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DETACH THE RETURN (CONTAINING AFFIDAVIT) AND DELIVER OR SEND IT WITH PAYMENT TO COLLECTOR OF INTERNAL REVENUE ON OR BEFORE MARCH 15, 1919

KEEP THIS WORK SHEET AND THE INSTRUCTION SHEET

If the return is made for a part of the calendar year 1918, the date on which the period covered by the return ends must be plainly stated at the head of the return.

WORK SHEET FOR INDIVIDUAL INCOME TAX RETURN FOR NET INCOMES OF MORE THAN \$5,000 FOR CALENDAR YEAR 1918

*JHR*

IF YOU NEED ASSISTANCE GO TO A DEPUTY COLLECTOR OR TO THE COLLECTOR'S OFFICE BUT FIRST READ INSTRUCTIONS AND FILL OUT THIS SHEET (FACE AND BACK) IN PENCIL AS WELL AS YOU CAN

CASH	
CHECK	
M. O.	
CERT. OF IND.	

- Did you make a return for 1917?
- If so, what address did you give on that return?
- To what Collector's office was it sent? (Give district or city and State.)
- Were you in 1918 married and living with wife (or husband)?
- If not, were you head of a family as defined in instructions under "Personal Exemption"?
- If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you?
- Did your wife (or husband) or minor child make a separate return? (If so, give name and address entered at head of that return.)
- Give number, if any, assigned to you for 1917, if it does not appear in address at head of return
- How many dependent persons under 18 (or mentally or physically defective) received their chief support from you in 1918?
- Write "R" if this return shows income received or "A" if it shows income accrued

11. Enter below all nontaxable income received by (or accrued to) you during the year:

CLASS OF SECURITIES	PRINCIPAL	INTEREST	CLASS OF SECURITIES	PRINCIPAL	INTEREST	SALARY, ETC. (GIVE SOURCE)	AMOUNT
Bonds of First Liberty Loan authorized			Obligations of States and Territories, public authorities thereof, and the District of Columbia				
Other obligations of the U. S. issued before Sept. 1, 1917, and obligations of U. S. possessions			Federal Farm Loan Bonds				

12. State amount of stock dividends received by (or accrued to) you directly during the year, declared from earnings of domestic or resident corporations accumulated since February 28, 1913, and prior to January 1, 1918:
- (a) Accumulated in 1917, \$ *2,000.00* (b) Accumulated in 1916, \$ \_\_\_\_\_ (c) Accumulated since February 28, 1913, and prior to January 1, 1916, \$ \_\_\_\_\_
13. Enter in table below interest on Liberty Bonds and other obligations of the United States issued since September 1, 1917, received by (or accrued to) you during the year, and maximum amount of such obligations (par value) held at any one time from which such interest was derived (see instructions, page 2, under K(b)):

1. CLASS OF OBLIGATION	INDIVIDUAL HOLDINGS		SHARE OF HOLDINGS OF PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS		6. TOTAL OF COLUMNS 3 AND 5	7. MAXIMUM EXEMPTION
	2. AMOUNT OF INTEREST	3. MAXIMUM AMOUNT OF OBLIGATIONS	4. AMOUNT OF INTEREST	5. MAXIMUM AMOUNT OF OBLIGATIONS		
(a) First Liberty Loan converted into Second Loan and Second Liberty Loan as converted (interest received since January 1, 1918)						\$45,000 (See Note.) In addition an exemption of \$5,000 may be claimed as to any one of these classes of dividends among them. 30,000 0
(b) First and Second Liberty Loans converted into Third Loan and Third Liberty Loan	<i>42.20</i>	<i>1,000</i>				
(c) First Liberty Loan converted into Fourth Loan						
(d) Fourth Liberty Loan	<i>1.17</i>	<i>1,000</i>				
(e) Other obligations issued since September 1, 1917						
(f) TOTALS	<i>53.37</i>	<i>2,000</i>			<i>2,000</i>	

Note.—This exemption (maximum \$45,000) is limited to one and one-half times the amount of bonds of the Fourth Liberty Loan originally subscribed for and still held. State here amount of bonds of the Fourth Liberty Loan originally subscribed for and still held \$ \_\_\_\_\_

14. Enter in the table below income from partnerships, personal service corporations, and estates and trusts:

1. NAME OF PARTNERSHIP, PERSONAL SERVICE CORPORATION, ESTATE, OR TRUST (If Estate or Trust, Give Also Name of Fiduciary.)	2. PERIOD (ENTER 1918 OR DATE ON WHICH FISCAL YEAR ENDED)	3. CASH DIVIDENDS	4. STOCK DIVIDENDS	5. INTEREST ON TAX-FREE BONDS (FROM ESTATES AND TRUSTS ONLY)	6. INTEREST ON LIBERTY BONDS, ETC., HELD SINCE SEPT. 1, 1917	7. OTHER INCOME	8. TOTAL
(a) Totals taxable at 1918 rates (see instructions, page 2, under C)							
(b) Totals taxable at 1917 rates (see instructions, page 2, under C)							
(c) Amount of stock dividends (column 4) taxable at 1918 rates (enter as 20), \$ _____							
(d) Amount of stock dividends taxable at 1918-15 rates (enter as 23), \$ _____							

Total Net Income Subject to Surtax		Total Net Income Subject to Normal Tax		Calculation of Tax	
15. Item I, page 2	<i>2,000.00</i>	25. Net income shown on page 2, Item J	<i>2,227.40</i>	33. Normal tax of 6% on amount of Item 25	<i>133.64</i>
16. Item 12 (a)	<i>2,000.00</i>	26. Less personal exemption	<i>300.00</i>	34. Normal tax of 12% on amount of Item 29	<i>635.69</i>
17. Item 14 (b), column 8	<i>2,154.10</i>	27. BALANCE	<i>1,927.40</i>	35. Normal tax of 4% on amount of Item 32	<i>77.09</i>
18. TOTAL (Items 15, 16, and 17)	<i>2,154.10</i>	28. Amount subject to tax at 6% (not over \$4,000)	<i>400.00</i>	36. Surtax at 1918 rates (see surtax table on page 1 of instructions)	<i>622.41</i>
19. Item 18 (b)	<i>2,154.10</i>	29. BALANCE SUBJECT TO TAX AT 12%	<i>1,527.40</i>	37. Surtax at prior-year rates (see surtax table on page 1 of instructions)	<i>171.08</i>
20. Item 14 (c)	<i>2,154.10</i>	30. Amount of Item 14 (b), column 7	<i>1,000.00</i>	38. TOTAL TAX	<i>1,609.18</i>
21. TOTAL (Items 18, 19, and 20)	<i>2,154.10</i>	31. Balance of personal exemption not used above (Item 26 minus Item 25)	<i>1,000.00</i>	39. Tax paid in 1918 (2% of amount of Item 7, page 1)	<i>78.80</i>
22. Item 12 (c)		32. BALANCE SUBJECT TO TAX AT 1%	<i>527.40</i>	40. Income, tax profit, and steam-profit taxes paid in 1918 in foreign countries and possessions of the U. S.	
23. Item 14 (d)				41. BALANCE OF TAX DUE (Item 38 minus Items 39 and 40)	<i>1,590.38</i>
24. TOTAL NET INCOME (Items 21, 22, and 23)	<i>2,154.10</i>			42. Amount of tax paid on submission of return	

