TAX RETURN EVOLUTION:
NONRESIDENT to FRAUDULENT RESIDENT

How you and your legal identity were ILLEGALLY, CRIMINALLY, and UNCONSTITUTIONALLY kidnapped and transported to the federal zone as a privileged alien by obfuscating tax return forms.
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<tbody>
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<td>4</td>
</tr>
</tbody>
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<tr>
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<th>Page</th>
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<td>6</td>
</tr>
</tbody>
</table>
1 Introduction

The tax position of Sovereignty Education and Defense Ministry (SEDM) is founded on what we call the Nonresident Alien Position. That position is exhaustively described in:

Nonresident Alien Position, Form #05.020
http://sedm.org/Forms/FormIndex.htm

This document provides evidence which proves the following:

1. When the income tax was first implemented in 1913 after the fraudulent ratification of the Sixteenth Amendment, Americans in states of the Union began and were recognized as:
   1.1. Nonresident Aliens.
   1.2. STATUTORY aliens.
   1.3. NOT STATUTORY “citizens”, or “citizens of the United States” as described and defined in 8 U.S.C. §1401.

2. Through a pattern of constructive fraud using income tax return forms, “words of art” and false presumption facilitated by legal ignorance, the status of the Average American was fraudulently and illegally and unconstitutionally transformed from Nonresident Alien to STATUTOTY “citizen of the United States”.

3. This illegal and fraudulent conversion of the status of the Average American:
   3.1. Destroyed the separation of legislative jurisdiction between the states and the national government. See:

   Government Conspiracy to Destroy the Separation of Powers, Form #05.023
   http://sedm.org/Forms/FormIndex.htm

   3.2. Made the average American FRAUDULENTLY APPEAR as a privileged resident alien completely subject to the exclusive jurisdiction of Congress.

   3.3. Destroyed the Constitutional rights of the average American.

What follows is a series of tax return forms derived from the national archives in Washington D.C. showing how income tax forms, “words of art”, and fallacy through equivocation were used to accomplish the above CRIMINAL transformations. They show how the entire nation was systematically and effectively nationalized financially under the Federal Income Tax.
2 1913-1915: Form 1040

Notice there is no place to elect a status on the first page of the tax return. Also notice that on page 4 it states the following:

1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, having a net income of $3,000 or over for the taxable year, and also by every nonresident alien deriving income from property owned and business trade, or profession carried on in the United States by him.

It is important to recognize that this form is to be filed by all classes of persons with a tax liability, with specific reference to a "nonresident alien." It is also important to realize that under the American system of federalism, a "nonresident alien" is a civil status that applies to both:

1. persons of foreign nationality who do not reside ANYWHERE within our nation, and
2. United States citizens who are domiciled in the 50 states.

The "United States citizen" referred to above is a political citizen either through the Fourteenth Amendment or an Act of Congress, but for tax purposes is within a sub-class of "United States citizen" with a federal domicile. Conversely, a "United States citizen" who has a domicile in one of the 50 states is a "nonresident alien" for tax purposes. This is why the IRC proffers a definition which states "when used in a geographical sense." Otherwise, a political, or principle sense is to be understood. This brilliant definition allows for status to be determined differently for persons of foreign nationality versus States Citizens under the Constitution.


But what is most important to recognize is that ALL PERSONS with a tax liability were filing Form 1040.
## RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

(As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 1913

FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.

<table>
<thead>
<tr>
<th>Filed by (or for)</th>
<th>of</th>
<th>in the City, Town, or Post Office of</th>
<th>State of</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Full name of individual)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. **GROSS INCOME** (see page 2, line 12) | $ |
2. **GENERAL DEDUCTIONS** (see page 3, line 7) | $ |
3. **NET INCOME** | $ |

Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.

