Paid									
14. Taxes Paid. (Explain in Schedule F)									
15. Losses by Fire, Storm, etc. (Explain in Table at foot of page 2)									
16. Bad Debts. (Explain in Schedule F)									
17. Contributions. (Explain in Schedule F)									
18. Other Deductions Authorized by Law. (Explain in Schedule F)									
19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18									
20. NET INCOME (Item 12 minus Item 19)								3 000 00	

EARNED INCOME CREDIT		COMPUTATION OF TAX (See Instruction 23)	
21. Earned Income (not over \$30,000)	\$ 3000 00	33. Net Income (Item 20 above)	\$ 3000 00
22. Less Personal Exemption and Credit for Dependents	1500 00	34. LESS: Liberty Bond Interest (Item 9)	
23. Balance (Item 21 minus 22)	\$ 1500 00	35. Dividends (Item 10)	
24. Amount taxable at 1½% (not over \$4,000)	\$ 1500 00	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)	\$ 22 50	39. Balance (Item 33 minus 38)	\$ 1500 00
28. Normal Tax (3% of Item 25)		40. Amount taxable at 1½% (not over \$4,000)	1500 00
29. Normal Tax (5% of Item 26)		41. Balance (Item 39 minus 40)	
30. Surtax on Item 21		42. Amount taxable at 3% (not over \$4,000)	
31. Tax on Earned Net Income (total of Items 27 to 30)	\$ 22 50	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)	\$ 5 63	44. Normal Tax (1½% of Item 40)	\$ 22 50
		45. Normal Tax (3% of Item 42)	
		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)	\$ 22 50
		49. Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D)	
		50. Total of or difference between Items 48 and 49	\$ 22 50
		51. Less Credit of 25% of Tax on Earned Income (Item 32)	5 63
		52. Total Tax (Item 50 minus 51)	\$ 16 87
		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)	\$ 16 87

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

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

Explanation of deductions
claimed on Lines 5 and 16-----

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

[illegible]

State how property was acquired _____

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 49)
	Mo. Day Year	Mo. Day Year					
			\$	\$	\$	\$	\$

State how property
was acquired

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 4¼% Bonds, Treasury Bonds, and Treasury Savings Certificates.	-----	-----	\$5,000-----	\$-----	\$-----
(e) Treasury Notes.	-----	-----	None-----		

This image shows a single sheet of off-white or light beige paper, oriented horizontally. The paper features ten evenly spaced, thin, dark grey horizontal lines running across its entire width. A vertical crease or fold line is visible down the center of the page, suggesting it might be a notebook page or a sheet designed to be folded. The paper has a slightly textured appearance, typical of standard office or school paper. There are no markings, text, or illustrations on the page.

[illegible][illegible]

DUPLICATE

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

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

PRINT NAME AND ADDRESS PLAINLY BELOW

Georges de Roerich

310 Riverside Drive

New York

NY

NY

(Post office)

(County)

(State)

DUPLICATE

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

1. State whether you are (a) a citizen of the United States, or (b) a resident alien **resident**
2. If you filed a return for the preceding year, to which Collector's office was it sent? **N.Y.**
3. Were you married and living with husband or wife during your taxable year? **No**
4. Is this a joint return of husband and wife?
5. State name of husband or wife if a separate return was made and the Collector's office to which it was sent.
6. If not married, were you during your taxable year supporting in your household one or more persons closely related to you?
7. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support received their chief support from you during your taxable year?

8. If your status in respect to question 3, 6, or 7 changed during the year, state date and nature of change _____
9. State whether your books are kept on cash or accrual basis _____
10. OCCUPATIONAL CLASSIFICATION OF ITEM 1, Salaries, Wages, Commissions, Fees, etc. Check (✓) in proper block that ONE occupation from which you received principal amount in Item 1.
- | | |
|---|--|
| <input type="checkbox"/> Physician, surgeon, or dentist. | <input type="checkbox"/> Teacher, or school administrator. |
| <input type="checkbox"/> Judge or lawyer. | <input type="checkbox"/> Clergyman or religious worker. |
| <input type="checkbox"/> Technical engineer, chemist, or architect. | <input type="checkbox"/> Corporation executive or manager. |
| <input type="checkbox"/> Other professional | (Specify) _____ |
| <input type="checkbox"/> All other | (Specify) _____ |

11. Did any person or persons advise you in respect of any question or matter affecting any item or schedule of this return, or assist or advise you in the preparation of this return, or actually prepare this return for you? **Answer "yes" or "no"** If so, give the name and address of such person or persons and state the nature and extent of the assistance or advice received by you and the items or schedules in respect of which the assistance or advice was received; if this return was actually prepared by any person or persons other than yourself, state the source of the information reported in this return and the manner in which it was furnished to or obtained by such person or persons _____
12. Did you make a return of information on Forms 1096 and 1099 (see Instruction 31) for the calendar year 1934? (Answer "yes" or "no") _____

Item and
Instruction No.

