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# INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF MORE THAN \$5,000  
OR NET INCOMES, REGARDLESS OF AMOUNT, IF DERIVED FROM A PROFESSION OR BUSINESS, INCLUDING FARMING

For Calendar Year 1923

Or for period begun \_\_\_\_\_, 1922, and ended \_\_\_\_\_, 1923

File This Return Not Later Than the 15th Day of the Third Month Following the Close of the Taxable Period  
(PRINT NAME AND ADDRESS PLAINLY BELOW)

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

Do Not Write in These Spaces

SERIAL NUMBER

FILE CODE

FIRST PAYMENT

\$ \_\_\_\_\_

Examined by

(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.

## OCCUPATION, PROFESSION, OR KIND OF BUSINESS

- Are you a citizen or resident of the United States? \_\_\_\_\_
- If you filed a return for 1922, to what Collector's office was it sent? \_\_\_\_\_  
If so, state: (a) Name and address entered at head of that return \_\_\_\_\_
- Is this a joint return of husband and wife? \_\_\_\_\_  
(b) Exemption claimed, \$ \_\_\_\_\_
- If not, is a separate return being filed by your husband or wife? \_\_\_\_\_
- Were you married and living with husband or wife on the last day of your taxable period? \_\_\_\_\_
- If not, were you on the last day of your taxable period supporting one or more persons living in your household who are closely related to you by blood, marriage, or adoption? \_\_\_\_\_
- How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support because mentally or physically defective were receiving their chief support from you on the last day of your taxable period? \_\_\_\_\_

Item and Instruction No.	INCOME	Amount received.	Expenses paid. (Explain in Schedule G.)			
1. Salaries, Wages, Commissions, etc. (State name and address of person from whom received.)		\$ _____	\$ _____	\$ _____		
2. Income from Business or Profession. (From Schedule A)						
3. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds						
4. Income from Partnerships, Fiduciaries, etc. (State name and address of partnership, etc.)						
5. Rents and Royalties. (From Schedule B)						
6. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)						
7. Dividends on Stock of Domestic Corporations						
8. Taxable Interest on Liberty Bonds, etc. (From Schedule E)						
9. Other Income (including dividends received on stock of foreign corporations). (State nature of income.)						
(a) _____						
(b) _____						
(c) _____						
10. TOTAL INCOME IN ITEMS 1 TO 9				\$ _____		

	DEDUCTIONS		
11. Interest Paid		\$ _____	
12. Taxes Paid			
13. Losses by Fire, Storm, etc. (Explain in Schedule F)			
14. Bad Debts. (Explain in Schedule G)			
15. Contributions. (Explain in Schedule G)			
16. Other Deductions Authorized by Law. (Explain in Schedule G)			
17. TOTAL DEDUCTIONS IN ITEMS 11 TO 16		\$ _____	
18. NET INCOME (Item 10 minus Item 17)		\$ _____	

COMPUTATION OF TAX			
19. Net Income (Item 18 above)	\$ _____		
20. Less: Dividends (Item 7 above)	\$ _____		
21. Taxable Interest on Liberty Bonds, etc. (Item 8 above)	\$ _____		
22. Personal Exemption and Credit for Dependents (see Instruction 23)	\$ _____		
23. TOTAL OF ITEMS 20, 21, AND 22	\$ _____		
24. Balance (Item 19 minus Item 23)	\$ _____		
25. Amount taxable at 4% (not over \$4,000)	\$ _____		
26. Balance (Item 24 minus Item 25)	\$ _____		
27. Normal Tax (4% of Item 25)	\$ _____		
28. Normal Tax (8% of Item 26)	\$ _____		
29. Surtax on Item 19 (see Instruction 29)	\$ _____		
30. Tax on Capital Net Gain (12½% of column 9, Schedule D) (see Instruction 6)	\$ _____		
31. Total Tax	\$ _____		
32. Less: Income Tax paid at source	\$ _____		
33. Income and profits taxes paid to foreign countries or possessions of the U. S. (attach Form 1116)	\$ _____		
34. Balance of Tax (Item 31 minus Items 32 and 33)	\$ _____		