4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 11) | $ |
5. Amount of income on which the normal tax has been deducted and withheld at the source. (See page 2, line 9, column A) | $ |
6. Specific exemption of $3,000 or $4,000, as the case may be. (See Instructions 3 and 19) | $ |

Total deductions and exemptions. (Items 4, 5, and 6) | $ |

7. **TAXABLE INCOME** on which the normal tax of 1 per cent is to be calculated. (See Instruction 3) | $ |

8. When the net income shown above on line 3 exceeds $20,000, the additional tax thereon must be calculated as per schedule below:

<table>
<thead>
<tr>
<th>INCOME</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20,000 and not exceeding $50,000</td>
<td>$</td>
</tr>
<tr>
<td>50,000</td>
<td>75,000</td>
</tr>
<tr>
<td>75,000</td>
<td>100,000</td>
</tr>
<tr>
<td>100,000</td>
<td>250,000</td>
</tr>
<tr>
<td>250,000</td>
<td>500,000</td>
</tr>
<tr>
<td>500,000</td>
<td>$</td>
</tr>
</tbody>
</table>

Total additional or super tax | $ |

Total normal tax (1 per cent of amount entered on line 7) | $ |

Total tax liability | $ |
GROSS INCOME.

This statement must show in the proper spaces the entire amount of gains, profits, and income received by or accrued to the individual from all sources during the year specified on page 1.

<table>
<thead>
<tr>
<th>DESCRIPTION OF INCOME</th>
<th>A. Amount of income on which tax has been deducted and withheld at the source</th>
<th>B. Amount of income on which tax has NOT been deducted and withheld at the source</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Total amount derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2. Total amount derived from professions, vocations, businesses, trade, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership or use of interest in real or personal property, including bonds, stocks, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total amount derived from rents and from interest on notes, mortgages, and securities (other than reported on lines 5 and 6)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total amount of gains and profits derived from partnership business, whether the same be divided and distributed or not</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Total amount of fixed and determinable annual gains, profits, and income derived from interest upon bonds and mortgages or deeds of trust, or other similar obligations of corporations, joint-stock companies or associations, and insurance companies, whether payable annually or at shorter or longer periods</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Total amount of income derived from coupons, checks, or bills of exchange for or in payment of interest upon bonds issued in foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Total amount of income received from fiduciaries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Total amount of income derived from any source whatever, not specified or entered elsewhere on this page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. TOTALS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTES.—Enter total of Column A on line 5 of first page.

10. AGGREGATE TOTALS OF COLUMNS A AND B $  

11. Total amount of income derived from dividends on the stock or from the net earnings of corporations, joint-stock companies, associations, or insurance companies subject to like tax (to be entered on line 4 of first page) $  

12. TOTAL "Gross Income" (to be entered on line 1 of first page) $  


### GENERAL DEDUCTIONS.

1. The amount of necessary expenses actually paid in carrying on business, but not including business expenses of partnerships, and not including personal, living, or family expenses.

2. All interest paid within the year on personal indebtedness of the taxpayer.

3. All national, State, county, school, and municipal taxes paid within the year (not including those assessed against local benefits).

4. Losses actually sustained during the year incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise.

5. Debts due which have been actually ascertained to be worthless and which have been charged off within the year.

6. Amount representing a reasonable allowance for the exhaustion, wear, and tear of property arising out of its use or employment in the business, not to exceed, in the case of mines, 5 per cent of the gross value at the mine of the output for the year for which the computation is made, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof, for which an allowance is or has been made.

7. Total "GENERAL DEDUCTIONS" (to be entered on line 2 of first page).

### AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I solemnly swear (or affirm) that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits, and income received by or accrued to me during the year for which the return is made, and that I am entitled to all the deductions and exemptions entered or claimed therein, under the Federal Income-tax Law of October 3, 1913.

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

(Signature of individual.)

(SEAL OF OFFICER TAKING AFFIDAVIT.)

(Official capacity.)

### AFFIDAVIT TO BE EXECUTED BY DULY AUTHORIZED AGENT MAKING RETURN FOR INDIVIDUAL.

I solemnly swear (or affirm) that I have sufficient knowledge of the affairs and property of to enable me to make a full and complete return thereof, and that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all gains, profits, and income received by or accrued to said individual during the year for which the return is made, and that the said individual is entitled, under the Federal Income-tax Law of October 3, 1913, to all the deductions and exemptions entered or claimed therein.

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

(Signature of agent.)

(ADDRESS IN FULL)

(SEAL OF OFFICER TAKING AFFIDAVIT.)

(Official capacity.)

[SEE INSTRUCTIONS ON BACK OF THIS PAGE.]
INSTRUCTIONS.

1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, having a net income of $3,000 or over for the taxable year, and also by every nonresident alien deriving income from property owned and business, trade, or profession carried on in the United States by him.