INCOME

Amount received

Expenses paid
(Explain in Schedule F)

1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer) **U.S. Dept. of Agriculture, effective April 7th, 1934** \$ **3354.05**
2. Income (or Loss) from Business or Profession. (From Schedule A) _____ (State kind of business) _____
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds) _____
4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source _____
5. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (State name, address, and kind of business) _____
6. Income from Fiduciaries. (State name and address) _____
7. Rents and Royalties. (From Schedule B) _____
8. Capital Gain (or Loss). (From Schedule C) _____
9. Taxable Interest on Liberty Bonds, etc. (From Schedule D) _____
10. Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I of 1934 Act _____
(b) Domestic Corporations not subject to taxation under Title I of 1934 Act _____
(c) Foreign Corporations _____
11. Other Income. (State nature) (Use separate schedule, if necessary) **per diem allowance \$6.00 for 260 days, and 15 days per \$2.50 on ship** \$ **1597.50**
12. **TOTAL INCOME IN ITEMS 1 TO 11** \$ **4951.55**

DEDUCTIONS

13. Interest Paid _____ \$ _____
14. Taxes Paid. (Explain in Schedule F) _____
15. Losses by Fire, Storm, etc. (Explain in table at foot of page 2) _____
16. Bad Debts. (Explain in Schedule F) _____
17. Contributions. (Explain in Schedule F) _____
18. Other Deductions Authorized by Law. (Explain in Schedule F) **per diem allowance** \$ **1597.50**
19. **TOTAL DEDUCTIONS IN ITEMS 13 TO 18** \$ _____
20. **NET INCOME (Item 12 minus Item 19)** \$ **3354.05**

COMPUTATION OF TAX (See Instruction 23)

- | | |
|---|---|
| 21. Net income (Item 20 above) \$ 3354.05 | 29. Normal tax (4% of Item 28) \$ _____ |
| 22. Less: Personal exemption \$ _____ | 30. Surtax on Item 24. (See Instruction 23) _____ |
| 23. Credit for Dependents _____ | 31. Total tax (Item 29 plus Item 30) \$ _____ |
| 24. Balance (Surtax net income) \$ _____ | 32. Less: Income tax paid at source (2% of Item 4) \$ _____ |
| 25. Less: Interest on Liberty bonds, etc. (Item 9) \$ _____ | 33. Income tax paid to a foreign country or U.S. possession _____ |
| 26. Dividends. (Item 10 (a)) _____ | 34. Balance of Tax. (Item 31 minus Items 32 and 33) \$ _____ |
| 27. Earned income credit. (See Instruction 22) _____ | |
| 28. Balance subject to normal tax \$ _____ | |

TAXPAYER'S RECORD OF PAYMENTS

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

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

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

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

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.

Explanation of deductions claimed on Lines 5 and 16.....

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

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

Explanation of deductions claimed in Column 6.....

SCHEDULE C—CAPITAL GAINS AND LOSSES (See Instruction 8)

1. DESCRIPTION OF PROPERTY	2. DATE ACQUIRED	3. DATE SOLD OR EXCHANGED	4. AMOUNT REALIZED	5. COST OR MARCH 1, 1913, VALUE IF ACQUIRED BEFORE THAT DATE. (Indicate basis)**	6. COST OF IMPROVEMENTS SUBSEQUENT TO ACQUISITION OR MARCH 1, 1913	7. DEPRECIATION ALLOWED (OR ALLOWABLE) SINCE ACQUISITION OR MARCH 1, 1913 (Furnish details)	8. GAIN OR LOSS	9. PERCENTAGE OF GAIN OR LOSS TO BE TAKEN INTO ACCOUNT	10. GAIN OR LOSS TO BE TAKEN INTO ACCOUNT	
	Mo. Day Year	Mo. Day Year							a. Gains	b. Losses
*Held 1 year or less:			\$	\$	\$	\$	\$	100	\$	\$
*Held over 1 year but not over 2 years:								80		
*Held over 2 years but not over 5 years:								60		
*Held over 5 years but not over 10 years:								40		
*Held over 10 years:								30		

TOTAL GAINS AND LOSSES (Enter net gain or loss as Item 8) (Capital losses are allowable only to the extent of \$2,000 plus capital gains)..... \$

*In reporting sales or exchanges of capital assets attach separate schedule, if necessary, for transactions coming within each of the 5 periods, and transfer gains and losses for each period to Column 10 above.
 **Cost of property must be entered in Column 5 if a loss is claimed in Column 8.
 State (1) how property was acquired.....; (2) Personal or business relationship, if any, of purchaser.....
 Every sale or exchange of stock should be reported in detail, including name and address of corporation, class of stock, number of shares, capital changes affecting basis (stock dividends, other nontaxable dividends, stock rights, etc.)

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

1. OBLIGATIONS OR SECURITIES	2. AMOUNT OWNED	3. INTEREST RECEIVED OR ACCRUED	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, or United States possessions.....	\$	\$	All	x x x x x x x x	x x x x x x x x
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended.....			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.....			All	x x x x x x x x	x x x x x x x x
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness.....			All	x x x x x x x x	x x x x x x x x
(e) Liberty 4% and 4½% Bonds and Treasury Bonds.....			\$5,000	\$	\$
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above).....			None		

SCHEDULE E—INCOME FROM DIVIDENDS

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

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. COST OR MARCH 1, 1913, VALUE IF ACQUIRED PRIOR TO THAT DATE (Indicate basis)	4. ASSETS FULLY DEPRECIATED IN USE AT END OF YEAR	5. DEPRECIATION ALLOWED (OR ALLOWABLE) IN PRIOR YEARS	6. REMAINING COST OR OTHER BASIS TO BE RECOVERED	7. LIFE USED IN ACCUMULATING DEPRECIATION	8. ESTIMATED REMAINING LIFE FROM BEGINNING OF YEAR	9. DEPRECIATION ALLOWABLE THIS YEAR
		\$	\$	\$	\$			\$

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

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

INSTRUCTIONS

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

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

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

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

2. INCOME (OR LOSS) FROM BUSINESS OR PROFESSION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. INTEREST ON BANK DEPOSITS, ETC.

