1. Name  
(Print name of corporation, joint-stock company, or association)

2. Address  
(Street and number, city and State, of principal place of business, if domestic corporation; or of U. S. office, if foreign corporation)

3. Incorporated or organized in  
Month ___________ Day _______ Year ________  
(State or country)

4. Was a 1943 capital-stock tax return filed? ______ Name under which filed. (If different, attach statement explaining fully) 
(District ___________)

5. Was an income-tax return filed for the last income-tax year ended prior to July 1, 1944? ______ Name under which filed 
(District ___________)

6. Nature of business in detail

7. Name of parent company, if any  
(District ___________)

8. Name of subsidiary, if any  
(If more than one, attach list and state number of shares held by parent; also districts where filed)

9. DECLARATION OF VALUE AND COMPUTATION OF TAX  
(A definite and unqualified value must be declared in every case regardless of whether exemption is claimed. See instructions 1 and 2)

| Domestic Corporation: Declared value of capital stock | $__________ |
| Foreign Corporation: Declared value of capital employed in the transaction of its business in the United States | $__________ |

Tax at rate of $1.25 for each full $1,000 of the value declared above  
$__________$_

Penalty of ______ percent for delinquency in filing return

Interest at 6 percent per annum beginning Aug. 1, 1944  
$__________$_

Total tax, penalty, and interest  
$__________$_

10. EXEMPTIONS.—The law provides for exemption from the tax only on the grounds indicated below. Corporations claiming exemption must (1) declare a value under item 9, (2) check the appropriate block under item 10 showing the basis of the claim, and (3) submit with the return a full statement of the evidence specified under the block checked.

☐ Corporation exempt from income tax under section 101, Internal Revenue Code. Furnish information required by instruction 4.

☐ Insurance company subject to tax under section 201, 204, or 207, Internal Revenue Code. State which section 

☐ Corporation not doing business. Furnish information required by instruction 6.

We, the undersigned  
(Print plainly name of president, vice president, or other principal officer)

and  
(Print plainly name of treasurer, assistant treasurer, or chief accounting officer)

of the corporation for which this return is made, being severally duly sworn, each for himself deposes and says that this return, including any accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return, made in good faith, for the taxable year stated, pursuant to Chapter 6, Internal Revenue Code, as amended.

Sworn to and subscribed before me this _________ day of ________________, 19____.

__________________________
(Signature of officer administering oath)

__________________________
(Signature)  
(CORPORATE SEAL)

__________________________
(Signature)  
(CORPORATE SEAL)

* A duly authorized agent may execute the return of a foreign corporation. See Instruction 8.
1944 RETURN
OF
CAPITAL-STOCK TAX
For Year Ended June 30, 1944

DOMESTIC AND FOREIGN CORPORATIONS
(Chapter 6, Internal Revenue Code, as amended)

This return must be filed, in triplicate, and received with remittance by the Collector on or before July 31, 1944. (See instruction 7, page 8.)

1. Name

(Firm name of corporation, joint-stock company, or association)

2. Address

(Street and number, city and State, of principal place of business, if domestic corporation; or of U.S. office, if foreign corporation)

3. Incorporated or organized in

(State or country)

Month Day Year

4. Was a 1943 capital-stock tax return filed? Name under which filed. (If different, attach statement explaining fully)

(District)

5. Was an income-tax return filed for the last income-tax year ended prior to July 1, 1944? Name under which filed

(District)

6. Nature of business in detail

7. Name of parent company, if any

(District)

8. Name of subsidiary, if any

(Number of shares held)

(If more than one, attach list and state number of shares held by parent; also districts where filed)

9. DECLARATION OF VALUE AND COMPUTATION OF TAX

(A definite and unqualified value must be declared in every case regardless of whether exemption is claimed. See instructions 1 and 2)

Domestic Corporation: Declared value of capital stock

Foreign Corporation: Declared value of capital employed in the transaction of its business in the United States

Tax at rate of $1.25 for each full $1,000 of the value declared above

Penalty of percent for delinquency in filing return

Interest at percent per annum beginning Aug. 1, 1944

Total tax, penalty, and interest

10. EXEMPTIONS.—The law provides for exemption from the tax only on the grounds indicated below. Corporations claiming exemption must (1) declare a value under item 9, (2) check the appropriate block under item 10 showing the basis of the claim, and (3) submit with the return a full statement of the evidence specified under the block checked.