TAXPAYER'S RECORD OF PAYMENTS

PAYMENT	AMOUNT	DATE	CHECK OR M. O. No.	BANK OR OFFICE OF ISSUE
First	\$ _____			
Second	\$ _____			
Third	\$ _____			
Fourth	\$ _____			

RETAIN THIS SHEET AND INSTRUCTION SHEET AVAILABLE FOR INSPECTION BY REVENUE OFFICER

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TAXPAYER'S WORK SHEET FOR RETURN OF INCOME TAXABLE AT 1918 RATES

**A. INCOME FROM BUSINESS OR PROFESSION.**

1. Kind of business..... 2. Business address.....

3. Total sales and income from business or professional services..... \$

**COST OF GOODS SOLD:**

4. Labor..... \$

5. Material and supplies.....

6. Merchandise bought for sale.....

7. Other costs (submit schedule of principal items at foot of page or on separate sheet).....

8. Plus inventories at beginning of year.....

9. TOTAL..... \$

10. Less inventories at end of year.....

11. NET COST OF GOODS SOLD..... \$

12. NET COST OF GOODS SOLD PLUS OTHER BUSINESS DEDUCTIONS.....

**OTHER BUSINESS DEDUCTIONS:**

12. Salaries and wages not reported as "Labor" under "Cost of Goods Sold"..... \$

13. Rent.....

14. Interest on business indebtedness.....

15. Taxes on business and business property.....

16. Repairs, wear and tear, obsolescence, depletion, and property losses (explain in table below).....

17. Bad debts arising from sales.....

18. Other expenses (submit schedule of principal items at foot of page or on separate sheet).....

19. TOTAL OTHER BUSINESS DEDUCTIONS..... \$

**7708**

**B. INCOME FROM SALARIES, WAGES, COMMISSIONS, BONUSES, DIRECTOR'S FEES, AND PENSIONS.**

1. OCCUPATION..... 2. NAME AND ADDRESS OF EMPLOYER.....

3. GROSS INCOME..... 4. DEDUCTIONS, IF ANY.....

*Asst. Secy of Navy U.S.* ..... \$5,000.00

NET INCOME FROM SALARIES, ETC. (total of column 3 minus total of column 4)..... \$5,000.00

**5,000.00**

**C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS** (not including interest on tax-free covenant bonds received through fiduciaries, which should be included in Item F; dividends, which should be included in Item 8(a); taxable interest on obligations of the U. S., which should be included in Item 8(b); or income taxable at 1917 or prior-year rates—see table 14, page 1)

**None**

**D. PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY.**

1. KIND OF PROPERTY	2. YEAR ACQUIRED	3. NAME AND ADDRESS OF PURCHASER OR BROKER	4. SALE PRICE	5. ORIGINAL COST OR MARKET VALUE MARCH 1, 1913	6. COST OF SUBSEQUENT IMPROVEMENTS, IF ANY	7. DEPRECIATION SUBSEQUENTLY SUSTAINED

NET PROFIT FROM SALES (total of columns 4 and 7 minus total of columns 5 and 6).....

**None**

**E. INCOME FROM RENTS AND ROYALTIES.**

1. KIND OF PROPERTY	2. NAME AND ADDRESS OF TENANT, LESSEE, ETC.	3. AMOUNT OF RENT AND ROYALTIES	4. REPAIRS, WEAR AND TEAR, OBsolescence, DEPLETION	5. INTEREST	6. TAXES	7. OTHER EXPENSES (EXPLAIN BELOW)
House	T. W. Lambert 49 E. 65 St. N.Y.C.	5,000.00	1,000.00			
Farm	Hyde Park	300.00	150.00		21.00	

NET INCOME FROM RENTS AND ROYALTIES (total of column 3 minus total of columns 4, 5, 6, and 7)..... \$5,300.00

**5,300.00**

**F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVENANT, ON WHICH A TAX OF 2% WAS PAID BY DEBTOR CORPORATION** (including such interest received through fiduciaries)

**394.00**

**G. OTHER INCOME** (not including dividends, or interest on obligations of the United States).

1. GROSS INCOME	2. DEDUCTIONS, IF ANY
1. Interest on bonds, mortgages, and other obligations of domestic and resident corporations except as reported in Item F.....	\$ 137.20
2. Interest on bonds of foreign countries and corporations and dividends on stock of foreign corporations.....	
3. Interest on bank deposits, mortgages, etc.....	137.70
4.....	716.00
5.....	354.00

NET TOTAL (total of column 1 minus total of column 2)..... \$275.20

**275.20**

**H. TOTAL NET INCOME FROM ABOVE SOURCES**..... **13,344.20**

**I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE.**

1. Interest paid or accrued.....	2. Taxes paid or accrued.....	3. Losses by fire, storm, etc. (explain in table below).....	4. Contributions (explain below).....	5. Other deductions, if any (explain below).....
\$	285.40		761.40	

TOTAL..... \$1,046.80

**1,046.80**

**J. Total net income on which normal tax is to be calculated at 1918 rates (H minus I)** (enter as 28, page 1)..... **12,297.40**

**K(a). Dividends on stock of corporations organized or doing business in the United States** (not including income from personal service corporations):

Received directly, \$.....

Received through partnerships, personal service corporations, and fiduciaries, \$.....

TOTAL.....

**None**

**K(b). Taxable interest on bonds and other obligations of the United States issued after September 1, 1917** (see instructions, page 2).....

**None**

**L. Total net income subject to surtax at 1918 rates** (if this amount is \$5,000 or less, make your return on Form 1040A, unless you had income taxable at 1917 or prior-year rates).....