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

4. INTEREST ON TAX-FREE COVENANT BONDS

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

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

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

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

7. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

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

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

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

8. CAPITAL GAINS AND LOSSES

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

2-16605

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(e) *Gains and losses from short sales, etc.*—For the purpose of this title—(1) gains or losses from short sales of property shall be considered as gains or losses from sales or exchanges of capital assets; and

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

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

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

9. INTEREST ON LIBERTY BONDS, ETC.

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

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

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

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

10. DIVIDENDS

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

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

11. OTHER INCOME

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

12. TOTAL INCOME

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

13. INTEREST PAID

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

14. TAXES PAID

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

15. LOSSES BY FIRE, STORM, ETC.

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

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

16. BAD DEBTS

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

17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction. A fiduciary filing the return for an estate may claim, in lieu of this deduction, that provided in Section 162 of the 1934 Act. List organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

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

19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

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

20. NET INCOME

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

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1934 amounted to \$5,000, or whose net income amounted to—

- \$1,000 if single or if married and not living with husband or wife;
- \$2,500 if married and living with husband or wife; or
- More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,000 or over, or if the gross income is \$5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is \$5,000 or over, each shall make a return on Form 1040.

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

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

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

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

For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. "Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 per centum of his share of the net profits of such trade or business, shall be considered as earned income. "Earned income deductions" means such deductions as are allowed by Section 23 of the Revenue Act of 1934 for the purpose of computing net income, and are properly allocable to or chargeable against earned income. "Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than \$3,000, his entire net income shall be considered to be earned net income, and if his net income is more than \$3,000, his earned net income shall not be considered to be less than \$3,000. In no case shall the earned net income be considered to be more than \$14,000.

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

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

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer during the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

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

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

23. COMPUTATION OF TAX

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

SURTAX RATES FOR 1934

Amount of surtax net income	Rate per cent	Total surtax	Amount of surtax net income	Rate per cent	Total surtax
A	B	C	A	B	C
\$0 to \$4,000.....	—	—	\$50,000 to \$56,000.....	30	\$9,500
4,000 to 6,000.....	4	\$80	56,000 to 62,000.....	33	11,480
6,000 to 8,000.....	5	180	62,000 to 68,000.....	36	13,640
8,000 to 10,000.....	6	300	68,000 to 74,000.....	39	15,980
10,000 to 12,000.....	7	440	74,000 to 80,000.....	42	18,500
12,000 to 14,000.....	8	600	80,000 to 90,000.....	45	23,000
14,000 to 16,000.....	9	780	90,000 to 100,000.....	50	28,000
16,000 to 18,000.....	11	1,000	100,000 to 150,000.....	52	54,000
18,000 to 20,000.....	13	1,280	150,000 to 200,000.....	53	80,500
20,000 to 22,000.....	15	1,560	200,000 to 300,000.....	54	134,500
22,000 to 25,000.....	17	2,240	300,000 to 400,000.....	55	189,500
25,000 to 32,000.....	19	3,380	400,000 to 500,000.....	56	245,500
32,000 to 38,000.....	21	4,640	500,000 to 750,000.....	57	388,000
38,000 to 44,000.....	24	6,080	750,000 to 1,000,000.....	58	533,000
44,000 to 50,000.....	27	7,700	1,000,000 up.....	59	—

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

If the taxable year of a partner is different from that of the partnership, the distributive share of the net income of the partnership to be included in computing the net income of the partner for his taxable year shall be based upon the net income of the partnership for any taxable year of the partnership (whether beginning on, before, or after January 1, 1934) ending within the taxable year of the partner. (See Section 188 of the Revenue Act of 1934.)

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

24. ITEMS EXEMPT FROM TAX

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

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

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (a) above or this paragraph;

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

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

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

(f) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

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

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

25. ACCRUED OR RECEIVED INCOME

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

26. PERIOD TO BE COVERED BY RETURN

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

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

27. AFFIDAVITS

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

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

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

28. WHEN AND WHERE THE RETURN MUST BE FILED

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

29. WHEN AND TO WHOM THE TAX MUST BE PAID

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

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

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

30. PENALTIES

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

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

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

31. INFORMATION AT SOURCE

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

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

PRINT NAME AND ADDRESS PLAINLY BELOW

Georges de Reerish

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

310 Riveride Drive

(Street and number, or rural route)

New York

(Post office)

NY

(County)

NY

(State)

OCCUPATION **Scientist**

Do not write in this space

Serial
Number

Amount
Paid, \$

(Cashier's stamp)

Cash Check M.O.

1. Are you a citizen or resident of the United States? **resident**
2. Were you married and living with husband or wife during your taxable year?
3. Was a separate return filed by husband or wife? **No**
4. If not married, were you the head of a family during your taxable year? **No**
5. How many dependents (except husband or wife) received their chief support from you during your taxable year?
6. State date and nature of any change under questions 2, 4, or 5 during the year.

