INDIVIDUAL INCOME TAX RETURN
FOR NET INCOMES OF MORE THAN $5,000
FOR CALENDAR YEAR 1918

1. NAME OF PARTNERSHIP, PERSONAL SERVICE CORPORATION, ESTATE, OR TRUST.
   (GIVE ALSO NAME OF FIDUCIARY.)

2. AMOUNT OF INTEREST.

3. MAXIMUM AMOUNT OF OBLIGATIONS.

4. AMOUNT OF INTEREST.

5. MAXIMUM AMOUNT OF COLLECTION.

6. TOTAL OF INSTALLMENTS.

7. BALANCE DUE.

8. TOTAL TAX.

9. TOTAL NET INCOME.

10. Did your wife (or husband) or (if so, give name and address)
    enter below all nontaxable income received by (or accrued to) you during the year:

11. Enter below interest on Liberty Bonds and other obligations of the United States issued since September 1, 1917, received by (or accrued to) you during the year, and
    the maximum amount of such obligations (par value) held at any time from which such interest was derived (see instructions, page 2, under K(b):)

12. State amount of stock dividends received by (or accrued to) you directly during the year, declared from earnings of domestic or resident corporations accumulated since February 28, 1913, and prior to January 1, 1916:

13. Item 12 (a)

14. Item 14 (d) Final Statement. In addition

15. Item 12 (b)

16. Item 12 (c)

17. Item 12 (d)

18. Item 12 (e)

19. Item 12 (f)

20. Item 12 (g)

21. TOTAL (Items 18, 19, and 20)

22. ITEM 28, BALANCE SUBJECT TO TAX AT 6%.

23. ITEM 29.

24. BALANCE SUBJECT TO TAX AT 4%.

25. LESS PERSONAL EXEMPTION.

26. LESS PERSONAL EXEMPTION.

27. LESS PERSONAL EXEMPTION.

28. ITEM 28.

29. ITEM 29.

30. ITEM 30.

31. BALANCE OF PERSONAL EXEMPTION NOT SUBJECT TO TAX.

32. BALANCE SUBJECT TO TAX AT 4%.

33. NORMAL TAX OF 6½% ON AMOUNT OF Item 28.

34. NORMAL TAX OF 6½% ON AMOUNT OF Item 29.

35. NORMAL TAX OF 6½% ON AMOUNT OF Item 30.

36. SURPLUS AT PRIOR-YEAR RATES (SEE SURPLUS AT PRIOR-YEAR RATES TABLE ON PAGE 1 OF INSTRUCTIONS).

37. SURPLUS AT PRIOR-YEAR RATES (SEE SURPLUS AT PRIOR-YEAR RATES TABLE ON PAGE 1 OF INSTRUCTIONS).

38. TOTAL TAX.

39. TAXABLE INCOME.

40. ITEM 28.

41. ITEM 29.

42. ITEM 30.

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me and, to the best of my knowledge and belief, as a true and complete return in good faith, pursuant to the income tax law and regulations, of all taxable gains, profits, and income received by or accrued to me (or the person for whom this return is made) during the year 1918, and that all deductions entered or claimed herein are allowable by law.

Sworn to and subscribed before me this day of , 1910.

[I certify that the above is correct in every respect.

(Signature of officer administering oath) (Title) (Address)

I certify that the above is correct in every respect.

(Signature of individual or agent) (Address)
## A. Income from Business or Profession

<table>
<thead>
<tr>
<th>1. Kind of business</th>
<th>2. Business address</th>
</tr>
</thead>
</table>

## Cost of Goods Sold

|----------|-------------------------|-----------------------------|---------------------------------|--------------------------------------|

## Other Business Deductions

<table>
<thead>
<tr>
<th>12. Salaries and wages not reported as &quot;Labor&quot; under &quot;Cost of Goods Sold&quot;</th>
<th>13. Rent</th>
</tr>
</thead>
</table>

## B. Income from Salaries, Wages, Commissions, Bonuses, Director's Fees, and Pensions

<table>
<thead>
<tr>
<th>1. Occupation</th>
<th>2. Name and address of employer</th>
</tr>
</thead>
</table>