**12,297.40**

**ENTER IN THIS TABLE DETAILS CONCERNING REPAIRS, WEAR AND TEAR, PROPERTY LOSSES, ETC., CLAIMED AS DEDUCTIONS IN SCHEDULES A, E, AND I ABOVE.**

1. REFER TO "A," "E," OR "I."	2. KIND OF PROPERTY (IF BUILDING, STATE ALSO MATERIAL OF WHICH CONSTRUCTED)	3. YEAR ACQUIRED	4. COST OF PROPERTY (ON MARKET VALUE MARCH 1, 1913)	5. REPAIRS (NOT OFFSET BY CLAIMS FOR WEAR AND TEAR AND LOSSES)	6. RATE	7. AMOUNT PREVIOUS YEARS	8. AMOUNT THIS YEAR	9. CAUSE OF LOSS	10. AMOUNT OF LOSS
F	House - Brick -	1908	841.50	158.50	1/2%	841.50	841.50		
E	Farm	1910	10,000	150	1/2%	150	150.00		

**EXPLANATION OF DEDUCTIONS** claimed in Schedule A, lines 7 and 18; Schedule B, column 4; Schedule E, column 7; Schedule G, column 2; and Schedule I, items 4 and 5.

*See last amended*

INSTRUCTIONS FOR FILING INDIVIDUAL INCOME TAX RETURN FOR NET INCOMES OF MORE THAN \$5,000

I. HOW TO DECIDE WHETHER TO MAKE A RETURN.

- 1. Calculate your net income by filling in page 2 of the work sheet according to page 2 of the instructions.
2. Add the net income of your wife (or husband) and dependent minor children, if any, except as provided in paragraph 5.
3. The total family income, calculated in accordance with paragraphs 1 and 2, must be reported, either in your return or in a separate return by wife (or husband), if it equaled or exceeded -
(a) \$2,000 if you were married and lived with your wife (or husband).
(b) \$1,000 if you were not married or did not live with your wife (or husband).
4. In any case, you must make a return if your net income equaled or exceeded the amount of your personal exemption, not including any additional exemption allowed you as head of family or on account of dependents.
5. Income of a minor or incompetent, if derived from a separate estate under control of a guardian, trustee, or other fiduciary, must be reported by his guardian or other legal representative.
6. If your wife (or husband) had any separate income, she (or he) should make a separate return.

II. ACCRUED OR RECEIVED INCOME.

- 1. If you keep books showing income accrued and expenses incurred during the year, make your return from your books, but do not fail to include all your income even if it is not entered in your books.
2. If you do not keep books showing income accrued and expenses incurred, report income received and expenses paid.
3. If you report income accrued, you must include all income that accrued in 1917 but was not received until 1918, unless it was reported in last year's return.
4. If you report income received, you must include all income constructively received, as bank interest credited to your account.

III. RECEIPTS EXEMPT FROM TAX.

- The following classes of receipts are exempt from income tax, and need not be reported on page 2 of the return. However, nontaxable income of the classes described in paragraphs 1, 3, 4, 5, and 6 should be reported in table 11, page 1 of the return.
1. Pay not exceeding \$3,500, for active service in the military and naval forces of the United States.
2. Gifts (not made as a consideration for service rendered) and money and property acquired under a will or by inheritance (but the income derived from money or property received by gift, will, or inheritance is taxable and must be reported).
3. Interest on bonds and other obligations of the United States issued before September 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law. See table 13, page 1 of return, and instructions, page 2, under K(b).
4. Interest on bonds and other obligations of United States possessions (Philippines, Porto Rico, etc.).
5. Interest on bonds and other obligations of States, territories, political subdivisions thereof (such as cities, counties, and townships), and the District of Columbia.
6. Interest on Federal Farm Loan bonds.
7. Proceeds of life insurance policies paid on the death of the insured.
8. Amounts received by the insured under life insurance, endowment, and annuity contracts, provided such payments do not exceed the premiums paid in. The amount by which the total payments that have been received exceed the total premiums paid in is income and must be reported in Schedule C.
9. Amounts received from accident and health insurance and under workmen's compensation acts plus the amount of any damages received by suit or agreement on account of injuries or sickness.

IV. FARMER'S INCOME SCHEDULE.

If you are a farmer or a farm owner renting your farm out on shares, get from the collector and fill out a "Schedule of Farm Income and Expenses." Transfer the net farm income to line 21 of Schedule A of the return. Report income from salaries, rents, interest, and dividends in Schedule B of the return. Send your Schedule of Farm In-

V. PERIOD TO BE COVERED BY RETURN.

- 1. You must report your net income for the calendar year 1918, except under the conditions stated in paragraph 2.
2. If you are engaged in business and keep books of account which are regularly closed each year at the end of some month other than December to determine your annual profit or loss, you may, after obtaining the Commissioner's permission, make a return covering the period from January 1, 1918, to the date on which you closed your books, and thereafter for each period of 12 months.

- 3. If you make a return for a part of the calendar year 1918, your personal exemption shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.
4. The dates on which the period covered by the return begins and ends, if other than the calendar year 1918, must be plainly stated at the head of the return; answers to questions 5, 6, and 7 must be given for that period; and the affidavit must be changed accordingly.

VI. PERSONAL AND FAMILY EXEMPTION.

- 1. If you were married and lived with your wife (or husband) or were head of a family in 1918, you may subtract from your net income, before calculating your tax, a family exemption of \$2,000 plus \$200 for each person under 18 (or mentally or physically defective) who received his chief support from you. If husband and wife make separate returns, this exemption may be claimed by either (but not by both) or may be divided between them.
2. If you were not married or did not live with wife (or husband) and were not head of a family in 1918, you are entitled to a personal exemption of \$1,000 plus \$200 for each dependent person under 18 (or mentally or physically defective) who received his chief support from you.
3. If you were entitled to any of the foregoing exemptions during a part of the year only, you may claim as many twelfths of the exemptions stated as there were months in such part of the year. Any part of a month may be counted as a month.
4. The personal or family exemption must be reported on line 26, page 1 of the return, and must be supported by answers to questions 5, 6, 7, and 8.
5. A "head of family" is a person who is the chief support of one or more persons living in his household, who are closely related to him (or her) by blood, marriage, or adoption.

VII. AFFIDAVIT.

- 1. The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent, or unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. However, a minor making his own return may execute the affidavit.
2. 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 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.

VIII. WHEN AND WHERE THE RETURN SHOULD BE SENT.

Send your return to the collector of internal revenue for the district in which you live or have your principal place of business so that it will reach him on or before March 15, 1919. If the address of the collector is not printed on the return and you do not know it, ask at the post office or bank.

IX. WHEN AND TO WHOM THE TAX MUST BE PAID.

- 1. 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 name of city and State)."
2. Do not send cash through the mail, or pay it in person except at the office of the collector or a regularly established internal revenue stamp office.
3. At least one-fourth of the tax is due at the same time that this return is due.
4. An additional amount sufficient to bring the total payments up to one-half of the tax must be paid on or before June 15, 1919.
5. An additional amount sufficient to bring the total payments up to three-fourths of the tax must be paid on or before September 15, 1919.
6. The entire remainder of the tax must be paid on or before December 15, 1919.
7. If any payment is not made when due, the entire unpaid balance of the tax will become due 10 days after demand therefor by the collector.
8. If you pay in cash, do not fail to get a receipt at the time of payment. If you pay by check or money order, your canceled check or your money order receipt will serve as a receipt.

