Form 1040	INDINI	**** *********************************	riv neri	rn ne	Do Not Write in	These Spaces			
U. S. INTERNAL REVENUE (Auditor's Stamp)	FO	UAL INCOME 'OR NET INCOMES OF MORE	THAN \$5,000		File Code				
	For	DLESS OF AMOUNT, IF DERIVED FROM A PROF. Calendar Yes ed on a Fiscal Year Basis, or Income is Receive is, Form 1040FY Should be Secured from the Co	ar 1924	Consouted	Serial Number	yment			
		rith the Collector of Internal Revenue for Your D (PRINT NAME AND ADDRESS PLAINL)	istrict on or Before March 15, 19		\$Examined	·			
	(Name)								
	(Post offic	(Street and number, or rural route)	(State)	·•••	Cash Check M.	O. Cert, of Ind.			
OCCUPATION, PROFESSION, OF	KIND OF BUSINESS	~				·			
1. Are you a citizen or resident	2. If you filed a ret	urn for 1923, to			3. Is this a joint ret	ırn			
of the United States? 4. Were you married and living with		r's office was it sent? 5. If not, were you on the last day of				wife?			
4. Were you married and living with or wife on the last day of your									
6. If your status in respect to quest 4 and 5 changed during year, state date of such change		age or incapable	ent persons (other than hu of self-support because mo hief support from you on t	ntaily or r	hysically defective w	rere			
Item and		COME	and suppose from you on t	le inse day	or your taxable yer	1			
Instruction No. 1. Salaries, Wages, Commissions, e		Amor	int received Expenses paid Explain in Schedule F	, {					
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2. Income from Business or Profess	ion. (From Schedulo A)	······································		-					
3. Interest on Bank Deposits, Corp	ooration Bonds, etc. (excep	pt interest upon which a tax was paid a	t source)	-					
(a) Interest on Tax-free Covena	nt Bonds Upon Which & T	Tax was Paid at Source		 -{					
4. Income from Partnerships, Fidu	ciaries, etc. (State name and a	address of partnership, etc.)							
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		·	,	-					
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<u> </u>	7 - 3 P		= = =	- <i>-</i>					
5. Rents and Royalties. (From Scho	duie B)			. [
		m Schedule C)		:	t 1				
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*				. <u> </u> 	·i				
		reign corporations). (State nature of income							
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· ·		**************************************			l i	1			
10. TOTAL INCOME IN ITEMS		CTIONS	***	 	\$,			
11. Interest Paid				\$		Ī			
12. Taxes Paid. (Explain in Schedule F).									
13. Losses by Fire, Storm, etc. (Espl	dig in Table on page 2)			 	· 				
					j	}			
15. Contributions. (Explain in Schedule	F)		<u> </u>	<u>;</u>					
		parate sheet)		!	1 1				
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		<u> </u>							
18. NET INCOME (Item 10 mi	nus Item 17)	COMPUTATION OF TA		:_ :-::::					
		COMPUTATION OF TA		··		<u>-</u>			
19. Earned Income (see Instruction		Net Income (Item 18 above)	41. Norm	l Tax (2%	of Item 37)	s			
20. Less Personal Exemption and Cro for Dependents		Less Dividends (Item 7 above)	42. Norm	al Tax (4%	of Item 39)				
21. Balance (Item 19 minus 20)	\$\$	Interest on Liberty Bonds, etc. (Item 8)	43. Norm	ıl Tax (6%	of Item 40)	}			
22. Amount taxable at 2% (not o	ver 33.	Personal Exemption	44. Surta:	on Rem	18 (see Instruction)				
23. Amount taxable at 4% (not of the second \$4,000 of Item 21).	ver 34.	Credit for Dependents.	l #45. Adies	ment for C	Capital Gain or Loss umn 9, Schedule D)	<u></u>			
24. Amount taxable at 6% (balanover \$8,000 of Item 21)	166 i (Total of Items 31, 32, 33, and 34	46. Total	of Items 4	1 to 45)				
25. Normal Tax (2% of Item 22)	\$	Balance (Item 30 minus 35)\$	47. Less C	redit of 25 Income (1	% of Tax on Earned tem 29)				
26. Normal Tax (4% of Item 23)		Amount taxable at 2% (not over the first \$4,000 of Item 36)	48. Total	Tax (Item	46 minus 47)	\$			
27. Normal Tax (6% of Item 24)	38.	Balance (Item 36 minus 37) \$			x paid at source				
 Normal Tax on Earned Net Inco (total of Items 25, 26, and 27) Credit of 25% of Item 28 (not to 	\$	Amount taxable at 4% (not over the second \$4,000 of Item 36) Amount taxable at 6% (balance 1500 of Item 36)	fore	ign country se of Tax	fits Taxes paid to a y or U.S. possession (Item 48 minus)				

