INDIVIDUAL INCOME TAX RETURN FOR CALENDAR YEAR 1917

INSTRUCTIONS

1. Persons Required to Make a Return of Net Income.

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 net income for the calendar year 1917 (see Item O, page 4) amounted to \$1,000 if the individual is single or does not live with wife (or husband) or \$2,000 if he is married and lives with wife (or husband), is required to make a return.

If the combined income of husband and wife, living together, and dependent children equaled or exceed \$2,000, all such income must be reported, either on one return or on separate returns. Husband and wife should make separate returns if either is subject to surtax (see instruction 6).

Executors and administrators of the estates of deceased persons must make returns covering the part of the taxable year during which such persons were alive, and also returns for the estates during the period of settlement. If the income of a trust estate was distributed, the fiduciary should get a copy of Form 1041 and comply with the instructions thereon. If the income from a trust estate was not distributed, the fiduciary must make a return for the estate on this form.

Guardians must make returns for their wards. Duly authorized agents may make returns for persons who by reason of sickness or other disability or absence from the United States are unable to make their own returns.

2. Income Exempt from Tax.

The following kinds of income need not be reported on this return:

term mentioned in the contract, or upon the surrender of the contract.

- (a) Proceeds of life-insurance policies paid to individual beneficiaries upon 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
- (c) The value of property acquired by gift, bequest, devise, or descent (but the income from such property should be included as income).
- (d) Interest upon the obligations of a State or any political subdivision thereof.
- (e) Interest upon the obligations of the United States, except, in the case of such obligations issued since September 1, 1917, upon the amount by which an individual's holdings exceed \$5,000 par value.
 - (f) Interest upon obligations of the possessions of the United States.
- (g) Interest upon securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916.
- (h) The compensation of all officers and employees of a State, or any political subdivision thereof, except when such compensation is paid by the United States Government.

3. Personal Exemption.

A single person or a married person not living with wife or husband and having no dependents is entitled to a personal exemption of \$1,000.

A married person living with wife or husband, or a head of family, is entitled to a personal exemption of \$2,000, plus \$200 for each child dependent upon him or her, if under 18 years of age or incapable of self-support because mentally or physically defective.

A "head of family" is a person who in accordance with some moral or legal obligation actually supports and maintains one or more individuals closely related to him or her by blood, marriage, or adoption.

The amount by which the net income exceeds the foregoing exemption is subject to a normal tax of 2 per cent under the act of October 3, 1917. further exemption of \$2,000 is allowed before computing the normal tax of 2 per cent imposed by the act of September 8, 1916.

If a husband and wife make separate returns, their total exemption may be claimed by either (but not by both), or it may be divided between them.

The exemption is determined by the individual's status on December 31, 1917. A deceased individual's exemption is determined by his status at the time of his death.

4. Tax Withheld at Source.

An estate or trust paying income tax is entitled to an exemption of \$1,000.

No credit should be claimed in this return for tax withheld on any income except 2 per cent of the interest on tax-free-covenant bonds (see Item 31, page 4). If tax on any other income has been withheld (except from nonresident aliens), the law provides that it shall be paid over by the withholding agent to the person from whom it was withheld.

5. Basis of Return of Income.

This return must show the income actually received and expenses actually paid during the year, unless the taxpayer keeps accounts (available for examination by internal revenue officers) showing income accrued and expenses incurred.

6. Surtax.

If your total net income (Item O, page 4) exceeds \$5,000 you are subject to a surtax on the amount of net income in excess of \$5,000 at a rate dependent on the amount of your total net income. To compute the amount of surtax, use the table and instructions at the bottom of this page.

7. Excess Profits Taxes.

If your net income reported under A on page 3 exceeded \$6,000, you are subject to an excess profits tax at the rate of 8 per cent on the amount by which the net total under A exceeds \$6,000.

If your total net income from all sources exceeded \$6,000 and you received any income from a trade or business with invested capital, you should get a copy of the excess profits tax return (Form 1101), and calculate the amount of your tax, if any, as directed therein.

Enter the amounts of your excess profits taxes, if any, as Items 34 and 35, page 4, and their total as Item L, page 4.

For further instructions, see the Excess Profits Tax Regulations.

8. Affidavit.

The affidavit must be executed by the person whose income is reported unless he is a minor or unless he is ill, absent from the country, or otherwise incapacitated, in which case an agent may execute the affidavit.