Item
No.

INCOME

1. Salaries, wages, commissions, fees, etc. (State from whom received) **Bureau of Plant Industry, US Dept. of Agriculture, effective from April 7th, 1934.**

\$3354.05

2. Interest on bank deposits, notes, mortgages, and corporation bonds.

3. Interest on bonds upon which a tax of 2% was paid at source.

4. Other income (including income from fiduciaries, partnerships, etc.) (State source):
per diem allowance @ \$ 6.00 for 260 days, and 15 days per diem allowance @ \$ 2.50 on board ship

1597.50

5. TOTAL INCOME IN ITEMS 1 TO 4

\$4951.55

DEDUCTIONS

6. Taxes paid.

\$

7. Contributions (Explain on reverse side)

8. Other deductions authorized by law (Explain below):

per diem allowance received from the U.S. Dept. of Agriculture

1597.50

9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8

1597.50

COMPUTATION OF TAX

10. Net income (item 5 minus item 9)

\$ 3354. 05

11. Less: Earned income credit

\$

12. Personal exemption

1000. 00

13. Credit for dependents

14. Balance taxable at 4% (item 10 minus items 11, 12, and 13)

\$

15. Total income tax (4% of item 14)

\$

16. Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)

\$

17. Income tax paid to a foreign country or United States possession Attach Form 1116)

\$

18. BALANCE OF TAX (item 15 minus items 16 and 17)

\$

AFFIDAVIT

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

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

Sworn to and subscribed by

before me this day of , 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

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

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

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

\$

PENALTIES

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

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

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

INSTRUCTIONS

LIABILITY FOR FILING RETURN

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

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

ITEMS EXEMPT FROM TAX

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

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

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

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

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

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

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

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

INCOME

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

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

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

DEDUCTIONS

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

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

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

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

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

PRINT NAME AND ADDRESS PLAINLY BELOW

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

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION

Do not write in this space

Serial
Number

Amount
Paid, \$

(Cashier's stamp)

Cash Check M.O.

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

Item
No.

INCOME

- | | | |
|---|------------|------------|
| 1. Salaries, wages, commissions, fees, etc. (State from whom received): | \$ 3538 00 | \$ 3538 05 |
| <i>Bureau of Plant Industry, U.S. Dept. of Agr. for April 7, 1934.</i> | | |
| 2. Interest on bank deposits, notes, mortgages, and corporation bonds | | |
| 3. Interest on bonds upon which a tax of 2% was paid at source | | |
| 4. Other income (including income from fiduciaries, partnerships, etc.) (State source): | \$ 1597 50 | |
| 5. TOTAL INCOME IN ITEMS 1 TO 4 | | \$ 3538 00 |

DEDUCTIONS

- | | | |
|--|----|--|
| 6. Taxes paid | \$ | |
| 7. Contributions (Explain on reverse side) | | |
| 8. Other deductions authorized by law (Explain below): | | |
| <i>allowance of \$ 6.00 per day</i> | | |
| 9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8 | | |

COMPUTATION OF TAX

- | | | |
|---|-----------|------------|
| 10. Net income (item 5 minus item 9) | | \$ 3538 00 |
| 11. Less: Earned income credit | \$ 353 80 | |
| 12. Personal exemption | 1000 00 | |
| 13. Credit for dependents | | |
| 14. Balance taxable at 4% (item 10 minus items 11, 12, and 13) | | \$ 2184 20 |
| 15. Total income tax (4% of item 14) | | \$ 87 37 |
| 16. Less: Income tax paid at source on tax-free covenant bonds (2% of item 3) | \$ | |
| 17. Income tax paid to a foreign country or United States possession (Attach Form 1116) | | |
| 18. BALANCE OF TAX (item 15 minus items 16 and 17) | | \$ |

AFFIDAVIT

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

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

Sworn to and subscribed by

before me this day of , 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

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

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

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

PENALTIES

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

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

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

INSTRUCTIONS

LIABILITY FOR FILING RETURN

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

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

ITEMS EXEMPT FROM TAX

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

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

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

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

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

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

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

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

INCOME

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

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

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

DEDUCTIONS

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

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

List names of organizations and amounts contributed to each in space above.
Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

STATEMENT OF CONTRIBUTIONS

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

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

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

PENALTIES

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

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

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

INSTRUCTIONS

LIABILITY FOR FILING RETURN

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

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

ITEMS EXEMPT FROM TAX

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

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

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

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

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

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

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

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

INCOME

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

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

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

DEDUCTIONS

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

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

List names of organizations and amounts contributed to each in space above.
Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

PRINT NAME AND ADDRESS PLAINLY BELOW

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

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION _____

Do not write in this space

Serial
Number _____

Amount
Paid, \$ _____

(Cashier's stamp)

Cash Check M.O.

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

Item
No.