## C. Income from Partnerships, Personal Service Corporations, and Estates and Trusts

<table>
<thead>
<tr>
<th>1. Kind of business</th>
<th>2. Business address</th>
</tr>
</thead>
</table>

## D. Profit from Sale of Land, Buildings, Stocks, Bonds, and Other Property

<table>
<thead>
<tr>
<th>1. Kind of property</th>
<th>2. Year acquired</th>
<th>3. Name and address of purchaser or broker</th>
<th>4. Sale price</th>
<th>5. Closing date</th>
</tr>
</thead>
</table>

## E. Income from Rents and Royalties

<table>
<thead>
<tr>
<th>1. Kind of property</th>
<th>2. Name and address of tenant, lessee, etc.</th>
<th>3. Amount of rent and royalties</th>
<th>4. Interest</th>
<th>5. Taxes</th>
</tr>
</thead>
</table>

## F. Interest on Corporation Bonds Containing Tax-Free Covenant, on Which a Tax of 2½% Was Paid by Debtor Corporation (Including such interest received through fiduciaries)

<table>
<thead>
<tr>
<th>1. Gross income</th>
<th>2. Deductions, if any</th>
</tr>
</thead>
</table>

## G. Other Income (Not including dividends, or interest on obligations of the United States)

| 1. Interest on bonds, mortgages, and other obligations of domestic and resident corporations except as reported in Item F, which should be included in Item K(a), or income taxable at 1917 or prior-year rates |
| 2. Interest on bonds of foreign countries and corporations and dividends on stock of foreign corporations |

## H. Total Net Income from Above Sources

<table>
<thead>
<tr>
<th>1. General deductions not included above</th>
<th>2. Total before deductions</th>
</tr>
</thead>
</table>

## I. Total Net Income on which normal tax is to be calculated at 1918 rates (H minus 1) (enter as 25, page 1)

## J. Enter in this Table Details Concerning Repairs, Wear and Tear, Property Losses, Etc., Claimed as Deductions in Schedules A, E, and F Above

<table>
<thead>
<tr>
<th>1. Kind of property</th>
<th>2. Year acquired</th>
<th>3. Name and address of insured</th>
<th>4. Loss by fire, storm, etc. (explain in table below)</th>
<th>5. Other deductions, if any (explain in table below)</th>
</tr>
</thead>
</table>

## Explanation of Deductions claimed in Schedule A, lines 7 and 18; Schedule B, column 4; Schedule E, column 7; Schedule G, column 2 | a | b |

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### Table Notes
- **A.** The table is part of a form used for tax returns, specifically for declaring and calculating income taxable at 1918 rates.
- **B.** It includes sections for income from various sources, expenses, and deductions.
- **C.** Features columns for details on specific financial transactions and income streams.
- **D.** It outlines the process of calculating net income after deducting expenses.
- **E.** The form is designed to be filled out by individuals, businesses, and other entities for tax reporting purposes.

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### Example
- **A.** Income from Business or Profession: A table section for listing different types of income from business or other professions.
- **B.** Income from Salaries, Wages, Commissions, Bonuses, Director's Fees, and Pensions: A section for listing income from these specific types of employment.
- **C.** Income from Partnerships, Personal Service Corporations, and Estates and Trusts: A section for listing income from partnerships, personal service corporations, and estates.

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### Instructions
- Fill in the table with the appropriate financial details for each category.
- Calculate net income after deducting all expenses and deductions.
- Use the form's instructions and explanations for guidance on how to fill out each section.

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### Additional Notes
- This form is an essential tool for taxpayers to accurately report their income and expenses for tax purposes.
- It requires careful attention to detail and accurate financial information.
- Taxpayers should consult with a tax professional if unsure about any aspects of filling out the form.
Page 1 of Instructions

INSTRUCTIONS FOR FILLING INDIVIDUAL INCOME TAX RETURN FOR NET INCOME OF MORE THAN $5,000

I. HOW TO DECIDE WHETHER TO MAKE A RETURN.

1. Calculate your net income by filling in page 2 of the work sheet according to page 2 of these Instructions.

2. Add the tax iso of your wife (or husband) and dependent children, if any, to your net income calculated in paragraph 1.

