INDIVIDUAL INCOME TAX RETURN
FOR NET INCOMES OF NOT MORE THAN $5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES
For Calendar Year 1930

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)  
(Street and number, or rural route)  
(Postal office)  (County)  (State)

OCCUPATION.

Cash  Check  M. O.

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

INCOME

1. Salaries, Wages, etc. (State from whom received) $...

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

3. Interest on bonds upon which a tax of 1½% was paid at source $...

4. Other Income (including income from partnerships and fiduciaries) (State source): $...

5. Total Income in Items 1 to 4 $...

DEDUCTIONS

6. Taxes Paid $...

7. Contributions (Explain on reverse side) $...

8. Other Deductions Authorized by Law (Explain below): $...

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

COMPUTATION OF TAX

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

11. Credit for Dependents $...

12. Personal Exemption $...

13. Balance taxable at 1½%, not over $4,000 (Item 10 minus Items 11 and 12) $...

14. Total Income Tax (1½% of Item 13) $...

15. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 3) $...

16. Income tax paid to a foreign country or possession of the U. S. (Attach Form 116) $...

17. Credit of 25% of tax on earned net income (25% of Item 14) $...

18. Balance of Tax (Item 14 minus Items 15, 16, and 17) $...

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 1928 and Regulations issued under authority thereof.

Sworn to and subscribed before me this day of , 1931  
(Signature of taxpayer or agent)  
(Address of agent)  
(Signature of officer administering oath)  (Title)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040. Report interest on non-taxable obligations and dividends from domestic corporations on the reverse side of this form.
STATEMENT OF CONTRIBUTIONS

<table>
<thead>
<tr>
<th>Name of Organization</th>
<th>Amount Paid</th>
<th>Name of Organization</th>
<th>Amount Paid</th>
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<tbody>
<tr>
<td></td>
<td>$</td>
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<table>
<thead>
<tr>
<th>NONTAXABLE OBLIGATIONS AND SECURITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Obligations and Securities</td>
</tr>
<tr>
<td>(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia...</td>
</tr>
<tr>
<td>(b) Securities issued under the Federal Farm Loan Act, or under such Act as amended...</td>
</tr>
<tr>
<td>(c) Obligations of the United States or its possessions...</td>
</tr>
</tbody>
</table>

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust... $8

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For Filing a Return by Making a False or Fraudulent Return.—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum from the date the deficiency is assessed, or to the thirtieth day after the mailing of a notice of the right to file a petition with the Board of Tax Appeals, whichever is later, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year of $3,000 or ever, or a net income for the same period of (a) $1,000 or over, if single, or if married and not living with husband or wife, or (b) $1,000 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes.

Items Exempt from Tax

(a) Amounts received under a life insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.

(c) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Gifts upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax.

(e) Interest on Liberty Bonds owned in excess of $50,000 is subject to surtax if the net income is over $10,000.

(f) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(g) Amounts received under the Work-Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans’ Act, 1930, 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 renders for which the State is paying a pension.

(h) Dividends or interest, not exceeding $300, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.

(i) Rental value of a dwelling house and appurtenances thereto furnished a minister of the gospel as part of his compensation.

(j) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(k) Compensations received from sources without the United States by a citizen who is a nonresident for more than six months during the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation shall be entered as Item 3 if you filed with the interest coupons a certificate on Form 1090 that your net income in excess of the personal exemption and credits does not exceed $4,000.

The tax of 15 per cent paid at source on such interest should be claimed as a credit in Item 10. Interest on bonds is considered income when due and paid.

Other income.—Enter as Item 4 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 6 all personal and taxes on property paid during the year. Do not include Federal income taxes nor taxes claimed as a credit in Item 15 of the return.

Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

(a) Names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

Singles, or a married person not living with husband or wife, may claim a personal exemption of $1,500. 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 $3,000. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A “head of a family” is anyone who annually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, marriage, or adoption, and who have been permitted to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or inexcusable self-support because mentally or physically defective, who is receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can be divided between such individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to $1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to $3,000 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed $4,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1931.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

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