(Auditor's Stamp)

INDIVIDUAL INCOME TAX RET

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

I	For	Ca	lend	lar	Yea	l Ir º	1	9	35	•
v	MOONED	1 110271	DODINGO)	111011201	JULY, MELLICA	, 04	MULL	OI.	KROLL	

or	fisca	ıl yea	r be	gun				·		., :	1935,	and	ended					1936
File	This	Return	Not	Later	Than	the	15th	Day	af	the	Third	Month	Following	the	Close	of the	Taxable	Year
				P	RINT	NA.	ME	ANE) A	aa	RESS	PLA	NLY BE	LOV	7			
				•														
					-			-	-						·			
						(Be							s a joint					

(Street and number, or rural route)

	File Code
	Serial Number

Do Not Write in These Spaces

District ..

(Cashler's Stamp)

Cert. of Ind. First Paymont

	(Post office)	(County)	(State)	\$
State whether you are (c) a citizen of the United States, or (b) a resident alien If you filed a return for the preceding year, to which Collector's office was it sent? Were you married and living with busband	during the ye	a respect to question 3, 6, or 7 changed ar, state date and nature of change	or matter affe or advise you pare this rel	n or persons advise you in respect of any question acting any item or schedule of this return, or assist in the preparation of this return, or actually preturn for you? [Knower "yes" or "no"] [Knower "yes" or "no"]
or wife during your taxable year? I Is this a joint return of instead and wifo? State name of husband or wife if a separate return was made and the Collector's office to which it was sent	 State whether y on each or acc State principal accounting for 	our books are kept rund busis occupation or profession salaries, wages, commis- , in Hem 1	nature and e and the items advice was n any person o the luternat	ddress of such person or persons and state the xtent of the assistance or advice received by you s or schedules in respect of which the assistance or eccived; if this return was actually prepared by r persons other than yourself, state the source of ion reported in this return and the manner in furnished to or obtained by such purson or per-
3. If not married, were you during your taxable year supporting in your household one or more persons closely related to you? "How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-	son money or the calendary full considerat	er to or receive from any one per- property in excess of \$5,000, during mar 1935, without an adequate and tion in money or money's worth? (Anamor "yes" or "no	sons	a return of information on Forms
of what dide: 15 tous of age in the photo of Sen-	H so, did you lil	le a gift tax return on Form 700		a rotal a or intersemental our rolling

7. 1	closely related to you? Init consideration in money or money's worth? (Anamer 'yea' or 'no') Init consideration in money or money's worth? (Anamer 'yea' or 'no') It so, did you life a gift tax return on Form 700 or an information return on Form 710? (Anamer 'yea' or 'no')	13, 1	Old you net 1096 and 1 year 1935?	ke a return 099 (see Ins (Answer	of informatio truction 31) fo "yes" or "no	liferration on Forms ction 31) for the calendar 22" or "no")					
instra	INCOME Amount received Expenses paid (Saptala in Schedule F) Salaries, Wages, Commissions, Fees, etc. (State name and address of employer) \$ \$	\$									
	·										
	Net profit (or Loss) from Business or Profession. (From Schedule A)	1	1		i						
	Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source.	ļ	1 1		i						
5.	Income (or Loss) from Partnerships, Syndicates, Pools, etc. (Furnish name, address, and kind of business)										
	Income from Fiduciaries. (Furnish name and address).	1	1 .	1		1					
	Rents and Royalties. (From Schedule B)	ł	} [Į			
	Capital Gain (or Loss). (From Schedule C)	1]	1	j		ļ				
	Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I of 1934 Act)	, ;	}	J						
	(b) Domestic Corporations not subject to taxation under Title I of 1934 Act	}	} {	- 1	}						
	(c) Foreign Corporations.	!	1 1	ł	!		j]			
	Other Income, (State nature) (Use separate schedule, if necessary)				i						
12.	TOTAL INCOME IN ITEMS 1 TO 11 DEDUCTIONS	1	i		\$			- -			
13.	Interest Paid. (Explain in Schedule F)	\$! !				
14.	Taxes Paid. (Explain in Schodule F)				{						
15.	Losses by Fire, Storm, etc. (Explain in table at foot of page 2)										
16.	Bud Debts (including bonds determined to be worthless during taxable year). (Explain in Schedule F)			. 							
17.	Cont: butions. (Explain in Sebedule F)				· -						
13.	Other Deductions Authorized by Law (including stock determined to be worthless during taxable year). (Expain in Schedule F).	<u></u>									
19.	TOTAL DEDUCTIONS IN ITEMS 13 TO 18.				<u>}</u>		 				
20.	NET INCOME (Hem 12 minus Item 19)		<u>:</u>		\$		<u>-</u> -	<u> </u>			
	COMPUTATION OF TAX (See Instruction 2	3)		<u></u>							
21.	Net income (Item 20 above) \$ 29. Normal tax (4% of It	ein 2	8)	~~~~~~~		\$		-			
22.	Less: Personal exemption 5 30 Surtax on Item 24.	See I	nstruction	on 23)		Ĺ					

23. Credit for Dependents 31. Total tax (Item 29 plus Item 30)..... (Explain in Schedule F)... 32. Less: Income tax paid at source (2% of Item 4)..... 24. Balance (Surtax net income) Income tax paid to a foreign country or U. S. possession. 25. Less: Interest on Liberty bonds, 33. etc. (Item 9) 26, 34. Balance of Tax. (Item 31 minus Items 32 and 33)... 27. Earned income credit.

AFFIDAVIT (See Instruction 27) I/we swear (or affirm) that this return (including its accompanying schedules and statements, if any) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1934 and the Regulations issued thereunder.

us issued thereunder.			
Sworn to and subscribed by	/	before	(Sugnature) (See Instruction 27)
ma +hia	day of	102	

NOTARIAL SFAL

(See Instruction 22)...

