INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1930

[Instructions and table for filling out the tax return form]

1. Are you a citizen or resident of the United States?
2. If you fled a return for 1929, to what Collector's office was it sent?
3. Are you married and living with husband or wife on the last day of your taxable year?
4. Were you married and living with husband or wife on the last day of your taxable year?
5. If so, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
6. If you are in respect to questions 6 and 6 changed during the year, state date and nature of change.
7. How many dependent persons other than husband or wife were receiving their chief support from you on the last day of your taxable year?

INCOME

1. Salaries, Wages, Commissions, etc. (State name and address of employer) $...
2. Interest on Bank Deposits, Notes, Corporation Bonds, etc. $...
3. Interest on Tax-free Covenant Bonds $...
4. Incomes from Partnerships $...
5. Incomes from Proprietaries $...
6. Rent and Royalties $...
7. Profit from Sale of Real Estate, Stocks, Bonds, etc. $...
8. Tributary Interest on Liberty Bonds, etc. $...
9. Dividends on Stock of Domestic Corporations $...
10. Other Income (Includings dividends on stock of foreign corporations) $...

DEDUCTIONS

11. Interest Paid $...
12. Taxes Paid $...
13. Losses by fire, Storm, etc. $...
14. Bad Debts $...
15. Contributions $...
16. Other Deductions Authorized by Law $...

COMPUTATION OF TAX

17. Earned Income (not over $30,000) $...
18. Net Income (Item 20 minus Item 19) $...
19. Normal Tax (1½% of Item 40) $...
20. Normal Tax (3% of Item 42) $...
21. Normal Tax (5% of Item 43) $...
22. Surtax on Item 20 (see Instruction 23) $...
23. Tax on Net Income (total of Items 44 to 47) $...
24. Normal Tax (1½% of Item 48) $...
25. Normal Tax (3% of Item 49) $...
26. Normal Tax (5% of Item 50) $...
27. Balance of Tax (Item 52 minus Items 53 and 54) $...

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, 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.

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

[Signature of individual or agent]
### 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 (list 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. New Cost or Gross Sales (Line 7 minus Line 8)
10. Inventories are valued at cost, or cost or market, whichever is lower.
11. Interest on business indebtedness to others
12. Taxes on business and business property
13. Interest on business indebtedness to others (itemized below or on separate sheet)
14. Depreciation, obsolescence, and depletion (explain in table provided at foot of page)
15. Rent, repairs, and other expenses (itemized below or on separate sheet)
16. Income from royalties
17. Total Deductions (Lines 10 to 16)
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 8 and 9.**

**Schedule B—Income from Rents and Royalties (See Instruction 7)**

1. Rents or Royalties
2. Real estate investment
3. Other
4. Value
5. Basis of Value
6. Allowable Exemption
7. Amount
8. Non-Exempt
9. Exempt
10. Excess or Exemption (Enter as Item 3)

**Schedule C—Profit from Sale of Real Estate, Stocks, Bonds, etc. (See Instruction 8)**

1. Description of Property
2. Date Acquired
3. Amount Realized
4. Depreciation
5. Basis of Sale
6. Basis of Sale on Date Acquired
7. Basis of Sale on Date Acquired
8. Basis of Sale on Date Acquired
9. Capital Gain or Loss
10. Amount
11. Non-Exempt
12. Exempt
13. Excess or Exemption

**Schedule D—Capital Net Gain or Loss from Sale of Assets Held More Than Two Years (See Instruction 8a)**

1. Description of Property
2. Date Acquired
3. Date Sold
4. Amount Realized
5. Depreciation
6. Basis of Sale
7. Basis of Sale on Date Acquired
8. Basis of Sale on Date Acquired
9. Capital Gain or Loss
10. Amount
11. Non-Exempt
12. Exempt
13. Excess or Exemption

**Schedule E—Interest on Liberty Bonds and Other Obligations or Securities (See Instruction 9)**

1. Obligations on Securities
2. Interest Received or Accrued
3. Amount Owed
4. Amount Owed
5. Amount Owed
6. Amount Owed
7. Amount Owed
8. Amount Owed
9. Amount Owed
10. Amount Owed

**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
2. Date Acquired
3. Amount Realized
4. Depreciation
5. Basis of Sale
6. Basis of Sale on Date Acquired
7. Capital Gain or Loss
8. Amount of Depreciation Claimed on
9. Prior Year
10. This Year

**Explanation of Deduction for Losses by Fire, Storm, etc., Claimed in Schedule A and in Item 18**

1. Kind of Property
2. Date Acquired
3. Amount Realized
4. Depreciation
5. Basis of Sale
6. Basis of Sale on Date Acquired
7. Capital Gain or Loss
8. Amount of Loss
9. Prior Year
10. This Year
3. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter in Item 1 the total amount of wage and salary income which you have received during the taxable year. This amount is computed by subtracting from your total earnings, any amounts which you have paid for your personal expenses, such as transportation, etc. (See the instructions for Schedule B for further details.)