INCOME

- | | | | |
|--|----|--|--|
| 1. Salaries, wages, commissions, fees, etc. (State from whom received)..... | \$ | | |
| 2. Interest on bank deposits, notes, mortgages, and corporation bonds..... | | | |
| 3. Interest on bonds upon which a tax of 2% was paid at source..... | | | |
| 4. Other income (including income from fiduciaries, partnerships, etc.) (State source):
----- | | | |
| 5. TOTAL INCOME IN ITEMS 1 TO 4..... | \$ | | |

DEDUCTIONS

- | | | | |
|---|----|--|--|
| 6. Taxes paid..... | \$ | | |
| 7. Contributions (Explain on reverse side)..... | | | |
| 8. Other deductions authorized by law (Explain below):
----- | | | |
| 9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8..... | | | |

COMPUTATION OF TAX

- | | | | |
|--|----|--|----|
| 10. Net income (item 5 minus item 9)..... | | | \$ |
| 11. Less: Earned income credit..... | \$ | | |
| 12. Personal exemption..... | | | |
| 13. Credit for dependents..... | | | |
| 14. Balance taxable at 4% (item 10 minus items 11, 12, and 13)..... | | | \$ |
| 15. Total income tax (4% of item 14)..... | | | \$ |
| 16. Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)..... | \$ | | |
| 17. Income tax paid to a foreign country or United States possession (Attach Form 1116)..... | | | |
| 18. BALANCE OF TAX (item 15 minus items 16 and 17)..... | | | \$ |

AFFIDAVIT

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

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

Sworn to and subscribed by _____

before me this _____ day of _____, 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

12

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

PRINT NAME AND ADDRESS PLAINLY BELOW

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

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION

Do not write in this space

Serial
Number

Amount
Paid, \$

(Cashier's stamp)

Cash Check M.O.

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

Item
No.

INCOME

1. Salaries, wages, commissions, fees, etc. (State from whom received)
2. Interest on bank deposits, notes, mortgages, and corporation bonds
3. Interest on bonds upon which a tax of 2% was paid at source
4. Other income (including income from fiduciaries, partnerships, etc.) (State source):
5. TOTAL INCOME IN ITEMS 1 TO 4

DEDUCTIONS

6. Taxes paid
7. Contributions (Explain on reverse side)
8. Other deductions authorized by law (Explain below):
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8

COMPUTATION OF TAX

10. Net income (item 5 minus item 9)
11. Less: Earned income credit
12. Personal exemption
13. Credit for dependents
14. Balance taxable at 4% (item 10 minus items 11, 12, and 13)
15. Total income tax (4% of item 14)
16. Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)
17. Income tax paid to a foreign country or United States possession (Attach Form 1116)
18. BALANCE OF TAX (item 15 minus items 16 and 17)

AFFIDAVIT

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

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

Sworn to and subscribed by

before me this day of , 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

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

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

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

PENALTIES

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

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

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

INSTRUCTIONS

LIABILITY FOR FILING RETURN

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

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

ITEMS EXEMPT FROM TAX

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

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

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

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

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

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

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

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

INCOME

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

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

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

DEDUCTIONS

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

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

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

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

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

13 STATEMENT OF CONTRIBUTIONS

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

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

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

DIVIDENDS FROM DOMESTIC CORPORATIONS

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

PENALTIES

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

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

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

INSTRUCTIONS

LIABILITY FOR FILING RETURN

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

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

ITEMS EXEMPT FROM TAX

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

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

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

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

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

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

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

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

INCOME

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

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

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

DEDUCTIONS

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

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

List names of organizations and amounts contributed to each in space above.
Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

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

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

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

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

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

GENERAL INFORMATION

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

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

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

FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's stamp)

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1934

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

PRINT NAME AND ADDRESS PLAINLY BELOW

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

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION -----

Do not write in this space

Serial
Number -----

Amount
Paid, \$ -----

(Cashier's stamp)

Cash Check M.O.

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

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

AFFIDAVIT

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

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

Sworn to and subscribed by -----

before me this----- day of -----, 1935.

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

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

SPECIAL SCHEDULE

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

Compensation for labor or personal services performed without the United States	\$4,532.78
Per diem allowance from United States Department of Agriculture, being part of compensation for labor or personal services per- formed without the United States. .	<u>1,669.00</u>
	\$6,201.78

SPECIAL SCHEDULE

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

Compensation for labor or personal services performed
without the United States ----- \$ 4,542,52

Per diem allowance from United States Department of
Agriculture, being part of compensation for labor or
personal services performed without the United States,
and other items of expenses incurred by the expedition
during 1935 ----- \$ 4,609,53

Form 1099
Treasury Department
Internal Revenue Service

To whom paid George N. de Roerich

Kind and Amount of Income Paid.

Information
return for
Calendar year 1935.

Salaries, wages,
fees, commissions,
bonuses / if single
\$ 1,000 or more; if
married \$ 2,500 or
more /

Reimbursement

\$ 4,542.52

\$ 4,609.53

single

By whom paid: Department of Agriculture Bureau of Plant
Industry.

14

Gen. A. de Rouen

UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF BUDGET AND FINANCE July 5, 1935.

WASHINGTON, D. C.

Budget and Finance Circular No. 13

Reports to Bureau of Internal Revenue of
Salaries and Allowances Paid Employees of Department
of Agriculture.

I - Income Tax Returns to be made by employees.

Article 23 (a) - 2 of "Regulations 86, Income Tax, Revenue Act of 1934", includes the following paragraphs:

"(b) If an individual receives a salary and is also repaid his actual traveling expenses, he shall include in gross income the amount so repaid and may deduct such expenses.