28. Balance subject to normal tax.

(Sugnature) A RETURN MADE BY AN AGENT MUST BE ACCOMPANIED BY POWER OF ATTORNEY (See Instr. 27)

AFFIDAVIT (See Instruction 27) I/we swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including its accompanying schedules and statements, if any) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

urn has bec	en prepared of which I/we have any knowledge.			
Sworn to	and subscribed before me this day of	, 193	(Signature of poreus property the return)	
			togantine or barne brobates and totmal	
OTARIAL	(Figurature of others administering eath)	(Title)	(Signiture of porable evaporing the relate)	
SEAL				
أحبض الكانب	U & GOVERNMENT PRINTING OFFICE	2-16951	(Name of firm or employer, if any)	

			A—PROFIT (-		=	ESSIC	N (See I	nstruct	ion 2)	<u></u>	<u>i</u>	<u> </u>	<u></u>
1. Total receipts from	m business or Goods i	or professio Soun	n (state kind of	busir	ess).		 Or:	I	Rusin	ess De	Drierti	NR	I			- \$		
2. Labor			\$			10, Salar	riec r	not in	oludeo	i as "Ta	hor"	in Lipe 2 ur service	(do s) \$.					
3. Material and supp			\$:	1	lj.			_			to others.	- 1		1	ì		
4. Merchandise boug]]						roperty	,		j	1		
5. Other costs (itemis		•			 -	13. Losse	es (e	xplai	n in ta	ible at i	oot of	page)				.}		
 Plus inventory at Total (Lin 			\$		1	14. Bad	debt	s aris	sing fr	om sale	or se	rvices epletion (
8. Less inventory at			i		1	16. Rent	in i	n tab nairs.	le pro and o	vided at	foot onerses	of page) (itemize	bg-					
9. NET COST OF GOO					<u> </u>	lov lov	A OL	on se	parat	e sheet)			· ·· ··			-		
Enter "C", or "C ventories are valued:	or M", on at cost, or	Lines 6 and cost or mark	8 to indicate wheet, whichever is	hether	r in-		L D)EDUC	BKOITS	(Line) plus	Line 17)				-		_
Explanation of deduc claimed on Lines 5	etions and 16					19. Ner				•				rter as 1	em 2)	. \$		
		970	EDULE B—INC	COM		OM DEN	re	AND	DOV	AT TIRE	. /Sac	Inetwotic	n 7)	<u></u>	-17			<u> </u>
+ <i>R</i>		· · · · · · · · · · · · · · · · · · ·	2. Аноим		3.	Cost on VAL	UE	4.	DEPRE	TATION	1	·		. Other E	ZPENSES	7.	NET PRO)137
I. KIND	OF PROPERTY		RECEIVED		M HI Ya C	OF MARCH 1, I	913, TER	(E1)	plain in loct of p	table at age)		5. Repairs		(Itemiza	below)	(En	ter as Ite	m 7)
			 \$		\$			\$			\$		\$			\$		·-
		·			.}						-							
Explanation of deduc	tions		<u></u>			<u></u> .								•		·		<u> l</u>
claimed in Column	6	· -		-														
	SCH	EDULE C-	-CAPITAL GAI	INS A	ND	LOSSES (From	m Sa	les or	Excha	nges (Only) (Se	e Instr	uction 8				
	ļ			1	2				7	7. Depre				9. Per-	,	· · · · · · · · · · · · · · · · · · ·		
!. Description of Property and Period Held	2. DATE ACQUIRED	3. Date Sold on Exchanged	4. Gross Sales Pr (Contract price)	SICE	1913, QUIR:	OR MARCH 1, VALUE IF AC- ED BEFORE DATE, (Indi- usis)**	Su		ents ent to on or	ALLOW ALLOW SINCE A TION OR I, I' (Furpish	able) CQUISI- Marce D13	1	or Loss	OF GAIN OR LOSS TO BE TAKEN INTO AC-		INTO A	SE TO BE '	LXX1
*(a) 1 year or less:	Mo. Day Yea	Mo, Day Year					-}					-		COUNT	в. С	ains	b. L	05563
*(b) Over 1 year but not	{		\$	\$	•		- \$			8		8		100	\$.		s	
over 2 years:	}		:											80				
*(e) Over 2 years but not over 5 years:		-					-						·-····	00				
*(d) Over 5 years but not		<u>-</u>								-		- -		60				
over 10 years:] 													40				
*(c) Over 10 years:																	[
(I) TOTAL GA	TNA AND T.O.	sses (Enfor	net amount as Ite		Canit	al losses are	-I allo	wahle	only f	o the exi	ent of	\$2,000 pln	s capita	. 30 Lowing)	s		g	
*In reporting sales or exchan **Cost of property must be State (I) how property was Every sale or exchange of st	nges of capital	assets attach se	parate schedule, if no	ecessary	, for t	ransactions con	ning	witbin	each of	the 5 peri	ods, and	ttansfer gair	aoi bns ac	ses for each	period to	Column	10 above),
stock rights, etc.).	EDULE D	-intere	ST ON LIBER	TY B	ONE	S AND O	TH	ER O	BLIG	ATION	S OR	SECURI	TIES (See Inst	ruction	9)		
	1. Obligate	ons or Securi	TIES		•	2. AMOUNT AT END O		SED	OF	REST REC ACCRUE NO THE Y	b	4. PRINCIP AMOUNT EXEMPT PR TAXATIO	OM	AMOUNT IN EIGE EXEMP	99 OF	AMO	(nterest int in E: Exempti	XCES:
(a) Obligations of a S	State, Terr	tory, or po	litical subdivision	on the	reof,		_						_ -					1
or the District (b) Obligations issued Act as amended	of Columbi i under Fed	a, or United deral Farm	d States possessi Loan Act, or un	ions oder s	uch	}			\$			All		* * * * *	İ		. x x x	1
(c) Liberty 34% Bon	ds and oth	er obligation	as of United Sta	tes iss	ued							All	- }	xxxx	J]	xxx	
on or before Se (d) Treasury Notes, Indebtedness	Treasury	Bills, and	Treasury Certif	ficates	of		- 1					All	j	xxxx		}	CXXX	-
(e) Liberty 4% and 4	4% Bonds;	U.S. Savin	gs Bonds; Treasi	ury Bo	onds.	_ 					} 	\$5,000	\$		·	\$		<u>.</u>
(f) Obligations of insobligations to t	trumentali e reported	ties of the (b) above	Inited States (or re)	ther t	han]					None						<u> </u>
(g) TOTAL (en	ter total of	column 6 a	s Item 9)											<u> </u>		\$		<u> </u>
Itemize all dividends	received di	uring the ve				E—INCOM	_ ::.:					laring the	divide	nds:				
																	- 	
				- -		-		- -										
SCHEDULE F-	ETDLAN	TION OF	DEDUCTIONS	CTA	IME	n in ite	MG	1 1	2 14	18 17	int	18 ANI	CRE	DIT CL	AIMED	IN I'	rem 9	3
BOILEDOUR 1-	-DAI DAINA	TION OF	DEDUCTIONS	· CLA	TIVLE	D IN ILE	ATA IS	1, 1,	3, 19,	10, 11,	ANL	10, AII	O.C.E.	D11 00		111 1	HIVE Z	===
									·									-
										•••••		••					-	
	·														<u></u>			
		<u> </u>	N OF DEDUCT	TION	FOI	E DEPRE	TAIC	TON	CLAI	MED I	IN SC	HEDULE	,	USED 8. E	BTHATED			<u></u> -
1. Kind of Property (If buildings, state mater of which constructed)		RED PRIOR	or March 1, 1913, JE IF ACQUIRED I TO THAT DATE indicate basis)	DEPR:	ECLATE.		ALLO	WED (0	CIATION OR ALLO ION YEA	w- ∤ 01	S OTHER	TING COST LEASES TO OVERED	IN ACC	umu- Re ng IJ ecia- Be	HAINING FE PROM GINNING F YEAR		EPRECIAT ABLE THE	
				e.					T	e						\$		
••		· P	·····	Ф 		\$	·			· P						Ψ		-
**	·		· 															-

5. Depreciation ALLOWABLE SINCE Acquisition

4 Subsequent Improvements

\$.....

