**INDIVIDUAL INCOME TAX RETURN**

**FOR NET INCOMES OF MORE THAN $5,000**

**OR NET INCOMES, REGARDLESS OF AMOUNT, IF DERIVED FROM A PROFESSION OR BUSINESS, INCLUDING FARMING**

For Calendar Year 1924

1. Are you a citizen or resident of the United States?

2. If you filed a return for 1923, to what Collector's office was it sent?

3. Is this a joint return of husband and wife?

4. Were you married and living with husband or wife on the last day of your taxable year?

5. If not, were you on the last day of your taxable year supporting one or more persons living in your household who are closely related to you by blood, marriage, or adoption?

6. If your status in respect to questions 4 and 5 changed during year, state date of such change — — —

7. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support because mentally or physically defective were receiving their chief support from you on the last day of your taxable year?

8. Your Income is Computed on a Fiscal Year Basis, or Income is Received from a Partnership

9. If your Income is Computed on a Fiscal Year Basis, Form 1040-FY Should be Secured from the Collector andFiled in Lieu of This Form

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1925

PRINT NAME AND ADDRESS PLAINLY BELOW:

<table>
<thead>
<tr>
<th>Occupation, Profession, or Kind of Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salaries, Wages, Commissions, etc. (State name and address of person from whom received)</td>
</tr>
<tr>
<td>2. Income from Business or Profession. (From Schedule A)</td>
</tr>
<tr>
<td>3. Interest on Bank Deposits, Corporation Bonds, etc. (except interest upon which a tax was paid at source)</td>
</tr>
<tr>
<td>4. Income from Partnerships, Fiduciaries, etc. (State name and address of partnership, etc.)</td>
</tr>
<tr>
<td>5. Rents and Royalties. (From Schedule B)</td>
</tr>
<tr>
<td>6. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)</td>
</tr>
<tr>
<td>7. Dividends on Stock of Domestic Corporations</td>
</tr>
<tr>
<td>8. Exempt Interest on Liberty Bonds, etc. (From Schedule D)</td>
</tr>
<tr>
<td>9. Other Income (including dividends received on stock of foreign corporations) (State nature of income)</td>
</tr>
</tbody>
</table>

TOTAL INCOME IN ITEMS 1 TO 9.

DEDUCTIONS

11. Interest Paid

12. Taxes Paid. (Explain In Schedule F)

13. Losses by Fire, Storm, etc. (Explain in Table on page 2)

14. Bad Debts. (Explain in Schedule F)

15. Contributions. (Explain In Schedule F)

16. Other Deductions Authorized by Law. (Explain below or on separate sheet).

TOTAL DEDUCTIONS IN ITEMS 11 TO 16.