2. When an individual by reason of minority, sickness or other disability, or absence from the United States, is unable to make his own return, it may be made for him by his duly authorized representative.

3. The normal tax of 1 per cent shall be assessed on the total net income less the specific exemption of $3,000 or $4,000 as the case may be. (For the year 1913, the specific exemption allowable is $2,500 or $3,333.33, as the case may be.) If, however, the normal tax has been deducted and withheld by any part of the income at the source, or if any part of the income is received as dividends upon the stock or from the net earnings of any corporation, etc., which is taxable upon its net income, such income shall be deducted from the individual's total net income for the purpose of calculating the amount of income on which the individual is liable for the normal tax of 1 per cent by virtue of this return. (See page 1, line 7.)

4. The additional or super tax shall be calculated as stated on page 1.

5. This return shall be filed with the Collector of Internal Revenue for the district in which the individual resides if he has no other place of business, otherwise in the district in which he has his principal place of business; or in case the person resides in a foreign country, then with the collector for the district in which his principal business is carried on in the United States.

6. This return must be filed on or before the first day of March succeeding the close of the calendar year for which return is made.

7. The penalty for failure to file the return within the time specified by law is $20 to $1,000. In case of refusal or neglect to render the return within the required time (except in cases of sickness or absence), 50 per cent shall be added to amount of tax assessed. In case of false or fraudulent return, 100 per cent shall be added to such tax, and any person required by law to make, render, sign, or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor, and shall be fined not exceeding $2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

8. When the return is not filed within the required time by reason of sickness or absence of the individual, an extension of time, not exceeding 30 days from March 1, within which to file such return, may be granted by the collector, provided an application therefor is made by the individual within the period for which such extension is desired.

9. This return properly filled out must be made under oath or affirmation. Affidavits may be made before any officer authorized by law to administer oaths. If before a justice of the peace or magistrate: not using a seal, a certificate of the clerk of the court as to the authority of such officer to administer oaths should be attached to the return.

10. Expense for medical attendance, store accounts, family supplies, wages of domestic servants, cost of board, room, or house rent for family or personal use, are not expenses that can be deducted from gross income. In case an individual owns his own residence he cannot deduct the estimated value of his rent, neither shall he be required to include such estimated rental of his home as income.

11. The farmer, in computing the net income from his farm for his annual return, shall include all moneys received for produce and animals sold, and for the wool and hides of animals slaughtered, provided such wool and hides are sold, and he shall deduct therefrom the sums actually paid as purchase money for the animals sold or slaughtered during the year.

When animals were raised by the owner and are sold or slaughtered he shall not deduct their value as expenses or loss. He may deduct the amount of money actually paid as expense for producing any farm products, live stock, etc. In deducting expenses for repairs on farm property the amount deducted must not exceed the amount actually expended for such repairs during the year for which the return is made. (See page 3, item 6.) The cost of replacing tools or machinery is a deductible expense in the extent that the cost of the new articles does not exceed the value of the old.

12. In calculating losses, only such losses as shall have been actually sustained and the amount of which has been definitely ascertained during the year covered by the return can be deducted.

13. Persons receiving fees or emoluments for professional or other services, as in the case of physicians or lawyers, should include all actual receipts for services rendered in the year for which return is made, together with all unpaid accounts, charges for services, or contingent income due for that year, if good and collectible.

14. Debts which were contracted during the year for which return is made, but found in said year to be worthless, may be deducted from gross income for said year, but such debts can not be regarded as worthless until after legal proceedings to recover the same have proved fruitless, or if it clearly appears that the debtor is insolvent. If debts contracted prior to the year for which return is made were included as income in return for year in which said debts were contracted, and such debts shall subsequently prove to be worthless, they may be deducted under the head of losses in the return for the year in which such debts were charged off as worthless.

15. Amounts due or accrued to the individual members of a partnership from the net earnings of the partnership, whether apportioned and distributed or not, shall be included in the annual return of the individual.

16. United States pensions shall be included as income.

17. Estimated advance in value of estate is not required to be reported as income, unless the increased value is taken up on the books of the individual as an increase of assets.

18. Costs of suits and other legal proceedings arising from ordinary business may be treated as an expense of such business, and may be deducted from gross income for the year in which such costs were paid.