☐ Corporation exempt from income tax under section 101, Internal Revenue Code. Furnish information required by instruction 4.

☐ Insurance company subject to tax under section 201, 204, or 207, Internal Revenue Code. State which section

☐ Corporation not doing business. Furnish information required by instruction 6.

DUPLICATE
1. Name .......................................................................................................................... 

2. Address  
   (Street and number, city and State, of principal place of business, if domestic corporation; or of U. S. office, if foreign corporation) 

3. Incorporated or organized in .................................................................................. (State or country) 
   Month .......... Day ...... Year ...... 

4. Was a 1943 capital-stock tax return filed? ............ Name under which filed. (If different, attach statement explaining fully) 
   (District ..................) 

5. Was an income-tax return filed for the last income-tax year ended prior to July 1, 1944? ............ Name under which filed 
   (District ..................) 

6. Nature of business in detail ................................................................................. 

7. Name of parent company, if any  
   (District ..................) 

8. Name of subsidiary, if any  
   (If more than one, attach list and state number of shares held by parent; also districts where filed) 
   (District ..................) 

DECLARATION OF VALUE AND COMPUTATION OF TAX 
(A definite and unqualified value must be declared in every case regardless of whether exemption is claimed. See instructions 1 and 2) 

| Domestic Corporation: Declared value of capital stock .................................. | $................................. |
| Foreign Corporation: Declared value of capital employed in the transaction of its business in the United States .................. | $................................. |

Tax at rate of $1.25 for each full $1,000 of the value declared above .................. $................................. 

Penalty of .......... percent for delinquency in filing return ................................. $................................. 

Interest at 6 percent per annum beginning Aug. 1, 1944 .................................. $................................. 

Total tax, penalty, and interest ........................................................................... $................................. 

10. EXEMPTIONS.—The law provides for exemption from the tax only on the grounds indicated below. Corporations claiming exemption must (1) declare a value under item 9, (2) check the appropriate block under item 10 showing the basis of the claim, and (3) submit with the return a full statement of the evidence specified under the block checked. 

   □ Corporation exempt from income tax under section 101, Internal Revenue Code. Furnish information required by instruction 4. 
   □ Insurance company subject to tax under section 201, 204, or 207, Internal Revenue Code. State which section ......... 
   □ Corporation not doing business. Furnish information required by instruction 6. 

COLLECTOR'S COPY
Chapter 6, Internal Revenue Code, as Amended, Capital-Stock Tax

Section 1200.—TAX

(a) Domestic Corporations.—For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax of $1.25 for each $1,000 of the declared value of its capital stock.

(b) Foreign Corporations.—For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax equivalent to $1.25 for each $1,000 of the declared value of capital employed in the transaction of its business in the United States.

Section 1201.—EXEMPTIONS

(a) The taxes imposed by section 1200 shall not apply—

(1) Corporations Exempt from Income Tax.—To any corporation enumerated in section 101.

(2) Insurance Companies.—To any insurance company subject to the tax imposed by section 201, 204, or 207.

(b) Common Trust Funds.—For exemption of common trust funds from the capital-stock tax, see section 169 (b) of chapter 1.

(Norm.—The exemption for common trust funds relates only to a fund maintained by a bank.)

Section 1202.—DECLARED VALUE

(a) Declaration of Value.—The declared value shall be the value as declared by the corporation in its return for the year (which declaration of value cannot be amended). The value declared by the corporation in its return shall be as of the close of its last income-tax taxable year ending with or prior to the close of the capital-stock tax taxable year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

(b) Credit for China Trade Act Corporations.—For the purpose of the tax imposed by section 1200 there shall be allowed in the case of a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., 1940 ed., title 15, ch. 4), as a credit against the declared value of its capital stock, an amount equal to the proportion of such declared value which the par value of the shares of stock of the corporation, owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date. For the purposes of this subsection shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested; and as used in this subsection the term “China” shall have the same meaning as when used in the China Trade Act, 1922.