X. PENALTIES.

- Not exceeding \$10,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and, in addition, 50 per cent of the tax evaded.
For Failing to Make Return on Time.
Not more than \$1,000, and, in addition, 25 per cent of the amount of tax due.
For Failing to Pay Tax When Due.
Five per cent of the amount due but unpaid, plus 12 per cent interest per annum for the time during which it remains unpaid.

TABLES AND INSTRUCTIONS FOR CALCULATION OF SURTAX.

SURTAX RATES FOR 1918.

Table with 6 columns: Amount of net income, Rate, Total surtax on each amount, Amount of net income, Rate, Total surtax on each amount. Rows range from \$5,000 to \$5,000.00+.

CALCULATION OF SURTAX AT 1918 RATES.

To compute the amount of surtax on any amount of net income in excess of \$5,000:
First: Find in column A the largest sum which is less than the amount of the total net income subject to surtax at 1918 rates (Item 1, page 2, of Form 10, page 1, of the return).
Second: Find in column C the corresponding amount of total surtax.
Third: To the amount shown in column C above add an amount computed as follows: Subtract from the net income the sum shown in column A and multiply the remainder by the rate shown on the next line below in column B.
The sum of these two amounts is the total surtax.

Table with 3 columns: 1. ITEM, 2. Example: Net income \$12,000, 3. Computation of surtax on Form 10, page 1 of the return. Includes calculations for Item 1, 2, 3, 4, and 5.

CALCULATION OF SURTAX AT PRIOR-YEAR RATES.

To calculate surtax at 1917 rates:
First: Enter on the first line of column 1, below, the amount of Item 1, page 1 of the return.
Second: Enter in column 2 either (a) the next larger amount shown in column A of the 1917 surtax table, or (b) the amount of Item 1, page 1 of the return, if less than such amount.
Third: Enter in column 3 the difference between the amounts entered in columns 1 and 2.
Fourth: Enter in column 4 the rate shown in column B of the surtax table on the line (line as the amount referred to in (a) of the second step).
Fifth: Enter in column 5 the product of figures in columns 3 and 4.
If the amount of Item 1 is greater than the amount in column A of the 1917 surtax table referred to in (a) of the second step, proceed as follows:
Sixth: Enter on the second line of column 1 the largest amount in column A of the surtax table which is smaller than Item 1.
Seventh: Enter in column 2 the amount of Item 1.
Eighth: Enter in column 3 the difference between the amounts entered in columns 1 and 2.
Ninth: Enter in column 4 the rate shown in column B of the surtax table on the line below that on which is shown the amount entered on the second line of column 1.
Tenth: Enter in column 5 the product of the figures in columns 3 and 4.
Eleventh: Enter on line 2, column 5, the sum of the amounts shown in column 5 of the surtax table opposite the percentages (if any) shown in column 5 between the percentages that were entered on lines 1 and 2 of column 4.

Table with 5 columns: 1, 2, 3, 4 (Percent), 5. Includes handwritten calculations for two examples, showing net income, surtax amounts, and percentages.

Total of column 5 should be entered as Item 37, page 1 of the return.
Note: If you received stock dividends taxable at 1916 or at 1917-18 rates, calculate the tax in the same manner described for 1917 rates, using the appropriate surtax table and the amount of lines 18 and 21 for 1916 and 21 and 24 for 1917-18.

INSTRUCTIONS FOR FILLING IN TAXABLE INCOME

If this form has not space enough for all entries, make additional entries on a separate sheet of paper and attach it securely to the return

A. INCOME FROM BUSINESS OR PROFESSION.

Report here income from— (a) Sale of merchandise, or of products of manufacturing, construction, mining, and agriculture. (b) Business services, such as transportation, storage, laundering, hotel and restaurant service, livery and garage service, etc. (c) A profession, such as medicine, law, or dentistry, if you practiced it on your own account. (d) If you were employed on a salary, report your salary in Schedule B. In general, report in Schedule A any income in the earning of which you incurred expenses for labor rent, etc. Do not report here partnership profits or profits of personal service corporations, which should be entered under C, or dividends from other corporations, which should be entered under K(a). If you are a farmer (or a farm owner renting your farm to another person on shares), enter on line 21 your net income from farming, as shown by your "Schedule of Farm Income and Expenses." Kind of business.—State kind of goods dealt in or kind of services rendered, and whether manufacturer, jobber, wholesaler, retailer, importer, broker, etc. If you keep books showing income accrued, report such income instead of cash received, and report expenses incurred instead of expenses paid. Income received from sale of lands, buildings, equipment, stocks, bonds, and other property not dealt in as a business should be reported under D. If you have a complete profit and loss statement, showing all the information called for under "Cost of goods sold" and "Other business deductions," attach it to the return and enter the amount of net income on line 21, Schedule A. Total sales and income from business or profession. Report the total amount derived from sales or from services, less any discounts or allowances from the sale price or service charge. Inventories.—If inventories were taken at cost, write "C" on line 3, immediately before the amount column; if at cost or market, whichever is lower, write "C or M." Other business deductions.—Do not include cost of business equipment or furniture, expenditures for permanent improvements to property, or living and family expenses. Do not deduct interest on your own investment in your business, or salary or wages for your own services or the services of your family, unless these items are included as income in Schedule B or G. Rent.—Report here rent for business property (not including rent for dwelling you occupy). Interest.—Report here interest on business indebtedness, including indebtedness incurred to purchase or carry business property. Taxes.—Report here only 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, such as paving, sewers, etc., nor Federal income taxes. Repairs, wear and tear, obsolescence, and property losses.—Report here (a) ordinary repairs required to keep property in usable condition, (b) depreciation during the year

on business property only to the extent not offset by repairs, replacements, or losses claimed as deductions in this or previous returns, (c) reasonable allowance for obsolescence (if any) of business property for which no deduction has been claimed elsewhere in this return or in any previous return, and (d) losses of business property by fire, storm, or other casualty, or theft, not compensated for by insurance or otherwise and not made good by repairs or replacements claimed as deductions. Explain these deductions in table at foot of page 2 of return. Any losses of property not used in your business, such as your dwelling or household furniture, should be reported in Schedule I. The amount claimed for wear and tear or depreciation should not exceed the original cost of the property (or its value March 1, 1913, if acquired before that date) divided by its total estimated life in years. When the amount of depreciation allowed equals the cost of the property (or its value March 1, 1913), no further claim should be made. 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. Do not claim depreciation or losses of articles that have been taken into your inventory at a figure reflecting the reduction in value. 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 the income and profits tax regulations. Bad debts.—Report only debts which you have ascertained to be worthless and have charged off during the year. A bad debt offsetting income accrued since March 1, 1913, will not be allowed as a deduction unless the amount was reflected in the income reported for the year in which the debt was created. State under "Explanation of deductions," at the foot of the page, how the debts were ascertained to be worthless, or if the deduction is based on a reserve, state specifically the basis on which such reserve has been computed. Involucency 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. 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 in Schedule I. Other expenses.—Do not include your personal exemption here. This is to be reported as Item 26. Net loss.—If the net cost of goods sold plus other business deduction is in excess of the total amount of sales and income from business or professional services, report the difference as a loss by using red ink or a minus sign.

