

PLAUT & DAVIS

ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

March 20, 1936.

Dr. George Roerich
Naggar, Kulu,
Punjab, British India.

Dear Dr. Roerich:

I have prepared federal income tax return
for you for the year 1935.

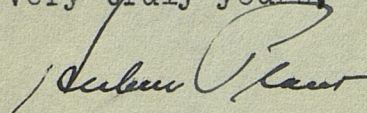
Owing to the fact that Mrs. Lichtmann's
power of attorney was only for the year 1934, we thought
it advisable to send the return directly to you for your
signature so as to avoid any unnecessary complication.

The return ought to be filed even in spite
of the fact that there is no tax to be paid. The
special schedule annexed to the return contains the
amounts received by you for compensation and for your
per diem allowance. Under the Revenue Act, these sums
received by a non-resident alien are considered income
received from sources without the United States because
they were for labor and services performed outside the
United States.

Will you kindly sign your name on the first
page and have the signature sworn to before a competent
public official who will also affix his signature and the
title of his office.

This return need not be filed until June 15,
but may we suggest that you attend to the matter as soon
as it may be convenient for you and return the papers to
us at your early convenience so that we can be assured
that the matter has been attended to in ample time?

Very truly yours,



HP:s
Enc.

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PLAUT & DAVIS

ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

March 28, 1936.

Dr. George Roerich,
Naggar, Kulu,
Punjab, British India.

Re: Income Tax Return 1935

Dear Dr. Roerich:

Mrs. Lichtmann has placed in our hands your letter to her of March 6 referring to the information returns on Form 1099 in connection with the income tax return of Prof. Roerich and yourself.

The originals of this Form 1099 have been filed by the Department of Agriculture as the employer, and these copies were given to you merely for your records.

Inasmuch as the moneys received by you and by Prof. Roerich from the Department of Agriculture for salary and per diem allowance are not to be the basis of a tax because you are non-resident aliens, it is of no consequence that the amount should be a few dollars one way or the other.

However, we suggest that you change the figures on the income tax return which we gave to Mrs. Lichtmann to send to you for your signature so as to conform with the Department's figures on an accrual basis. You will find these figures on the special schedule which was clipped to the tax return.

Very truly yours,

Plaut & Davis

HP:s

3
April 13th, 1936.

Herbert Plaut, Esq.
Messrs Plaut & Davis,
New York.

Dear Mr. Plaut:

I am in receipt of your air-mail letter of the 20th ultimo enclosing the Income Tax return for the calendar year 1935. The District Magistrate is at present absent from Naggar, but is expected here on the 18th instant when I shall see him and have the Form attested. On March 6th, 1936, I have sent to Mrs S. Lichtmann for transmission to you the original of Form 1099 filled out by the Department of Agriculture. The sum of \$ 4,609.53 includes the per diem allowance of \$ 1,669.00 received during 1935, and other non-taxable expenses incurred in connection with the expedition field-work for the period of 1934/35. The Department put my salary at \$ 4,542.52, whereas according to my records I received \$ 4,532.78, however the difference is so small that it is not worthwhile to start an argument. I have sent to Mrs Lichtmann for transmission to you the Department's memoranda of Jan. 17th, 1936 and Febr. 3rd, 1936, explaining the new procedure, under which an employee has to state the expedition expenses incurred during the whole period of field-work, which are then deducted from his actual personal income. I note that under the Revenue Act I am not supposed to pay any income tax in the United States.

I have asked Miss Grant to communicate to you the contents of my letters to her dated Feb. 4th, Feb. 26th, March 10th, 15th, 16th and 19th, in which I discussed various matters pertaining to the expedition, and which might be of interest to you.

We were very glad to hear of your energetic actions on our behalf and are fully confident in the success of the various suits started by you.

With best wishes,

Sincerely yours,

4
April 20th, 1936.

Herbert Plaut, Esq.
Messrs Plaut & Davis,
New York.

Dear Mr. Plaut,

Please find enclosed the Income Tax Form duly signed before the Sub-Divisional Magistrate, Kulu. Following your suggestion, contained in your letter of March 28th, 1936, I have changed figures on the special schedule attached to the tax return, so as to conform with the Department's figures. The second amount includes the Per Diem allowance and other items of expenses incurred by the expedition for the period January 1 to December 31, 1935.