"(c) If an individual receives a salary and also an allowance for meals and lodging, as, for example, a per diem allowance in lieu of subsistence, the amount of the allowance should be included in gross income and the cost of such meals and lodging may be deducted therefrom."

It is highly important that the provisions of these two paragraphs be brought to the personal attention of all employees of the Department who have been or will be repaid actual traveling expenses incurred by them on official business or who have been or will be paid a per diem allowance in lieu of subsistence in connection therewith, or a mileage allowance for use of personally-owned automobile, during the calendar year 1935, in order that they may be informed as to this phase of any Income Tax Return to be prepared by them for this year. To assure the dissemination of this information to all concerned, a copy of this circular should therefore be sent to each employee who has been reimbursed actual traveling expenses incurred or who has received a per diem allowance in lieu of subsistence or a mileage allowance for use of personally-owned automobile since January 1, 1935, or who will during this calendar year receive such reimbursement or allowance under existing letters of authorization, or to whom any future letter of authorization is issued during this calendar year.

In order that traveling employees may be in a position to report the amounts received by them on expense accounts and the actual cost of meals, lodging and other expenses for which they received per diem in lieu of subsistence or expenses for which they were reimbursed, it is suggested that each maintain (1) a file of copies of his expense accounts or a record of the amounts received thereon, as a basis for his income report for this item, and (2) a record of expenditures actually made for subsistence, travel

(including cost of operation of personally-owned automobile used on official business, on a mileage allowance basis) and incidental purposes, as a basis for deduction from such income. While the regulation does not specifically mention mileage allowances for use of personally-owned motor vehicles, employees should include in their income tax returns the mileage paid them by the Government, claiming as a credit the cost of operating the vehicles. In cases of reimbursement for actual cost of gasoline, oil, etc., the amount of reimbursement for the actual expenses should be reported as income and credit should be claimed for the same amount.

II - Reports to be made by bureaus and offices.

Treasury Decision 4523, issued February 11, 1935, by the Commissioner of Internal Revenue requires that returns of information be made on Form 1099 by heads of the Executive Departments and other Government establishments "of payments made by the United States to persons in its service (civil or military) of wages, salaries or compensation in any other form."

In a letter from this office to the Commissioner of Internal Revenue, dated April 2, 1935, it was submitted that: "As our returns on Form 1099 should be in agreement with the amounts reported as income by the Department's employees, the question arises whether, although in conformity with the provisions of the Economy Act none of the traveling personnel is now reimbursed on an actual expense basis, we should report on Form 1099 in addition to the per diem allowance in lieu of subsistence, such actual travel and other expenses as are still reimbursable, for example: taxi fares from home to depot, from depot to hotel, etc., hire of necessary special conveyances; hire of temporary services; purchases of food and drug samples, etc., and, in short, all items included in a reimbursement voucher in addition to the amounts for per diem in lieu of subsistence contained therein".

To this submission the Acting Commissioner of Internal Revenue replied as follows, in a letter dated April 13, 1935:

"In preparing forms 1099 for the calendar year 1935 and subsequent years the per diem allowances in lieu of subsistence and all other items included in a reimbursement voucher should be reported. In preparing forms 1099 the amounts paid as salaries or wages and the amounts covering the per diem allowances and travel expenses should be shown separately as two items."

The provisions of Article 3 of Treasury Decision 4523, must also be complied with, to the effect that "If services are paid for with something other than money, the fair market value of the thing taken in payment is the amount to be included as income. * * * If living quarters such as camps are furnished to employees for the convenience of the employer, the ratable value need not be added to the cash compensation of the employees, but if a person receives as compensation for services rendered a salary and in addition thereto living quarters, the value to such person of the quarters furnished constitutes income subject to tax."

Such current records should be established immediately in each bureau or office as may be necessary to enable it to submit to the Bureau of Internal Revenue forms 1099 reporting not only the salaries and wages paid its employees but the calendar year 1935 (including allowances for living quarters, value of quarters furnished, etc.) but also the total amounts paid them on expense account vouchers (Standard Form 1012), as a per diem allowance in lieu of subsistence, mileage allowance for use of personally-owned automobile, or as a reimbursement of actual expenses incurred.

In order that employees may have full information before them when making their income tax returns it is suggested that the bureaus may find it desirable to send a carbon copy of the respective form 1099 to, at least, each employee who has traveled on official business during the year. If the blank forms 1099 can be obtained from the Bureau of Internal Revenue immediately after January 1, 1936, it should be possible to get such carbon copies into the hands of employees before they are required to make their returns on March 15, 1936.



W. A. JUMP,
Director of Finance.

19
UNITED STATES DEPARTMENT OF AGRICULTURE, 1935.

OFFICE OF BUDGET AND FINANCE

WASHINGTON, D. C.

Nichols C. de Roerich
Budget and Finance Circular No. 13

Reports to Bureau of Internal Revenue of
Salaries and Allowances Paid Employees of Department
of Agriculture.

I - Income Tax Returns to be made by employees.

Article 23 (a) - 2 of "Regulations 86, Income Tax, Revenue Act of 1934", includes the following paragraphs:

"(b) If an individual receives a salary and is also repaid his actual traveling expenses, he shall include in gross income the amount so repaid and may deduct such expenses.

