

(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1932

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1933

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office) (County) (State)

OCCUPATION _____

Do not write in this space

Serial Number _____

Amount Paid, \$ _____

(Cashier's Stamp)

Cash Check M. O.

- | | | |
|---|---|--|
| 1. Are you a citizen or resident of the United States?..... | 3. Were you married and living with husband or wife on the last day of the year?..... | 5. How many dependents (except husband or wife) received their chief support from you during your taxable year?..... |
| 2. Was a separate return filed by husband or wife?..... | 4. If not, were you the head of a family on the last day of the year?..... | 6. State date and nature of any change under questions 3, 4, or 5 during the year..... |

Item No.	INCOME			
1.	Salaries, Wages, Commissions, Fees, etc. (State from whom received).....	\$		
2.	Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds.....			
3.	Interest on bonds upon which a tax of 2% was paid at source.....			
4.	Other Income (including income from fiduciaries, partnerships, etc.) (State source): -----			
5.	TOTAL INCOME IN ITEMS 1 TO 4.....			\$
DEDUCTIONS				
6.	Taxes Paid.....	\$		
7.	Contributions (Explain on reverse side).....			
8.	Other Deductions Authorized by Law (Explain below): -----			
9.	TOTAL DEDUCTIONS IN ITEMS 6 TO 8.....			\$
COMPUTATION OF TAX				
10.	Net Income (Item 5 minus Item 9).....			\$
11.	Personal Exemption.....	\$		
12.	Credit for Dependents.....			
13.	Balance taxable at 4%, not over \$4,000 (Item 10 minus Items 11 and 12).....			\$
14.	Total Income Tax (4% of Item 13).....			\$
15.	Less: Income Tax paid at source on tax-free covenant bonds (2% of Item 3).....	\$		
16.	Income Tax paid to a foreign country or U. S. possession (Attach Form 1116).....			
17.	BALANCE OF TAX (Item 14 minus Items 15 and 16).....			\$

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1932 and Regulations issued under authority thereof.

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

Sworn to and subscribed before me this

(Signature of taxpayer or agent)

day of _____, 1933.

(Address of agent)

See Instructions

(Signature of officer administering oath)

(Title)

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	NAME OF ORGANIZATION	AMOUNT PAID
	\$.....		\$.....

NONTAXABLE OBLIGATIONS AND SECURITIES

OBLIGATIONS AND SECURITIES	AMOUNT OWNED	INTEREST RECEIVED
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia..	\$.....	\$.....
(b) Securities issued under the Federal Farm Loan Act, or under such Act as amended.....		
(c) Obligations of the United States or its possessions.....		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations subject to income tax under the Revenue Act of 1932, including your share of such dividends on stock owned by a partnership, syndicate, pool, joint venture, etc., or an estate or trust..... \$.....

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.
For Willfully Making a False or Fraudulent Return.—Not more than \$10,000 or imprisonment for not more than five years, or both, together with the costs of prosecution.
For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the restrictions on assessment and collection of a deficiency in tax, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1932 of \$5,000, or over, or a net income for the same period of (a) \$1,000 or over, if single, or if married and not living with husband or wife, or (b) \$2,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor children, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, either each must make a return, or the income of each must be included in a single joint return.

Items Exempt from Tax

- (a) Amounts received under a life insurance contract paid by reason of the death of the insured.
- (b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.
- (c) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).
- (d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of \$5,000 is subject to surtax if the net income is over \$6,000.
- (e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.
- (f) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.
- (g) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.
- (h) Compensation received for services rendered without the United States (except amounts paid by the United States or any agency thereof) by a citizen who is a nonresident for more than six months during the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.
Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as Item 3. The tax of 2 per cent paid at source on such interest should be claimed as a credit in Item 15. Interest on bonds is considered income when due and payable.
Other income.—Enter as Item 4 all other taxable income, including dividends on stock of domestic corporations not subject to income tax under the Revenue Act of 1932 and dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership, syndicate, pool, joint venture, etc.

Deductions

Taxes.—Enter as Item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes. No part of foreign income and profits taxes is allowable as a deduction if a credit is claimed in Item 16 of the return.
Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction. List names of organizations and amounts contributed to each in space above.
Other deductions.—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.
 A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.
 In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.
 If the status of the taxpayer, in so far as it affects the personal exemption or credit for dependents, changes 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.

General Information

Affidavit.—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 person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax.
Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1933.
Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.