Page 1 of Return

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN $5,000

For Calendar Year 1918

PRINT NAME AND ADDRESS PLAINLY BELOW

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CALCULATION OF TAX

Do not write here.

M. Net Income shown on page 2, Item J

P. Tax due (6% on amount of Item O) ,

S. ________________

X. Less personal exemption (see Instruction VI)   Q. Less normal tax of 2% on Item F

O. Balance (Income taxable at 6%) ,

R. Balance of tax due,

S. ________________

NOTE—If the amount on line O exceeds 34.00, the excess is taxable at 12%,

and your return should be made on Form 1040.

S. Amount of tax paid or submission of return

AFFIDAVIT

I swear (or affirm) that this return, to the best of my knowledge and belief, is a true and complete statement of all taxable gains, profits, and income received by or accrued to me (or the person for whom this return is made) during the year 1918, and that all deductions entered or claimed herein are allowable under the law.

Sworn to and subscribed before me this day of , 19

(Signature of individual or agent.)

(Signature of officer administering oath.) (Title.) (Address of individual or agent.)
### A. INCOME FROM BUSINESS OR PROFESSION.

<table>
<thead>
<tr>
<th>1. Kind of business</th>
<th>2. Business address</th>
<th>3. Total sales and income from business or professional services</th>
</tr>
</thead>
</table>

#### COST OF GOODS SOLD:

|----------|--------------------------|------------------------------|---------------|-----------------------------------|---------|---------------------------------|--------------------------|

#### OTHER BUSINESS DEDUCTIONS:

|---------------------------------------------------------------------|---------|-----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--------------------------|--------------------------|

<table>
<thead>
<tr>
<th>20. NET COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS</th>
<th>21. NET INCOME FROM BUSINESS OR PROFESSION</th>
</tr>
</thead>
</table>

### B. INCOME FROM SALARIES, WAGES, COMMISSIONS, BONUSES, DIRECTOR’S FEES, AND PENSIONS.

|---------------------|--------------|-------------------------------|----------------|---------------------|

#### NET INCOME FROM SALARIES, ETC. (total of column 4 minus total of column 5)

### C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS (not including amounts reported under F and K).

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

|---------------------|-----------------|-------------------------------|--------------|-----------------------------------------------|----------------------------------------|------------------|

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

### E. INCOME FROM RENTS AND ROYALTIES.

<table>
<thead>
<tr>
<th>1. Kind of property</th>
<th>2. Name and address of tenant or lessee</th>
<th>3. Cash or equivalent received</th>
<th>4. Wear, tear, repairs, and property losses</th>
<th>5. Other expenses and losses.</th>
</tr>
</thead>
</table>

#### NET INCOME FROM RENTS AND ROYALTIES (total of col. 3 minus total of cols. 4 and 5)

### 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).

### G. OTHER INCOME (not including dividends) (State each source separately).

<table>
<thead>
<tr>
<th>1. Cash received</th>
<th>2. Deductions, if any.</th>
</tr>
</thead>
</table>

#### NET TOTAL (total of column 1 minus total of column 2)

### H. TOTAL NET INCOME FROM ABOVE SOURCES.

### I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE.

<table>
<thead>
<tr>
<th>1. Interest paid on indebtedness</th>
<th>2. Taxes paid for property tax on real estate</th>
<th>3. Other deductions, if any.</th>
</tr>
</thead>
</table>

#### NET TOTAL (of item 1 minus item 2) and item 3, if any.

### J. Total net income on which normal tax is to be calculated (if item 1 is blank).

### K. Dividends on stock of corporations organized or doing business in the United States (including dividends received through partnerships, personal service corporations, and fiduciaries).

### L. TOTAL net income (if this amount is over $5,000, make your return on Form 1040).

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**Inclusion of income of wife (or husband) and dependent minor children, unless reported in separate returns (see Instruction I)**

**Page 2 of Return**

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**TLS, have you transmitted all R text files for this cycle update?**

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**O.K. to print**

**Date**

**Signature**

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**Revised proofs requested**

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**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**
**WORK SHEET FOR INDIVIDUAL INCOME TAX RETURN**

**FOR NET INCOMES OF NOT MORE THAN $5,000**

**For Calendar Year 1918**

<table>
<thead>
<tr>
<th>Page 1 of Work Sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong> Did you make a return for 1917? ..................................</td>
</tr>
<tr>
<td><strong>2.</strong> If so, what address that return? ..................................</td>
</tr>
<tr>
<td><strong>3.</strong> To what collector’s office was it sent? ..........................</td>
</tr>
<tr>
<td><strong>4.</strong> Give number, if any, assigned to you for 1917 if it does not appear in address at head of return.</td>
</tr>
<tr>
<td><strong>5.</strong> Were you in 1918 married and living with wife (or husband)?</td>
</tr>
<tr>
<td><strong>6.</strong> If not, were you the head of a family as defined in instructions under “Personal Exemption”?</td>
</tr>
<tr>
<td><strong>7.</strong> How many dependent persons under 18 (mentally or physically defective) received their chief support from you during 1918?</td>
</tr>
<tr>
<td><strong>8.</strong> If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you?</td>
</tr>
<tr>
<td><strong>9.</strong> Write “R” if this return shows income received, or “A” if it shows income accrued.</td>
</tr>
<tr>
<td><strong>10.</strong> If so, what address thereon.</td>
</tr>
<tr>
<td><strong>11.</strong> Did you or your wife (or husband) or dependent minor children receive any interest on U.S. Liberty Bonds, or any salary not reported elsewhere, in this return or in a separate return?</td>
</tr>
<tr>
<td><strong>12.</strong> Enter name and address of each organization to which you made contributions claimed as deductions, and amount paid to each.</td>
</tr>
</tbody>
</table>