3. Cost

1. KIND OF PROPERTY

2. DATE ACQUIRED

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1935

DUPLICATE

(Name of firm or employer, if pay)

			(Name) (Both l	bus bandaud	wife, if this is a joint return)			ţ				
			(Stree	et and numb	er, or rural route)							
						-		Ī				
1. 8	state whether you are (a) a citizen of the	<u> </u>		<u> </u>	(County)		<u> </u>	eveno or T	ersons advis	A von in rec	nest of ar	- masti
	United States, or (6) a resident alien f you filed a return for the preceding year, to which Collector's office was it sent? Vere you married and living with husband				etion 3, 6, or 7 changed ad nature of change		or matte	r affecting e you in th	any item or is preparatio	schedule of n of this ret	this retur urn, or ac	rd, or as si ctually pr
	or wile during your taxable years						pare thi	is return nd addres	for you? (And your of the assist the dales in red; if this resons other in the profession of the control of th	ree"je" or "e	If so), give th d state ti
	s this a joint return of husband and wife? Liste name of husband or wife if a	,	 State whether you on cash or accura 	r books are h al basis	ept		nature a	nd extent items or se	of the assist hedules in r	sace or advespect of wi	ice receiv	red by your
	separate return was made and the Collector's office to which it was sent		10. State principal oc	cupation or p	profession		any per	vas receive son or per rmation r	ea; if this re sons other the sported in t	turn was a han yoursel his return	studity pr 4 state th and the	repared f 18 source manner
8. I	f not married, were you during your taxable	VAAP	sions, fees, etc., i	in isem i to or receive	from any one per-	·-•	***************************************	, 11 20 1 CL 12	4D04 10 01 0	oramed p)	Orient Per	SOR OF DO
			full consideration	n in monev c	ess of \$5,000, during ut an adequate and r money's worth? (Auswar "ywe" or "a		\$003					
4. 2	supporting in your nonzenou one or more per closely related to you? Iow many dependent persons (other than hus- or wife) under 18 years of age or incapable of support received their chief support from you	self- dur-	II so, did you file a or an informatio	a gift tax retu n return on l	(Aniwer "ywe" or "m i'n on Form 709 form 7107 (Aniwer "yes" or "no")	13,	1098 and	1099 (see	Instruction	31) for the c	alandar	
-	ing your taxable year?		OME				year 193	57 (ABSW	'er "yes" or	"no")		1
	action No. . Salaries, Wages, Commissions, Fee				t received Expenses pui (Explain to Sobadale	d in				:		;
				. \$	\$	\$.					•	ļ
2.	Net profit (or Loss) from Busines	s or Profession.	(From Schedule A)				\ -			ĺ		1
3.	Interest on Bank Deposits, Notes,	Corporation Bo	nds, etc. (except i	aterest on	State kind of business) tax-free covenant bonds)						
4.	Interest on Tax-free Covenant Bo	onds Upon Whic	h a Tax was Paid	at Source	·							
	Income (or Loss) from Partnershi	_				ł	ł	ł	1 1			
	Income from Fiduciaries. (Furnish		•			ł	ł	ļ				
	Rents and Royalties. (From Schedu					{	1		1 1			
8.	Capital Gain (or Loss). (From Sch	ednie C)		·	·							
9.	Taxable Interest on Liberty Bond	is, etc. (From Sci	hedule D, Line (g))		,							
10.	Dividends on Stock of: (a) Dome	estic Corporation	ns subject to taxas	tion under	Title I of 1934 Act							1
	(b) Domestic Corporations n	ot subject to tax	xation under Title	I of 1934	Act				<u> </u>		1	
	(c) Foreign Corporations	,		.						ĺ	-	
11.	Other Income. (State nature) (Use a	eparate schedule, if n	ecessry)					<u> </u>				
12.	TOTAL INCOME IN ITEMS							_				
		DEDU	CTIONS			}	ļ					
13.	Interest Paid. (Explain in Schedule F	·)			····	\$						
	Taxes Paid. (Explain in Schedule F)					1	i	i	1 1			
15.	Losses by Fire, Storm, etc. (Expla	ain in table at foot of	page 2)				- -]					
16.	Bad Debts (including bonds deter	mined to be wor	thless during taxa	ble year).	(Explain in Schedule F)	-						
17.	Contributions. (Explain in Schedule I	F)									}	
18.	Other Deductions Authorized by I (Explain in Schedule F)	Aw (including st	tock determined to	be worth	less during taxable year	·).					}	
19.												
20.	NET INCOME (Item 12 minu	us Item 19)							\$			
		CC	OMPUTATION	OF TA	X (See Instruction	23)						
21.	Net income (Item 20 above)		1 1 1	1 11	29. Normal tax (4% of						,	1
	Less: Personal exemption	1			30. Surtax on Item 24.					i		- 1
23.	Credit for Decemberts				31. Total tax (Item 29							
	(Explain in Schedule F)				32. Less: Income tax p of Item 4)					1		
	Balance (Surtax net income)		į I I							•		
25.	Less: Interest on Liberty bonds, etc. (Item 9)	\s		}	33. Income tax country of	paid to r U.S.	o a forei; possessio	gn on	<u> </u>	<u></u>	<u> </u>	<u> </u>
26.	Dividends. (Item 10 (a))	1	1 1 1		34. Balance of Tax. (1	•
27.	Formed income andit										1	
	(See Instruction 22)										Ì	
28.	Balance subject to normal tax				- I44i 97)	··- <u>-</u>						_!
kac	I/we swear (or affirm) that this re wledge and belief is a true, correct,	turn (including i	ite commonwing	ealubadaa	e Instruction 27) and statements, if any) or the taxable year stat	has be ed, pur	en exami suant to	ned by the Re	me/us, an venue Act	d to the	best of and th	my/our e Regu-
lati	ons issued thereunder. Sworn to and subscribed by								(See Instruction			
	me this											
N	OTARIAL .	•				FNT MII	ST RE ACC	(84 MPANIEI	RY POWER	OF ATTOR	NEY (Sec	• Instr. 27)
_	SFAL, (Signature	e and title of officer administ				en Ind	JI BE RUU	enei Alubi	· D. I UNEN	. vz milvň	(JEE	
	I/we swear (or affirm) that I/we p	orepared this ret	www for the nameor	LOW DAMA	e Instruction 27) as named herein and the	at the i	return (i	cluding	its accor	npanying	schedi	ıles and
sta ret	tements, if any) is a true, correct, urn has been prepared of which I/w	and complete s ve have any kno	tatement of all th wledge.	e informa	tion respecting the inco	ome ta:	t liability	of the	person o	r persons	for wh	om this
	Sworn to and subscribed before m	ne this	day of					Signature of S	oreon blebuling	(be return)		-
_	/// // // // // // // // // // // // //	e of officer administering par	tb)	,	(Title)				erson preperion			
E N	OTARIAL B											