	SCH	EDULE A-	INCOME FR	OM E	BUSINESS O	R P	ROFE	SSION	(See	Instruction 2	<u> </u>				
1. Total receipts from business or pr	ofersion (et	eta kind of	hueinace)											s	
Cost of Goods So	,	ace Ella G	businessy		C	THE	r Bus	INESS D	EDUCT	rions	•• -]	1		
				1	0. Salaries, e	zelus	ive of	"Labor	," rep	ported on Li	ne 2,	 - \$			
2. Labor		1		- 1								1		1	-
3. Material and supplies		!		H									ł	1	1
4. Merchandise bought for sale		·		1	2. Taxes on l	ousin Gra	ess an	d busines	ss pro	perty	vided			-{	
5. Other costs (itemize below or on se	parate shee	t)		1	therefor	at f	oot of	page)						-}	
6. Plus inventory at beginning of year	r,			1	4. Bad debts	arisi	ing fro	m sales						-	
7. TOTAL (Lines 2 to 6, inclus	ive)	s		ll l	5. Depreciati	Dro	vided 1	therefor s	at foo	t of hage)			.		
8. Less inventory at end of year		}		1	6. Rent. reps	ıfrs. ı	and of	her expe	nses (itemized belo	70 WC		1		į
9. Net Cost of Goods Sold (Line 7		<u>, </u>			-							\$	_}	1	i
W. NET COST OF GOODS SOLD (LIBE)	mings run	(O)	<u></u>												
								_							
				_1	9. NET INCO	ME ()	Line 1	minus L	ine 18	3) (Enter as	tem 2	2)		<u>. \$</u>	<u>l</u>
Explanation of deductions claimed on Lines 5 and 16		·						·	-						 -
			-INCOME FI												
I. KIND OF PROPERTY		AMOUNT	3. Созт		4. VALUE AS	or	1 5.	DEPRECIAT	ION	8. Repair	:=	7. OTHER EXP		8. NET INCO	
		RECEIVED		<u>ı</u> . —	MARCH I, 1	13	-	t foot of pag	(a) 1		1	(Itemize belo	1	(Enter as Ite	1 0)
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Explanation of deductions	<u></u>			<u>-1</u>	<u> </u>	<u>- </u>	<u>l</u>		.1	<u>i</u>	- -		<u>-l</u>	<u>}</u>	<u>l</u>
elaimed in Column 7.	<u></u>	<u>=-</u> -==================================	<u></u>	- -									<u> </u>	<u></u>	<u></u>
SCHI	DULE C-	PROFIT F	ROM SALE O	FRE	AL ESTATE	, ST	OCKS	, BOND	S, E	C. (See In	struct	ion 6)			
1. Kind of Property	2. D.	ATE ACQUIRED	3. Amount Rec	EIVED	4. DEPRECIAT PREVIOUSLY AL	HON LOWEI		5. Cost	-	6. VALUE AS MARCH 1,	913	7. Subseque Improvemen	INT NTS	8. NET PRO (Enter as Ites	m 6}
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			- \$		\$.	\$		-	\$		\$	-	8	
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State how property	······································	 .										·			
was acquired		_	TOCC PROT			TO 1		MORE		N TWO VE	D.C.	/S 7		<u></u>	
SCHEDULE D—CA	2. DATE	8. DATE			5. Derrectan		HELD	- 	IHA	7. VALUE AS		(See Instructi	NT	9. NET GAIN OF	l loss
• 1. KIND OF PROPERTY	Acquibed	Sold	4. Amount Rec	EIAED	PREVIOUSLY AL	LOWEI	<u> </u>	6. Cost	<u></u>]	MARCE 1, 1		CAPITAL DEDUC		(Enter 121/4% Item 45)	
	Mo. Day Yea	Mo. Day Year											[]		
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State how property		-				`					·		20.		
was acquired										· · · · · ·					
SCHEDULE	E—INTER	EST ON LI	BERTY BONI	DS A	ND OTHER	OBL	IGAT	IONS OF	R SEC	4. Print		[·	6. Interest	
1. Oslig.	ATIONS OR SEC	UBITIES			2. INTERE	OCRUP		3. AMO UI	NT OW	1 4	277	5. Amount Ow IN Excess o	OF .	AMOUNT IN EX	EESS
										TAXAT,		EXEMPTION	3	(Enter as Iter	n 8)
(a) Obligations of a State, Territory, o	r political s	ubdivision tl	nereof, or the I	Distric	t of _			6	ļ	1,,,					
Columbia			•				··[[\$		ŧ		xxxxxx	į	i	XX
 (b) Securities issued under Federal Fa (c) Liberty 3½% Bonds and other 	obligation:	s of United	States issue	d bet	fore f		 -			Ali		*****	X X	****	x x
Sept. 1, 1917, and obligations of (d) Liberty 4% and 41/4% Bonds, Tre	possession	s of the Unit	ted States							All		xxxxxx	X X	x x x x x	X X
Treasury (War) Savings Certifi	cates	. Donas, 11	easury Cerunu					. .		\$5,000		\$	-[\$	
(e) Liberty 4% and 41/4% Bonds	**********									\$50,000)				
(f) Treasury Notes					i		ii		i	None		 		ļ	<u> </u>
EXPLANATION															
I. KIND OF PROPERTY		TE ACQUIRED	3. Cost		4. VALUE AS	OF	5.	SUBSEQUEN	770	8. Deprectat	TON	7. INSURANCE	GNA	8. NET Los	
			0. 003.	<u>. </u>	MARCH 1, 19	13 		PROVEMENT	18	PREVIOUSLY AL	LOWED	SALVAGE VAL	UE :	(Enter as Iten	1 13)
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1. KIND OF PROPERTY		 	3. Age Wh		4. PROBABLE		T	······································		6. VALUE AS		1	PEPBEC	IATION CHARGED	Opr
(If buildings, state material of which construct	.ed) 2. D	ATE ACQUIRED	Acquired		AFTER ACQUIRE		•	5. Cost	ļ	MARCH 1, 1	913	7. Previous ye	ears	8. This yea	ır
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	SCHEDUL	E. F-EXPL	ANATION OF	DE	DUCTIONS (JLAI	IMED	IN ITE	MS 1	, 12, 14, AN	D 15				
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I swear (or affirm) that this retur is a true and complete return made in	n, including	the accomp	anying schedu	_		_	ny), h	as been e	exami	ned by me, a	nd, to	the best of n	ay kn	owledge and	belief
is a true and complete return made in	Roog 18th	ior the taxa	ide year as sta	ted, I	oursuant to th	ie K	evenue	Act of 1	924 8	ing the Kegu	ation	s issued under	auth	ority thereof.	
	***		return is made by	agent	the reason therefo	L 113116 ₁	t be stor	ed on this li	ine)					- -	
				-			- 20 WH	-14 W-4 1449 H	/						
Sworn to and subscribed before n	e this	day	of		, 1925.					(ŝ	gnatur	e of individual or a	igent)		
										,-					
(Signature of officer ad	ministering on	tb)	,	(Title	э)					()	ddress	of individual or as	gent)	2—	13334