"(c) If an individual receives a salary and also an allowance for meals and lodging, as, for example, a per diem allowance in lieu of subsistence, the amount of the allowance should be included in gross income and the cost of such meals and lodging may be deducted therefrom."

It is highly important that the provisions of these two paragraphs be brought to the personal attention of all employees of the Department who have been or will be repaid actual traveling expenses incurred by them on official business or who have been or will be paid a per diem allowance in lieu of subsistence in connection therewith, or a mileage allowance for use of personally-owned automobile, during the calendar year 1935, in order that they may be informed as to this phase of any Income Tax Return to be prepared by them for this year. To assure the dissemination of this information to all concerned, a copy of this circular should therefore be sent to each employee who has been reimbursed actual traveling expenses incurred or who has received a per diem allowance in lieu of subsistence or a mileage allowance for use of personally-owned automobile since January 1, 1935, or who will during this calendar year receive such reimbursement or allowance under existing letters of authorization, or to whom any future letter of authorization is issued during this calendar year.

In order that traveling employees may be in a position to report the amounts received by them on expense accounts and the actual cost of meals, lodging and other expenses for which they received per diem in lieu of subsistence or expenses for which they were reimbursed, it is suggested that each maintain (1) a file of copies of his expense accounts or a record of the amounts received thereon, as a basis for his income report for this item, and (2) a record of expenditures actually made for subsistence, travel

(including cost of operation of personally-owned automobile used on official business, on a mileage allowance basis) and incidental purposes, as a basis for deduction from such income. While the regulation does not specifically mention mileage allowances for use of personally-owned motor vehicles, employees should include in their income tax returns the mileage paid them by the Government, claiming as a credit the cost of operating the vehicles. In cases of reimbursement for actual cost of gasoline, oil, etc., the amount of reimbursement for the actual expenses should be reported as income and credit should be claimed for the same amount.

II - Reports to be made by bureaus and offices.

Treasury Decision 4523, issued February 11, 1935, by the Commissioner of Internal Revenue requires that returns of information be made on Form 1099 by heads of the Executive Departments and other Government establishments "of payments made by the United States to persons in its service (civil or military) of wages, salaries or compensation in any other form."

In a letter from this office to the Commissioner of Internal Revenue, dated April 2, 1935, it was submitted that: "As our returns on Form 1099 should be in agreement with the amounts reported as income by the Department's employees, the question arises whether, although in conformity with the provisions of the Economy Act none of the traveling personnel is now reimbursed on an actual expense basis, we should report on Form 1099 in addition to the per diem allowance in lieu of subsistence, such actual travel and other expenses as are still reimbursable, for example: taxi fares from home to depot, from depot to hotel, etc., hire of necessary special conveyances; hire of temporary services; purchases of food and drug samples, etc., and, in short, all items included in a reimbursement voucher in addition to the amounts for per diem in lieu of subsistence contained therein".

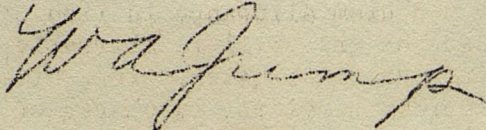
To this submission the Acting Commissioner of Internal Revenue replied as follows, in a letter dated April 13, 1935:

"In preparing forms 1099 for the calendar year 1935 and subsequent years the per diem allowances in lieu of subsistence and all other items included in a reimbursement voucher should be reported. In preparing forms 1099 the amounts paid as salaries or wages and the amounts covering the per diem allowances and travel expenses should be shown separately as two items."

The provisions of Article 3 of Treasury Decision 4523, must also be complied with, to the effect that "If services are paid for with something other than money, the fair market value of the thing taken in payment is the amount to be included as income. * * * If living quarters such as camps are furnished to employees for the convenience of the employer, the ratable value need not be added to the cash compensation of the employees, but if a person receives as compensation for services rendered a salary and in addition thereto living quarters, the value to such person of the quarters furnished constitutes income subject to tax."

Such current records should be established immediately in each bureau or office as may be necessary to enable it to submit to the Bureau of Internal Revenue forms 1099 reporting not only the salaries and wages paid its employees but the calendar year 1935 (including allowances for living quarters, value of quarters furnished, etc.) but also the total amounts paid them on expense account vouchers (Standard Form 1012), as a per diem allowance in lieu of subsistence, mileage allowance for use of personally-owned automobile, or as a reimbursement of actual expenses incurred.

In order that employees may have full information before them when making their income tax returns it is suggested that the bureaus may find it desirable to send a carbon copy of the respective form 1099 to, at least, each employee who has traveled on official business during the year. If the blank forms 1099 can be obtained from the Bureau of Internal Revenue immediately after January 1, 1936, it should be possible to get such carbon copies into the hands of employees before they are required to make their returns on March 15, 1936.



W. A. JUMP,
Director of Finance.

AFFIDAVIT TO EXPLAIN THE DELAY IN FILING INCOME TAX RETURN FOR THE YEAR 1934

New York, N.Y.

_____, 1935.

I, George ^{dr} Corrich hereby certify that I have been late in filing my income tax return for the year 1934 due to the following reasons:

That I sailed from the United States during the month of _____ 1935 with the Nicholas Corrich Expedition for the purpose of ^{which is to} ~~investigation~~ of drought resisting plants, and such investigation it is necessary to visit China, Japan, China, Manchuria, ^{and} Mongolia, and India, which accounts for the delay in filing return

Sworn and Subscribed to before me

this _____ day of _____, 193

Deputy Collector.