Section 1203.—RETURNS

(a) Requirement.—Every corporation liable for tax under section 1200 shall make a return under oath. Such return shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) Time for Filing. (1) General Rule.—Such return shall be made within one month after the close of the year with respect to which such tax is imposed.

(c) Place for Filing.—The return shall be made to the collector for the district in which is located the principal place of business of the corporation, or, if it has no principal place of business in the United States, then to the collector at Baltimore, Md.

Section 1205.—PAYMENT OF TAX

(a) Time of Payment.—The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector before the expiration of the period for filing the return.

Section 1206.—ADDITION TO THE TAX IN CASE OF DELINQUENCY

If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the time when the tax became due until paid.

Chapter 2, Subchapter B, Internal Revenue Code, as Amended.

Declared Value Excess-Profits Tax

Section 600.—RATE OF TAX

If any corporation is taxable under section 1200 with respect to any year ending June 30, there shall be imposed upon its net income for the income-tax taxable year ending after the close of such year, a declared value excess-profits tax equal to the sum of the following:

6% per centum of such portion of its net income for such income-tax taxable year as is in excess of 10 per centum and not in excess of 15 per centum of the declared value;

13 1/2% per centum of such portion of its net income for such income-tax taxable year as is in excess of 15 per centum of the declared value.

Section 601.—DECLARED VALUE

The declared value shall be determined as provided in section 1202 as of the close of the preceding income-tax taxable year (or as of the date of organization if it had no preceding income-tax taxable year).

Section 602.—NET INCOME

For the purposes of this subchapter the net income shall be the same as the net income for income-tax purposes for the year in respect of which the tax under section 600 is imposed, computed without the deduction of the tax imposed by section 600, but with a credit against net income equal to the credit for dividends received provided in section 26 (b) of Chapter 1.
1944 RETURN OF CAPITAL-STOCK TAX
For Year Ended June 30, 1944

DOMESTIC AND FOREIGN CORPORATIONS
(Chapter 6, Internal Revenue Code, as amended)

This return must be filed, in triplicate, and received with remittance by the Collector on or before July 31, 1944. (See instruction 7, page 8.)

1. Name
   (Print name of corporation, joint-stock company, or association)

2. Address
   (Street and number, city and State, of principal place of business, if domestic corporation; or of U. S. office, if foreign corporation)

3. Incorporated or organized in ___________________________ Month ____________ Day ________ Year ________
   (State or country)

4. Was a 1943 capital-stock tax return filed? ________ Name under which filed. (If different, attach statement explaining fully)
   ___________________________ (District ____________ )

5. Was an income-tax return filed for the last income-tax year ended prior to July 1, 1944? ________ Name under which filed
   ___________________________ (District ____________ )

6. Nature of business in detail

7. Name of parent company, if any
   ___________________________ (District ____________ )

8. Name of subsidiary, if any
   (If more than one, attach list and state number of shares held by parent; also districts where filed)
   ___________________________

9. DECLARATION OF VALUE AND COMPUTATION OF TAX
   (A definite and unqualified value must be declared in every case regardless of whether exemption is claimed. See instructions 1 and 2)

   | Domestic Corporation: Declared value of capital stock: | $________ |
   | Foreign Corporation: Declared value of capital employed in the transaction of its business in the United States: | $________ |

Tax at rate of $1.25 for each full $1,000 of the value declared above. $________ |
Penalty of ______ percent for delinquency in filing return. |
Interest at 6 percent per annum beginning Aug. 1, 1944. |
Total tax, penalty, and interest. $________ |

10. EXEMPTIONS.—The law provides for exemption from the tax only on the grounds indicated below. Corporations claiming exemption must (1) declare a value under item 9, (2) check the appropriate block under item 10 showing the basis of the claim, and (3) submit with the return a full statement of the evidence specified under the block checked.
   □ Corporation exempt from income tax under section 101, Internal Revenue Code. Furnish information required by instruction 4.
   □ Insurance company subject to tax under section 201, 204, or 207, Internal Revenue Code. State which section.
   □ Corporation not doing business. Furnish information required by instruction 6.