No doubt you know that I have paid my tax for 1934 though I now see that I was not supposed to pay it under the Revenue Act quoted in your letter of March 20th. Should I apply for a refund ?

With best wishes,

Sincerely yours,

5
Waterton Bond
April 27th, 1936.

Herbert Plaut, Esq.
Messrs Plaut & Davis,
New York.

Dear Mr. Plaut,

Please find enclosed a letter addressed to Mr. F. D. Richey, of the Department of Agriculture, enclosing a list of herbarium material. Mrs S. Lichtmann informed us that you prefer that we should continue our correspondence with the Department directly. Therefore please simply post the enclosed envelope. I am doing this to keep you informed about the correspondence and material forwarded to the Department.

With best wishes from Professor de Roerich,

Sincerely yours,

Waterton Bond

PLAUT & DAVIS

ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

May 13, 1936.

Dr. George Roerich
Naggar, Kulu
Punjab, British India.

Re: 1935 Federal Income Tax Return

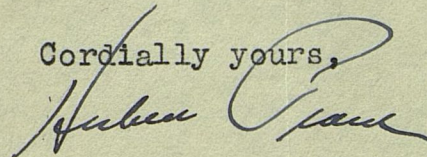
Dear Dr. Roerich:

I received your letter of April 20 enclosing the income tax blank, and I beg to advise that this was filed with the Collector of Internal Revenue yesterday.

I am looking further into your 1934 payments. I do not seem to have a copy of the return. Accordingly, I cannot advise you at this moment whether or not you should make application for a refund.

As soon as I obtain this information I shall write to you further.

Cordially yours,



HP:s

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PLAUT & DAVIS

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HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
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76 BEAVER STREET
NEW YORK

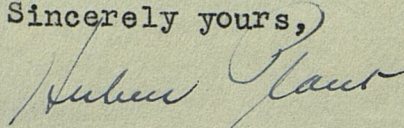
October 31st, 1936

Dr. Georges de Roerich,
Naggar, Kulu,
Punjab, British India.

Dear Dr. de Roerich:

The power of attorney which you gave to Mrs. Lichtmann in connection with the claim for a refund of tax did not satisfy the Treasury Department in view of the fact that the attorney must be one who is an attorney in law admitted to practice before the United States Treasury Department. Therefore, I am enclosing a power of attorney running in favor of myself to take the place of the one given to Mrs. Lichtmann. Will you kindly execute this instrument and have it witnessed and return to me at your earliest convenience.

Sincerely yours,



HP:hs
enc.

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PLAUT & DAVIS
ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

July 2, 1936.

Dr. Georges de Roerich
Naggar, Kulu,
Punjab, British India.

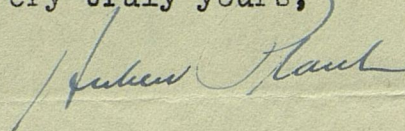
Dear Dr. de Roerich:

I have prepared on your behalf a claim for refund of \$80.75, being the amount of income tax paid on your behalf for the taxable year 1934.

The claim requires a power of attorney to make such claim. I have accordingly prepared and am enclosing a power of attorney from you to Mrs. Lichtmann to prepare, file and prosecute the claim for refund.

Will you kindly sign the same and have it witnessed before two persons and return it to me at your very earliest convenience?

Very truly yours,



HP:s
Enc.

9
July 27th, 1936.

Herbert Plaut, Esq.
Messrs Plaut & Davis
76, Beaver Street,
New York. U.S.A.

Dear Mr. Plaut:

I wish to acknowledge receipt of your letter of the 2nd instant enclosing a power of attorney, which is being herewith returned duly signed by me in the presence of two witnesses. This letter is being sent by airmail and should reach you in about 18 days.

We were very glad to receive the good news about the injunction. What are the new developments in the case against the newspaper slander ?

With kind regards,

Sincerely yours,

Enc.