B. INCOME FROM SALARIES, COMMISSIONS,

Report here salary, wages, or other compensation was at the rate of \$1,000 or more per annum, report it on a separate line, together with the occupation or position and employer's name and address. All other income from salaries, wages, commissions, etc., at a rate less than \$1,000 per annum should be reported on a single line.

BONUSES, DIRECTOR'S FEES, AND PENSIONS.

Do not report here pay, not exceeding \$3,500, for active service in the Army or Navy (see Instruction III, paragraph 1, on the other side of this sheet). Report such pay in table 11, page 1 of the return. Explain deductions in the space at the foot of page 2 of the return.

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS.

Report your share (whether distributed or not) in the profits of the partnership or personal service corporation or in the income of the estate or trust (if placed in your credit), not including the part of such share that consisted of dividends on stock of ordinary corporations (to be included in Item K(a)), interest on obligations of the United States (see table 13, page 1 of the return, and instructions under K(b), below), or (in the case of estates and trusts) interest on corporation bonds containing a tax-free covenant, upon which a tax of 2 per cent was paid (or will be paid) by the debtor corporation (to be included in Item F). Report in Schedule B salary received from partnership or personal service corporation.

APPORTIONMENT OF PARTNERSHIP INCOME BETWEEN YEARS.

If you derived income from a partnership whose fiscal year differed from the calendar year, assign to 1917 as many twelfths of your share of the partnership's income (except stock dividends and Liberty Bond interest received through the partnership) as the number of months of the partnership's fiscal year that fell in the calendar year 1917. Assign to 1918 the remainder of your share of the partnership's income, except stock dividends and Liberty Bond interest, which should be apportioned as provided in instructions under K(a) and K(b) below.

D. PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY.

Use this schedule for all sales of real estate and for sales of other property that you did not deal in as a business. If the profits or losses on sales made through any one broker aggregated \$1,000 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," "house," "lot," "stocks," "bonds." Sale price.—State the actual consideration or price, or, in case of an exchange, the fair market value of the property received.

DEPRECIATION AND DEPLETION.

1. If the property was not used in your business, depreciation or depletion should not be included in the cost if never claimed in income tax returns as deductions from income. Enter in column 7 the amount of wear and tear, obsolescence, or depletion sustained since March 1, 1913 (or since date of acquisition if subsequent to March 1, 1913). (This is a deduction from cost, though treated for convenience as an addition to the sale price.) Losses.—If the total of columns 5 and 6 is in excess of the total of columns 4 and 7, report the difference as a loss by using red ink or a minus sign.

E. INCOME FROM RENTS AND ROYALTIES.

Kind of property.—Describe briefly, as in D. Amount of rent.—If you accepted crop or other property in lieu of cash rent, report the income as though the rent had been paid in cash. Repairs, wear and tear, obsolescence, depletion, and property losses.—See instructions for Schedule A, above. Explain in table at foot of page 2 of the return.

OTHER EXPENSES AND LOSSES.

Report taxes on rented or leased property and interest on indebtedness incurred or continued to purchase or carry it. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed.

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVENANT, ON WHICH TAX OF 2% WAS PAID BY DEBTOR CORPORATION.

This item should include all interest received directly or through fiduciaries 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 was not claimed by the owner of the

bonds. If exemption was claimed, the interest received must be reported in G. (The amount of tax paid by the debtor corporation is treated as a credit against the tax due. See Item 39, page 1 of the return.)

G. OTHER INCOME (NOT INCLUDING DIVIDENDS, OR

Report in this schedule interest on bank deposits, notes, mortgages, etc., and all other income not reported in Schedules A to F, except (a) dividends from corporations organized or doing business in the United States, which should be reported as Item K(a); (b) taxable interest on obligations of the United States, which should be reported as Item K(b); (c) receipts exempt from tax, as stated in Instruction III on the other side of this sheet; (d) partnership profits and stock dividends taxable at prior year rates (see Items 12 and 14, page 1 of return).

INTEREST ON OBLIGATIONS OF THE UNITED STATES).

State separately income from each source. If you received any interest on bonds of foreign countries or corporations, or any dividends on stock of foreign corporations, submit with the return a schedule showing (a) name of country; (b) kind of obligations (whether national, state, or municipal obligations or stocks of corporations); (c) amount of principal; and (d) amount of interest or dividends. Deductions.—Explain deductions in the space at the foot of page 2 of the return.

I. GENERAL DEDUCTIONS.

Interest.—Report here interest paid on personal indebtedness as distinguished from business indebtedness (which should be reported under A, E, or G above). Do not include interest on indebtedness incurred for the purchase of bonds and other obligations, the interest on which is exempt from tax, except interest on indebtedness incurred to purchase or carry obligations of the United States. See Instruction III, page 1, for a list of obligations the interest on which is exempt. Taxes.—Report here taxes on your dwelling and household property, not including those assessed against local benefits of a kind tending to increase the value of the property. Do not include Federal income taxes, or estate or inheritance taxes. Losses.—Report here losses of property not connected with your trade, business, or profession, sustained during the year from fire, storm, shipwreck, or other casualty, or from theft, which were not compensated for by insurance or otherwise. Explain such losses in table at foot of page 2 of return.

Contributions.—Report here only contributions made within the year to corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, and contributions to the special fund for vocational rehabilitation. The total amount of contributions to be entered here must not exceed 16 per cent of the net income computed without the benefit of this deduction. Therefore, if Item 4, Schedule I, exceeds the sum of your total net income (Item 24) and Item 4, then Item 4 must be reduced to 16 per cent of such sum and your total net income must be recalculated accordingly. Enter under "Explanation of deductions," at the foot of page 2 of the return, the name and address of each corporation to which you made contributions claimed as deductions, and the amount paid to each.

Other deductions.—Bad debts arising out of personal loans may be reported here. (See instructions for Schedule A, above.)

K (a). DIVIDENDS.

Stock 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 not be included in Item K(a), but should be reported as Item 22, a, b, and c, Item 14b, col. 4, and Items 14c and 14d on page 1 of the return.

Profits of personal service corporations should be included in C (except such part thereof as consisted of dividends of ordinary corporations and interest on obligations of the United States issued since September 1, 1917).

