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

### INDIVIDUAL INCOME TAX RETURN

**For Earned Net Incomes of Not More Than $5,000 Derived Chiefly from Salaries and Wages**

**For Calendar Year 1925**

**PRINT NAME AND ADDRESS Plainly Below**

#### Occupation

#### QUESTIONS

1. Are you a citizen or resident of the United States?
2. If not, were you on the last day of your taxable year supporting one or more persons closely related to you and living in your household?
3. If not, were you working toward a U.S. citizen or resident of the United States?
4. Are you in a separate return being filed by your husband or wife?
5. Was your status in respect to Questions 4 and 5 changed during the year? If so, state date of such change.
6. How many dependent persons (other than husband or wife) under 18 years of age or physically or mentally defective were receiving their chief support from you on the last day of your taxable year?

#### INCOME

1. **Salaries, Wages, Commissions, etc.**
   - (a) 
   - (b) 

2. **Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds**

3. **Dividends on Stock of Domestic Corporations**

4. **Other Income (including income from partnerships and fiduciaries)**
   - (a) 
   - (b) 

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)**
   - (a) 
   - (b) 

9. **Total Deductions in Items 6 to 8**

#### COMPUTATION OF TAX

10. **Net Income (Item 5 minus Item 9)**

11. **Less: Dividends (Item 3 above)**

12. **Credit for Dependents**

13. **Personal Exemption**

14. **Balance taxable at 2%, not over $4,000 (Item 10 minus Items 11, 12, and 13)**

15. **Total Income Tax (2% of Item 14)**

16. **Less: Tax paid at source on tax-free covenant bonds**

17. **Income and profits taxes paid a foreign country or possession of U.S. (Attach Form 1118)**

18. **Credit of 25% of tax on earned net income (25% of Item 15)**

19. **Balance of Tax (Item 15 minus Items 16, 17, and 18)**

**NOTE:** If you are engaged in a profession or business, including farming, use Form 1040, regardless of amount of income.
STATEMENT OF CONTRIBUTIONS

<table>
<thead>
<tr>
<th>TO WHOM MADE</th>
<th>AMOUNT</th>
<th>TO WHOM MADE</th>
<th>AMOUNT</th>
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NONTAXABLE OBLIGATIONS AND SECURITIES

(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

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 1924 and Regulations issued under authority thereof.

(Signature of officer administering oath) (Title)

day of , 1926

(Address of agent)

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 net income for the calendar year 1925 of $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) a gross income of $5,000 or over.

Items Exempt from Tax

(a) Proceeds of life insurance policies paid upon the death of the insured

(b) Amounts received by insured as return of premiums paid for life insurance, indemnity, or annuity contracts

(c) Gifts (not made as a consideration for services), and money and property acquired thereby

(d) Interest upon obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia

(e) Federal Pensions issued under the Pension Acts, of the World War Veterans’ Act, 1921, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services in the military or naval forces of a State, or for wages, services, or sickness, plus damages received on account of such injuries or sickness.

(f) Dividends or interest, not exceeding $300 from domestic building and loan associations, and all dividends and interest (whether paid in cash or credited to account) received from a corporation, or realized by the sale of stock of that corporation

(g) Each dependent minor child having a net income of less than $1,000 per annum

(h) Full credits shall also be allowed to the surviving spouse according to his or her status at the time of death.

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.

A “head of family” is an individual who actually supports and maintains in one household, one or more individuals who are closely connected with him by blood or affinity, or are closely associated with him in the same domestic establishment, and who are so dependent that they are unable to maintain themselves. The head of a family is married during the taxable year.

If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

Other income.—

(a) Enter on line 3 the amount received as dividends from domestic corporations which was derived from sources within the United States, including your share, whether received or not, in the profits of a partnership.

(b) Enter on line 2 all interest received or credited to your account during the taxable year.

(c) Enter on line 1 all salaries, wages, or other compensation received from

Income

Salaries.—Enter on line 4 all salaries, wages, or other compensation received from outside sources by (or through) your husband or wife if a joint return is filed, and if the husband or wife is not a citizen of the United States, in which case the income is considered income when due and payable.

Other income.—Enter on line 4 all other taxable income, including dividends on stocks of foreign corporations, income of an estate or trust, and joint gains, whether received or not, in the profits of a partnership.

Deductions

(a) Enter on line 6 all personal taxes and taxes on property paid during the taxable year, if included Federal income taxes; but the personal taxes shall be assessed at the rate of $2,500 upon the amount of personal taxes paid unless the taxpayer was married and living with husband or wife, or was the head of a family, hence liable to the income tax. The deduction for personal taxes is based upon some moral obligation to control and provide for these dependent individuals.

(b) Enter on line 5 all contributions or gifts made during the taxable year to any corporation or foundation operated exclusively for religious, charitable, educational, or industrial purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

(c) Enter on line 7 any other deductions authorized by law, including interest paid on personal indebtedness.