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

DUPLICATE

DUPLICATE

For Calendar Year 1924 a Partnership or Fiduciary Computed on a Fiscal Year Basis, Form 1040FY Should be Secured from the Collector and Filed in Lieu of This Form File Your Return with the Collector of Internal Revenue for Your District on or Before March 15, 1925 (PRINT NAME AND ADDRESS PLAINLY BELOW) IF YOU NEED DETACH AND RETAIN ASSISTANCE, GO TO A (Nume) THIS COPY AND DEPUTY COLLECTOR THE INSTRUCTIONS OR TO THE (Street and number, or rural route) COLLECTOR'S OFFICE (County) (Post office) OCCUPATION, PROFESSION, OR KIND OF BUSINESS. 2. If you filed a return for 1923, to 1. Are you a citizen or resident 3. Is this a joint return of the United States? what Collector's office was it sent? of husband and wife? 5. If not, were you on the last day of your taxable year supporting one or more persons 4. Were you married and living with husband or wife on the last day of your taxable year? living in your household who are closely related to you by blood, marriage, or adoption? ____ 7. How many dependent persons (other than husband or wife) under 18 years of 6. If your status in respect to questions 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? 4 and 5 changed during year, state date of such change liem and estruction No. **INCOME** Expenses paid (Explain in Schedule 1. Salaries, Wages, Commissions, etc. (State name and address of person from whom received) 2. Income from Business or Profession. (From Schedule A) 3. Interest on Bank Deposits, Corporation Bonds, etc. (except interest upon which a tax was paid at source) ... (a) Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source _____ 4. Income from Partnerships, Fiduciaries, etc. (State name and address of partnership, etc.) 5. Rents and Royalties. (From Schedule B) 6. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)..... 7. Dividends on Stock of Domestic Corporations..... 8. Taxable Interest on Liberty Bonds, etc. (From Scheduls E) 9. Other Income (including dividends received on stock of foreign corporations). (State nature of income) TOTAL INCOME IN ITEMS 1 TO 9..... 10. 11. Interest Paid 12. Taxes Paid. (Explain in Schodule 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 of on separate sheet) 17. TOTAL DEDUCTIONS IN ITEMS 11 TO 16..... NET INCOME (Item 10 minus Item 17) 18. COMPUTATION OF TAX Earned Income (see Instruction 19).
 Less Personal Exemption and Credit 41. Normal Tax (2% of Item 37).. 42. Normal Tax (4% of Item 39) for Dependents..... Bonds, etc. (Item 8) 21. Balance (Item 19 minus 20) 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)..... 36)
45. Adjustment for Capital Gain or Loss
(12½% of Column 9, Schedule D) 33. Personal Exemption. 34. Credit for Dependents. 46. Total of Items 41 to 45)
47. Less Credit of 25% of Tax on Earned Net Income (Item 29) 25. Total of Items 31, 32, 33, and 34. 25. Normal Tax (2% of Item 22). Balance (Item 30 minus 35). 37. Amount taxable at 2% (not over the first \$4,000 of Item 36) 48. Total Tax (Item 46 minus 47). 26. Normal Tax (4% of Item 23).....