U. S. COVERNMENT PRINTING OFFICE 2-16954

	S	CHEDULE	A—PROFIT (O	R LOSS)	FROM B	USI	NESS OR	PROF	ESSIO	N (See Ir	ıstrue	etion 2)				
1 Potal market *														•		T
	or Goods ?	Solb	1		ļ	OTE	ier Busin	ess Dei	UCTIC	กหล	- 1				· · · · · · · · · · · · · · · · · · ·	-
2. Labor				!	10. Salar not	ies r dec	oot included duct compe	d as "La ensation	bor": for yo	in Line 2 (ur services	do)	\$				
3. Material and supp					11, Inter	est c	n business	indebte	dness	to others.						ļ Ē
4. Merchandise boug	•				12. Taxes	on	business a	nd busir	iess pi	operty	-					
5. Other costs (itemiz		-			13. Lesse	a (e:	xplain in t	able of f	oot of	page) .						
 Plus inventory at Total (Lin 			\$		14. Bad	lebt	s arising fr tion, obsole	om sales	or se	rvices	 -					!
8. Less inventory at	-			1	afor il	ii ni	n table pro pairs, and c	vided at	foot c	of page)						İ
9. Net Cost of Goo					17.	or	on separat	o sheet).			-			-,		
Enter "C", or "C ventories are valued:	or M'', on at cost, or o	Lines 6 and cost or mark	8 to indicate who et, whichever is	ether in- lower.	li		en (or Lo		-					1		_
Explanation of deduc claimed on Lines 5															· · · · · · · · · · · · · · · · · · ·	*
		SCHI	EDULE B-INC	OME FR	OM RENT	rs /	AND ROY	ALTIES	(See	Instructio	n 7)					
1. Kind	of Property		2, AMOUNT RECEIVED	AS C	COST OR VALUE	913,	4. DEPRE (Explain in	table at		5. Repairs		6. OTHER	EXPENSES e below)	7. (Er	NET PRO)FIT
	· · · · · · · · · · · · · · · · · · ·		MECETY BIV	WEI	CHEVER GREA	TER	foot of t	page)					· -	-\- <u>-</u>		
			\$	\$			\$. \$			\$		 \$		
	· · • · · • · · · · · · · · · · · · · ·				·· ·	!								-		
Explanation of deduc claimed in Column	tions										<u></u> !-					<u>-l</u>
	SCH	EDULE C-	-CAPITAL GAII	NS AND	LOSSES (Fron	m Sales o	r Excha	nges (Only) (See	Inst	truction	8)			
1. Description of Property and Period Held	2. Date	3. Date Sold or	4. Gross Sales Pra (Contract price)	1913, QUIR:	OR MARCH 1, VALUE IF AC- ED BETORE	SUI	Cost of Im- ROYEMENTS BREQUENT TO	7. DEFREALLOWS	BD (OR ABLE) CQUISI-	8. GAIN O	r Los	[TO Se	E 10. O.s 19	ol so ni. A otni	es to be '	PAREN.
*(a) 1 year or less:		EXCHANGED Mo. Day Year			Date. (Indiasis)**		ABOR 1, 1913	TION OR 1, 19 (Furnish	913			TARRI INTO A COUNT	C-	Gains	b. L.	08888
*(b) Over 1 year but not over 2 years:			\$	\$		s		\$		8		106	\$. \$.	
*(c) Over 2 years but not over 5 years:	.	-			*							80			-	
*(d) Over 5 years but not over 19 years:		-										40				
*(e) Over 10 years:												36	,			
			net amount as Item										\$		\$	
*In reporting sales or exchar **Cost of property must be State (1) how property was Evory sale or exchange of st- stock rights, etc.).	nges of capital entered in Col acquired ock should be	assets attach se lumn 5 if a loss reported in deta	parato schedule, if nec s claimed in Column il, including name and	essary, for the 8. I address of a	ransactions cor corporation, cla	ning v	within each of stock, number	tine 5 perion; ; (2) Person r of shares,	ods, and mal or t capital o	transfer goin usiness relati hanges affect	s and onship ing ba	losses for ea o, if any, of sis (stock d	ich period : purchaser ividends, c	to Colum	a 10 above azable div). vidends
SCH	EDULE D	-intere	ST ON LIBERT	Y BOND	S AND O	тні	ER OBLIC	SATION	s or	SECURI	Ties	(See In	struction	ı 9)		
	1. Obligati	ONS OR SECUR	TIES		2. Amount	Owr S V E	NED 0	erest Rec r Accruei	,	4. PRINCIP. AMOUNT EXEMPT FR	1	IN EX	T OWNED	AMO	Interest unt in E	XCE89
(a) Obligations of a south a District	State, Terr	itory, or po		n thereof,			AR DUR	ио тел Ү	KAR	TAXATION	-	EXES	X X X Z	OF	Ехемри	ION
(b) Obligations issued Act as amended (c) Liberty 3%% Box	d under Fe d ids and oth	deral Farm er obligation	Loan Act, or un	der such e s i ssued						All		**** ****	x x x x x	x x :	x	x x
										A11		xxxx	x x x x	x x :	x x x x x x x x	
	strumentali be reported	ties of the U lin (b) abov	Inited States (of	her than		!			!	\$5,000 None						<u> </u>
(g) TOTAL (en	ter total of	column 6 a	s Item 9)		E—INCOM					<u></u>	<u> </u>			\$	<u></u>	<u>. I</u>
Itemize all dividends	received d	uring the ye		: -:=::-				 		laring the	divid	lends:				