**CALCULATION OF TAX**

<table>
<thead>
<tr>
<th>M. Net Income shown on page 2, Item J</th>
<th>N. Less personal exemption (see Instruction VI)</th>
<th>O. Balance (Income taxable at 6%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ ..................................</td>
<td>$ ..................................</td>
<td>$ ..................................</td>
</tr>
</tbody>
</table>

P. Tax due (6% on amount of Item O) ..................................

Q. Less normal tax of 2% on amount of Item F, ..................................

R. Balance of tax due ..................................

S. Amount of tax paid on submission of return, ..................................

TAXPAYER’S RECORD OF PAYMENTS

<table>
<thead>
<tr>
<th>PAYMENT</th>
<th>AMOUNT</th>
<th>DATE</th>
<th>CHECK OR M.O. No.</th>
<th>BANK OR OFFICE OF ISSUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>First,</td>
<td>$ ...............</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second,</td>
<td>$ ...............</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third,</td>
<td>$ ...............</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fourth,</td>
<td>$ ...............</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
A. INCOME FROM BUSINESS OR PROFESSION.

1. Kind of business, ________________________________

2. Business address, ________________________________

3. Total sales and income from business or professional services

4. Labor

5. Materials and supplies

6. Merchandise bought for sale

7. Other costs

8. Plus inventories at beginning of year

9. TOTAL

10. Less inventories at end of year

11. NET COST OF GOODS SOLD

12. OTHER BUSINESS DEDUCTIONS:

13. Salaries and wages not reported as "Labor" under "Cost of Goods Sold"

14. Rent

15. Taxes on business and business property

16. Repairs, wear and tear, and property losses

17. Bad debts arising from sales

18. Other expenses

19. TOTAL OTHER BUSINESS DEDUCTIONS

20. NET COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS

21. NET INCOME FROM BUSINESS OR PROFESSION

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

1. By whom received

2. Occupation

3. Name and address of employer

4. Gross income

5. Deductions, if any

NET INCOME FROM SALARIES, ETC. (total of column 4 minus total of column 5)

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS (not including amounts reported under F and K).

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

1. Kind of property

2. Year acquired

3. Name 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 cols. 4 and 7 minus total of cols. 5 and 6)

E. INCOME FROM RENTS AND ROYALTIES.

1. Kind of property

2. Name and address of tenant or lessee

3. Cash or equivalent received

4. Wear, tear, repairs, and property losses

5. Other expenses and losses

NET INCOME FROM RENTS AND ROYALTIES (total of col. 3 minus total of cols. 4 and 5)

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)

G. OTHER INCOME (not including dividends) (State each source separately).

1. Cash received

2. Deductions, if any

NET TOTAL (total of column 1 minus total of column 2)

H. TOTAL NET INCOME FROM ABOVE SOURCES

I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE.

1. Interest paid on indebtedness to others excluding interest paid to related persons

2. Taxes paid

3. Losses by fire, storm, or casualty not claimed above

4. Contributions

TOTAL

J. Total net income on which normal tax is to be calculated (H minus I) (Enter as Item M, page 1)

K. Dividends on stock of corporations organized or doing business in the United States (including dividends received through partnerships, personal service corporations, and fiduciaries)

L. Total net income (if this amount is over $5,000, make your return on Form 1040)
INSTRUCTIONS FOR FILLING INDIVIDUAL INCOME TAX RETURN FOR NET INCOMES OF NOT MORE THAN $5,000

I. HOW TO DECIDE WHETHER TO MAKE A RETURN.

1. If you were engaged in business (other than as a farmer) or were head of a family in 1918, you may subtract from your net income, before calculating your tax, the family exemptions 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 (the not by both) and 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.

II. ACCRUED OR RECEIVED INCOME.

1. You may keep books showing income accrued and expenses incurred during the current year and make your return from your books, but do not fail to include all your income even if it is not shown 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 1918 but was not reported until 1919, if it was reported in last year's return.

4. If you report income received, you must include all income constructively received, to which interest credited is attributable 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:

1. Pay, not exceeding $3,500, for active services in the military and naval forces of the United States.

2. Gifts (not made as a consideration for services 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 buildings do not exceed the exemptions allowed by law.

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 paid on the death of the insured.

8. Amounts received by the insured under life insurance, endowment, and annuity contracts, for which payment was not made during the year, and which payment is due and must be reported in Schedule G.

9. Totals received from accident and health insurance and under workman’s compensation acts plus the amount of any damages received by unit or agent on account of injuries or sickness.