The oath will be administered without charge by any collector or deputy collector of internal revenue or (if you are in the military or naval service of the United States) by any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If you are not in the military or naval service and 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.

It is not necessary to show the statement of net income or of tax due to the officer who administers the oath.

9. What Form Should be Used.

An individual whose net income for 1917 did not exceed his personal exemption by more than \$2,000, and also did not exceed \$5,000, may use the smaller return form (1040-A) instead of this form (1040). For copies of Form 1040-A or additional copies of Form 1040, inquire of your collector of internal revenue or at your post office or bank.

10. When the Return Must be Made.

This return must reach the collector's office on or before March 1, 1918.

The collector of internal revenue may, in case of sickness or absence of the individual, grant an extension of time not exceeding 30 days from March 1, 1918, provided a written application therefor is made within the period for which such extension may be granted.

The Commissioner of Internal Revenue is authorized to grant a reasonable extension of time for any reason he considers adequate.

11. Where the Return Should be Sent.

The return should be delivered or mailed to the collector of internal revenue for the district in which the individual resides.

If the individual has no residence in the United States the return should be sent to the collector for the district in which his principal business is carried on in the United States.

If the individual has neither residence nor place of business in the United States, the return should be sent to the collector of internal revenue at Baltimore, Md.

It is suggested that a copy of the return be retained.

12. When and to Whom Tax Must be Paid.

You may pay your tax by sending cash, check, or money order with this return to the collector of internal revenue.

You must pay it on or before June 15, 1918, to the collector to whom the return is sent.

13. Information at Source.

Every individual, firm, or corporation who during 1917 paid to another person salary, wages, interest, commissions, rentals, etc., of \$800 or more, is required to make a true and accurate return to the Commissioner of Internal Revenue showing the nature and source of such payments and the name and address of the person receiving them. Forms for reporting such information will be furnished by any collector of internal revenue.

TABLE FOR COMPUTATION OF SURTAX ON NET INCOME (Item O, Page 4) IN EXCESS OF \$5,000. Amount subject to Amount Total INSTRUCTIONS. Amount of surtax at of surtax surtax on To compute amount of surtax due on any amount of net income in excess of \$5,000: First, find in Column A Rate. COMPUTATION. net income. rate at each each shown in amount. 1. Largest sum in Column A which is less than the largest sum which is less than the amount of the total net income reported on the return; then find in Column E Column C the amount of the total net income . . \$ the corresponding amount of total surtax. To this amount В С D Ε Α add an amount computed as follows: \$ 000 2,500 Subtract from the net income the sum found in Column \$00 25 2. Total surtax thereon shown in Column E , \$ \$5,000 0% \$00 7,500 1% A and multiply the remainder by the rate shown on the 50 75 100 next line below in Column C. 10,000 2,500 2% 12,500 15,000 2,500 2,500 150 The sum of these two amounts is the total surtax due. 3% 3. Remainder of net income after subtracting 4% 250 For example, the surtax on a net income of \$22,500 is 250 1,600 20,000 5,000 5% 500 computed below: 40.000 8% 2.100 20.000 1. Largest sum in Column A which is 60,000 20,000 2,400 4,500 less than the amount of the total 4. Surtax on this remainder at rate (8%) shown 80,000 20,000 17% 3,400 7,900 \$20,000 net income 100,000 20.000 22% 4.400 12.300 in Column C on line below that from which surtax thereon shown in 150,000 50,000 27% 13,500 25,800 Column E . . Item 1 was taken. \$ 500 200,000 50,000 31% 15,500 41,300 Remainder of net income after 250.000 18.500 50.000 37% 59.800 2,500 subtracting Item 1, above . 300,000 50,000 42% 21,000 80,800 5. Total surtax due (sum of Items 2 and 4), , \$ 4. Surtax on this remainder at rate 500,000 200.000 46% 92,000 172,800 (8%) shown in Column C on line 750,000 125,000 250.000 50% 297.800 below that from which Item 1 was 250,000 137,500 435,300 1,000,000 200 This total (Item 5) should be entered as Item 33, page 4. taken 1,500,000 500.000 61% 305,000 740.300 1,050,300 500,000 5. Total surtax due (sum of Items 2 2,000,000 62% 310,000 and 4) 700 2,000,000

PENALTIES.

For failing to make return on time.—Not less than \$20 nor more than \$1,000, and, in addition, 50 per cent of the amount of tax due.