SCHEDULE F-	-EXPLAN	ATION OF	DEDUCTIONS	CLAIME	ED IN ITE	MS	1, 13, 14,	, 16, 17,	ANT	18, ANI	CR	EDIT C	LAIME	DINI	TEM 2	3
		DE 4371		ters = -			MON 57	*****				4.57			<u></u>	
	EX		N OF DEDUCT	ION FOI	R DEPREC	LAT	TION CLA	IMED]	IN SC	HEDULE			Person	nl		
Kind of Property (If buildings, state mater of which constructed)	ial Z. D.	ATE VALUERED PRIOR	OR MARCH 1, 1913, IE IF ACQUIRED I TO THAT DATE idicate basis)	4. Assets Depreciate at End o	ED IN USE 📗	YITO	Depreciation wed (or Allo in Prior Ye	DW- 01	в Отнен	NING COST BASIS TO OVERED	IN A LA DES	COUMU- I ATING PRECIA- I	ESTIMATE REMAINING LIFE FROM BEGINNING OF YEAR	0. I	PEPRECIAT ABLE THIS	
		\$		- .	*	 	. ,	\$			<u> </u> 			\$		
					<u> </u>					<u> </u>	ļ			<u></u>		<u> </u>
EXPLA	NATION (OF DEDUC	TION FOR LOS	SSES BY	FIRE, ST	OR	M. ETC	CLAIM	ED II	SCHED	ULE	A AND	IN IT	EM 15		

7. DEDUCTIBLE LOSS

5. Depreciation Allowable Since Acquisition

6. Insurance and Salvage Value

4. Subsequent Improvements

3. Cost

2. DATE ACQUIRED

1. KIND OF PROPERTY

COPY TO BE RETAINED BY TAXPAYER

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1935

or fiscal year begun	, 1935, and ended	193
File This Return Not Later Than the 15th	Day of the Third Month Followi	ng the Close of the Taxable Yea
PRINT NAME	AND ADDRESS PLAINLY E	RELOW
(Nume) (Both I	nusband and wife, if this is a join	t return)
(Stree	t and number, or rural route)	· · · · · · · · · · · · · · · · · · ·
(Post office)	(County)	(State)

IF YOU NEED ASSISTANCE
IN PREPARING THIS
RETURN, GO TO A
DEPUTY COLLECTOR
OR TO THE
COLLECTOR'S OFFICE

	(County)		(State)		_					
2. Ii 3. V	state whether you are (a) a citizen of the United States, or (b) a resident atten during the year, state date and nature of tyou filed a return for the preceding year, to which Collector's office was it sent? Were you married and living with husband or wife during your taxable year? st this a joint return of husband and wife? 9. State whether your books are kept			pare thi	r affecting you in the s return id addres	g any ite be prepared for yourse of such	em or sche aration of 1? (Anexer" cli person	dule of the	n, or actu n, or actu ll so, i	or assist
	State name of hus band or wife if a separate return was made and the separate return was made and the collector's office to which it was sent seconnting for salaries, wages, commissions, fees, etc., in Item 1 If not matried, were you during your taxable year some property or property in arrows of \$5,000.	 ne per-		and the advice wany pers the inforwhich fr	tems or s as receiv on or per mation r was furn	senedule red; if the reported rished to	s in respect his return her than this or obtain	et of which was active yourself, sturn and hy se	n the assi- lally prep state the s id the fas- ich persol	or ber-
	supporting in your noisenoid one or more persons the calendar year 1835, without an adequation elected to you? How many dependent persons (other than husband full consideration in money or money's w	te and orth? (Assurer "yes" or "no")	13,	Did you u	ake a ret	turn of i	nformatio	n on For	nadar	
<u></u>	ing your taxable year?	(Anewer "yes" or "Ro")		year 193	Ansv	ver "ye	or "no	")	,	
[ast:	tem and INCOME Amount received	Expenses paid (Explain in Sobelula F)								
1.	. Salaries, Wages, Commissions, Fees, étc. (State name and uddress of employer)	\$	\$		1	1	Ì			
2.	. Net profit (or Loss) from Business or Profession. (From Schedule A)	F44	1	1		}	i	!		
3.	(State kind of Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free co	business) ovenant bonds)				.]	Ì	į		
4.	. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source	*	. .							-
5.	. Income (or Loss) from Partnerships, Syndicates, Pools, etc. (Furnish name, address, and kin	d of business)	-		}	-		ļ		i i
	. Income from Fiduciaries. (Furnish name and address).		l	1	i	1 .		<u> </u>]	}
	Rents and Royalties. (From Schedule B)		1		ı				!	
	. Capital Gain (or Loss). (From Schedule C).		t	1		1 1				
	Taxable Interest on Liberty Bonds, etc. (From Schedule D, Line (g))			i						
10.	Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I o		1	\$		1 1				
	(b) Domestic Corporations not subject to taxation under Title I of 1934 Act			1	ł.	1 1			į	
	(c) Foreign Corporations.		1	Į.	l	1 1				
11.	Other Income. (State nature) (Use separate schedule, if necessary). Total Income in Items 1 to 11				<u>'</u>		4.			
12,	DEDUCTIONS	***************************************	Ϊ	Ï]	8			
13.	Interest Paid. (Explain in Schedule F)		_ S							
	Taxes Paid. (Explain in Schedule F)		1	i		1 1				
15.	Losses by Fire, Storm, etc. (Explain in table at foot of page 2)							1		
16.	Bad Debts (including bonds determined to be worthless during taxable year). (Explain:	in Schedule F)								
17.	Contributions. (Explain in Schedule F)	,	.]			.]				
18.	Other Deductions Authorized by Law (including stock determined to be worthless during (Explaia in Schodule F)			<u> </u>			İ			
19.	TOTAL DEDUCTIONS IN ITEMS 13 TO 18								<u></u>	
20.	NET INCOME (Item 12 minus Item 19)				<u>_</u>		\$			<u>.</u>
	COMPUTATION OF TAX (See	Instruction 2	3)			···			,	
21.	Net income (Item 20 above)	nal tax (4% of I	tem 2	8)				\$		
	, ·····	ax on Item 24.	(See 1	nstruct	ion 23).					<u> </u>
23.	Credit for Dependents 31. Total	l tax (Item 29 pl	lus Ite	em 30)	-			\$		•
24	(Explain in Schedule F) 32. Less:	Income tax paid of Item 4)	d at so	urce (2	70 *					
	Less: Interest on Liberty bonds, setc. (Item 9)	Income tax pa	id to	a foreig	n					
26.		nce of Tax. (Ite	_					·-)		
27.	Earned income credit. (See Instruction 22)									
28.	Balance subject to normal tax \$									
-	TAXPAYER'S RECORD OF	PAYMENTS								
	Payment Amount Date Check C	OR M. O. No.			RAN	E OR QI	FICE OF I	BSUE		<u></u>
	st	į.								
	ond	,								
	ird	-								
r'ou	An amended return must be marked "Amended" at top of return. Check								2—16	
	we burning terms mass at manger whichen at tak at testill. Otton	THE STATE OF THE PARTY AND TAXABLE	20 5	opicu			P			