NET INCOME (Item 10 minus Item 17) — —

COMPUTATION OF TAX

19. Earned Income (less Instruction 19).

20. Less Personal Exemption and Credit for Dependents.


22. Amount taxable at 2% (not over the first $4,000 of Item 21).

23. Amount taxable at 4% (not over the second $4,000 of Item 21).

24. Amount taxable at 6% (balance over $8,000 of Item 21).

25. Normal Tax (2% of Item 22).


27. Normal Tax (6% of Item 24).

28. Surtax on Item 22 (see Instruction 30).

29. Adjustment for Capital Gain or Loss (12½% of Column 9, Schedule D).

30. Total of Items 25 to 29).

31. Less Credit of 25% of Normal Tax on Earned Net Income (Item 29).

32. Less Income Tax paid at source.

33. Less Income and Profits Taxes paid to a foreign country or U.S. possession.

34. Balance (Item 30 minus 33).

35. Amount taxable at 2% (not over the first $4,000 of Item 34).

36. Balance (Item 35 minus 34).

37. Amount taxable at 4% (not over the second $4,000 of Item 36).

38. Balance (Item 37 minus 36).

39. Amount taxable at 6% (balance over $8,000 of Item 37).

40. Balance (Item 38 minus 37).

41. Normal Tax (2% of Item 39).

42. Normal Tax (4% of Item 40).

43. Normal Tax (6% of Item 41).

44. Surcharge on Item 39 (see Instruction 30).

45. Adjustment for Capital Gain or Loss (12½% of Column 9, Schedule D).

46. Total of Items 42 to 45).

47. Less Credit of 25% of Normal Tax on Earned Net Income (Item 46).

48. Total Tax (Item 47 minus 48).

49. Less Income Tax paid at source.

50. Income and Profits Taxes paid to a foreign country or U.S. possession.

51. Balance of Tax (Item 48 minus 49 and 50).
SCHEDULE A—INCOME FROM BUSINESS OR PROFESSION (See Instruction 2)

1. Total receipts from business or profession (state kind of business), $...
2. Labor, ........................................ $...
3. Material and supplies, ........................................ $...
4. Merchandise bought for sale, ........................................ $...
5. Other costs (Refer to separate sheet), ........................................ $...
6. Plus inventory at beginning of year, ........................................ $...
7. Less inventory at end of year, ........................................ $...
8. Merchandise bought for sale ................................. $...
9. Total (Lines 2 to 6, inclusive), ........................................ $...
10. Salaries, exclusive of "Labor," reported on Line 2, ........................................ $...
11. Interest on business indebtedness to others, ........................................ $...
12. Taxes on business and business property, ........................................ $...
13. Losses by fire, storm, etc. (Explain in table provided therefor at foot of page), ........................................ $...
14. Bed debts arising from sales, ........................................ $...
15. Depreciation, obsolescence, and depletion (Exclude in table provided therefor at foot of page), ........................................ $...
16. Rent, repairs, and other expenses (Explain below or on separate sheet), ........................................ $...
17. Total (Lines 7 to 16 inclusive), ........................................ $...
18. Total deductions (Line 9 plus Line 17), ........................................ $...
19. Net Income (Line 1 minus Line 18) (Refer to Item 21), ........................................ $...

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 6)

1. Kind of property, ...........................................
2. DATE ACQUIRED, ...........................................
3. COST, ...........................................
4. INTEREST RECEIVED, ...........................................
5. OTHER COSTS (ITEMIZE BELOW OR ON SEPARATE SHEET), ...........................................

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 6)

1. Kind of property, ...........................................
2. Date Acquired, ...........................................
3. Amount Received, ...........................................

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 6a)

1. Kind of property, ...........................................
2. Date Acquired, ...........................................
3. Age When Received, ...........................................
4. Amount Received, ...........................................

SCHEDULE E—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 8)

1. Obligations or securities, ...........................................
2. Principal, ...........................................
3. Interest, ...........................................
4. Other costs / itemize below or on separate sheet, ...........................................

EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A, AND IN ITEM 13

1. Kind of property, ...........................................
2. Date Acquired, ...........................................
3. Cost, ...........................................
4. Value as of March 1, 1913, ...........................................
5. Depreciation, obsolescence, and depletion, ...........................................
6. Value as of March 1, 1913, ...........................................
7. Previous years, ...........................................
8. Current year, ...........................................

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. Kind of property, ...........................................
2. Date Acquired, ...........................................
3. Age When Acquired, ...........................................
4. Depreciation, ...........................................
5. Salvage value, ...........................................

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 12, 14, AND 15

AFFIDAVIT

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, is a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1924 and the Regulations issued under authority thereof.

Sworn to and subscribed before me this day of ..., 1925.

(Signature of individual or agent)

Director of office administering rule

(Title)
**INDIVIDUAL INCOME TAX RETURN**

**FOR NET INCOMES OF MORE THAN $5,000**

**OR NET INCOMES, REGARDLESS OF AMOUNT, IF DERIVED FROM A PROFESSION OR BUSINESS, INCLUDING FARMING**

**For Calendar Year 1924**

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

**DETACH AND RETAIN THIS COPY AND THE INSTRUCTIONS**

**File Your Return with the Collector of Internal Revenue for Your District on or Before March 15, 1925**

**(PRINT NAME AND ADDRESS PLAINLY BELOW)**

**(Name)  
(Street and number, or rural route)  
(Post office) (County) (State)**

**OCCUPATION, PROFESSION, OR KIND OF BUSINESS...**

1. Are you a citizen or resident of the United States?  
2. If you filed a return for 1923, to what Collector's office was it sent?  
3. Is this a joint return of husband and wife?  
4. Were you married and living with husband or wife on the last day of your taxable year?  
5. If not, were you on the last day of your taxable year supporting one or more persons living in your household who are closely related to you by blood, marriage, or adoption?  
6. If your status in respect to questions 4 and 5 changed during year, state date of such change.