PLAUT & DAVIS
ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

10
CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

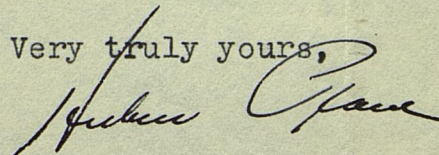
October 28, 1936.

Mrs. M. M. Lichtmann
P. O. Box 31,
Station H, New York.

Dear Mrs. Lichtmann:

I received this morning a receipt from Mr. F. D. Richey, Chief of Bureau of Plant Industry, Department of Agriculture, in connection with the various papers and check which you sent to me last week to be delivered to him, which I did deliver to him last week.

Very truly yours,



HP:s

11
December 14th, 1936

Herbert Plaut, Esq.
Plaut & Davis,
76 Beaver Street.
New York, U.S.A.

Dear Mr. Plaut,

I wish to acknowledge receipt of your letter of the 31st October, 1936, transmitted by Mrs S. Lichtmann. The required power of attorney signed before the local District Magistrate is here enclosed.

Please transmit the enclosed letter with nine enclosures to Mr. F. D. Richey, of the Department of Agriculture.

Please let us know about the present situation in the case against the newspaper, and what are the actions contemplated by you.

Sincerely yours,

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PLAUT & DAVIS

ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

December 23, 1936.

Dr. Georges de Roerich
Nagggar, Kulu,
Punjab, British India.

Dear Dr. de Roerich:

I am happy to inform you that the Internal Revenue Service of the Treasury Department has recommended a return to you of the money paid as income tax for the year 1934, amounting to \$80.75. This is the result of proceedings taken by us on the theory that the income received by you was not taxable.

I am enclosing herewith two documents for your signature as follows:

- (1) Form 873, to be signed by you.
- (2) Mimeographed form of receipt to be signed by you.

Kindly return both of these to us at your earliest convenience so that we can procure draft for you for that amount.

Very truly yours,

Herbert Plaut

HP:s
Enc.

13
January 18th, 1937

Herbert Plaut, Esq.
Plaut & Davis,
Attorneys,
76, Beaver Street,
New York, U.S.A.

Dear Mr. Plaut,

I wish to acknowledge receipt of your letter of December 23rd, 1936. Please find enclosed the two documents signed by myself. Kindly deduct your expenses incurred in connection with this case from the amount recovered. From the remaining balance, please send to E. Weyhe, 794, Lexington Avenue, New York, \$ 30.00, and the rest by draft in my name to my present address here.

By now you have probably received our answer to the defendants' statement in the libel case. You will see from it that we have a number of important documents which completely refute their statements entirely based on erroneous newspaper reports. You also have probably noted that certain of their information seems to be based on leakages from an official source. In their reply, the defendants mention the

delay in securing a visa for India in 1930. This attitude of the authorities can be only explained by the general attitude towards all Russians (regardless of political creed) adopted by the authorities in India, and which dated back to the Anglo-Russian rivalries of the XIX-th century. I may add that at our return to India in 1935 we experienced no difficulties whatsoever, and since then the authorities were always helpful. In the beginning of their reply, the defendants seem to imply that Professor de Roerich was pro-Soviet, but towards the end of their statement they seem to hint that Professor de Roerich was pre-Semenov. Now these two cannot go together, you can be either pre-Soviet or pre-Semenov, but not both. Professor de Roerich never participated in any political movement and I believe it is enough to glance through his writings to find out his creed. Nowadays it is customary to attach to scientific explorers political tendencies and all sort of evil intentions, and I could cite numerous cases of this modern martyrology of scientific exploration. With kind regards,
Sincerely yours,

14
March 8th, 1937

Herbert Plaut, Esq.
Plaut & Davis,
Attorneys,
76, Beaver Street.
New York, U.S.A.

Dear Mr. Plaut,

In your letter of December 23, 1936, you had stated that the Internal Revenue Service of the Treasury Department has recommended a return to me of the money paid as income tax for the year 1934. In her letter of February 17, 1937, Mrs S. Lichtmann ~~unke~~ mentions that this decision of the Internal Revenue Service has been reversed. Please let me know how the matter now stands, and whether you intend to continue the case.