38. Balance (Item 36 minus 37) 39. Amount taxable at 4% (not over the second \$4,000 of Item 36).... Amount taxable at 6% (balance over \$8,000 of Item 36)

2-133344

	5	SCHEDU	JLE A—I	NCOME F	OM I	BUSINESS C	R PR	OFESSION (See Ins	truction 2)			 _		 _
1. Total receipts from business or pro	fession	n (state	kind of	business)		,						·		\$	
Cost of Goods So	LD			ļ				BUSINESS DE			_				
2. Labor			\$			10. Salaries, e and co	npensa mpensa	e of "Labor," tion for your	' repor	rted on Lii rvices	ne 2,				
3. Material and supplies		·#*	- 			li. Interest o	n busii	ness indebtedn	ess to (others				-	
4. Merchandise bought for sale					🛭	12. Taxes on 13. Losses by	busine	ss and business torm, etc. (exp	s prope	rtytable prov	vided				
5. Other costs (itemize below or on se	parate	sheet)				therefo	r at fo	ot of page)				-		-	
6. Plus inventory at beginning of year					<u></u>	Depreciat	ion, o	g from sales bsolescence, a	nd der	oletion (ex	plain	i	-	-	
7. Total (Lines 2 to 6, inclusion				,	•	6. Rent, rep	airs, ai	ded therefor at nd other expen	ses (ite	emized belo	W Or		1	-	
8. Less inventory at end of year9. Net Cost of Goods Sold (Line 7					— Ji	•		•				s		-	
a. Iver over or doods both (Line)	111111111111111111111111111111111111111	Inne o).		·····				•						- j	
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Explanation of deductions claimed on Lines 5 and 16							h	- 		·					
									,						
	<u>-</u>	SCHED	ULE B-	INCOME F	ROM	RENTS AN	O ROY	'ALTIES (Se		uction 5)					
1. Kind of Property		2. Am Rece	fount Hyrd	3. Cos	•	4. VALUE A MARCH 1,	9 OF 1913	 Dependention (Euphain in table at foot of page) 	N e	G. REPAIR	.s	7. OTHER EXTE	INSES	8. NET INCO	
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Explanation of deductions elaimed in Column 7	<u> </u>			<u> </u>											
SCHE	DULE	C-PR	OFIT FR	OM SALE	OF R			CKS, BONDS	, ETC					I 0.45 to	
1. Kind of Property	 	2. DATE /	Acquired	3. Amount Re	CEIVED	4. DEPRECIA PREVIOUSLY A		5, Cost		6. VALUE AS MARCH 1, 1	913	7. Subseque Improvemen		8. NET PRO (Epter as Ite	
		·		\$] 8	.	8	<u>s</u>			\$		 S	
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State how property was acquired			······					. 		·				<u></u>	
SCHEDULE D—CAN	2. D	 -			· ·					····		(See Instructi	NT	i) 19. Net Gain oi	g Loss
1. KIND OF PROPERTY	Acqu	i -	3. DATE SOLD	4. AMOUNT RI	CEIVED	5. Deprecia Previously An	LOWED	8. Cost		7. VALUE AS MARCE 1, 10	913	IMPROVEMENTS, CAPITAL DEDUC		(Enter 12/49 Item 45)	% 83
	Mo. Da	y Year M	o. Day Year	œ.		e.			æ			e e		e e	
				Φ				P							
State bow property was acquired															
SCHEDULE I	E—INT	FEREST	ON LIE	BERTY BON	DS A	ND OTHER	OBLIG	CATIONS OR	SECU	RITIES	(See l	Instruction 8)		· 	
I. Obliga	TIONS OF	R SECURIT	ES			2. Interi	er Rece Accrued		r Owner	4. Princ	NT	5. Amount Own	NED	6. Interest Amount in E. Of Exempti	XCES9
		<u></u>								TAXAT		EXEMPTIONS	3 	(Enter as Ite	
(a) Obligations of a State, Territory, or Columbia	politic	eal subdi	ivision th	ercof, or the	Distric	t of \$		sss.		AII			x x	 x x x x x	: x x
 (b) Securities issued under Federal Far (c) Liberty 3½% Bonds and other 	m Loa	n Act, c	or under a	uch Act as a	mendo	d				IIA		*****	хх	*****	x x
Sept. 1, 1917, and obligations of (d) Liberty 4% and 4¼% Bonds, Tre.	DARRAS	la egaige	the Unite	ed States		ļ	<mark>-</mark>			All		xxxxxx	хх	x	x x
Treasury (War) Savings Certific	eates				· · · · · · ·	-		į	- 1	'		.¦\$]]	ł
(e) Liberty 4% and 4¼% Bonds							j		1	i ')		l l
(f) Treasury Notes EXPLANATION														<u> </u>	<u>l</u> -
1. Kind of Property		2. DATE A		3. Соят		4. VALUE AS MARCE J. 1		5. Subsequent Improvements	, (6. DEPRECIAT	ION	7. INSURANCE	AND	8. NET Lo (Enter as Iter	98 m 13)
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E)	KPLAN	NOTTAN	OF DEI	DUCTION F	OR D	EPRECIATI	ON CL	AIMED IN S	CHED	ULES A A	ND I	7			
 Kind of Profests buildings, state material of which constructed 	ed)	2. DATE .	Асоппес	3. AGE W ACQUIRE	ern D	4. Probable After Acquir		5. Cost		6. VALUE AS MARCH 1, 19	OF 113	7, Previous ye		8. This yea	
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	SCHEL	DULE F	—EXPL	NATION O	F DE			IED IN ITEM	IS 1, 1	2, 14, AN	D 15				
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PAYMENT AMO	INT			DATE		WECOKE (HECK OR M. O. NO	- 1			BANE OR OFFICE	or Iss	38	
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Third.								,							-

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 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 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, page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME 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

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 derived from the following sources: (a) Sale of merchandise, or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as amusements, hotel and restaurant service, livery and garage service, 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 or rent your farm out on shares and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return, Form 1040 F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2, page 1 of this return. If your farm books of account are kept on an account basis, the filing of Form 1040 F is optional. Income from salaries, interest, rents, and sales of property, should be included in Items

of account are kept on an accrual basis, the filing of Form 1040 F is optional. Income from salaries, interest, rents, and sales of property, should be included in Items 1, 3, 5, and 6, respectively, on this return.