For making false or fraudulent return.—Not exceeding \$2,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and 100 per cent of the tax due.

For failing to pay tax on time.—Five per cent of the amount of tax due and 1 per cent interest for each full month during which the tax remains unpaid.

This return must reach the Collector of Internal Revenue at ______, or his deputy, on or before MARCH 1, 1918.

Page 2

DETAILS OF TAXABLE INCOME

All income must be reported gross, except income received from partnerships or through fiduciaries, which should be reported net.

Income of any kind amounting to \$800 or more received from any one source, or any income regardless of amount received from a partnership or through a fiduciary, should be reported separately, together with the name and address of the person, association, corporation, partnership, or fiduciary from whom received.

Your share of partnership profits should be reported under H, page 4, except the part of such profits which was originally derived (1) from interest on obligations of the United States issued since September 1, 1917, held by the partnership in excess of \$5,000 par value (to be entered under E); (2) from dividends on stock of domestic and resident corporations (to be entered under F); and (3) from interest on securities not subject to Federal income tax.

If the partnership's fiscal year differs from the calendar year so that a part of the fiscal year fell within the calendar year 1916, a proportionate part of your share of the partnership profits for the

fiscal year (with the exceptions noted), assignable to the calendar year 1916 should be entered under H in the column for deductions, and the balance in the final column. The total of these two amounts should be entered in the column for "Gross income." For normal tax, partnership profits assignable to 1916 but received in 1917 should be added to Item 27, page 4. For surtax, they should be added to dividends (if any) accumulated in 1916, and treated as directed for such dividends under F, below. Dividends received through a partnership should be reported (like other dividends) under F for the year in which accumulated, regardless of the fiscal year of the partnership.

If income reported on this return was received by wife (or husband), or child, enter it in the same manner as your own income and write the word "wife," "husband," or "child," on the line on which the income is reported.

If this form has not space enough for all entries, make additional entries on a separate sheet of paper and attach it securely to page 3 or 4.

A. INCOME FROM SALARIES, WAGES, COMMISSIONS, BONUSES, DIRECTORS' FEES, AND PENSIONS, AND FROM PROFESSIONS.

Salaries, wages, etc., paid by States or political subdivisions thereof and gifts not forming part of your compensation for services rendered should not be reported.

Expenses charged against your compensation or professional income should be explained on the blank lines marked "Explanation of deductions."

State whether the salaries, etc., were received by yourself, wife (or husband), or child.

Brokers and commission merchants should report their income under B if they buy and sell on their own account, advance money to their customers, or in any way use more than a nominal capital in their business.

B. INCOME FROM BUSINESS (INCLUDING FARMING).

Report income under B only if you are engaged in farming or in business for yourself. Do not report here your share of partnership profits.

Report under C sales of land, buildings, equipment, stocks, bonds, and other property not connected with your regular business, and sales of your business plant and equipment.

If you have a complete profit and loss statement, showing all the information called for under "Cost of goods sold" and "Other business deductions," you may attach it to page 3 of this return and enter the amount of net income under B, page 3. Gross sales and income from business services.—Individuals deriving income from the sale

of merchandise or of products of farming, manufacturing, mining, or construction should report the total amount of such sales less any discounts or allowances from the sale price. Income from business services such as transportation, storage, etc., carried on with invested capital, should also be reported here.

Cost of goods sold.--If you make inventories of merchandise or securities, state under "Explanations" the basis on which such inventories are made; that is, whether (a) at cost or (b) at cost or market value, whichever is lower.

If in your books of account you do not regularly inventory unsold goods or securities on hand, make no entries referring to inventories, but use one of the following methods:

(1) Report as cost of goods sold the total cost of goods purchased or produced during the year. This method may be used by manufacturers and dealers in merchandise, but not by dealers in real estate or securities.

(2) Report the cost of the particular articles sold during the year, in accordance with the instructions under C. This method may be used by dealers in real estate and securities.

Taxes.—See instructions under J. below.

Repairs.—Ordinary repairs, required to keep property in usable condition, are deductible. Replacements, on the other hand, may not be deducted, unless no deduction for wear and tear or depreciation has been claimed. Expenditures for permanent improvements are not deductible under this or any other heading.

This item should be explained in the table at the bottom of page 3.