	•	<u> </u>	nm (utaka	kind o	of bus							•				(r		
1. Total receipts from	n busi ness or Goods &	or profession	MENSON IIC			iness)	i	0	ter Busi					1		_I -		\$	·	
2. Labor				\$			10. Sa	laries :	ter busi not include duct comp	d as "I	abor"	in Line	2 (do	\$						
Material and supplies. Merchandise bought for sale.						1	<u> </u>		on busines					1		- 1				
Merchandise bought for sale Other costs (itemize below or on separate si						1 1	12. T s	xes on	business .	and bus	iness p	roperty.	·	-						
5. Plus inventory at		-				1 1			xplain in					1		- {				
. Total (Lin			1			1	15. De	precia	s arising (lescence	. and c	iepletior	1 (ex-	1		1				
_	_		ľ				16. Re	nt, reploy or	ain in table provided at foot of page)t, repairs, and other expenses (itemize bow or on separate sheet)			e be-								
. Net Cost of Goor	os Sold (Li	ne 7 minus	Line 8).]	<u></u>			17.		TAL (Line					1						
Enter "C", or "C entories are valued:	or M", on o	Lines 6 and cost or mar	i 8 to inc ket, whic	dicate w chever i	whether is low	er in- er.	ł		EDUCTION		_									
Explanation of deduction claimed on Lines 5	tions and 16					N													•	
		SCH	EDULE	BIN	COM				ND RO	ALTIE	S (See	Instruc	tion 7)						
1. KIND OF PROPERTY				2. Amount Received		3. Cost or Val as of March 1, Whichever Gre		ALUE 1, 1913, LEATER	LUE 4. DEPRECIATION (Explain in table foot of page)		ON 5. REPAIRS		ia .	6. OTHER EXPENSES (Itemize below)		9EŞ)	7. NET PROFIT (Enter as Item 7)			
			\$	\$		\$		\$			\$			\$	\$			\$		
						-														
Explanation of deduction claimed in Column																				
clamed in Column			·			<u>-</u>		<u>-</u>				<u>-</u> -								
<u></u>	SCH	EDULE C-	-CAPIT	TAL GA	AINS	AND	LOSSE	Fro:	m Sales o	7		I	See In		tion 8)	1		<u> </u>		
1. Description of Property and Peniod Held	2. Date Acquised	3. DATE SOLD OR EXCHANGED	//	s Sales P tract price		CUIRE	OR MARCE VALUE IF . ED BEFO DATE. (ID ASIS)**	re I Su	Cost of Im- rovements seequent to quisition or arch 1, 1913	ALLOV SINCE . TION OF	ECIATION FED (OR FABLE) ACQUISI- MARCH 1913 h dotails	8. Gan	n or L	089	ENTAGE OF GAIN OR LOSS TO BE TAKEN NTO AC- COUNT			AC OTRI	b. Lo	
(a) 1 year or less:	Mo. Day Year	Mo. Day Year								-		 -	·····			_	B. 02			asus
b) Over 1 year but not over 2 years:] 	- \$: ا	B		\$		\$		- \$	- -		100	\$			\$	
c) Over 2 years but not			-	·				-		-					80	-				
		ŧ.			- 1					1		ł		•						
over 5 years:		} 	<u> </u>							- 		-			60					
over 5 years:									·	-					60 40					
over 5 years: 1) Over 5 years but not over 10 years: 2) Over 10 years:	aol dna en	sees (Enter	net amou	int as It	tem 8)	(Capits	al losses	re allo	wable only	to the or	tent of	\$2,000 I	lus ca	pital g	4 0 30	\$			\$	
over 5 years: (d) Over 5 years but not over 10 years: (e) Over 10 years: (f) Total Gain reporting sales or exchange of size (i) how property must be cate (i) how property sales (in exposition of size (in exchange of size slock rights, etc.).	ges of capital i intered in Coli- icquired ck should be r	usets attach se	eparate sch is cleimed ail, includi	in Colun	necessar mn 8, and add	y, for tr	erporation S AND 2. Anot	class of OTH	within each of stock, number of the oblice o	f the 5 per : (2) Person of shares GATION EREST REST REST REST REST REST	iods, and consi or capital	transfer gousiness rechanges and SECU	rains and dations of the country of	d losses hip, if a basis (s	30 sins) s for each my, of pu tock divi	perk dend dend ruct	od to	cr nonta)) 6. In	8	denda
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INSTRUCTIONS

The Instructions Numbered 1 to 20 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 a 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 on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

2. PROFIT (OR LOSS) 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 profit (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as hotel, restaurant, and garage service, amusements, 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 and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return, Form 1040F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1932, 1933, 1934, and 1935 the following: (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. See Section 44 of the Revenue Act of 1934.

Kind of business.—Describe the business or profession in the space provided in Item 2, page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

Total receipts.—Enter on Line 1 of Schedule A the total receipts, 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, inventories of merchandise on hand should be taken at the beginning and end of the taxable year.

Inventories.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

Salaries.—Enter on Line 10 all salaries not included as "Labor" on Line 2, except compensation for services of yourself, your dependent minor children, or of husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the husiness

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, nor Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes.

Losses.—Enter on Line 13 losses incurred in the trade or business, if not com-

pensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

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 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.—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. If obsolescence is claimed, explain why the useful life is less than the actual life.

The empount of depreciation on property acquired by purchase should be

life is less than the actual life.

The amount of depreciation 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 expected 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 (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see Sections 23 (l), 23 (n), and 114 of the Revenue Act of 1934.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Sections 23 (m), 23 (n), and 114 of the Revenue Act of 1934.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and 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

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, 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 permanent improvements to property, nor personal, living, or family expenses.

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.

4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source. Such tax (2 percent of the interest entered in Item 4) may be claimed as a credit in Item 32 of the return.

5 AND 6. INCOME FROM PARTNERSHIPS, SYNDICATES, POOLS, ETC.,

AND FIDUCIARIES Enter as Item 5 your share of the profits (whether received or not) (or of the lesses) of a partnership, syndicate, pool, etc., and as Item 6 income from an estate or trust, except that the share of (a) taxable interest on obligations of the United States, etc., shall be included in Schedule D, and (b) profits which consisted of dividends on stock of domestic corporations which are subject to income tax shall be included in Item 10 (a) on the return. Include in Items 32 and 33, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return does not 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 (or losses) for such accounting period ending within your taxable year.