K (b). INTEREST ON OBLIGATIONS OF THE UNITED STATES ISSUED SINCE SEPTEMBER 1, 1917.

1. In order to ascertain the amount to be entered under K(b), refer first to Table 13 on page 1 of the return. 2. If any amount entered in column 6 of that table exceeds the maximum exemption for that class of obligations (stated in column 7), then you must attach to the return a schedule showing in separate columns the following information for that class of obligations: (a) Periods during which your holdings of that class of obligations remained unchanged (including your share of the holdings of partnerships, personal service corporations, estates, and trusts, and also any holdings the interest on which you reported as income for 1917, and on which you claimed exemption in your 1917 return). (b) Amount of obligations held by you individually during each such period. (c) Your share of the holdings of each partnership, personal service corporation, estate, and trust during each such period.

(d) Totals of amounts in columns b and c. (e) Amount by which each amount entered in column d exceeds the maximum exemption for that class of obligations. (f) Interest derived from each amount of principal stated in column e. 3. If any part of the interest reported in Table 13 was received through a partnership having a fiscal year falling partly in the calendar year 1917, the taxable interest received through such partnership should be calculated in a separate column g of the schedule. Enter in this column, for each period specified in column a, either (1) the amount entered in column f or (2) the interest on your share of the partnership's holdings (shown in column e), whichever is the smaller. Enter as Item K(b), on page 2 of the return, the total of column f for all classes of obligations, less as many twelfths of the total of column g (if any) as the number of months of the partnership's fiscal year that fell in 1917. Enter the amount deducted as Item 14b (column 6) on page 1 of the return.

FDR

Income Tax  
Return for Year 1918

**DUPLICATE**

(to be sent to Collector with original)

THIS FORM  
DULY APPROVED  
BY THE  
COLLECTOR MUST  
ACCOMPANY  
THE TAXPAYER'S  
COMPLETED  
RETURN  
WHEN FILED

Form 1040 T—UNITED STATES INTERNAL REVENUE SERVICE

**TENTATIVE RETURN AND ESTIMATE  
OF  
INDIVIDUAL INCOME TAX FOR 1918  
AND  
REQUEST FOR EXTENSION OF TIME FOR FILING RETURN**

PRINT BELOW TAXPAYER'S NAME AND ADDRESS

*Franklin D. Roosevelt*

*Hyde Park*

*Dutchess County, N. Y.*

**PENALTIES**

For Making False or Fraudulent Return.  
Not exceeding \$10,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and, in addition, 50 per cent of the tax evaded.

For Failing to Make Return on Time.  
Not more than \$1,000, and, in addition, 25 per cent of the amount of tax due.

Date March 15 No. \_\_\_\_\_  
(To be entered by taxpayer.) (To be entered by Collector.)

Collector of Internal Revenue,

*Albany, N. Y.*

The amount stated below is remitted herewith in payment of not less than one-fourth of the estimated amount of the income tax for 1918 of the individual whose name and address appear at the head of this form.

An extension of 45 days in the time allowed for filing a completed return is requested.

It is not possible to file a completed return on or before March 15, 1919, for the following reasons:

*Absence in Europe during months of  
January and February.*

Estimated amount of tax \$ \_\_\_\_\_

Amount of remittance herewith:

Check or draft.	Money ordst.	Currency or coin.	Certificates of indebtedness.	Total.
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

**COLLECTOR'S APPROVAL**

In consideration of the filing of this tentative return and the payment of not less than one-fourth of the estimated amount of the tax, and for the reasons stated above, the time for filing the completed return of the taxpayer whose name and address appear at the head of this form is hereby extended, by authority of the Commissioner of Internal Revenue, until Apr 29 - 1919

If the remittance accompanying this tentative return exceeds one-fourth of the tax as computed on the completed return, the excess will be credited against the balance remaining to be paid. If the remittance is less than one-fourth of the tax, the balance due, with interest at the rate of six per cent per annum from March 15, 1919, must accompany the completed return. If the amount paid exceeds the total tax as shown by the completed return, the excess will be refunded.

Date \_\_\_\_\_

*Proctor Smith*  
Collector of Internal Revenue.  
14 District of *NY*

**DUPLICATE**  
(to be sent to Collector with original)

Form 1040 T—UNITED STATES INTERNAL REVENUE SERVICE

**TENTATIVE RETURN AND ESTIMATE**  
OF  
**INDIVIDUAL INCOME TAX FOR 1918**  
AND  
**REQUEST FOR EXTENSION OF TIME FOR FILING RETURN**

**PENALTIES**

For Making False or Fraudulent Return.

Not exceeding \$10,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and, in addition, 50 per cent of the tax evaded.

For Failing to Make Return on Time.

Not more than \$1,000, and, in addition, 25 per cent of the amount of tax due.

THIS FORM  
DULY APPROVED  
BY THE  
COLLECTOR MUST  
ACCOMPANY  
THE TAXPAYER'S  
COMPLETED  
RETURN  
WHEN FILED

PRINT BELOW TAXPAYER'S NAME AND ADDRESS

*Anna Eleanor Roosevelt*  
*Hyde Park*  
*Dutchess Co. N.Y.*

Date *March 15*  
(To be entered by taxpayer.)

No. \_\_\_\_\_  
(To be entered by Collector.)

Collector of Internal Revenue,

*Albany N.Y.*

The amount stated below is remitted herewith in payment of not less than one-fourth of the estimated amount of the income tax for 1918 of the individual whose name and address appear at the head of this form.

An extension of *45* days in the time allowed for filing a completed return is requested.

It is not possible to file a completed return on or before March 15, 1919, for the following reasons:

*Absence in Europe during months of*  
*January and February*

Estimated amount of tax *\$ 200.00*

Amount of remittance herewith: *50.00*

Check or draft.	Money order.	Currency or coin.	Certificates of indebtedness.	Total.
\$ <i>50.00</i>				\$ <i>50.00</i>

**COLLECTOR'S APPROVAL**

In consideration of the filing of this tentative return and the payment of not less than one-fourth of the estimated amount of the tax, and for the reasons stated above, the time for filing the completed return of the taxpayer whose name and address appear at the head

of this form is hereby extended, by authority of the Commissioner of Internal Revenue, until *April 15 1919*

If the remittance accompanying this tentative return exceeds one-fourth of the tax as computed on the completed return, the excess will be credited against the balance remaining to be paid. If the remittance is less than one-fourth of the tax, the balance due, with interest at the rate of six per cent per annum from March 15, 1919, must accompany the completed return. If the amount paid exceeds the total tax as shown by the completed return, the excess will be refunded.

Date \_\_\_\_\_

Collector of Internal Revenue.