**INCOME**

<table>
<thead>
<tr>
<th>Income Source</th>
<th>Amount Earned</th>
<th>Expenses Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salaries, Wages, Commissions, etc.</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2. Income from Business or Profession. (From Schedule A)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>3. Interest on Bank Deposits, Corporation Bonds, etc. (except interest upon which a tax was paid at source)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>5. Income from Partnerships, Proprietaries, etc. (State name and address of partnership, etc.)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>6. Rents and Royalties. (From Schedule B)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>7. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>8. Dividends on Stock of Domestic Corporations</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>9. Income from Partnerships, Proprietaries, etc. (State name and address of partnership, etc.)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>10. Other Income (including dividends received on stock of foreign corporations)</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>11. Total Income in Items 1 to 10</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**DEDUCTIONS**

<table>
<thead>
<tr>
<th>Deduction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Interest Paid</td>
<td>$</td>
</tr>
<tr>
<td>12. Taxes Paid, (State in Schedule F)</td>
<td>$</td>
</tr>
<tr>
<td>13. Loan on Property, etc. (Explain in Table on page 2)</td>
<td>$</td>
</tr>
<tr>
<td>14. Bad Debts, (State in Schedule F)</td>
<td>$</td>
</tr>
<tr>
<td>15. Contributions, (Explain in Schedule F)</td>
<td>$</td>
</tr>
<tr>
<td>16. Other Deductions Authorized by Law, (Explain below or on separate sheet)</td>
<td>$</td>
</tr>
<tr>
<td>17. Total Deductions in Items 11 to 16</td>
<td>$</td>
</tr>
</tbody>
</table>

**COMPUTATION OF TAX**

<table>
<thead>
<tr>
<th>Tax Computation</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Earned Income (see Instructions 19)</td>
<td>$</td>
</tr>
<tr>
<td>20. Less Personal Exemption and Credit for Dependents</td>
<td>$</td>
</tr>
<tr>
<td>21. Balance (Item 19 minus 20)</td>
<td>$</td>
</tr>
<tr>
<td>22. Amount taxable at 2% (not over the first $4,000 of Item 21)</td>
<td>$</td>
</tr>
<tr>
<td>23. Amount taxable at 4% (not over the second $4,000 of Item 21)</td>
<td>$</td>
</tr>
<tr>
<td>24. Amount taxable at 6% (balance over $8,000 of Item 21)</td>
<td>$</td>
</tr>
<tr>
<td>25. Total of Items 22, 23, and 24</td>
<td>$</td>
</tr>
<tr>
<td>26. Normal Tax (2% of Item 22)</td>
<td>$</td>
</tr>
<tr>
<td>27. Less Dividends (Item 6)</td>
<td>$</td>
</tr>
<tr>
<td>28. Total Normal Tax (Item 25 minus 27)</td>
<td>$</td>
</tr>
<tr>
<td>29. Net Income (Item 18 above)</td>
<td>$</td>
</tr>
<tr>
<td>30. Normal Tax (2% of Item 27)</td>
<td>$</td>
</tr>
<tr>
<td>31. Normal Tax (4% of Item 26)</td>
<td>$</td>
</tr>
<tr>
<td>32. Interest on Liberty Bonds, etc. (Item 3)</td>
<td>$</td>
</tr>
<tr>
<td>33. Personal Exemption.</td>
<td>$</td>
</tr>
<tr>
<td>34. Less Dividends (Item 6)</td>
<td>$</td>
</tr>
<tr>
<td>35. Less Net Income (Item 18 above)</td>
<td>$</td>
</tr>
<tr>
<td>36. Normal Tax (4% of Item 26)</td>
<td>$</td>
</tr>
<tr>
<td>37. Less Dividends (Item 6)</td>
<td>$</td>
</tr>
<tr>
<td>38. Total Normal Tax (Item 35 minus 36)</td>
<td>$</td>
</tr>
<tr>
<td>39. Total of Items 25 to 38</td>
<td>$</td>
</tr>
<tr>
<td>40. Normal Tax (4% of Item 39)</td>
<td>$</td>
</tr>
<tr>
<td>41. Tax on Earned Net Income (Item 40)</td>
<td>$</td>
</tr>
<tr>
<td>42. Less Dividends (Item 6)</td>
<td>$</td>
</tr>
<tr>
<td>43. Total Tax (Item 38 minus 42)</td>
<td>$</td>
</tr>
<tr>
<td>44. Adjustments for Capital Gain or Loss (12½% of Column 9, Schedule C)</td>
<td>$</td>
</tr>
<tr>
<td>45. Total of Items 41 to 43</td>
<td>$</td>
</tr>
<tr>
<td>46. Less Credit of 25% of Tax on Earned Net Income (Item 44)</td>
<td>$</td>
</tr>
<tr>
<td>47. Less Credit of 25% of Tax on Earned Net Income (Item 44)</td>
<td>$</td>
</tr>
<tr>
<td>48. Total Tax (Items 45 minus 47)</td>
<td>$</td>
</tr>
<tr>
<td>49. Less Income Tax paid at source</td>
<td>$</td>
</tr>
<tr>
<td>50. Income and Profit Taxes paid to a foreign country in U.S. possession</td>
<td>$</td>
</tr>
<tr>
<td>51. Balance of Tax (Item 48 minus Items 49 and 50)</td>
<td>$</td>
</tr>
</tbody>
</table>