Wear and tear.—A deduction may be claimed on account of wear and tear or depreciation during the year of property used exclusively in business or trade, only to the extent that such wear and tear or depreciation is not covered by deductions claimed in this return or in previous returns for repairs, replacements, and losses. The amount claimed for wear and tear or depreciation should not exceed the original cost of the property divided by its total estimated life in years. When the amount of depreciation allowed equals the cost of the property, no further claim should

Do not claim any deduction for depreciation in the value of a building occupied by the owner as his dwelling, or of other property held for personal use. Do not claim any deduction for

depreciation of real estate (exclusive of improvements thereon), nor for depreciation of stocks, bonds, and other securities.

This item should be explained in the table at the bottom of page 3.

Depreciation of patents, copyrights, etc., and depletion of mines, etc.—If you wish to claim a deduction on account of depreciation in the value of patents, copyrights, franchises, and other legal privileges, or on account of depletion of mines and oil and gas wells, see paragraphs 7 and 8, section 5a, of the act of September 8, 1916, and the regulations thereunder, or communicate with your collector of internal revenue.

Property losses.—Report only losses of property used in your business or trade from fire, storm, shipwreck, or other casualty, or theft, not covered by issuance and not offset by repairs or replacements reported. The property lost should be valued at cost less depreciation to date

Any such losses of property not used in your business, such as your dwelling or household furniture, should be reported under J, "Other deductions," on page 4.

Do not report any losses for which a claim against an insurance company is pending. Wait until the claim is settled and deduct from the cost of the property, less depreciation, the amount of insurance collected. Report the net loss, if any, in the return of income for the year in which the settlement by the insurance company is made.

This item should be explained in the table at the bottom of page 3.

Bad debts.—Report only debts which you have ascertained to be worthless and have charged

A bad debt offsetting income accrued since March 1, 1913, will not be allowed as a deduction unless the amount was reported as income for the year in which the debt was created.

State under "Explanations" how the debts were ascertained to be worthless. Insolvency of the debtor, inability to collect by legal proceedings, or inability of debtor to pay, ascertained by a mercantile agency, would be a sufficient indication of worthlessness.

If at any future time a debt charged off as worthless and allowed as a deduction is collected the amount collected must be returned as income for the year in which received.

Unpaid debts are not deductible if made good by recovery of property sold or retention of property pledged.

Bad debts arising out of personal loans should be reported under J, "Other deductions."

Other expenses.—Do not include any personal, living, or family expenses.

Do not deduct interest on your own investment in your business or farm, or salary for your own services or services of your family, unless these items are entered as income elsewhere on this return or in other returns.

C. PROFITS FROM SALE OF REAL ESTATE, STOCKS, BONDS, AND OTHER PROPERTY.

Sales connected with your regular business should be reported under B, unless they would thereby become confused with sales of merchandise whose cost is computed by a different method (see "Cost of goods sold," under B, above).

If the profits or losses on sales made through any one broker aggregated \$800 or more, report the transactions on a separate line with the name and address of the broker.

Kind of property.—Describe the property as definitely as you can in a word or two, as "farm," "dwelling," "stocks," "bonds," etc.

Cost.—If the property was acquired before March 1, 1913, report the estimated market value

on that date instead of the cost and explain the basis of your estimate.

return for the year in which it is sold.

Expenses incidental to the purchase of property may be included in the cost if never claimed in income-tax returns as a deduction from income.

Losses.—If total cost of all property sold exceeded total sale price, the loss will not be allowed as a deduction unless the sales out of which the loss arose were connected with your regular business. If a deduction is claimed on account of losses reported under C, explain what connection the sales had with your regular business and enter the amount of the loss under J, "Other deductions.3

D. INCOME FROM RENTS AND ROYALTIES.

Kind of property.—Describe briefly, as "farm," "dwelling," "mine," and also state kind of material of which buildings (if any) are constructed as "brick" or "wood."

Amount of rent.—If tenant rents your farm on a cash rental basis, state the amount of the rent, whether paid in cash or in crops. If he works it on shares, report your share as income in your

Repairs, wear and tear, and property losses.—See instructions relating to repairs, wear and tear, depreciation of patents, copyrights, etc., depletion of mines, etc., and property losses under

E. INTEREST ON BONDS AND OTHER OBLIGATIONS OF THE UNITED STATES ISSUED SINCE SEPTEMBER 1, 1917.

Exemption.—No return should be made of interest on any amount of such obligations up to and including \$5,000, par value, owned by one individual. The benefit of this exemption may be claimed in this return not only on behalf of the individual making this return, but also on behalf of wife, husband, or any member of the family owning such obligations whose income has been included in this return.