Installment sales.—If you have used the installment method in computing income from installment sales, you must attach to your return a schedule showing separately for the years 1921, 1922, 1923, and 1924 the following information: (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.

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

Total receipts from business or profession.—Enter on Line 1 of Schedule A the

Total receipts from business or profession.—Enter on Line 1 of Schedule A the total receipts from sales or services, less any discounts or allowances from the sale

total receipts from sales or services, 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, secure from the Collector of Internal Revenue and file as a part of this return a Certificate of Inventory, Form 1126.

Salaries.—Enter on Line 10 all salaries and wages not included as "Labor" on Line 2, except a salary for your own services or the services of your dependent minor children, or husband or wife if a joint return is filed.

Interest.—Enter on Line 11 interest on business indebtedness to others. 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, as for paving, sewers, etc., nor Federal income taxes.

Losses by fire, storm, etc.—Enter on Line 13 losses of business property arising from fire, storm, or other casualty, or theft, not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Explain this deduction in the table provided therefor at the foot of page 2, giving the information retion in the table provided therefor at the foot of page 2, giving the information requested.

tion in the table provided therefor at the foot of page 2, giving the information requested.

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 have been 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, obsolescence, and depletion.—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 by giving the information requested. If obsolescence is claimed, explain why useful life is less than actual life.

The amount of depreciation for 1924 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, whichever is greater. If a return is made on the basis of a fiscal year, the amount of depreciation for 1923 should be determined in the same manner, 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. See Articles 161 to 171 of Regulations 65.

In case the property was acquired in any other manner than by purchase, or if a deduction is eleired on account of developing of primes oil or reservelle or timber.

In case the property was acquired in any other manner than by purchase, or if a deduction is claimed on account of depletion of mines, oil or gas wells, or timber,

see Article 1602 of Regulations 65.

Do not claim any deduction for depreciation in the value of a building occupied

by you as a dwelling, or of other property held for use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and like 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, or other helds of the condition 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 for permanent improvements to property, nor personal living and family expenses.

Deficit.—If the amount to be entered on Line 19 shows a deficit, such amount should be preceded by a minus sign or written with red ink.

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.

3a. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 3a all interest received or credited to your account on corporation bonds containing a tax-free covenant, in connection with which you filed a white Ownership Certificate, Form 1000, not claiming exemption.

The tax of 2 per cent paid at the source by the debtor corporation on the amount of such interest should be entered as Item 49 on Form 1040, or Item 68 on Form

1040 FY.

4. INCOME FROM PARTNERSHIPS, FIDUCIARIES, ETC.

Enter as Item 4 income of an estate or trust, and your share (whether received or not) in the profits of a partnership, except (a) where the tax or reduction on account of the share of net gain or loss derived from the sale of capital assets is computed as provided in Instruction 6a, such net gain or loss shall be reported separately in Schedule D, and (b) that the share of the profit which consisted of dividends on stock of domestic corporations, and the taxable interest on obligations of the United States, shall be included in Items 7 and 8, respectively, on page 1 of the return.

Enter in Item 1 your share of the earned income from a partnership.

If the taxable year on the basis of which you file your return fails to coincide

If the taxable year on the basis of which you file your return fails to 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 for such accounting period, ending within your taxable year, and in such case your return shall be filed on Form 1040 FY instead of Form 1040 (see Instruction 19).

5. 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, obsolescence, or depletion

sustained during the taxable year 1924, and explain in table at 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.

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

Describe the property briefly in Schedule C, and state the actual price received, or the fair market value of the property received in exchange. Expenses connected with the sale may be deducted in computing income.

value as of March 1, 1913, was determined. If the property was acquired in any other manner than by purchase, see Articles 1591 to 1601 of Regulations 65.

Enter as depreciation the amount of wear and tear, obsolescence, amortization,

Enter as depreciation the amount of wear and tear, obsolescence, amortization, or depletion previously allowed with respect to such property since date of acquisition, or since March 1, 1913, if the property was acquired 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.

In the case of sales of stocks and bonds, deductions should not be taken in columns 4 and 7 for "Depreciation" and "Subsequent improvements." No loss shall be recognized in any sale or other disposition of shares of stock or securities where you have acquired substantially identical property within 30 days before or after the date of such sale, unless you are a dealer in stock or securities.

In case the amount to be entered as Item 8 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

6a. CAPITAL NET GAIN OR LOSS

If desired, the capital net gain derived from the sale or exchange of capital assets may be computed separately and a tax of 12½ per cent paid on such income in lieu of the regular normal tax and surtax. The term "capital net gain" means the excess of the total amount of capital gain over the sum of (a) the capital deductions and capital losses, plus (b) the amount, if any, by which the ordinary deductions exceed the gross income computed without capital gain.

