

INDIVIDUAL INCOME TAX RETURN

Do Not Write in These Spaces

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 1925

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1926

(PRINT NAME AND ADDRESS PLAINLY BELOW)

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

File Code _____
Serial Number _____
(Cashier's Stamp) _____
Cash Check M. O. Cert. of Ind. First Payment _____
\$ _____
Examined _____
By _____

OCCUPATION, PROFESSION, OR KIND OF BUSINESS

- Are you a citizen or resident of the United States?
- If you filed a return for 1924, to what Collector's office was it sent?
- Is this a joint return of husband and wife?
- State name of husband or wife if a separate return was made and the Collector's office to which it was sent?
- Were you married and living with husband or wife on the last day of your taxable year?
- 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?
- If your status in respect to questions 5 and 6 changed during the year, state date of such change
- 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?

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Schedule F)		
1.	Salaries, Wages, Commissions, etc. (State name and address of person from whom received)	\$	\$	\$	
2.	Net Profit from Business or Profession. (From Schedule A)				
3.	Interest on Bank Deposits, Corporation Bonds, etc. (except interest upon which an income tax of 2% was paid at source) (a) Interest on Tax-free Covenant Bonds Upon Which an Income Tax of 2% 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 Schedule E)				
9.	Other Income (including dividends received on stock of foreign corporations). (State nature of income) (a) _____ (b) _____ (c) _____				
10.	TOTAL INCOME IN ITEMS 1 TO 9			\$	

Item	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) (a) _____ (b) _____ (c) _____		
17.	TOTAL DEDUCTIONS IN ITEMS 11 TO 16		\$
18.	NET INCOME (Item 10 minus Item 17)		\$

COMPUTATION OF TAX (See Instruction 27)

19.	Earned Net Income (not over \$10,000)	\$	30.	Net Income (Item 18 above)	\$	41.	Normal Tax (2% of Item 37)	\$
20.	Less Personal Exemption and Credit for Dependents		31.	Less Dividends (Item 7 above)	\$	42.	Normal Tax (4% of Item 39)	
21.	Balance (Item 19 minus 20)	\$	32.	Interest on Liberty Bonds, etc. (Item 8)		43.	Normal Tax (6% of Item 40)	
22.	Amount taxable at 2% (not over the first \$4,000 of Item 21)		33.	Personal Exemption		44.	Surtax on Item 18 (see Instruction 22)	
23.	Amount taxable at 4% (not over the second \$4,000 of Item 21)		34.	Credit for Dependents		45.	Adjustment for Capital Gain or Loss (12½% of Column 9, Schedule D)	
24.	Amount taxable at 6% (balance over \$8,000 of Item 21)		35.	Total of Items 31, 32, 33, and 34		46.	Total of Items 41 to 45	\$
25.	Normal Tax (2% of Item 22)	\$	36.	Balance (Item 30 minus 35)	\$	47.	Less Credit of 25% of Tax on Earned Net Income (Item 29)	
26.	Normal Tax (4% of Item 23)		37.	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)	\$	49.	Less Income Tax paid at source (2% of Item 3a)	
28.	Normal Tax on Earned Net Income (total of Items 25, 26, and 27)	\$	39.	Amount taxable at 4% (not over the second \$4,000 of Item 36)		50.	Income and Profits Taxes paid to a foreign country or U.S. possession	
29.	Credit of 25% of Item 28 (not to exceed 25% of Items 41, 42, and 43)	\$	40.	Amount taxable at 6% (balance over \$8,000 of Item 36)		51.	Balance of Tax (Item 48 minus Items 49 and 50)	\$