19. An unmarried individual or a married individual not living with wife or husband shall be allowed an exemption of $3,000. When husband and wife live together they shall be allowed jointly a total exemption of only $4,000 on their aggregate income. They may make a joint return, both subscribing thereto, or if they have separate incomes, they may make separate returns; but in no case shall they jointly claim more than $4,000 exemption on their aggregate income.

20. In computing net income there shall be excluded the compensation of all officers and employees of a State or any political subdivision thereof, except when such compensation is paid by the United States Government.
3 1916: Form 1040

Then, in 1916, the Form 1040 underwent a little bit of a makeover.

On page 4, separate instructions for a "nonresident alien" were provided. To wit:

2. This return shall be made by every nonresident alien receiving any net income from sources in the United States. A nonresident alien individual may receive the benefit of the personal exemption only by filing or causing to be filed with the Collector of Internal Revenue a true and accurate return of his total income, received from all sources, corporate or otherwise, in the United States.

However, there was essentially no change in the operation of the Form 1040 from the 1913-1915 version. A "United States citizen" and a "nonresident alien" alike would still file this form.
## RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

**FOR YEAR 1916.**

Filing by (or for) ... of ... (Full name and address)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Millions</th>
<th>Thousands</th>
<th>Hundreds</th>
<th>Cents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross Income (brought from line 31)</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>General Deductions (brought from line 40)</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Net Income</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Dividends brought from line 30</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Personal exemption (single, $3,000; married or head of family, $4,000)</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Total deductions and exemptions (Items 4 and 5)</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Amount of Income subject to normal tax</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Amount of Normal Tax at rate of 2 per cent on income shown on line 7</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Credit by amount of normal tax paid or to be paid at source (1 per cent of amount of income shown on line 25, Column A)</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Balance of normal tax due</td>
<td>$...</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE.**—When the net income shown above on line 3 exceeds $20,000 the additional tax thereon must be calculated as per schedule below.

<table>
<thead>
<tr>
<th>INCOME</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Millions</td>
<td>Thousands</td>
</tr>
<tr>
<td>$20,000 and not exceeding $40,000</td>
<td>$...</td>
</tr>
<tr>
<td>$40,000 and not exceeding $60,000</td>
<td>$...</td>
</tr>
<tr>
<td>$60,000 and not exceeding $80,000</td>
<td>$...</td>
</tr>
<tr>
<td>$80,000 and not exceeding $100,000</td>
<td>$...</td>
</tr>
<tr>
<td>$100,000 and not exceeding $150,000</td>
<td>$...</td>
</tr>
<tr>
<td>$150,000 and not exceeding $200,000</td>
<td>$...</td>
</tr>
<tr>
<td>$200,000 and not exceeding $250,000</td>
<td>$...</td>
</tr>
<tr>
<td>$250,000 and not exceeding $300,000</td>
<td>$...</td>
</tr>
<tr>
<td>$300,000 and not exceeding $500,000</td>
<td>$...</td>
</tr>
<tr>
<td>$500,000 and not exceeding $1,000,000</td>
<td>$...</td>
</tr>
<tr>
<td>$1,000,000 and not exceeding $1,500,000</td>
<td>$...</td>
</tr>
<tr>
<td>$1,500,000 and not exceeding $2,000,000</td>
<td>$...</td>
</tr>
<tr>
<td>$2,000,000</td>
<td>$...</td>
</tr>
<tr>
<td>11. Total additional tax</td>
<td>$...</td>
</tr>
<tr>
<td>12. Balance of normal tax due, as shown on line 10</td>
<td>$...</td>
</tr>
<tr>
<td>13. Total Tax Due</td>
<td>$...</td>
</tr>
</tbody>
</table>
**GROSS INCOME.**

*This statement must show in the proper spaces the ENTIRE AMOUNT of gains, profits, and income from all sources received during the year specified on page 1, except interest received from obligations of the United States or any of its possessions or of any State or political subdivision thereof, including district drainage bodies; from securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916; and amounts paid by a State or any political subdivision thereof for services rendered as an officer or employee.*