TAXPAYER'S COPY
INSTRUCTIONS

The sections of the law mentioned throughout these instructions refer to sections of the Internal Revenue Code, as amended.

RETURN

1. (a) Every domestic corporation (including an association, common-law trust, and any other organization which is required to file income-tax returns as a corporation) which was in existence any part of the period July 1, 1943, to June 30, 1944, and every foreign corporation required to file an income-tax return for the purposes of the normal tax imposed under section 14 (c) (1) must, unless specifically exempted, file a capital-stock tax return in triplicate with the collector. The return must be complete in every respect and signed by a duly authorized officer of the corporation. Parent and subsidiary corporations must each submit a separate return.

(b) If at the time for filing a return all the property of a corporation is in the custody of a receiver (including a trustee in bankruptcy or other like officer) having no interest in the property, such officer may file a return in his own name in the corporation's behalf. In such case, if the property of the corporation was under the control of the receiver during the entire period July 1, 1943, to June 30, 1944, no value will be required to be shown on the return, but, in lieu of such value, the receiver should attach a statement to the return showing the date on which the property came into his custody and whether his custody was continuous thereafter.

DECLARED VALUE

2. (a) Domestic Corporations.—Every domestic corporation must declare the value of its capital stock as of June 30, 1944, and (b) Foreign Corporations.—Every foreign corporation must declare the value of its capital employed in the transaction of its business in the United States.

(b) In making the declaration of value a corporation is not bound by the value declared upon a return for a prior year, but may exercise unrestricted judgment and discretion in determining the value to be declared. In making such determination, consideration may be given to any and all factors which it may deem pertinent, and the declared value may be any amount which the corporation in its judgment may elect to declare.

(c) Care should be exercised in making the declared value, since: (1) The value will be the measure of the capital stock tax; (2) the value is a prime factor in determining the declared value of excess-profits tax liability under section 600, quoted on page 6; (3) the value declared is binding unless changed, amended, or corrected by a subsequent return received by the collector on or before the last day of the subsequent calendar quarter or quarter of a biennial period.

(d) The declared value must be stated as an amount in United States dollars, or as "Zero," in the event it is intended to make a declaration of no value. Statements such as "None," "No value," "Deficit," and similar expressions, or specific amounts stated as deficits, will be considered as declarations of "Zero."

EXEMPTIONS

3. Corporations Claiming Exemption from the Capital-Stock Tax.—Three classes of corporations (or organizations) are entitled to exemption from the capital-stock tax: (1) Corporations enumerated in section 101 (c) (2) must file a return subject to income tax under section 201, 204, or 207; and (3) corporations not carrying on or doing business at any time during the period July 1, 1943, to June 30, 1944. Evidence in support of a claim for exemption must be filed with a statement setting forth: (1) the original documents of the corporation, such as charters, bylaws, etc., as submitted since all evidence becomes a part of the records of the Bureau and under the rules of the Department may not be returned.

4. Exemption as a Corporation Enumerated in Section 101.—A mere claim or contention by a corporation (or other organization) that it is exempt from the capital-stock tax must be denied unless the corporation is specifically enumerated in section 101 who will not relieve the corporation from filing a capital-stock tax return. Unless the Commissioner has determined that a corporation is exempt, it must prepare and file a capital-stock tax return, subject to the provisions specified therein, accompanied by complete information regarding the corporation as follows: If exemption is claimed as a corporation enumerated in either subsection (1), (3), (4), (6), (7), (8), (9), (10), (12), (13), or (16) of section 101 the form of questionnaire for a particular type of corporation must be obtained from the collector of internal revenue and, after it has been completely filled in and duly executed and there has been attached thereto the various statements and documents specified therein, it should be filed with the capital-stock tax return or before the prescribed due date. If the corporation claims exemption under either subsection (2), (5), (11), (13), (15), (17), (18), or (19) of section 101 there should be attached to the capital-stock tax return filed a statement setting forth: (1) the subsection under which exemption is claimed, (2) the character of the organization, (3) the purpose for which it was organized, (4) its actual activities, (5) the sources of its income and the purposes for which expended, (6) whether it is credited to the success or may inure to the benefit of any private shareholder or individual, and (7) all other facts deemed material in determining whether it qualifies for exemption under the law. There must accompany such a statement a copy of the following: (1) the calculation of the capital-stock tax, (2) the classified statement of receipts and expenditures during the last complete year of operation, and a complete statement of assets and liabilities as of the beginning of such year. See sections 29101-1 to 29101 (15)-1 of Reference. It is also necessary to file the returns under the Internal Revenue Code for more detailed information regarding proof of exemption. If, however, the corporation has received a ruling from the Commissioner exempting it from filing Federal income-tax returns, and if the conditions on which such ruling was based have not changed, the corporation may submit a copy of such ruling with the capital-stock tax return in lieu of the detailed information specified herein.