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).....		\$	OTHER BUSINESS DEDUCTIONS				
Cost of Goods Sold			10. Salaries, exclusive of "Labor," reported on Line 2, and compensation for your own services.....	\$			
2. Labor.....	\$		11. Interest on business indebtedness to others.....				
3. Material and supplies.....			12. Taxes on business and business property.....				
4. Merchandise bought for sale.....			13. Losses by fire, storm, etc. (explain in table provided therefor at foot of page).....				
5. Other costs (itemize below or on separate sheet).....			14. Bad debts arising from sales.....				
6. Plus inventory at beginning of year.....			15. Depreciation, obsolescence, and depletion (explain in table provided therefor at foot of page).....				
7. TOTAL (Lines 2 to 6, inclusive).....	\$		16. Rent, repairs, and other expenses (itemize below or on separate sheet).....				
8. Less inventory at end of year.....			17. TOTAL (Lines 10 to 16, inclusive).....	\$			
9. NET COST OF GOODS SOLD (Line 7 minus Line 8).....	\$		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 5 and 16.....

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

1. KIND OF PROPERTY	2. AMOUNT RECEIVED		3. COST	4. VALUE AS OF MARCH 1, 1913		5. DEPRECIATION (Explain in table at foot of page)	6. REPAIRS	7. OTHER EXPENSES (Itemize below)	8. NET PROFIT (Enter as Item 5)
	\$			\$	\$				

Explanation of deductions claimed in Column 7.....

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

1. KIND OF PROPERTY	2. DATE ACQUIRED	3. AMOUNT RECEIVED		4. DEPRECIATION PREVIOUSLY ALLOWED	5. COST	6. VALUE AS OF MARCH 1, 1913	7. SUBSEQUENT IMPROVEMENTS	8. NET PROFIT (Enter as Item 5)
		\$						

State how property was acquired.....

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. DATE SOLD	4. AMOUNT RECEIVED		5. DEPRECIATION PREVIOUSLY ALLOWED	6. COST	7. VALUE AS OF MARCH 1, 1913	8. SUBSEQUENT IMPROVEMENTS AND CAPITAL DEDUCTIONS	9. NET GAIN OR LOSS (Enter 12 1/2% as Item 4b)
	Mo. Day Year	Mo. Day Year	\$						

State how property was acquired.....

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

1. OBLIGATIONS OR SECURITIES	2. INTEREST RECEIVED OR ACCRUED	3. AMOUNT OWNED	4. PRINCIPAL AMOUNT EXEMPT FROM TAXATION	5. AMOUNT OWNED IN EXCESS OF EXEMPTIONS	6. INTEREST ON AMOUNT IN EXCESS OF EXEMPTIONS (Enter as Item 5)
(b) Securities issued under Federal Farm Loan Act, or under such Act as amended.....			All	XXXXXX XX	XXXXXXXX XX
(c) Liberty 3 1/4% Bonds and other obligations of United States issued on or before September 1, 1917, and obligations of possessions of the United States.....			All	XXXXXX XX	XXXXXXXX XX
(d) Liberty 4% and 4 1/4% Bonds, Treasury 4% and 4 1/4% Bonds, Treasury Certificates of Indebtedness, and Treasury (War) Savings Certificates.....			\$5,000	\$	\$
(e) Liberty 4% and 4 1/4% Bonds.....			\$50,000		
(f) Treasury Notes.....			None		

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

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EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. KIND OF PROPERTY (If buildings, state material of which constructed)	2. DATE ACQUIRED	3. AGE WHEN ACQUIRED	4. PROBABLE LIFE AFTER ACQUISITION	5. COST	6. VALUE AS OF MARCH 1, 1913	AMOUNT OF DEPRECIATION CHARGED OFF	
						7. Previous years	8. This year
				\$	\$	\$	\$

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. SUBSEQUENT IMPROVEMENTS	6. DEPRECIATION PREVIOUSLY ALLOWED	7. INSURANCE AND SALVAGE VALUE	8. DEDUCTIBLE LOSS

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.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this _____ day of _____, 1926.

(Signature of officer administering oath)

(Title)



(Signature of individual or agent)

(Address of individual or agent)