Interest paid.—If indebtedness has been incurred for the purchase of such obligations, find what percentage the amount of such obligations held in excess of \$5,000 is of the total amount of such obligations held, and enter in column 5 the same percentage of the interest paid on the indebtedness.

F. DIVIDENDS ON STOCK OF CORPORATIONS ORGANIZED OR OPERATING IN THE UNITED STATES AND SUBJECT TO INCOME TAX. The sum of the amounts accumulated from March 1, 1913, to December 31, 1915, is subject

Dividends which were paid out of profits or surplus accumulated by the distributing corporation prior to the year for which this return is made but not prior to March 1, 1913, should be reported under the year in which the profits or surplus was accumulated.

The amount of dividends paid out of profits or surplus accumulated in 1916 is subject to surtax at the rate or rates imposed by the act of September 8, 1916, on a corresponding amount of income in excess of the amount on Item O, page 4.

to surtax at the rate or rates imposed by the act of October 3, 1913, on a corresponding amount of income in excess of the sum of Item O and the amount accumulated in 1916.

The amount of these surtaxes should be computed and entered on line 37, page 4. Otherwise an additional assessment will be made by the Commissioner of Internal Revenue.

G. INTEREST ON TAX-FREE-COVENANT BONDS ON WHICH ONE NORMAL TAX OF 2 PER CENT WAS WITHHELD AT SOURCE.

Report under G interest received on bonds of corporations organized or doing business in the United States, containing a clause by which the debtor corporation agrees to pay the interest without any deduction for taxes, provided exemption from withholding of the tax and payment thereof at the source was not claimed with respect to such interest. If exemption was claimed, the interest received must be reported under H, "Other income," on page 4.

Report under H interest received on bank deposits, notes, mortgages, etc., and all other income that is not reported elsewhere on this return, with the exceptions stated in instruction 2, page 1. State each kind of income separately. (See also instructions at top of page.)

Income received from partnerships or through fiduciaries.—If taxable income other than that falling under E and F was received from a partnership or if taxable income other than that falling under E, F, and G was received through a fiduciary, enter the name of the partnership or fiduciary and the amount received on a separate line.

Deductions, if any.-Explain expenses claimed as deductions on any vacant lines or on a separate sheet of paper (to be attached securely to page 3 or 4 of the return).

J. GENERAL DEDUCTIONS. Other deductions.—Do not include your personal exemption, which should be entered on line

Interest.—Interest on personal indebtedness is deductible except on indebtedness incurred for the purchase of obligations or securities the interest on which is exempt from taxation

Taxes.—Do not report inheritance taxes, Federal income taxes, or taxes specially assessed for local improvements or betterments, such as roads, streets, sidewalks, sewers, etc.

Excess profits taxes, if any, should not be included under J, but should be reported as Item L, and also as Items 34 and 35, page 4.

21, page 4, or any personal, living, or family expenses. If you wish to claim a deduction on account of losses of personal property or bad debts arising out of personal loans, see instructions under B, "Property losses," and "Bad debts."

If a net loss is reported under B, D, or H, or if an excess of interest paid is reported under E (in column 6), it may be claimed as a deduction. If a net loss reported under C is claimed as a deduction, explain how the transactions were connected with your business.

N. CONTRIBUTIONS.

The following are deductible: Contributions or gifts actually made within the year to corporations or associations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or to societies for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of 15 per cent of your taxable net income as computed without deducting such contributions. Contributions to individuals are not deductible.

DETAILS OF TAXABLE INCOME (INCLUDING INCOME OF WIFE (OR HUSBAND) AND DEPEND-)

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	(If buildings			which constructed			er property.	Dy ciai	ms for wea ar or losse		6. R	ate. 7. A	Amount pr	evious yea	rs. 8	. Amou	nt this y	ear.	9. C	ause of I	oss.	10. A	mount o	of loss.
						\$		\$				\$	<u> </u>	Ť	\$							\$		T
															*-									1

DETAILS OF TAXABLE INCOME (Concluded)