3. The total family income, calculated in accordance with paragraphs 1 and 2, must be reported in your return. In order to make a return by which the total payments that have been received exceed the total income received and expenses paid, you may, after obtaining the Commissioner's permission, make a return covering the period from January 1, 1918, to the date on which you closed your books, and there­ever after. If you close your books and pay your income tax before January 1, 1919, the return must be made on that date.

4. If you make a return for a part of the calendar year 1918, your personal exemp­tion shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

5. The date on which the period covered by the return begins and ends, if other than the calendar year, must be plainly stated at the head of the return. For example, questions 6, 7, and 8 must be given for that period, and the affidavit must be changed accordingly.

6. If you make a return for the calendar year 1918, your personal exemp­tion shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

7. If you make a return for a part of the calendar year 1918, your personal exemp­tion shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

8. If you make a return for a part of the calendar year 1918, your personal exemp­tion shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

9. If you make a return for a part of the calendar year 1918, your personal exemp­tion shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

II. ACCRUED OR RECEIVED INCOME.

1. If you keep books showing accrued income and expenses incurred during the year, make a return by filling in your books, but include in your income even if it is not entered in your books.

2. If you do not keep books showing accrued income and expenses incurred, report income received and expenses paid.

3. If you report income accrued, you must include all income that accrued in 1917 but was not received until 1918 in your return.

III. RECEIPTS EXEMPT FROM TAX.

The following classes of receipts are exempt from income tax, and need not be reported in your return.

1. Gifts (not made as a consideration for service rendered) and money and property received by a corporation, public or private, or charitable organization.

2. Frequency of the United States, citizens of the United States living abroad, and citizens of the United States who are not residents of the United States.

3. Interest on bonds and other obligations of the United States issued before September 1, 1917.

4. Interest on bonds and other obligations of the United States possessions (Philippines, Porto Rico, etc.).

5. Interest on bonds and other obligations of the United States.

6. Interest on Federal Farm Loan bonds.

IV. FARMER'S INCOME SCHEDULE.

If you are engaged in farming, report the amount of any income and expenses that you received and paid, and then multiply the remainder by the rate shown on the next line below in column B.

V. PERIOD TO BE COVERED BY RETURN.

1. You must report your net income for the calendar year 1918, except under the condition stated in paragraph 2.

2. If you are engaged in business and keep books of account which are regularly closed by the end of the year, enter in your return the period during which it was closed.

VI. PERSONAL AND FAMILY EXEMPTION.

1. You were married and lived with your wife (or husband) or were head of a family in 1918, you may deduct $5,000 ($1,000 for each person under 18 years of age, or mentally or physically defective) from the total income that you are required to report in your return. If you were not married, no deduction is allowed.

2. If you were not married or did not live with your wife (or husband) and were not head of a family in 1918, you are entitled to a personal exemption of $1,000 for each person under 18 years of age, or mentally or physically defective.

3. If you were married and lived with your wife (or husband) or were head of a family in 1918, you may deduct $2,000 plus $200 for each person under 18 years of age, or mentally or physically defective.

VII. AFFIDAVIT.

1. The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent, or unless it is shown that he is laboring or engaged in mining, in which case the local representative or agent may execute the affidavit.

2. The affidavit must be filled out with all necessary information and signed by the person whose income is reported.

3. The affidavit must be sworn to before a notary public, f the peace, or other person authorized to administer oaths for purposes of military or naval justice and administration. If an inter­mediate officer is not available, the affidavit must be signed by any military or naval officer who is authorized to admin­ister oaths for purposes of military or naval justice.

VIII. WHERE AND WHEN THE RETURN SHOULD BE SENT.

Send your return to the collector of internal revenue for the district in which you live. If the address of the collector is not printed on the return and you do not know the address, ask the person who has charge of the mail in your town to forward the return to the collector.