I shall be interested to hear further about the proceedings against the newspaper "The Sun". In this connection I wish to draw your attention to the recent book by Dr. Sven Hedin "Big Horse's Flight" (Macmillan, London, 1936) in which he tells the story of his arrest in Chinese Turkestan (Hsin-chiang). With best wishes,
Sincerely yours,

15
March 15th, 1937

Herbert Plaut, Esq.
Plaut & Davis,
Attorneys,
76, Beaver Street.
NEW YORK, U.S.A.

Dear Mr. Plaut,

Mrs S. Lichtmann has sent me a copy of your letter to her of the 1st February stating that there will be no refund of the tax for 1934, for the reason that when the tax return was made out in 1934, it was stated that I was a resident alien. I possess a copy of the Individual Income Tax Return to be used by departing aliens, dated April 13, 1934, stating that I was a non-resident alien. I shall prepare a photograph of this document and forward to you. After being a non-resident alien in April, 1934, I could not possibly become a resident alien after a two years absence in China and Mongolia! I leave it to you to decide whether the matter could be taken up again.

With kind regards,

Sincerely yours,

February 1st, 1937.

PLAUT & DAVIS
Attorneys

76 Beaver Street,
New York, N. Y.

Mrs. M. M. Lichtmann,
310 Riverside Drive,
New York, N. Y.

Re: Tax Refund of Georges de Roerich for 1934.

Dear Mrs. Lichtmann:

I received your letter of February 1 enclosing a letter from the Head of Division, in which he advises that there will be no tax refund for Dr. de Roerich as we had anticipated there would be. This is for the reason that when the tax return was made out in 1934, it was stated that Dr. de Roerich was a resident alien instead of a non-resident alien. That was a mistake which was made when the tax return was filed.

To cure this defect would probably require Dr. de Roerich to attend a hearing in Washington, which is out of the question.

In view of the small amount involved, I would suggest that we let the matter drop entirely.

With kindest regards, I am

Very truly yours,

(Signed) Herbert Plaut).

HP:s

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COPY

Treasury Department
Washington
March 25, 1937

IT:C:CC-4-CCP

Mr. Georges de Roerich,
c/o Mrs. Sina Lichtmann
310 Riverside Drive,
New York, N.Y.

In re: Claim for refund of \$80.75

For the year 1934

Sir:

Reference is made to Bureau letter dated January 29, 1937, wherein you were informed that the claim for refund indicated above would be disallowed. The letter also stated the reasons for the proposed disallowance.

The claim having been disallowed or rejected on Schedule numbered 23218, this notice of disallowance is sent to you by registered mail as required by Section 1103(a) of the Revenue Act of 1932.

Respectfully,
GUY T. HELVERING
Commissioner

By
Chas. T. Runell (Signed)
Deputy Commissioner.

INDIVIDUAL INCOME TAX RETURN

Do not write in this space

351

Passport Number 04623

Port of Sailing San Francisco

Name of Steamer Pres. Johnson

Date of Sailing April 13, 1934

Country of Destination Japan

Total Number of Persons one

TO BE USED BY DEPARTING ALIENS

For Taxable Year 1934

Taxable period begun Jan 1, 1934 and ended April 13, 1934

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME Dr. George B. Zerk

STREET 310 Riverside Drive

CITY New York STATE New York

OCCUPATION Scientist Rate of Pay Per Day, \$ 14.11

Serial Number

Amount Paid \$

(Cashier's Stamp)

Check Cash M. O.

Examined

By

- Of what country are you a citizen or subject? France
- Date on which you arrived in the U. S. Mar - 1920
- Are you a resident or nonresident of the U. S.? non
- Were you married and living with husband or wife during your taxable year?
- If not, were you during your taxable year supporting in your household one or more persons closely related to you?
- 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 the year?
- If your status in respect to question 4, 5, or 6 changed during the year, state date and nature of change
- If you filed an income tax return in the United States, give the following information for the past three years:

Year	Net income	Tax paid	District in which return was filed
1933	\$	\$	
1932			
1931			