<table>
<thead>
<tr>
<th>DESCRIPTION OF INCOME</th>
<th>TOTAL AMOUNT DERIVED FROM—</th>
<th>A. Income on which the tax has been paid or is to be paid at the source at the rate of 1 per cent (See Note 2.)</th>
<th>B. Income on which the tax has NOT been paid or is not to be paid at source (See Note 2.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>14. Salaries, wages, and commissions</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>15. Professions and vocations</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>16. Business, trade, commerce, or sales, or dealings in property, whether real or personal</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>17. Rents</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>18. Interest on notes, mortgages, bank deposits, and from all other sources other than reported on lines 19 and 22</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>19. Interest on bonds, mortgages, or deeds of trust, or other similar obligations of domestic corporations, joint-stock companies or associations, and insurance companies</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>20. Fiduciaries* (excepting dividends from domestic corporations, which must be entered on line 29 below)</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>21. Partnership gains and profits, whether distributed or not (excepting dividends from domestic corporations, which must be entered on line 28 below). (Net gains or profits must be reported here and in Column B only)</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>22. Interest upon bonds, etc., issued in foreign countries and dividends upon the stock of foreign corporations, etc., engaged in business in foreign countries</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>23. Royalties from mines, oil wells, patents, franchises, or other legalized income</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>24. Other sources not enumerated above</td>
<td>Wife's income</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

*NOTE.—Give name and full address of partnership of which you are a member.*

| 25. TOTALS (Note.—Enter 1 per cent of total amount of Column A on line 9.) | $ |
| 26. AGGREGATE TOTALS OF COLUMNS A AND B | $ |
| 27. Dividends on stock of corporations, etc., subject to 1 per cent tax | Wife's income | $ |  |
| 28. Dividends received through partnership. (See line 28.) | Income | $ |  |
| 29. Dividends received through fiduciaries. (See line 28.) | Income | $ |  |
| 30. TOTAL DIVIDENDS. (Lines 27, 28, and 29.) (Enter on line 4) | $ |
| 31. TOTAL GROSS INCOME (to be entered on line 1) | $ |

*There should be included under this item all income received from guardians, trustees, executors, administrators, receivers, conservators, or other persons acting in a fiduciary capacity.*

**NOTE 1.—If income derived from sale of property acquired before March 1, 1913, is returned above, attach a statement showing (a) fair market price or value as of March 1, 1913; (b) price at which property was sold, or (c) how fair market price or value as of March 1, 1913 was determined.**

**NOTE 2.—Enter in column A only the income on which the normal tax has been or is to be paid at the source. Other income should be entered in column B. For example: A salary of $50,000 is received and personal exemption of $4,000 claimed. Enter in column A $46,000 (the amount of income on which the normal tax was withheld) and in column B $4,000 (the amount of salary on which no tax was withheld).***
3. GENERAL DEDUCTIONS.

NOTE.—Claims for deductions may not be allowed unless the information required below is clearly set forth.

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
<th>Wife's deduction</th>
<th>Note Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>The amount of necessary expenses actually paid within the calendar year for which the return is made, in carrying on any individual business. (There must not be included under this head personal, living, or family expenses, business expenses of partnerships, or cost of merchandise. Amounts paid for permanent improvement or betterment of property are not proper expense deductions).</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>All interest paid within the year on personal indebtedness of taxpayer</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>All national, foreign, State, county, school, and municipal taxes or taxes imposed by other taxpaying subdivisions of any State, paid within the year, not including those accrued against local benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Losses actually sustained during the year, incurred in any business or trade, or arising from fires, storms, shipwreck, or other casualty, and from theft, not compensated for by insurance or otherwise</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Losses sustained during the year in transactions entered into for profit but not connected with any business or trade. (No amount in excess of aggregate income from these sources is allowable)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Debts past due which have been actually ascertained to be worthless and which have been charged off within the year</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Amount representing a reasonable allowance for the exhaustion, wear, and tear of property arising out of its use or employment in business or trade. (No deduction is allowable for any amount of expense in restoring property or making good the exhaustion thereof for which an allowance is made in this return, or for depreciation of residential property not maintained for rental. In the case of buildings depreciation is to be computed exclusive of cost of land)</td>
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<tr>
<td>39</td>
<td>Amount representing a reasonable allowance for depletion (a) in the case of oil and gas wells for actual reduction in flow and production, and (b) in the case of mines not exceeding the market value in the mine of the product mined and sold during the year for which return is made</td>
<td></td>
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<tr>
<td>40</td>
<td>TOTAL &quot;GENERAL DEDUCTIONS&quot; (to be entered on line 2)</td>
<td>$</td>
<td></td>
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</tbody>
</table>

NOTE.—If space is insufficient for answering any question, attach a supplemental sheet to this return.
COMPLETE ANSWERS SHOULD BE GIVEN TO THE FOLLOWING QUESTIONS.