In case a capital net loss is sustained from the sale or exchange of capital assets, the total normal tax and surtax computed on the basis of the ordinary net income shall be reduced by 12½ per cent of such capital net loss; but in no case shall the tax computed in this manner be less than the total normal tax and surtax that would be imposed without the benefit of this provision. The term "capital net loss" means the excess of the sum of the capital losses plus the capital deductions over the total amount of capital gain

amount of capital gain.

The term "capital assets" means property held by the taxpayer for more than two years (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 in the course of his trade or business

Fill in Schedule D in accordance with Instructions 6 for Schedule C, if the tax is computed under this provision, and enter 12½ per cent of the capital net gain or loss as Item 45 on Form 1040, or Item 59 on Form 1040 FY. In case of a capital net loss, the amount of such loss and the credit claimed should be preceded by a minus sign or written with red ink. (See articles 1651 to 1654 of Regulations 65.)

7. DIVIDENDS

Report as Item 7 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 262 of the Revenue Act of 1924 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the deciaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States, including your share of such dividends received on stock owned by a partnership, or an estate or trust. estate or trust.

8. INTEREST ON LIBERTY BONDS, ETC.

Schedule E should be filled in if you own any of the obligations or securities enumerated in column 1. Enter in column 2 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, and enter in column 3 the principal amounts of the various obligations owned. Interest on all coupons falling due within the taxable year will be considered as income for the year.

If the obligations specified on lines (d) and (e) are owned in excess of the exemptions, or any on line (f) are owned, columns 5 and 6 should be filled in, and the total of column 6 entered as Item 8 on page 1 of the return.

9. OTHER INCOME

Enter all other taxable income for which no place is provided elsewhere on page 1 of the return, together with any dividends specifically excluded from Item 7.

10. TOTAL INCOME

Enter the net amount of Items 1 to 9, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 4, 5, and 6.

11. INTEREST PAID

Enter as Item 11 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedules A or B). Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by you) the interest upon which is wholly exempt from taxation.

12. TAXES PAID

Enter as Item 12 personal taxes and all taxes on property not used in business or profession, paid during the year, not including those assessed against local benefits of a kind tending to increase the value of the property. Do not include taxes imposed by Section 600 of the Act upon sales by the manufacturer, Federal income taxes, taxes imposed upon your interest as shareholder of a corporation, which are paid by the corporation without reimbursement from you, nor income and profits taxes claimed as a credit in Item 50, page 1 of Form 1040, or Item 69 on Form 1040 FY, with Form 1116 attached to the return.

Any deduction on account of taxes should be fully explained in Schedule F

Any deduction on account of taxes should be fully explained in Schedule F.

13. LOSSES BY FIRE, STORM, ETC.

Enter as Item 13 losses of property not connected with your trade, business, or profession, sustained during the year from fire, storm, shipwreck, or other casualty, or from theft, which were not compensated for by insurance or otherwise. (See Section 214 (a) 6 of the Revenue Act of 1924 and Article 141 of Regulations 65.)

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

14. BAD DEBTS

Enter as Item 14 all bad debts other than those claimed as a deduction in items above. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, and (d) how they were actually determined to be

15. CONTRIBUTIONS

Enter as Item 15 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 stockholder or individual. The amount claimed shall not exceed 15 per cent of your net income computed without the benefit of this

Fiduciaries filing this return for estates in the process of administration are allowed, in lieu of this deduction, that provided in Section 219 (b) 1 of the Revenue Act of 1924.

List names of organizations and amounts contributed to each in Schedule F.

16. OTHER AUTHORIZED DEDUCTIONS

Enter any other authorized deductions for which no place is provided elsewhere on page 1 of the return. Do not deduct losses incurred in transactions which were

neither connected with your trade or business, nor entered into for profit.

If this return is filed for an estate in the process of administration, there may be

deducted the amount of any income properly paid or credited to beneficiaries.

Any deduction claimed should be explained in the space provided. 17. TOTAL DEDUCTIONS

Enter as Item 17 the total of Items 11 to 16, inclusive. This amount should not include any deduction claimed in Schedule A.

18. NET INCOME

Enter as Item 18 the net income, which is obtained by deducting Item 17 from Item 10.

If your income is computed on the basis of a fiscal year, or income is received from a partnership or an estate or trust which makes its return on the basis of a fiscal year, the return shall be made on Form 1040 FY, and the income taxable at the 1923

19. COMPUTATION OF TAX

Earned income.—In computing the tax on your net income you may claim against such tax a credit of 25 per cent of the amount of tax which would be payable if your earned net income constituted your entire net income. This credit shall be computed in Items 19 to 29, on page 1 of the return, and entered as Item 47 on Form 1040, or Item 61 on Form 1040 FY, but in no case shall the credit claimed exceed 25 per cent of the total of Items 41, 42, and 43 on Form 1040, or Item 57 on Form 1040 FY.

Earned income may consist of amounts received as compensation for personal services actually rendered in 1924, or an amount not in excess of 20 per cent of the pet profits derived by you from a trade or business in which both personal services

net profits derived by you from a trade or business in which both personal services

and capital are combined.