7. 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 cropshare 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 exhaustion, wear and tear, or depletion sustained during the taxable year and explain in the table at the 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.

8. CAPITAL GAINS AND LOSSES

Report sales or exchanges of capital assets in Schedule C and enter the net amount of gain or loss to be taken into account in computing net income as Item 8. (CAPITAL LOSSES ARE ALLOWABLE ONLY TO THE EXTENT OF \$2,000 PLUS CAPITAL GAINS.) Describe the property briefly, and state the price received or the fair market value of the property received in exchange. Expenses connected with the sale or exchange may be deducted in computing the profit or loss.

omputing the pront or loss.

If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in Section 113 (b) of the Revenue Act of 1934, whichever is greater, but in determining LOSS the basis is cost so adjusted. (See Section 113 of the Revenue Act of 1934.) If the amount shown as cost is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, the cost shall be reduced by the depreciation actually sustained 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.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where you have acquired substantially identical stock or securities within 30 days before or after the date of such sale or disposition.

or securities where you have acquired substantially identical stock or securities within 30 days before or after the date of such sale or disposition, unless you are engaged in the trade or business of buying and selling stocks and securities.

No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, (A) between members of a family, or (B) except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per centum in value of the outstanding stock. For the purpose of this paragraph—

(C) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (D) the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants. and lineal descendants.

The provisions of the Revenue Act of 1934 relating to capital gains and losses are:

The provisions of the Revenue Act of 1934 relating to capital gains and losses are:

Sec. 117. (a) General rule.—In the case of a tarpayer, other than a corporation, only the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100 per centum if the capital asset has been held for more than 1 year;

50 per centum if the capital asset has been held for more than 1 years but not for more than 2 years;

60 per centum if the capital asset has been held for more than 2 years but not for more than 10 years;

30 per centum if the capital asset has been held for more than 6 years but not for more than 10 years;

50 per centum if the capital asset has been held for more than 10 years.

(b) Definition of capital assets.—For the purposes of this title, "capital assets" means property held by the tarpayer (whether or not connected with his trade or husiness), but does not include stock in trade of the taxable year, or property held by the tarpayer if on hand at the close of the taxable year, or property held by the tarpayer primarily for sale to customers in the ordinary course of his trade or business.

(c) Determination of period for which held—For the purpose of subsection (a)—

(1) In determining the period for which the tarpayer has held property received on an exchange there shall be included the period for which the tarpayer has held property received on an exchange there shall be included the period for which held—For the purpose of determining gala or loss from a sale or exchange, the same basis in whole or in part in his hands as the property exchanged.

(2) In determining the period for which the tarpayer has held property however acquired there shall be included the period for which held such property was held by any other person, if under the provisions of section 113 the property person of the such as a second property was held by any other person, if under the provisions of section 113 of the Revenue Act of 192

Notwithstanding the provisions of Section 117 (a) above, 100 percent of the gain resulting to the distributee from distributions in liquidation of a corporation shall be taken into account in computing net income. (See Section 115 (c) of the Revenue Act of 1934.)

Section 117 applies only to gains and losses upon the sale or exchange of capital assets and, therefore, has no application to loss of useful value upon the permanent abandonment of the use of property or loss sustained as the result of corporate stock or debts becoming worthless.

In the application of Section 117 a husband and wife, regardless of whether a joint return or separate returns are made, are considered to be separate tax-payers. Accordingly, the limitation under Section 117 (d) on the allowance of losses of one spouse from sales or exchanges of capital assets is in all cases to be computed without regard to gains and losses of the other spouse upon sales or exchanges of capital assets.

9. INTEREST ON LIBERTY BONDS, ETC.

Schedule D should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 the principal amounts of the various obligations owned at the end of the year and enter in Column 3 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 extent or trust. estate or trust

Interest on all coupons falling due within the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (e) are owned in excess of the exemption

of \$5,000, or any on Line (f) are owned in any amount, Columns 5 and 6 should be filled in, and the total of the interest reported on Line (g) should be entered as Item 9 on page 1 of the return.

(See also Instruction 24, paragraph (d).)

10. DIVIDENDS

Enter as Item 10 (a) dividends from a domestic corporation which is subject to taxation under Title I of the Revenue Act of 1934 (other than a corporation entitled to the benefits of Section 251 of the Revenue Act of 1934 and other than a corporation organized under the China Trade Act, 1922), including your share of such dividends received on stock owned by a partnership, or an estate or trust. Enter as Item 10 (b) dividends from a depositio corporation which is or trust. Enter as Item 10 (b) dividends from a domestic corporation which is not subject to taxation under Title I of the Revenue Act of 1934 (such as a building and loan association, etc.). Enter as Item 10 (c) dividends from a foreign corporation and dividends from a corporation entitled to the benefits of Section 251 of the Revenue Act of 1934 and a corporation organized under the China Trade Act, 1922.

11. OTHER INCOME

Enter as Item 11 all other taxable income for which no space is provided on the return.

12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 5, 7, and 8.

13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation.

14. TAXES PAID

Enter as Item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes, nor taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in Item 33. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in Item 33.

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

15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. See Section 23 (e) of the Revenue Act of 1934.

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

16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

17. CONTRIBUTIONS

Enter as Item 17 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 shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction. A fluuclary filing the return for an estate may claim, in lieu of this deduction, that provided in Section 162 of the Revenue Act of 1934. List organizations and amounts contributed to each in Schedule F. organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no space is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business nor entered into for profit. If the return is filed for an estate in process of administration, there should be deducted the amount of any income paid or credited to a beneficiary. Any deduction claimed should be explained in Schedule F.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than interest. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. A

to any class of taxable income shall be allocated to such taxable income. A taxpayer receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with his return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of items allocated to each such class (the amount allocated by apportionment being shown separately).

19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

20. NET INCOME

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

whether residing at home or abroad, and 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 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; or An income tax return must be filed by every citizen of the United States

(a) \$1,000 if single or if matried and not living with husband or wife;
(b) \$2,500 if married and living with husband or wife; or
(c) More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,000 or over, or if the gross income is \$5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined not income is \$5,000 or over, each chall make a returns and their combined net income is \$5,000 or over, each shall make a return on Form 1940.