If you rendered return for preceding year, state district in which filed

If your husband or wife made separate return for this year, state district in which filed

Were you the head of family, single, or married with wife or husband living with you on December 31 of the year for which this return is rendered?

If married, give full name of wife or husband

If head of family, give relationship of those dependent upon you

Has your wife or husband income from sources independent of your own? If so, has same been included in this return?

State your profession, vocation, or principal business from which your income is derived

AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I swear that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all taxable gains, profits, and income received by me during the year for which the return is made, and that I am entitled to all deductions and exemptions entered or claimed therein under the Federal Income Tax Law of September 8, 1916.

(Signature of individual.)

Sworn to and subscribed before me this day of 19

(Official capacity.)

AFFIDAVIT TO BE EXECUTED BY DULY AUTHORIZED AGENT MAKING RETURN FOR INDIVIDUAL.

I swear that I have sufficient knowledge of the affairs and property of to enable me to make a full and complete return of his taxable income and that the foregoing return, to the best of my knowledge and belief, contains a true and complete statement of all the taxable gains, profits, and income by said individual during the year for which the return is made, and that the said individual is entitled under the Federal Income Tax Law of September 8, 1916, to all the deductions and exemptions entered or claimed therein, and that I am authorized to make this return for the following reasons:

(Signature of agent.)

(Employee address of agent.)

Sworn to and subscribed before me this day of 19

(Official capacity.)

INSTRUCTIONS.

1. This return shall be made by every citizen of the United States, whether residing at home or abroad, and by every person residing in the United States, though not a citizen thereof, having a net income of $3,000 or over, including dividends, for the taxable year, although the tax has been paid at the source and the return shows no tax liability.

2. This return shall be made by every nonresident alien receiving any net income from sources in the United States. A nonresident alien may receive the benefit of the personal exemption only by filing or causing to be filed with the Collector of Internal Revenue a true and accurate return of his total income, received from all sources, corporate or otherwise, in the United States.

3. When an individual by reason of minority, sickness, or other disability, or absence from the United States, is unable to make his own return, it may be made for him by his duly authorized representative.

4. This return should be filed with the Collector of Internal Revenue for the district in which the individual resides. In case the person resides in a foreign country then with the Collector for the district in which his principal business is carried on in the United States, and if there be no such place in the United States, then with the Collector of Internal Revenue at Baltimore, Maryland.

5. When the return is not filed within the required time by reason of sickness or absence of the individual, an extension of time, not exceeding 30 days from March 1, within which to file such return may be granted by the Collector, provided a written application therefor is made by the individual within the period for which such extension is desired.

6. An unmarried individual or married individual not living with husband or wife shall be allowed an exemption of $3,000. When husband and wife live together they shall be allowed jointly a total exemption of only $4,000 on their aggregate income. The head of a family shall be allowed an exemption of $3,000 in favor of each ward, but in no event shall a ward be allowed a greater personal exemption than $3,000 or, if married, $4,000, from the amount of net income received from all sources. There shall be allowed an exemption of $3,000 from the amount of the net income of estates of deceased persons during the period of administration or settlement, and of trusts or other estates the income of which is not distributed annually.

7. Amounts charged on line 32 for restoring property or making good the exhaustion thereof from its use in business, together with the amount claimed for depreciation on line 38, must not exceed the deterioration of the property in one year.
4 **1917-1920: Form 1040**

Now for the really suspicious evolution of the Form 1040: 1917-1920 (Four Years)

In these forms, all reference to tax status was removed, whether it be "United States citizen" or "nonresident alien." Think, "out of sight--out of mind."

But, during this period, both a "United States citizen" as well as a "nonresident alien" were still expected to use this form. The statuses were ignored, but the forms' complexity was increased, and the description of what was to be taxed was more voluminous and imposing -- probably to bamboozle and intimidate. Think of a magician distracting you with one hand (look at what all your taxed on), while sleight of hand is taking place simultaneously out of view with the other (pay no attention to the difference between a United States citizen and a nonresident alien).