INCOME		DEDUCTIONS	
1. Salaries, wages, etc. (State name of employer)	\$	6. Interest paid on borrowed money	\$
(a)		7. Taxes paid (except Federal income taxes)	
(b)		8. Other deductions. (Explain below)	
2. Interest received on bank deposits, etc.		(a)	
3. Dividends from domestic corporations subject to income tax under 1932 Act		(b)	
4. Other income (Including dividends other than those reported in Item 3):		(c)	
		9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8.	\$
5. TOTAL INCOME IN ITEMS 1 TO 4	\$	10. Net income (Item 5 minus Item 9).	\$

COMPUTATION OF TAX

11. Net income (Item 10)	\$	16. Normal tax on Item 15	\$
12. Less: Dividends (Item 3)	\$	17. Less: Income tax paid at source	
13. Personal exemption		18. Balance of tax (Item 16 minus Item 17)	\$
14. Credit for dependents			
15. Balance (Item 11 minus 12, 13, and 14)	\$		

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1932 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 13 day of April, 1934

(Signature of taxpayer or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

CERTIFICATE OF COMPLIANCE

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

Collector of Internal Revenue, or Internal Revenue Agent in Charge

Date April 13, 1934

By

(COPY TO BE RETAINED BY TAXPAYER)

INSTRUCTIONS

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

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

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

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

Personal exemption.—A resident alien may claim for the year 1932 and thereafter a personal exemption of \$1,000 if single, or \$2,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. For the taxable year 1932 and thereafter a nonresident alien may claim a personal exemption of \$1,000 whether married, single, or the head of a family, and in addition a credit of \$400 for each dependent if the alien is a resident of Canada or Mexico. If the status of the alien, in so far as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit for dependents allowable to a resident alien and the credit for dependents allowable to an alien resident of Canada or Mexico 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. If the taxable period is less than a year, the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1932 and thereafter at the rate of 4 per cent on the first \$4,000 and 8 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 8 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of 4 per cent on the first \$4,000 and 8 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$6,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Penalties.—If a taxpayer violates or attempts to violate section 146 of the Revenue Act of 1932, the provision under which this return is required, there shall, in addition to other penalties imposed by the act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

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

In accordance with the provisions of section 146 of the Revenue Act of 1932, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

GUY T. HELVERING,
Commissioner.

COPY

Plaut and Davis
76 Beaver St.,
New York, N.Y.
March 29, 1937.

Mrs. Sina Lichtmann
310 Riverside Drive
New York, N.Y.

Re: Dr. Georges de Roerich
Tax Matters

Dear Mrs. Lichtmann:

I beg to acknowledge receipt of your letter of March 27th enclosing a registered letter from the Treasury Department which letter confirms that Dr. de Roerich's claim for a refund of \$80.75 has been disallowed.

This is confirmation of a previous notice of disallowance which you sent to me and to which I replied six weeks ago. I presume that you conveyed this notice to Dr. de Roerich.

The basis for the disallowance was that the Income Tax Return of Dr. de Roerich stated that he was a resident alien instead of a non-resident alien. In view of the amount involved, I did not think it worth while to go through extensive hearings to correct this defect.

Very truly yours,

HERBERT PLAUT (Signed)

HP:hs

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PLAUT & DAVIS
ATTORNEYS

HERBERT PLAUT
HAROLD DAVIS

CABLE OLDBERTLAW
TELEPHONE DIGBY 4-4644

76 BEAVER STREET
NEW YORK

April 12th, 1937

Dr. Georges de Roerich
Naggar, Kulu
Punjab, British India

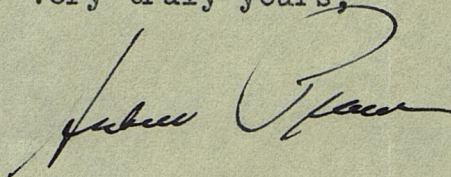
Dear Dr. de Roerich:

Mrs. Lichtmann has turned over to me
your letter of March 15th, with reference to your tax
refund matter.

It is my opinion that the considerable
amount of work which would be necessary to straighten
out this matter is not justified by the amount involved
and for this reason I would suggest that it be dismissed
from your mind.

With kindest regards, I am

Very truly yours,



HP:hs