*14* District of *NY*

FRANKLIN D. ROOSEVELT LIBRARY



Penalties  
For exceeding \$10,000  
in net assets  
of an individual  
or partnership  
return

INDIVIDUAL INCOME TAX FOR 1918  
AND  
TENTATIVE RETURN AND ESTIMATE  
FOR 1919

THIS FORM  
HAS BEEN APPROVED  
FOR USE BY THE  
INTERNAL REVENUE  
SERVICE  
FOR THE YEAR 1918  
AND 1919  
DUPLICATE  
TO BE SENT TO COLLECTOR  
WITH ORIGINAL

1800.00  
230.40  
1569.60

7050  
1893.23  
5756.73  
7050.00

2750  
2000  
6750

64132  
15  
420750  
80050  
122250

1262.25  
250.00  
~~270.75~~  
1512.25

350.00  
675.00  
1700.00

18  
104  
2100  
118824  
125  
18  
700.5  
122.00  
17

INCOME, WAR-PROFITS AND EXCESS-PROFITS TAXES FOR 1918

STATEMENT OF TAX DUE

Form 1123

UNITED STATES INTERNAL REVENUE SERVICE

District JUN 2 1919 Date

AMOUNT OF TAX	DATE PAID	AMOUNT PAID
1590 38	4/2	500 00

The unpaid balance of your income, war-profits and excess-profits taxes for 1918, is shown on the attached coupon in the column "Balance Due." Demand is now made for an amount to be paid on or before June 15, 1919, which added to the amount already paid will equal at least one-half of the total amount of the tax.

*Charles D. ...*, Collector of Internal Revenue

Franklin D. Roosevelt Library

Franklin D Roosevelt  
Hyde Park  
Dutchess Co N Y 397201

*Paid 295.19  
Due June 14  
795.19  
1500000*

KEEP THIS PART OF THE FORM

INCOME, WAR-PROFITS AND EXCESS-PROFITS TAXES FOR 1918

STATEMENT OF TAX DUE

Form 1123

UNITED STATES INTERNAL REVENUE SERVICE

District JUN 2 1919 Date

AMOUNT OF TAX	DATE PAID	AMOUNT PAID
83 97	4/2	50 00

The unpaid balance of your income, war-profits and excess-profits taxes for 1918, is shown on the attached coupon in the column "Balance Due." Demand is now made for an amount to be paid on or before June 15, 1919, which added to the amount already paid will equal at least one-half of the total amount of the tax.

*Charles D. ...*, Collector of Internal Revenue

Franklin D. Roosevelt Library

Anna Eleanor Roosevelt  
Hyde Park  
Dutchess Co N Y 397200

*Paid balance  
in full June 17  
#33.97*

KEEP THIS PART OF THE FORM

643  
 484.50  
 153.50

Emilia 1918

	<del>1918</del>	<del>1917</del>
Jan	<del>1334.00</del>	1334.00
Feb	<del>725.50</del>	725.50
Mar	<del>489.50</del>	489.50
Apr	1271.00	
May	436.50	
June	309.50	
July	1178.	
Aug	565.50	
Sept	589.50	
Oct	1305.20	
Nov	436.50	
Dec	362	
	<u>6607.70</u>	2549.00
	<del>19156.70</del>	<del>2549.</del>
	<del>19156.70</del>	<del>2549.</del>
	<del>6607.70</del>	<del>2549.</del>
	<del>9156.70</del>	<del>9156.70</del>

Franklin D. Roosevelt Library

PK-111 NAK  
 484.50  
 153.50  
 642.00

1918

Interest

Quantity Trans. 17.80

6.73

1.28

25.21

F. L. & T. Co

32.49

Chicago Bank 4.14

80.

137.70

Franklin D. Roosevelt Library

5297.40  
    .12  
-----  
1059480  
529740  
-----  
635.6880

63569

2549.  
    .54  
-----  
101.96

12940  
9880

1896578

1163280  
11600

550  
600

110  
110

2145410

10300

110  
110  
110  
110

145000  
1526

Rancho 1918

	Taxable	Exempt
Jan	68.75	1507.50
Feb		350.
Mar		112.50
April		
May		
June		
July	68.75	1507.50
Aug		350.
Sept		112.50
Oct		
Nov		
Dec		
<b>Total</b>	<b>137.50</b>	<b>3940.00</b>

Archives of the University of California

604M)



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:PA:FR  
RKJ-701

WASHINGTON

Honorable Franklin D. Roosevelt,  
Hyde Park, New York.

Sir:

An examination of your income tax returns and of your books of account and records for the years 1918, 1919, 1920 discloses an additional tax liability for the years 1918 aggregating \$69,17, and overassessments for the years amounting to \$ as shown in detail in the attached statement.

In accordance with the provisions of Section 250(d) of the Revenue Act of 1921, you are granted thirty days within which to file an appeal and show cause or reason why this tax or deficiency should not be paid. No particular form of appeal is required, but if filed it must set forth specifically the exceptions upon which it is taken, shall be under oath, contain a statement that it is not for the purpose of delay, and the facts and evidence upon which you rely must be fully stated. The appeal, if filed, must be addressed to the Commissioner of Internal Revenue, Washington, D. C., for the specific attention of IT:PA:FR, RKJ-701, and will be referred to the Income Tax Unit before transmittal to the agency designated for the hearing of such appeals.

You may, if you desire, request a conference before the Income Tax Unit in connection with the appeal, to be held within the period prior to the expiration of five days after the time prescribed for the filing of the appeal. If the Income Tax Unit is unable to concede the points raised in your appeal, it will be transmitted, together with the recommendation of the Income Tax Unit, to such agency as the Commissioner may designate for final consideration.

Where a taxpayer has been given an opportunity to appeal and has not done so, as set forth above, and an assessment has been made, or where a taxpayer has appealed and an assessment in accordance with the final decision on such appeal has been made, no claim in abatement of the assessment will be entertained.

This assessment is in addition to all other outstanding and unpaid assessments appearing upon the Collector's lists.

Payment should not be made until a bill is received from the Collector of Internal Revenue for your district, and remittance should then be made to him.

Respectfully,

E. W. CHATTERTON,

Deputy Commissioner.

By *A. Lewis*  
Chief of Section.

IT:PA:FR  
RKJ-701

STATEMENT

JUN 6 1922

In re: Honorable Franklin D. Roosevelt,  
Hyde Park, New York.

<u>Years</u>	<u>Additional Tax</u>
1918	\$69.17
1919	none
1920	"
	<hr/>
Total	\$69.17

The audit has been approved as submitted with the following exceptions:

For 1919 and 1920 adjustments have been made whereby the additional tax liability for those years has been cancelled.

Relative to the protest of the disallowance of a contribution in the amount of \$25.00 to the Knights of Columbus War Fund, you are advised that it is held by this office that contributions to the Knights of Columbus for any purpose whatsoever do not come within the purview of Section 214 (a) (11) of the Revenue Act of 1918, as explained by Article 251, Regulations 45.