Meanwhile, the Brushaber ruling was now becoming a distant memory -- not to mention T.D. 2313 and its implications and revelations. You have to figure, the American public at large (like today) was oblivious to the differences between political citizenship and civil citizenship. Couple that with the "nonresident alien" and "United States citizen" omissions from these tax forms, and you have the truth being effectively and systematically relegated to the memory hole.
1. Persons Required to Make a Return of Net Income.

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, whose net income for the calendar year 1917 was $5,000 or more, is required to make a return of his net income. In the case of a foreign corporation the fiduciary must make a return for the corporation upon this form if the net income of the corporation, whether earned in the United States or elsewhere, exceeded $5,000.

2. Income Exempt from Tax.

The following kinds of income need not be reported on an income tax return:

- (a) Interest upon obligations of the United States, except in the case of such obligations issued after September 1, 1917, upon the amount by which an individual's holdings exceed $5,000 par value.
- (b) Interest upon obligations of the State or any political subdivision thereof.
- (c) Interest upon securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916.
- (d) Interest upon securities issued by the United States Government.
- (e) Interest upon obligations of the United States, except in the case of such obligations issued after September 1, 1917, upon the amount by which an individual's holdings exceed $5,000 par value.
- (f) Interest upon obligations of the possessions of the United States.
- (g) Interest upon securities issued by the United States Government.

3. Personal Exemption.

A married person living with wife or husband, or a head of family, is entitled to a personal exemption of $1,000. A single person or a married person living with a lessened or incapacitated dependant is entitled to a personal exemption of $800. A minor person unable to fend for himself is entitled to a personal exemption of $1,000.

4. Tax Withheld at Source.

If tax on any other income has been withheld (except from nonresident aliens), the law provides that it shall be paid over by the person withholding the tax to the Collector of Internal Revenue. The amount so paid over shall be computed as follows:

\[
\text{Amount withheld} = \text{Net income} \times \text{Per cent withheld.}
\]

5. Basis of Return of Income.

This return must show the income actually received and expenses actually paid during the year, unless the basis for inclusion of income is not available or the income is not distributed, the fiduciary must make a return for the estate on this form.


If your total net income (Item G, page 4) exceeds $5,000, you are subject to a surtax on the amount of your net income in excess of $5,000 at a rate dependent on the amount of your total net income. To compute the amount of your surtax, refer to the instructions at the bottom of this page.


If your net income reported under Part A on page 3 exceeded $5,000, you are subject to an excess profits tax at the rate of 5 per cent on the amount by which your total net income under Part A exceeds $5,000.

8. Affidavit.

The affidavit must be executed by the person whose income is reported unless he is a minor or unless he is 70, absent from the country, or otherwise incapacitated, in which case an agent may execute the affidavit.

The oath will be administered without charge by any collector or deputy collector of internal revenue or by any military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If you are not in the military or naval service and an internal revenue office is not available, the return should be sent to a nearby public, justice of the peace, or other person authorized to administer oaths. It is not necessary to show the statement of net income or of tax due to the officer who administers the oath.

9. What Form Should Be Used.

An individual whose net income for 1917 did not exceed 0 personal exemption by more than $2,000, and also did not exceed $5,000, may use the smaller return form (1040-A) instead of this form (1040). For copies of Form 1040-A or additional copies of Form 1040, inquire of your collector of internal revenue or at your post office or bank.

10. When the Return Must Be Made.

This return must reach the collector's office on or before March 1, 1918. The collector of internal revenue may, in case of sickness or other disability or absence from the United States, for which the collector is not responsible, furnish the form (1040) and the necessary instructions for an extension of time for making a return.

11. Where the Return Should be Sent.

The return should be delivered or mailed to the collector of internal revenue for the district in which the individual resides. If the individual has no residence in the United States the return should be sent to the collector of internal revenue for the district in which he was last resident in the United States. If the individual has neither residence nor place of business in the United States, the return should be sent to the collector of internal revenue at Baltimore, Md.

12. When and to Whom Tax Must be Paid.

You may pay your tax by sending cash, check, or money order with this return to the collector of internal revenue. You must pay your tax on or before June 15, 1918, to the collector to whom the return is sent.