An amended return must be marked "Amended" at top of return. Checks and drafts will be accepted only if payable at par.
SCHEDULE A—INCOME FROM BUSINESS OR PROFESSION (See Instruction 2)

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

2. Labor...

3. Material and supplies...

4. Merchandise bought for sale...

5. Other costs (state below or on separate sheet).

6. Plus inventory at beginning of year.

7. TOTAL (Lines 2 to 6, inclusive).

8. Less inventory at end of year.

9. NET COST OF GOODS SOLD (Line 7 minus Line 8).

OTHER BUSINESS DEDUCTIONS

10. Salaries, exclusive of "Labor," reported on Line 2, and compensation for your own services...

11. Interest on business indebtedness to others...

12. Taxes on business and business property...

13. Losses by fire, storm, etc. (explain in table provided therefor at foot of page)

14. Bad debts arising from sales...

15. Depreciation, obsolescence, and depletion (explain in table provided therefor at foot of page)

16. Rent, repairs, and other expenses (itemized below or on separate sheet)

17. TOTAL (Lines 10 to 16, inclusive).

18. TOTAL DEDUCTIONS (Line 9 plus Line 17).

19. NET INCOME (Line 1 minus Line 18) (Enter as Item 2).

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

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 5)

<table>
<thead>
<tr>
<th>KIND OF PROPERTY</th>
<th>AMOUNT RECEIVED</th>
<th>COST</th>
<th>VALUE AS OF MARCH 1, 1913</th>
<th>DEPRECIATION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REPAIRS</th>
<th>OTHER EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. NET INCOME (Enter as Item 0).

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 6)

<table>
<thead>
<tr>
<th>KIND OF PROPERTY</th>
<th>DATE ACQUIRED</th>
<th>AMOUNT RECEIVED</th>
<th>DEPRECIATION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PREVIOUSLY ALLOWED</th>
<th>VALUE AS OF MARCH 1, 1913</th>
<th>SUBSEQUENT IMPROVEMENT</th>
<th>NET PROFIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. NET PROFIT (Enter as Item 6).

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 6).

<table>
<thead>
<tr>
<th>KIND OF PROPERTY</th>
<th>DATE ACQUIRED</th>
<th>DATE SOLD</th>
<th>AMOUNT RECEIVED</th>
<th>DEPRECIATION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PREVIOUSLY ALLOWED</th>
<th>VALUE AS OF MARCH 1, 1913</th>
<th>SUBSEQUENT IMPROVEMENT</th>
<th>NET GAIN OR LOSS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. NET GAIN OR LOSS (Enter as Item 7).

SCHEDULE E—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 8)

1. OBLIGATIONS OR SECURITIES

   (a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia...

   (b) Securities issued under Federal Farm Loan Act, or under such Act as amended...

   (c) Liberty 3½% Bonds and other obligations of United States issued before Sept. 1, 1917, and obligations of possessions of the United States...

   (d) Liberty 4% and 4½% Bonds, Treasury 4½% Bonds, Treasury Certificates, and Treasury (War) Savings Certificates...

   (e) Liberty 4% and 4½% Bonds...

   (f) Treasury Notes...

2. INTEREST RECEIVED OR ACCRUED...

3. AMOUNT OWNED...

4. PRINCIPAL AMOUNT EXEMPT FROM TAXATION...

   (a) All...

   (b) All...

   (c) All...

   (d) $5,000...

   (e) $50,000...

   (f) None...

5. AMOUNT OWNED IN EXCESS OF EXEMPTIONS...

6. INTEREST ON AMOUNT IN EXCESS OF EXEMPTIONS (Enter as Item 8).

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 12, 14, AND 15

1. KIND OF PROPERTY...

2. DATE ACQUIRED...

3. COST...

4.EMBER AS OF MARCH 1, 1913...