**SCHEDULE A.—INCOME FROM BUSINESS OR PROFESSION.** (See Instruction 2.)

1. Total income from business or profession.....		\$	
<b>COST OF GOODS SOLD:</b>			
2. Labor.....	\$	<b>OTHER BUSINESS DEDUCTIONS:</b>	
3. Material and supplies.....		10. Salaries and wages not reported as "Labor" on line 2 (see Instruction 1).....	\$
4. Merchandise bought for sale.....		11. Rent on business property in which taxpayer has no equity.....	
5. Other costs (list principal items and amounts below or on separate sheet).....		12. Interest on business indebtedness to others.....	
6. Plus inventory at beginning of year.....		13. Taxes on business and business property.....	
7. TOTAL (Lines 2 to 6, inclusive).....	\$	14. Repairs, wear and tear, obsolescence, depletion, and property losses (explain below).....	
8. Less inventory at end of year.....		15. Bad debts arising from sales or professional services.....	
9. NET COST OF GOODS SOLD (Line 7 minus Line 8).....	\$	16. Other expenses (list principal items and amounts below or on separate sheet).....	
		17. TOTAL (Lines 10 to 16, inclusive).....	\$
		18. TOTAL DEDUCTIONS (Line 9 plus Line 17).....	\$
State amount of salary to self included in Item 10.....	\$	19. NET INCOME (Line 1 minus Line 18) (Enter as Item 2).....	\$

Explanation of deductions claimed on Lines 5, 14, and 16.....

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

1. KIND OF PROPERTY.	2. AMOUNT RECEIVED.	3. COST, OR VALUE MARCH 1, 1913.	4. DEPRECIATION AND DEPLETION.	5. REPAIRS.	6. OTHER EXPENSES.	7. NET INCOME (Enter as Item 5).
	\$	\$	\$	\$	\$	\$

State estimated life of property, and depreciation previously taken.....

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

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

If not acquired by purchase, state how acquired.....

**SCHEDULE D.—CAPITAL NET GAIN FROM SALE OF ASSETS HELD FOR MORE THAN TWO YEARS.** (Optional, see Instruction 6.)

1. KIND OF PROPERTY.	2. DATE ACQUIRED.	3. DATE SOLD.	4. AMOUNT RECEIVED.	5. DEPRECIATION.	6. COST.	7. VALUE MARCH 1, 1913.	8. SUBSEQUENT IMPROVEMENTS, AND CAPITAL DEDUCTIONS.	9. NET GAIN (Enter Tax of 12 1/2% as Item 8)
			\$	\$	\$	\$	\$	\$

If not acquired by purchase, state how acquired.....

**SCHEDULE E.—TAXABLE INTEREST ON LIBERTY BONDS, ETC.** (See Instruction 8.)

1. OBLIGATIONS OF THE UNITED STATES ISSUED SINCE SEPTEMBER 1, 1917. (INTEREST ON OBLIGATIONS IN EXCESS OF EXEMPTIONS IS ONLY SUBJECT TO SURTAX.)	2. EXEMPTIONS APPLICABLE FROM BEGINNING OF TAXABLE PERIOD TO JULY 2, 1923.	3. AMOUNT OWNED TO JULY 2, 1923, IN EXCESS OF EXEMPTIONS SPECIFIED IN COLUMN 2.	4. INTEREST TO JULY 2, 1923, ON AMOUNT OWNED IN EXCESS OF EXEMPTIONS.	5. EXEMPTIONS APPLICABLE FROM JULY 3, 1923, TO END OF TAXABLE PERIOD.	6. AMOUNT OWNED FROM JULY 3, 1923, IN EXCESS OF EXEMPTIONS SPECIFIED IN COLUMN 5.	7. INTEREST FROM JULY 3, 1923, ON AMOUNT OWNED IN EXCESS OF EXEMPTIONS.
(a) First Liberty Loan Second Converted 4 1/2% Bonds.....	\$30,000	\$	\$	X X X X X X X	X X X X X X X	X X X X X X X
(b) Liberty 4% and 4 1/2% Bonds, Treasury 4 1/2% Bonds, Treasury Certificates, and Treasury (War) Savings Certificates.....	5,000			\$5,000	\$	\$
(c) Liberty 4% and 4 1/2% Bonds.....	125,000			50,000		
(d) Victory 4 1/2% Notes, and Treasury Notes.....	NONE			NONE		
(e) TOTAL TAXABLE INTEREST (If you bought or sold during year, attach statement showing holdings by periods).....			\$		(Enter total of columns 4 and 7 as Item 8)	\$

**SCHEDULE F.—EXPLANATION OF LOSSES BY FIRE, STORM, ETC.** (See Instruction 13.)

1. KIND OF PROPERTY.	2. DATE ACQUIRED.	3. COST, OR VALUE MARCH 1, 1913.	4. SUBSEQUENT IMPROVEMENTS.	5. DEPRECIATION.	6. INSURANCE.	7. SALVAGE VALUE.	8. NET LOSS. (Enter as Item 13.)
		\$	\$	\$	\$	\$	\$

**SCHEDULE G.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 14, 15, AND 16.**


**AFFIDAVIT.**

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and, to the best of my knowledge and belief, is a true and complete return made in good faith, for the taxable period as stated, pursuant to the Revenue Act of 1921 and the Regulations issued under authority thereof.

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

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 1924.

(Signature of individual or agent.)

(Signature of officer administering oath.)

(Title.)

(Address of individual or agent.)