Office of Collector of Internal Revenue.



TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

OFFICE OF THE COLLECTOR
SECOND DISTRICT OF NEW YORK
CUSTOMHOUSE

NEW YORK, N.Y.

September 17, 1935.

IN REPLYING REFER TO

RSF:601-C.

Dr. George de Roerich
310 Riverside Drive
New York City.

Attention: Sina Lichtmann, Vice-Pres.

Sir:

Receipt is acknowledged of letter written in your behalf, dated September 10th, 1935, requesting an extension of time within which to file your income tax return for the year 1934.

In reply you are advised that in order to receive favorable consideration, a request for an extension of time within which to file a return must be made on or before the due date of filing which is June 15th. As your request was not made within the prescribed time it cannot be granted and it will, therefore, be necessary to file the return at the earliest practicable date with an affidavit attached explaining the delay in filing.

Respectfully,

JAMES J. HOEY

Collector.

By: EFD

znr.

23

UNITED STATES DEPARTMENT OF AGRICULTURE
OFFICE OF BUDGET AND FINANCE
WASHINGTON, D. C.

January 17, 1936.

Budget and Finance Circular No. 18

Supplementing Budget and Finance Circular No. 13,
issued July 5, 1935,
Reports to Bureau of Internal Revenue of Salaries and Allowances
Paid Employees of Department of Agriculture

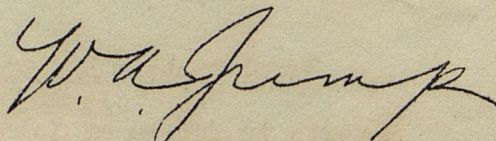
The Bureau of Internal Revenue now has available Form No. 1099 for reporting at the source Individual Federal Incomes for the calendar year 1935. Each bureau should obtain the number it requires directly from Room 1002, Internal Revenue Building, Constitution Avenue and 12th Street, N. W.

A question has arisen concerning the method of treating expense account payments, that is, whether the expense accounts should be reported uniformly on an accrual basis or on a cash-paid basis for the 12 months from January 1 to December 31, 1935. It is realized that each of the two methods has its advantages and disadvantages and that both involve varying difficulties. The accrual method has the advantage of placing the expense account reports definitely on the same basis as the salary payments, but as the amount for which the December (and possibly November) accounts will be allowed and paid may not be known for one or more months after the end of the year, particularly in those bureaus using pre-audit procedure, this method may delay the preparation of the Forms 1099 so long that employees concerned may render their income tax returns before it is possible for them to receive information as to what the Government will report as having been paid them. On the other hand, the cash-paid method makes it necessary to record the payment of all expense accounts in a manner that will show definitely when the accounts for the last months of the preceding year and those for the last months of the current year were paid, so as to insure inclusion only of vouchers for which checks were actually issued during the calendar year. Which of the two methods is the less burdensome depends largely on the manner in which the records of a particular bureau are kept.

On taking up this matter informally with the Chief, Rules and Regulations Section, Income Tax Division, Bureau of Internal Revenue, this office has been informed that it will be satisfactory to make the reports on either basis and, furthermore, that there is no objection to having the reports from some bureaus of this Department on an accrual basis and those of other bureaus on a cash-paid basis, provided that the employees concerned in the respective bureaus are informed as to which basis is being used in preparing the Forms 1099, in order that the individual income tax returns of the employees may be rendered on the same basis as the departmental reports.

Each bureau is therefore authorized to use its own discretion as to the method of reporting expense accounts on Forms 1099 for the calendar year 1935.

(See also Memorandum to Chiefs of Bureaus and Offices of March 6, 1935, as supplemented and amended by Memorandums of March 11 and March 15, 1935.)

A handwritten signature in dark ink, appearing to read 'W. A. Jump', with a stylized, cursive flourish at the end.

W. A. JUMP,
Director of Finance.

24
UNITED STATES DEPARTMENT OF AGRICULTURE

Bureau of Plant Industry

Washington

February 3, 1936.

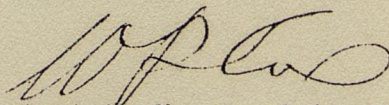
MEMORANDUM TO OFFICERS AND EMPLOYEES
BUREAU OF PLANT INDUSTRY

I am enclosing herewith carbon copy of Form 1099, rendered to the Bureau of Internal Revenue in accordance with Budget and Finance Circular No. 13, dated July 5, 1935, a copy of which was furnished you. The salary represents the gross amount as per your appointment, which includes 3-1/2 per cent withheld for retirement as well as any item shown for living quarters. The salary is the gross amount earned during the period from January 1 to December 31, 1935, whether paid during that period or subsequently. Five per cent was deducted under the Economy Act from January 1 to March 31, 1935, so that for this time, you received only 95 per cent of the gross salary.

The amount shown as reimbursement expenses covers all items of expenses paid you for the period January 1 to December 31, 1935. In other words, expense accounts submitted for December, 1935, and prior months, not paid by December 31, 1935, will be reported to the Bureau of Internal Revenue for the calendar year 1936.

For your information and guidance, I am also enclosing copy of Budget and Finance Circular No. 13.

Very truly yours,



Assistant in Charge of Accounts.