If your net income is not more than \$5,000, the entire amount shall be considered as earned net income, or if your net income is more than \$5,000, the earned net income shall not be considered to be less than \$5,000. In no case shall the earned net income

be more than \$10,000.

Return for fiscal year.—The tax for a fiscal year beginning in 1923 and ending in 1924 is the sum of (a) the tax attributable to the calendar year 1923, which is found by computing the income and the tax thereon in accordance with the Revenue Act of 1921 as if the fiscal year were the calendar year 1923, and determining the proportion of such tax which the number of months falling within the calendar year 1923 is of the entire period; and (b) the tax attributable to the calendar year 1924, which is found by period; and (b) the tax attributable to the calendar year 1924, which is found by computing the income and the tax thereon in accordance with the Revenue Act of 1924 as if the fiscal year were the calendar year 1924, and determining the proportion of such tax which the number of months falling within the calendar year 1924 is of the entire period. If the tax is computed under this provision the return should be filed on Form 1040 FY, and the income computed under the Acts of 1921 and 1924 entered in columns I and 2, respectively, on page I of the return.

Income from a partnership or fiduciary computed on a fiscal year basis.—If your return is for a calendar year, and income is received from a partnership, or an estate or trust, which makes its return on a fiscal year basis, the income on such return attributable to 1924 shall be added to your other income for that year and taxed at the lower normal tax and surtax rates applicable to 1924, and the income

and taxed at the lower normal tax and surtax rates applicable to 1924, and the income attributable to 1923 shall be taxed at the next higher normal tax and surtax rates applicable to 1923. In case the full amount of your personal exemption and credit for dependents was not required in computing the tax for 1924, the balance applicable to 1923 may be used as a credit for that year. The return should be filed on Form 1040 FY in such cases, and the income taxable at the 1923 and 1924 rates entered in

colums 1 and 2, respectively, on page 1 of the return.

20. 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 1924 amounted to \$5,000, or whose net income amounted to—

(a) \$1,000 if single or if married and not living with husband or wife.
(b) \$2,500 if married and living with husband or wife.

(b) \$2,500 if married and living with husband or wife. If the combined not income of husband, wife, and dependent minor children equaled or exceeded \$2,500, or if the combined gross income of husband, wife, and dependent minor children equaled or exceeded \$5,000 all such income must be reported on a joint return, or on separate returns of husband and wife. If single and the net income, including that of dependent minors, if any, equaled or exceeded \$1,000, or if the gross income equaled or exceeded \$5,000, a return must be filed. A minor, however, having a net income of \$1,000 or \$2,500, according to the marital status, or a gross income of \$5,000 must file a return.

or a gross income of \$5,000 must file a return.

Under each of the above conditions, a return must be filed even though no tax is due. Note especially Instruction 24, "Personal Exemption and Credit for

Dependents.'

In the case of husband and wife whose combined net income exceeds \$5,000, Form 1040 (not Form 1040 A) should be used for separate returns, even though the income on one or both returns is less than \$5,000.

The income of a minor or incompetent, if derived from a separate estate under control of a guardian, trustee, or other fiduciary, must be reported by such legal

representative

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

or income near 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 may first be deducted any amount properly paid or credited to a beneficiary.

If the net income of a decedent from the beginning of the taxable year to the date of his death was \$1,000 or over, if unmarried, or \$2,500 or over, if married and living with husband or wife, or if his gross income for the same period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

21. PERIOD TO BE COVERED BY RETURN

Your return must be filed on Form 1040 for the calendar year ending December 31, 1924, or on Form 1040 FY for the fiscal year ending on the last day of any month other than December. The dates on which the period covered by the return begins and ends, if other than a calendar year, must be plainly stated at the head of the return. The accounting period established must be adhered to for subsequent years, unless permission was received from the Commissioner to make a change.

22. ACCRUED OR RECEIVED INCOME

If your books of account are kept on an 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 do not show income accrued and expenses incurred, report all income received or constructively received, such as bank interest credited to your account, and expenses paid.

23. 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 Section 206 of the Revenue Act of 1924:

(a) The proceeds of life insurance policies paid upon the death of the insured;
(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance, endowment, or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract:

(c) Gifts (not made as a consideration for service rendered), and money and property acquired under a will or by inheritance (but the income derived from money or property received by gift, will, or inheritance 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 (2) securities 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 its possessions. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit), the interest is exempt only if and to the extent provided in the respective acts authorizing the issue thereof, as amended and supplemented, and should be excluded from gross income only if and to the extent it is wholly exempt to the tax-payer from income tax (See Instruction 8);

(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) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance and the Vocational Rehabilitation Acts or the World War Veterans' Act, 1924, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, or as a State pension for services rendered by the beneficiary or another for which the State is paying a pension;

(g) Amounts received by an individual during the taxable year as dividends or interest, not exceeding \$300, from domestic building and loan associations, operated exclusively for the purpose of making loans to members;

(h) The rental value of a dividing hours and approximate thereof furnished to a

(h) The rental value of a dwelling house and appurtenances thereof furnished to 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.

24. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,000; and a person who is the head of a family or is married and living with husband and wife during the entire taxable year 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. In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under cighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from you on the last day of your taxable year.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be the sum of an amount which bears the same ratio to \$1,000 as the number of months during which the taxpayer was single bears to 12 months, plus an amount which bears the same ratio to \$2,500 as the number of months during which the taxpayer was a married person living with husband or wife or was the head of a family bears to 12 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 con-

sidered as a full month.

An exemption of \$1,000 may be claimed in cases where Form 1040 is filed for estates in process of administration, or with respect to income held for future distribution.

A "head of family" is a person who actually supports one or more persons living in his (or her) bousehold, who are closely related to him (or her) by blood, marriage,

25. AFFIDAVIT

The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent, or 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, however, making his own return must execute the affidavit.

The onth 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 author-

ized to administer oaths.

26. WHEN AND WHERE THE RETURN MUST BE FILED

If the return is for the calendar year 1924, file it with the Collector of Internal Revenue for the district in which you live or have your principal place of business, on or before March 15, 1925. If the return is made for a fiscal year, it should be filed on or before the fifteenth day of the third month following the close of the fiscal 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, Mary-

land.

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 through the 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 fol-

lows:

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 its payment the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

28. 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, 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.

29. INFORMATION AT SOURCE

Every individual making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,000 or more during the calendar year, to any individual, fiduciary, or partnership, is required to make a true and accurate return to the Commissioner of Internal Revenue, showing the amount of such payments and the name and address of the recipient. Forms 1096 and 1099, for reporting such information, will be furnished by any collector of internal revenue. Such returns of information covering the calendar year 1924 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than March 15, 1925.

of net Income per on each amount of net per on each income cent amount shown in the table is computed by adding to the surtax for the largest amount shown which is less cent cen		SURTAX	RATES FOR	CALENDAR ?	YEAR 192	13	SURTAX RATES FOR CALENDAR YEAR 1924						30. COMPUTATION OF SURTAX				
\$6,000 \$60,000 27 \$7,460 \$10,000 \$62,000 21 \$5,900 \$40 \$62,000 28 8,020 14,000 1 \$40 64,000 22 6,340 \$14,875 for 1924 would be \$57.50, computed as 12,000 3 140 66,000 39 9,200 18,000 3 140 66,000 31 9,820 20,000 4 220 70,000 25 7,789 Surtax on \$14,000 from table \$40.00 \$10,000	of net	per	on each	of net	per	on each	of net	per	on each	of pet	per	on each	The surtax for any amount of net income not shown in the table is computed by adding to the surtax for the largest amount shown which is less				
\$6,000	A	В	С	A	В	C	A	В	С	A	В	G	than the income, the surtax upon the excess over				
22, 000 8 600 74, 000 34 11, 800 26, 000 7 580 80, 000 28 10, 480 In the case of a bona fide sale of mines, oil or 24, 000 9 780 76, 000 35 12, 500 28, 000 8 740 82, 000 29 11, 060 gas wells, or any interest therein, the surtax or 26, 000 10 980 78, 000 36 13, 220 30, 000 9 920 84, 000 30 11, 660 the profit shall not exceed 16 per cent of the sell-	10, 000 12, 000 14, 000 16, 000 18, 000 20, 000 22, 000 24, 000 28, 000 30, 000 32, 000 38, 000 40, 000 42, 000 44, 000 44, 000 50, 000 52, 000 52, 000 54, 000 56, 000	3 4 5 6 8 9 10 112 13 15 15 17 18 19 20 21 22 3 24 25	80 140 220 320 440 600 780 980 1, 200 1, 440 1, 700 2, 300 2, 320 2, 960 3, 700 4, 100 4, 520 4, 960 5, 420 5, 420 5, 420	62, 000 64, 060 66, 000 68, 000 72, 000 74, 000 78, 000 80, 000 82, 000 84, 000 88, 000 99, 000 92, 000 94, 000 98, 000 98, 000 100, 000 150, 000 200, 000	28 29 31 32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48	8, 020 9, 200 9, 200 9, 820 10, 460 11, 120 11, 800 12, 500 13, 220 13, 960 14, 720 15, 500 16, 300 17, 120 17, 960 18, 820 19, 700 20, 600 21, 520 22, 460 46, 460	14, 000 16, 000 18, 000 20, 000 22, 000 24, 000 28, 000 36, 000 34, 000 36, 000 44, 000 46, 000 48, 000 50, 000 50, 000 56, 000	3 4 5 6 7 8 9 10 11 12 3 14 15 16 17 18 19	80 140 220 320 440 580 740 920 1, 320 1, 540 1, 780 2, 380 2, 580 2, 880 3, 200 3, 540 3, 540 4, 660	64, 000 66, 000 68, 000 70, 000 74, 000 80, 000 82, 000 84, 000 99, 000 92, 000 94, 000 96, 000 100, 000 200, 000 300, 000	22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	6, 340 6, 800 7, 280 7, 780 8, 820 9, 360 10, 480 11, 060 12, 900 13, 540 14, 850 15, 580 17, 020 54, 020 92, 020	Accordingly, the surtax upon the net income of \$14,875 for 1924 would be \$57.50, computed as follows: Surtax on \$14,000 from table				