If the net income of a decedent to the date of his death was \$1,000 or over, If the bet income of a decedent to the date of his death was \$1,000 or over, if unmarried, or in excess of the credit allowed him by Section 25 (b) (1) and (3) of the Revenue Act of 1934 (computed without regard to his status as the head of a family), if married and living with spouse, or if his gross income for the period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

Income of (a) estated 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 the fiduciary as a single person, except that from the income of

tion, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

22. EARNED INCOME CREDIT, PERSONAL EXEMPTION, AND CREDIT FOR DEPENDENTS

For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against not income of 10 percent of the amount of the earned not income, but not in excess of 10 percent of the amount of the entire net income. "Earned income" means wages, solaries, professional tees, and other amounts received as compensation for personal services actually rondered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of enrings or profits rather than a reasonable allowance as compensation for the personal services actually rondered. In the case of a taxpayer enough in a trade or business in which both personal services and capital are material income producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 percent of his share of the net profits of such brade or business, shall be considered as earned income. "Earned income deductions" means such deductions as are allowed by Section 23 of the Revenue Act of 1934 for the purpose of computing net income, and are properly allocable to or chargeathe against earned income. "Earned net income, means the excess of the amount of the earned income over the sum of the earned income deductions. If the taxpayer's net income is not more than \$3,000, his entire net income shall not be considered to be less than \$3,000. In no case shall the earned net income be considered to be more than \$4,000.

A person who was the boad of a family or was married and living with husband or wife during the entire taxable year, may claim an exemption of \$2,500. If his hand and wife file separate returns, the exemption may be taken by either or divided between those.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are objected with him by blood relationship, relationship by marriage,

ship between tarpayer and dependent, and the reaction of age.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changed during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a month.

Where a return is filed on this form for an astate in process of administration, or for a trust, an exemption

of \$1,000 may be claimed.

23. COMPUTATION OF TAX

Surtax.—The surtax on any amount of surtax net income not shown in the table below is computed by adding to the surfax for the largest amount shown which is less than the income, the surfax upon the excess over that amount at the rate indicated in the table.

SURTAX RATES									
Amount of surtax not income	Rate per- cent	Total surtax	Amount of surtax net income	Rate per- cont	Total surtax				
A	В	С	A	В	σ				
\$0 to \$4,000	8 9 11 13 15 17 19 21	\$80 180 300 410 600 1,000 1,200 1,560 2,240 3,390 4,640 6,087	\$59,000 to \$56,000. 56,000 to \$2,000. 82,000 to \$8,000. 68,000 to 74,000. 74,000 to 80,000. 80,000 to 90,000. 100,000 to 100,000. 150,000 to 300,000. 300,000 to 400,000. 300,000 to 400,000. 500,000 to 500,000. 500,000 to 750,000.	33 38 39 42 45 50 52 53 54 55 56 57	\$9, 500 11, 480 13, 640 15, 980 18, 500 23, 000 28, 000 54, 000 134, 500 189, 500 246, 500 385, 000 533, 000				

Income from a partnership or fiduciary having a different taxable year.—If the taxable year of a beneficiary is different from that of the estate or trust, the part of the estate or trust income to be included in computing his net income shall be based upon the net income of the estate or trust for any taxable year of the estate or trust ending within his taxable year.

If the taxable year of a partner is different from that of the partnership, the

If the taxable year of a partner is different from that of the partnership, the distributive share of the nct income of the partnership to be included in computing the net income of the partner for his taxable year shall be based upon the net income of the partnership for any taxable year of the partnership ending within the taxable year of the partner.

Income tax paid to a foreign country or U. S. possession.—If, in accordance with Section 131 (a) of the Revenue Act of 1934, a credit is claimed in Item 33 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return with the receipts for such payments. In case credit is sought for taxes accrued, the form must have attached to it a certified copy of the return on which the tax was based, and the Commissioner may require a bond on Form 1117 for the payment of any tax found due if the tax when paid differs from the credit claimed.

24. ITEMS EXEMPT FROM TAX

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax, except where otherwise indicated, and should not be included in gross income:

The following items are exempt from Federal income tax, except where otherwise indicated, and should not be included in gross income:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment on rach but it such amounts (when added to amounts received before the taxable year under such contract), but if such amounts (when added to amounts received before the taxable year under such contract) and the excess of the ander gross income. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income; except that there shall be excluded from gross income the access of the amount received in the taxable year over an amount equal to 3 percent of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration and the amount of the premiums and other sums subsequently paid by the transferse shall be except from taxtile under particular

25. ACCRUED OR RECEIVED INCOME

If your books of account are kept on the 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 are not kept on the accrual basis, report all income received or constructively received, such as bank interest credited to your account, and expenses paid. The return for a decedent shall include all items of income and deductions accrued up to the date of death regardless of the fact that the decedent may have kept his books on a cash basis.

26. PERIOD TO BE COVERED BY RETURN

The return must be filed on this form for the calendar year 1935 or for a fiscal

The return must be med on this form for the calendar year 1935 of for a lackar year begun in 1935 and ended in 1936.

The accounting period established must be adhered to for subsequent years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128 and forwarded to the collector prior to the expiration of 30 days from the close of the proposed taxable year.

27. AFFIDAVITS Taxpayer or agent.—The affidavit must be executed by the person whose income is reported or by his legal representative or agent. The return may be made by an agent (1) if, by reason of illness, the person liable for the making of the return is unable to make it, or (2) if the taxpayer is unable to make the return by reason of continuous absence from the United States for a period of at least 60 days prior to the date prescribed by law for making the return. Whenever a return is made by an agent it must be accompanied by a power of attorney on Form 935, or, in the case of husband and wife, on Form 936 (copies of which may be obtained from the collector of internal revenue).

Joint return.—The joint return of busband and wife must be signed by both spouses and sworn to by the spouse preparing—filling in—the return. If the return is prepared by both spouses, or is prepared by neither spouse, then both spouses must swear to the return, except where one spouse acts for the other spouse under a power of attorney submitted on Form 936.

Where return is prepared by someone other than taxpayer.—Question 12 on was 1 of the return except the control of the return is actually

where return is prepared by someone other than taxpayer.—Question 12 on page 1 of the return should be answered fully, and where the return is actually prepared by some person or persons, other than the taxpayer, such person or persons must execute the affidavit at the foot of page 1 of the return.

The oath 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 authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax liability.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the collector of internal revenue for the district in which you live or have your principal place of business, so as to reach the collector's office on or before the fifteenth day of the third month following the close of your taxable 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, Maryland. of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

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 by 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 follows: 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 or or before the fifteenth day of the path after the latest date prescribed. 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 payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than 1 year, or both, together with the costs of prosecution, and, in addition, 5 percent to 25 percent 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 5 years, or both, together with the costs of

For deficiency in tax.—5 percent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 percent of amount of the deficiency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,000 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$2,500 or more to a married person, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1935 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1936.