4. INCOME FROM BUSINESS OR PROFESSION

If you were engaged in any business or profession during the taxable year, enter the total amount of income from such business or profession in Item 2. The income should be computed without the benefit of any deduction for a capital net loss, unless the loss is of a kind which would properly be charged against the current income.

5. INCOME FROM RENTS AND ROYALTIES

Enter in Items 3, 4, and 5 the gross income you have received from rents and royalties, such as income from the rental of real estate, patents, copyrights, etc.

6. PROFIT FROM SALE OF REAL ESTATE, BONDS, ETC.

Enter in Item 6 the profit or loss realized on the sale of real estate, bonds, stocks, etc., during the taxable year.

7. INCOME FROM OPERATIONS OF BUSINESS, ESTATE, OR TRUST

Enter in Item 7 the total amount of income or loss from the operations of a business, estate, or trust during the taxable year.

8. CAPITAL NET GAIN OR LOSS

If you had a capital gain or loss during the taxable year, enter the amount in Item 8.

9. OTHER INCOME

Enter in Item 9 any other income which is not otherwise taxable, such as interest from the sale of property held primarily for investment.

10. DIVIDENDS

Enter in Item 10 any dividends received during the taxable year.

11. OTHER DEDUCTIONS

Enter in Item 11 any other deductions from income, such as interest paid on loans, etc.

12. OTHER INCOME

Enter in Item 12 the total amount of income from all sources, after deducting all expenses and losses.

13. TOTAL INCOME

Enter in Item 13 the total income, which is obtained by deducting Item 12 from Item 11.

14. TAXES PAID

Enter in Item 14 the total amount of taxes paid during the taxable year.

15. LOSSES BY FIRE, STORM, ETC.

Enter in Item 15 the total amount of losses sustained during the taxable year.

16. BAD DEDUCTIONS

Enter in Item 16 any bad deductions from income.

17. CONTRIBUTIONS

Enter in Item 17 the total amount of contributions made during the taxable year.

18. OTHER DEDUCTIONS

Enter in Item 18 any other deductions from income.

19. NET INCOME

Enter in Item 19 the net income, which is obtained by deducting Item 18 from Item 17.

20. NET INCOME

Enter in Item 20 the total amount of net income, which is obtained by deducting Item 19 from Item 18.

21. NET INCOME

Enter in Item 21 the total amount of net income, which is obtained by deducting Item 20 from Item 19.

22. NET INCOME

Enter in Item 22 the total amount of net income, which is obtained by deducting Item 21 from Item 20.

23. NET INCOME

Enter in Item 23 the total amount of net income, which is obtained by deducting Item 22 from Item 21.

24. NET INCOME

Enter in Item 24 the total amount of net income, which is obtained by deducting Item 23 from Item 22.

25. NET INCOME

Enter in Item 25 the total amount of net income, which is obtained by deducting Item 24 from Item 23.

26. NET INCOME

Enter in Item 26 the total amount of net income, which is obtained by deducting Item 25 from Item 24.

27. NET INCOME

Enter in Item 27 the total amount of net income, which is obtained by deducting Item 26 from Item 25.

28. NET INCOME

Enter in Item 28 the total amount of net income, which is obtained by deducting Item 27 from Item 26.

29. NET INCOME

Enter in Item 29 the total amount of net income, which is obtained by deducting Item 28 from Item 27.

30. NET INCOME

Enter in Item 30 the total amount of net income, which is obtained by deducting Item 29 from Item 28.

31. NET INCOME

Enter in Item 31 the total amount of net income, which is obtained by deducting Item 30 from Item 29.

32. NET INCOME

Enter in Item 32 the total amount of net income, which is obtained by deducting Item 31 from Item 30.

33. NET INCOME

Enter in Item 33 the total amount of net income, which is obtained by deducting Item 32 from Item 31.

34. NET INCOME

Enter in Item 34 the total amount of net income, which is obtained by deducting Item 33 from Item 32.

35. NET INCOME

Enter in Item 35 the total amount of net income, which is obtained by deducting Item 34 from Item 33.

36. NET INCOME

Enter in Item 36 the total amount of net income, which is obtained by deducting Item 35 from Item 34.

37. NET INCOME

Enter in Item 37 the total amount of net income, which is obtained by deducting Item 36 from Item 35.

38. NET INCOME

Enter in Item 38 the total amount of net income, which is obtained by deducting Item 37 from Item 36.

39. NET INCOME

Enter in Item 39 the total amount of net income, which is obtained by deducting Item 38 from Item 37.

40. NET INCOME

Enter in Item 40 the total amount of net income, which is obtained by deducting Item 39 from Item 38.

41. NET INCOME

Enter in Item 41 the total amount of net income, which is obtained by deducting Item 40 from Item 39.