IV. FARMER’S INCOME SCHEDULE.

If you are a farmer, get the collector and fill out a “Schedule of Farm Income and Expenses.” Transfer the net farm income to line 21 of Schedule B of the return. Report income from salaries, rents, interest, sales of property, etc., in Schedules B to D of the return. Total your Schedule of Farm Income and Expenses with the return to the collector.

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 4.

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 collector's approval, make a return covering a 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 reduced in proportion to the number of 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, 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, the family exemptions 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 (the not by both) and 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.

7. If any payment is not made when due, a penalty of 5 per cent of the amount due and 1 percent interest for each full month thereafter for each period of 12 months.

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.

IX. TO 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 place of business or that in which your chief support was derived in 1918. If you are in the military or naval service of the United States, the return should be sent to the nearest military or naval justice and administration. If an armistice income is not available in the United States, the return should be made to the nearest United States military or naval office, or (if you are in the military or naval service of the United States) to any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If an armistice income is not available in the United States, the return should be made to the nearest United States military or naval office, or (if you are in the military or naval service of the United States) to any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If an armistice income is not available in the United States, the return should be made to the nearest United States military or naval office, or (if you are in the military or naval service of the United States) to any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration.

X. TO 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 on the order of “Collector of Internal Revenue at [insert name of city and State].”

2. Do not send cash through the mail, or pay in person except at the office of the collector or a regularly established internal revenue stamp office.

3. At least one-eighth of the tax due is due at the same time that the return is due.

4. An additional amount sufficient to bring the total payments up to one-half of the tax due on or before December 15, 1919.

5. An additional amount sufficient to bring the total payments up to three-fourths of the tax due on or before September 15, 1919.

6. The entire remainder of the tax is due on or before December 15, 1919.

7. If any payment is not made when due, a penalty of 5 per cent of the amount due but unpaid will be incurred. The entire unpaid balance of the tax will also become due 30 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.

XI. PENALTIES.

For making False or Fraudulent Return.

Note: Exceeding $500 and not exceeding one year’s imprisonment, or both, in the discretion of the court, and, in addition, 50 per cent of the tax frauded.

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.

5 per cent of the amount unpaid, plus 1 percent interest for each full month during which it remains unpaid.
INSTRUCTIONS FOR FILLING IN TAXABLE INCOME

A. INCOME FROM BUSINESS OR PROFESSION.

Report here income from:
(a) Sale of merchandise, or of products of manufacturing, construction, mining, and agriculture. (For farm income see Instruction IV on the back of this sheet.)
(b) Real estate or other rental property rented or leased. (See Instruction II for special rental
    property service, money and garage service, etc., if they appear in your business.)
(c) A profession, such as medical, law, or dentistry, if you practice it on your own account. If
    you are employed on a salary, report your salary in Schedule B.

In general, report in Schedule A any income in the earning of which you have
an interest as a stockholder or corporate officer, employee of an
employee stock ownership plan, or as an officer or employee of a
personal service corporation, which should be entered under C, or
dividends from other corporations, which should be entered under D.

If you are a farmer (or a farm owner renting your farm to another person
on a crop share basis) or you derive any income from farming, as shown by your
Schedule of Farm Income and Expenses.

Kind of business—

Kind of property.—

Sale price.—

Describe briefly, as in D.

Date

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

If salary, wages, or other compensation received by you, your wife or husband, or
dependent child 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 under D.

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

Report your share (whether received or not) in the profits of the partnership or
personal service corporation or in the income of estate or trust (if placed to your
credit), not including that part of each share that consisted of dividends on stock
of ordinary corporations (to be included in K), interest on obligations of the
United States (see question 11), or (in the case of estates and trusts) interest on
personal service corporations, which should be reported under C, or dividends from
other corporations, which should be entered under D.

Total sales and income from business or profession, the personal entertainment, the
personal service, and the net gain or loss (if any) from the sale of business
inventory at a figure reflecting the reduction in value.

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

Use the schedule for all sales of real estate, and sales of other property that
you own and in the earning of which you had a financial interest, as a
capital gain or loss. (This is a deduction from cost, though treated for convenience
as a gain.)

E. INCOME FROM RENTS AND ROYALTIES.

Wear, tear, repairs, and property losses. See instructions for Schedule A, above. Explain in full the
amount of the repairs, wear and tear, and property losses.

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

This section 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
offset to the interest received. Explain deductions in any convenient blank space
on the return. Do not enter your personal exemption here.

G. OTHER INCOME (NOT INCLUDING DIVIDENDS).

State separately income from each source.

Deductions—Amounts paid by employers to employees in excess of compensation that is
exempted from income tax by the Federal government, or paid to employees in excess of
compensation which is exempted from income tax by a State, the District of Columbia, or
by the United States.

I. GENERAL DEDUCTIONS.

Interest.—Report here interest paid on personal indebtedness as distinguished
from indebtedness incurred to purchase the bonds of a corporation.

Other deductions.—Amounts paid by employers to employees in excess of compensation that is
exempted from income tax by the Federal government, or paid to employees in excess of
compensation which is exempted from income tax by a State, the District of Columbia, or
by the United States.