In making the above adjustments, full consideration has been given to the statements contained in a letter of protest submitted by Mr. Thomas H. Lynch, Poughkeepsie, New York.



TELEPHONE 733

NEW YORK CITY APPOINTMENTS  
TUESDAYS AND FRIDAYS**THOMAS M. LYNCH**

CONSULTING ACCOUNTANT AND TAX ADVISOR

35 MARKET STREET, POUGHKEEPSIE, N. Y.

May 15, 1923.

In Re: Audit Income Tax Returns  
Years 1918-19-20  
Forms 1040.

Hon. Franklin D. Roosevelt,  
49 East 65th Street,  
New York City, N. Y.

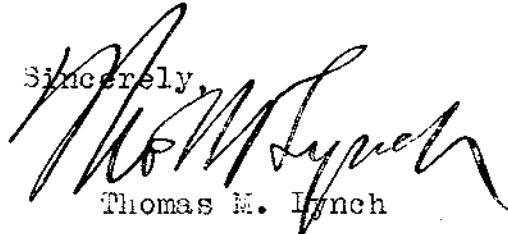
Dear Franklin:

Enclose you herewith copy  
of a letter forwarded to the Commissioner  
of Internal Revenue today relative to the  
field and office audit of your income tax  
returns for the years 1918-19-20.

The additional tax shown by  
the audit of returns of Mrs. Roosevelt for  
years 1918-19-20 of \$6.02 for the year 1918,  
\$8.77 for the year 1919 and no tax for 1920,  
showing a total additional tax of \$14.79  
appears O. K.

With kindest regards and best  
wishes,

Sincerely,



Thomas M. Lynch

L/B

May 15, 1923.

In Re: Hon. Franklin D. Roosevelt,  
Hyde Park, N. Y.  
Forms 1040, Years 1918-19-20  
Total additional tax \$171.98

Ref. Letter April 21, 1923,  
IT:PA:FR-RKJ-701

Commissioner of Internal Revenue,  
Washington, D. C.

Dear Sir:

Reference is made to the above letter, also statement showing \$171.98 additional tax due as a result of a field and office audit of the returns of Hon. Franklin D. Roosevelt, Hyde Park, N. Y., for the years 1918 to 1920 inclusive, received by him and referred to this office for reply.

You are advised that exceptions are taken on the reduction of depreciation from \$1462.25 to \$991.50 or an amount of \$470.75 disallowed on the audit of the return for the year 1920. The depreciation taken on original return of 1½% on brick dwelling appears reasonable based on the cost and the life of the property. Also the 2% on frame rentable farm buildings, notwithstanding in former years the rates of 1% and 1½% were taken on the above buildings, which were not enough and in our judgment should have been increased.

Exception is also taken to the disallowance on the return for 1918 of \$25. contribution to the Knights of Columbus war fund, in view of the fact that it is our understanding that all contributions to this fund were kept separate and apart from other money and used only for that purpose.

Will respectfully ask that a review of returns for the above years be made and consideration of exceptions taken before listing this tax for assessment.

Respectfully,

Thomas M. Lynch

L/B

## TREASURY DEPARTMENT

Washington

June 2, 1923.

IT:PA:FR  
RKJ-701Mr. Thomas M. Lynch,  
35 Market Street,  
Poughkeepsie, N. Y.

Sir:

Receipt is acknowledged of your letter dated May 15, 1923, relative to the income tax liability of Franklin D. Roosevelt, Hyde Park, New York, for 1918 to 1920 inclusive.

You are advised that the case will be reaudited in connection with the statements contained in your letter and the taxpayer will be informed relative thereto by a subsequent communication from this office.

Respectfully,

E. W. Chatterton

Deputy Commissioner.

By S. Lewis

Chief of Section.

TELEPHONE 753

NEW YORK CITY APPOINTMENTS  
TUESDAYS AND FRIDAYS

**THOMAS M. LYNCH**

CONSULTING ACCOUNTANT AND TAX ADVISOR

35 MARKET STREET, POUGHKEEPSIE, N. Y.

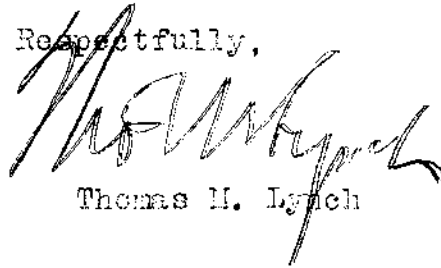
June 6, 1923.

Hon. Franklin D. Roosevelt,  
49 East 65th Street,  
New York City, N. Y.

Dear Franklin:

Enclose you herewith copy of a letter received from the Internal Revenue Department at Washington in reply to mine of May 15th last, copy of which you have, regarding the field and office audit of your Federal income tax returns for the years 1918 to 1920 inclusive.

Respectfully,



Thomas M. Lynch

L/B

Franklin D. Roosevelt Library



TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

OFFICE OF THE COLLECTOR

DISTRICT OF NEW YORK

Franklin D. Roosevelt,

?

In response to your request of March 25, 1918, there is hereby granted an extension of thirty (30) days from April 1st, 1918, in which to file your return of annual net income for the year ended Dec 31, 1917.

In order that you may receive the benefit of this extension, it is essential that this letter be attached to your return when filed in this office.

Respectfully,

[Handwritten signature]

Collector.

Franklin D. Roosevelt Library

Write to  
Marshall Shipper  
Toledo Ohio  
about

Rhode, Kordans  
at Newport  
find out for com.  
what chance of  
taking exam  
(Mrs. Lushbery)

Form 1-17a--Revised.  
 UNITED STATES  
 INTERNAL REVENUE.

MEMORANDUM FOR TAXPAYER—INCOME AND EXCESS PROFITS TAX FOR 1917.

Franklin D. Roosevelt Library

INSTRUCTIONS TO TAXPAYER.

Detach this part of the form and retain it as a record of the payment of your tax unless you want a receipt other than the endorsement on your check. If a receipt is desired forward this part of the form and the notice with your remittance. Otherwise no receipt will be issued.

5413337 Franklin D  
 Roosevelt a\$791.05  
 Hyde Park N Y

TAXPAYER'S RECORD.

CHECK.	MONEY ORDER.
No. _____	No. _____
Bank _____	Office of issue _____
Date _____	Date _____

2-4466

Form 1-17a--Revised.  
 UNITED STATES  
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5413338 Mrs Anna Eleanor  
 Roosevelt a\$41.01  
 Hyde Park N Y

TAXPAYER'S RECORD.

CHECK.	MONEY ORDER.
No. _____	No. _____
Bank _____	Office of issue _____
Date _____	Date _____

2-4466