5. DEPRECIATION...

6. INSURANCE AND SALVAGE VALUE...

7. NET LOSS...

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

<table>
<thead>
<tr>
<th>KIND OF PROPERTY</th>
<th>DATE ACQUIRED</th>
<th>COST</th>
<th>VALUE AS OF MARCH 1, 1913</th>
<th>SUBSEQUENT IMPROVEMENT</th>
<th>NET LOSS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

<table>
<thead>
<tr>
<th>KIND OF PROPERTY</th>
<th>DATE ACQUIRED</th>
<th>AMOUNT DEPRECIATED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TAXPAYER'S RECORD OF PAYMENTS

<table>
<thead>
<tr>
<th>PAYMENT</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>CHECK NO. or M.O. NO.</th>
<th>BANK or OFFICE OF ISSUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fourth</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
INSTRUCTIONS

The Instruction Numbers on this page correspond with the Item Numbers on the First Page of the Return.

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

Enter as Item 8 on page 1 of the return all salaries or other compensation credited to you during the taxable year, for services rendered, from whatever source derived, either in cash or in kind.

2. NET CAPITAL GAIN OR LOSS

If, during the year, you have disposed of any capital assets, enter as Item 11 on page 1 of the return all gains or losses from such sales or exchanges, unless the sale or exchange is excluded from income as a capital gain or loss under the provision of section 1221 of the Internal Revenue Code.

3. INCOME FROM RENTS AND ROYALTIES

Enter as Item 5 on page 1 of the return all income from rents and royalties, except that for the three-year period ending with the close of its taxable year preceding the year in which the gain is realized, the property is subject to a governmental lease, the amount of such income should be included in your return.

4. CAPITAL ACCOUNT OF AN INFANT Corporation

Enter in Item 12 on page 1 of the return all dividends, interest, and royalties received from any foreign corporation, or the estate or trust, which is subject to the provisions of section 118 of the Internal Revenue Code, for the three-year period ending with the close of its taxable year preceding the year in which the gain is realized.

5. INCOME FROM RENTS AND ROYALTIES

Enter as Item 5 on page 1 of the return all income from rents and royalties, except that for the three-year period ending with the close of its taxable year preceding the year in which the gain is realized, the property is subject to a governmental lease, the amount of such income should be included in your return.

6. OTHER INCOME

Enter as Item 13 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

7. TAX ON INCOME TAX RETURN

Enter as Item 14 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

8. TAX EXEMPTIONS

Enter as Item 15 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

9. OTHER DEDUCTIONS

Enter as Item 16 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

10. TOTAL INCOME

Enter as Item 17 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

11. DEDUCTIONS

Enter as Item 18 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

12. TAXES

Enter as Item 19 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

13. OTHER DEDUCTIONS

Enter as Item 20 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

14. TOTAL DEDUCTIONS

Enter as Item 21 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

15. NET INCOME

Enter as Item 22 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.

16. TOTAL DEDUCTIONS

Enter as Item 23 on page 1 of the return all income from other sources, such as interest, dividends, royalties, rents, etc.
19. COMPUTATION OF TAX

Earned Income—In figuring your earned income you may claim against such tax a credit of 25 per cent of the amount of tax which would be payable per cent of the total of Items 41, 42, and 43 on Form 1040, or Item 57 on Form 1040 FY. If you are entitled to any of the above credits, the amount of tax due is the difference between the tax payable without such credits and the tax after such credits have been allowed in full. Your earned income is claimed in the same manner as your capital gain income, and is included in such income as taxable, except that it is not included in your capital gain income.

If your earned income is less than $5,000, the entire amount shall be considered as earned net income, or if your earned income is more than $5,000, the earned net income which is included in such income as taxable, the amount of tax due is the difference between the tax payable without such credits and the tax after such credits have been allowed in full. Your earned income is claimed in the same manner as your capital gain income, and is included in such income as taxable, except that it is not included in your capital gain income.

20. INFORMATION AT SOURCE

21. PERIOD TO BE COVERED BY RETURN

22. AFFIDAVIT

23. ITEMS EXEMPT FROM TAX

24. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

25. WHEN AND WHERE THE RETURN MUST BE FILED

26. WHEN AND TO WHOM THE TAX MUST BE PAID

27. PENALTIES

28. INFORMATION AT SOURCE

29. INFORMATION AT SOURCE

30. COMPUTATION OF SURTAX

The following tables taken from Federal income laws are not shown in the table is computed by adding to the amounts of earned income and capital gain income the amount of any excess of gross income over $7,500, which is not excluded from the amount of tax payable, unless such excess is less than $1,000, in which case the amount of tax due is the difference between the tax payable without such credits and the tax after such credits have been allowed in full. Your earned income is claimed in the same manner as your capital gain income, and is included in such income as taxable, except that it is not included in your capital gain income.

The amount of tax due is the difference between the tax payable without such credits and the tax after such credits have been allowed in full. Your earned income is claimed in the same manner as your capital gain income, and is included in such income as taxable, except that it is not included in your capital gain income.