IX. PENALTIES.

A. For Failing to Make Payment on Time.

1. If you pay in cash, do not fail to get a receipt at the time of payment. If you pay by check or money order, your canceled check or money order receipt will serve as a receipt.

2. If you pay in cash, do not fail to get a receipt at the time of payment. If you pay by check or money order, your canceled check or money order receipt will serve as a receipt.

X. PENALTIES.

A. For Failing to Make Payment on Time.

1. If you pay in cash, do not fail to get a receipt at the time of payment. If you pay by check or money order, your canceled check or money order receipt will serve as a receipt.

2. If you pay in cash, do not fail to get a receipt at the time of payment. If you pay by check or money order, your canceled check or money order receipt will serve as a receipt.

TABLES AND INSTRUCTIONS FOR CALCULATION OF SURTAX.

To avoid the necessity of working out the surtax due on large incomes by means of the tables in the Schedule of Annual Incomes and Expenditures, the following tables may be used. The amounts shown in the tables are the total amounts of the first three items of the return, and the percentages shown are those entered on lines 1 and 2 of column 4.

To compute the surtax due, it is necessary only to find the amount entered on lines 1 and 2 of column 4 of the return, multiply it by the appropriate percentage, and add the result to the amount entered in column 1.

The surtax due is the amount shown in column 1 of the return, and the total amount of the first three items of the return is the amount shown in column A of the return.

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INSTRUCTIONS FOR FILLING IN TAXABLE INCOME

A. INCOME FROM BUSINESS OR PROFESSION.

Report here income from the business or profession of manufacturing, construction, mining, and agriculture. For farm income see Instruction IV on the other side of this sheet. No deduction is allowed for the purchase or carrying on of business property. See Schedule I (A), page 3 of the return.

Taxes.—Report here only taxes on business property or for carrying on business. Do not include property tax or real estate tax. Do not include license tax or any similar tax.

Other expenses.—Do not include your personal exemption here. This is to be reported in Schedule A, above.

K (a) Dividends.—Indicate in this column if any dividends were received during the year. State the amount of each dividend.

K (b) Interest.—Describe any interest received during the year, including interest on state and local obligations, and bonds or stocks of corporations.

K (c) Rents.—Describe any rentals received and the amount paid to each tenant.

K (d) Royalties.—Describe any royalties received and the amount paid to each person.

K (e) Income from personal service corporations.—Describe any income from personal service corporations and the amount paid to each shareholder.

K (f) Taxes.—Describe any taxes paid during the year and the amount paid to each locality.

K (g) Other income from business or professional.--Describe any other income received during the year and the amount paid to each recipient.

K (h) Total income from business or professional.—Describe the total income from business or professional during the year and the amount paid to each recipient.

K (i) Total income from all sources.—Describe the total income from all sources and the amount paid to each recipient.

L. GENERAL DEDUCTIONS.

1. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

2. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

3. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

4. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

5. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

6. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

7. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

8. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

9. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

10. In order to claim any deduction, you must attach to the return a statement showing the basis for such deduction, including the following:

(a) Description and cost of property

(b) Description of business or profession

(c) Description of interest

(d) Description of other income

(e) Description of taxes

(f) Description of other expenses

(g) Description of miscellaneous deductions

L. INCOME FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY.

If you sold any building, land, or other property during the year, report the sale price and the amount paid for the property.

A. INCOME FROM BUSINESS OR PROFESSION.

B. INCOME FROM SALARIES, COMMISSIONS, AND BONUSES.

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS.

D. INCOME FROM RENTS AND ROYALTIES.

E. INCOME FROM INVESTMENTS.

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVERAGE.

G. OTHER INCOME (NOT INCLUDING DIVIDENDS, OR INTEREST) AXD DEDUCTIONS.

H. TOTAL INCOME AND TOTAL DEDUCTIONS.

I. GENERAL DEDUCTIONS.

J. DEDUCTIONS OF PERSONAL SERVICE CORPORATIONS.