5. Exemption as an Insurance Company.—Exemption from the capital-stock tax under section 1201 (a) (2) as an insurance company subject to the tax imposed by section 201, 204, or 207 must be established by an official ruling. For that purpose a capital-stock tax return, complete in all respects, including a declared value, must be filed. The return must state the section under which the corporation is subject to income tax.

6. Exemption as Not Doing Business.—A corporation which claims exemption on the ground that it was not carrying on or doing business at any time during the year ended June 30, 1944, under a return, complete, or filed by the receiver of the property of such corporation, In such case the claim for exemption must be supported by an affidavit of one of the responsible officers having knowledge of the facts, in which the following information must be set forth:

In the case of a domestic corporation:

(a) A general statement of the operations prior to July 1, 1943, and a detailed statement of the operations for the period July 1, 1943, to June 30, 1944.
(b) The latter statement must include: (1) earnings and profits, both ordinary and extraordinary, (2) net dividends, bonuses, special sales, agreements, contracts (including contracts of employment), acquisitions of property, and sales of property; (3) the corporate income-tax returns, if filed by the corporation, for the period July 1, 1943, to June 30, 1944.
(c) Any comparative detailed statement of the assets and liabilities as of June 30, 1943, and June 30, 1944, respectively, with a full explanation of the changes reflected by the comparative statement. The explanation should include the exchange of any assets not disclosed by this statement.
(d) Copies of all minutes of meetings of the stockholders and of the board of directors held during the year ended June 30, 1944, and of all reports made by an executive or other standing committee, or any governing body.
(e) If exemption is claimed as a new corporation which did not engage in business activities prior to July 1, 1943, submit the information required under (a), (b), and (c) for the period from the date of incorporation until the date of assessment.
(f) An exempt from the charter setting forth the corporate powers, and (g) a statement of assets and liabilities as of June 30, 1944.

In the case of a foreign corporation:

(a) Any information generally required of domestic corporations under paragraphs (a) to (c) above but with respect to its assets, activities and business within the United States only.

GENERAL

7. Penalties and Interest.—Failure to file a return on or before July 31, 1944, causes to accrue the following graduated scale of penalties: 5 percent of the amount of the tax if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days, or fraction thereof, during which failure continued. Such penalties may not, however, exceed 25 percent in the aggregate. Failure to pay the tax on or before July 31, 1944, causes to accrue to the Treasury at the rate of 1 percent per annum, until paid.

Failure to pay within 10 days after the issuance of notice and demand, based on assessment approved by the Commissioner, causes to accrue a penalty of 5 percent of the total assessment and interest at the rate of 6 percent per annum, until paid.

Failure to file a return within the prescribed 10-day period, after issuance of notice and demand until date of payment. Severe penalties for willful failure to pay tax, keep records, file returns, or false or fraudulent returns are imposed by law.

8. Signatures and Verification.—The return must be signed and verified under oath or affirmation by at least one of the responsible officers of the corporation. Execution by two officers, the president and secretary, the president and treasurer, the assistant treasurer, or the chief accounting officer, is, however, preferred. If at the time the return is required to be filed a receiver or trustee in bankruptcy is operating the property or business of the corporation, such officer shall execute the return. A duly authorized agent may sign and verify the return of a foreign corporation.