42. NET INCOME

Enter in Item 42 the total amount of net income, which is obtained by deducting Item 41 from Item 40.

43. NET INCOME

Enter in Item 43 the total amount of net income, which is obtained by deducting Item 42 from Item 41.

44. NET INCOME

Enter in Item 44 the total amount of net income, which is obtained by deducting Item 43 from Item 42.

45. NET INCOME

Enter in Item 45 the total amount of net income, which is obtained by deducting Item 44 from Item 43.

46. NET INCOME

Enter in Item 46 the total amount of net income, which is obtained by deducting Item 45 from Item 44.

47. NET INCOME

Enter in Item 47 the total amount of net income, which is obtained by deducting Item 46 from Item 45.

48. NET INCOME

Enter in Item 48 the total amount of net income, which is obtained by deducting Item 47 from Item 46.

49. NET INCOME

Enter in Item 49 the total amount of net income, which is obtained by deducting Item 48 from Item 47.

50. NET INCOME

Enter in Item 50 the total amount of net income, which is obtained by deducting Item 49 from Item 48.

51. NET INCOME

Enter in Item 51 the total amount of net income, which is obtained by deducting Item 50 from Item 49.
21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME.

In order to tax income, it is necessary to have accurate information as to the persons who have income and the nature of their income. All citizens and resident aliens of the United States who are liable for federal income tax must make a return of their income. This includes persons who are liable for tax despite the fact that they are not residents of the United States.

The following persons are required by law to make a return of income and pay the tax thereon unless they are exempt:

(a) Every person liable for tax under the provisions of the Internal Revenue Code.

(b) Persons who are liable for tax on income from sources within the United States.

22. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS.

An individual is entitled to a personal exemption of $1,500 if a dependent person is claimed as a dependent on the return of the individual. This exemption is intended to provide a basic level of income protection for individuals who do not have sufficient income to support themselves.

23. COMPUTATION OF TAX.

The tax on income is computed by applying the tax rates to the net income. The tax rates are as follows:

Income  | Tax Rate
--------|---------
$0 to $1,500 | 0%
$1,500 to $3,500 | 5%
$3,500 to $5,000 | 10%
$5,000 to $7,500 | 20%
$7,500 to $10,000 | 25%
$10,000 to $20,000 | 30%
$20,000 to $50,000 | 40%
$50,000 and over | 50%

24. ITEMS EXEMPT FROM TAX.

The following items are exempt from federal income tax and should not be reported, unless it is desired to establish a net loss, in which case see page 117 of this publication:

(a) Amounts received under a life insurance policy by reason of the death of the insured person to the extent that such amounts are not paid by the insurer to an employee, beneficiary, the insured person, or any other person.

(b) Amounts received (other than amounts paid by reason of the death of the insured person) from life insurance policies on the life of a personal trust or estate of the deceased person to the extent that such amounts are not paid to a beneficiary, the personal representative of the estate, or any other person.

(c) Amounts received (other than amounts paid by reason of the death of the insured person) from annuities under life insurance contracts to the extent that such amounts are not paid to a beneficiary, the personal representative of the estate, or any other person.

(d) Amounts received from the sale of property not held for profit to the extent that such amounts are not paid to a beneficiary, the personal representative of the estate, or any other person.

(e) Amounts received from the sale of property held for profit to the extent that such amounts are not paid to a beneficiary, the personal representative of the estate, or any other person.

25. ACCRUED OR RECEIVED INCOME.

If your books of account are kept on an accrual basis, report all accrued and unearned income, even though the income has actually been received or accrued on the books, and expenses incurred instead of expense paid.

26. PERIOD TO BE COVERED BY RETURN.

Your return for the calendar year 1930 shall be made on or before December 31, 1930. In case the return is not made on or before the last day of December, a penalty of 50 per cent of the amount of the tax shall be imposed.

27. AFFIDAVIT.

The affidavit must be executed by the persons whose income is reported in the return. The affidavit must be sworn to by the person whose income is reported.

28. WHEN AND WHERE THE RETURN MUST BE FILED.

The return must be filed at the Collector of Internal Revenue for the district in which the taxpayer resides for more than six months during the taxable year. The return should be filed on or before March 15, 1931.

29. WHEN AND TO WHOM THE TAX MUST BE PAID.

The tax should be paid by the person whose income is reported. The tax must be paid within the time prescribed by law.

30. PENALTIES.

Penalties may be imposed on any person who fails to make a return or who makes a false return, or who makes a fraudulent return.

31. INFORMATION AT SOURCE.

The following information is required to be furnished by the person who receives the payment of income:

(a) The name, address, and social security number of the person receiving the payment.

(b) The amount of the payment.

(c) The date of the payment.

(d) The type of payment (salary, wages, interest, dividends, etc.).

(e) The amount of any tax withheld from the payment.