SEE INSTRUCTIONS ON PAGE 2 UNDER CORRESPONDING HEADINGS

G INTEREST ON TAX-F	REE-COVENANT BONDS (on wh					cent was withheld at source)				luctions, i				
G. INTLINEST ON TAX-F	COVILIANT DONDS (OII WII	ion one fi	omidi	un Ul 2	- hei	oone was withhold at Source).	s i. Gloss	oone.	\$. Dec	iaciiuiis, l	any.	†		
·····							- *		¥			•		
]			
NET INTEREST O	ON TAX-FREE-COVENANT BONDS (to	otal column	n 1 mini	us total	colum	ın 2)	\$		\$			\$		
	uding income from partnerships a						1. Gross	income.	2. Dec	luctions, i	f any.			
Interest on bonds and other	obligations of domestic and resident	corporation	ons (exc	cept as	entere	ed under G)	\$		\$			\$		
Interest on bonds of foreign	countries and corporations and divid	lends on s	tock of	foreign	corpo	rations								
Interest on notes, bank dep	osits, mortgages (except of corporation	ons), and a	all other	interes	st .									
]			
I. TOTAL NET INCOME	FROM ALL SOURCES											\$		
J. GENERAL DEDUCTIO	NS NOT REPORTED ON PAGE :	3 OR AB	OVE (E	XCEP	T CO	NTRIBUTIONS—SEE N BEL	OW).							
Interest on personal indebte	edness								\$			_		
	onal property, and other taxes not rep											-		
Other deductions, except co	ontributions (explain)											-		
TOTAL OF NEDAL	DEDUCTIONS EVOEDT CONTRIBUTION	TION 0												
	DEDUCTIONS, EXCEPT CONTRIBU											φ		
	(WITHOUT DEDUCTING EXCES	_										.\$		
	TS TAXES, IF ANY, FOR 1917 (SE											\$		
	: (WITHOUT DEDUCTING CONTF CHARITABLE ORGANIZATIONS										•	.T		
33.11111110110110110	S.D.IIII SIIGAINIZATIONS	;				nd address of each organizar			\$,		†		
									ļ:]		
						AL (not over 15 per cent of item						\$		<u> </u>
O. TOTAL NET INCOME	ON WHICH INCOME TAX IS TO	BE COM	/IPUTE	D (M n	ninus	N)						\$		
	Fo	rm 1040 (B	Pavisad	lanuary	1018)		ENLIE				T			
CAUTION								0 1017			(Do	not write	in this s _l EIVED	pace.)
Read all instructions.	INDIVIDUAL	INCU	INIT			TURN FOR CALEND	AK ILAI	X 1917						
Answer all questions.				(Write	plainly.	Give name in full.)						L	IST	
If necessary, ask your	Made by (or for)										1	Month	Page	Line
Collector of Internal	Home address													
Revenue for assistance.	(Stre	et and num	iber or ru	ural route	e.)	(Post office	ce and State.)							
Revenue for assistance.	(Stre	et and num	iber or ru	ural route	e.)	(Post offic D EITHER IS INCORRECT, PLEASE (ce and State.)					lited by		
Did you make a	(Stre (IF NAME /	eet and num AND ADDRI	iber or ru	ural route FILLED	e.)) IN AN	(Post office) D EITHER IS INCORRECT, PLEASE	ce and State.) CORRECT IT.)	3. To w	hat Col	lector's	Aud	lited by		
	2. If so, what address did you give on the retur	eet and num AND ADDRI	iber or ru	ural route	e.)) IN AN	(Post office) DEITHER IS INCORRECT, PLEASE	ce and State.)	3. To w	hat Col	lector's	Aud	lited by		
return for 1916? 4. Were you on December 3	2. If so, what address did you give on the retur	eet and num AND ADDRI	iber or ru	ural route	e.)) IN AN	(Post office) DEITHER IS INCORRECT, PLEASE	ce and State.)	3. To w	hat Col	lector's	Aud	lited by		State.)
Did you make a return for 1916? Were you on December 3 and living with wife (or	2. If so, what address did you give on the return 1, 1917, married husband)? 5. If not, were you instruction	eet and num AND ADDRI	iber or ru	ural route	e.)) IN AN	(Post office process) DEITHER IS INCORRECT, PLEASE (Post office process) 6. Hopemption"?	w many deper	3. To world	vhat Col fice was ren unde oport) ha	lector's s it sent? er 18 (or r d you on	Aud (Givennental	ve district or	r city and sically 1917?	State.)
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