Every individual, firm, or corporation who during 1917 paid to another person salary, wages, interest, commissions, rentals, etc., of $500 or more, is required to make a true and accurate return. The Commissioner of Internal Revenue is authorized to act upon any information which he may receive from any person or source of business in the United States and to require from any person or source of business any information which he may deem necessary.
A. INCOME FROM SALARIES, WAGES, COMMISSIONS, BONUSES.
Salaries, wages, etc., paid by States or political subdivisions, and gifts not forming part of
your compensation for services rendered should not be reported.

Expense charged against your compensation or professional income should be explained on
the blank lines marked “Explanation of deductions.”

B. INCOME FROM BUSINESS (INCLUDING FARMING).

1. Profit—and—loss returns—should be made.

2. Sales income from business operations should be included in income for the taxable year
in the following cases:

(a) If you derive more than 50 per cent of your income from any trade or business.

(b) If your income from business operations is more than $5,000.

(c) If you are a trustee of an estate or trust.

3. Farm income includes:

(a) All cash income from farming operations.

(b) Any income from the sale of crops or other products of agriculture, including
interest and dividends on loans made to agriculturists.

(c) Any income from livestock, poultry, or livestock products.

(d) Any income from the sale of real estate or personal property used in farming or
related to farming.

(e) Any income from the operation or management of a farm, including
alienation of the farm.

4. Farm expenses include:

(a) All expenses necessary to the operation of the farm.

(b) Any expenses necessary to the maintenance of the farm.

(c) Any expenses necessary to the improvement of the farm.

(d) Any expenses necessary to the protection of the farm.

(e) Any expenses necessary to the sale of farm products.

(f) Any expenses necessary to the management of the farm.

(g) Any expenses necessary to the operation of the farm for the benefit of the owner.

(h) Any expenses necessary to the operation of the farm for the benefit of the tenant.

(i) Any expenses necessary to the operation of the farm for the benefit of the lessee.

(j) Any expenses necessary to the operation of the farm for the benefit of the executor.

(k) Any expenses necessary to the operation of the farm for the benefit of the administrator.

(l) Any expenses necessary to the operation of the farm for the benefit of the fiduciary.

(m) Any expenses necessary to the operation of the farm for the benefit of the trustee.

(n) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(o) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(p) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(q) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(r) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(s) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(t) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(u) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(v) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(w) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(x) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(y) Any expenses necessary to the operation of the farm for the benefit of the assignee.

(z) Any expenses necessary to the operation of the farm for the benefit of the assignee.

AA. DIVIDENDS ON STOCK OF CORPORATIONS ORGANIZED OR OPERATING IN THE UNITED STATES AND SUBJECT TO INCOME TAX.

BB. INTEREST ON TAX-FREE-COVENANT BONDS ON WHICH ONE NORMAL TAX OF 2 PER CENT WAS WITHHELD AT SOURCE.

CC. PROFITS FROM SALE OF REAL ESTATE, STOCKS, BONDS, AND OTHER PROPERTY.

Sales connected with your regular business should be reported under B, unless they
would thereby become confused with sales of merchandise whose cost is computed by a different
method (see “Cost of goods sold,” under B, above).

D. INCOME FROM RENTS AND ROYALTIES.

RENTS FOR THE YEAR FOR WHICH THEY WERE PAID.

Amount of rent.

Amount of rent.

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## Details of Taxable Income

### A. Income from Salaries, Wages, Commissions, Bonuses, Directors' Fees, and Pensions, and from Professions.

1. By whom received. 2. Occupation or profession. 3. Name and address of employer or place of work. 4. Gross income. 5. Deductions, if any.

<table>
<thead>
<tr>
<th>NET INCOME FROM SALARIES, ETC. (total column 4 minus total column 5)</th>
<th></th>
</tr>
</thead>
</table>

### B. Income from Business (Including Farming).

- **Kind of Business**: 
- **Business Address**: 

<table>
<thead>
<tr>
<th>Gross Sales and Income from Business Services</th>
<th>Cost of Goods Sold:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Labor</td>
</tr>
<tr>
<td></td>
<td>Materials and Supplies</td>
</tr>
<tr>
<td></td>
<td>Merchandise bought for sale</td>
</tr>
<tr>
<td></td>
<td>Other costs</td>
</tr>
<tr>
<td>PLUS inventories at beginning of year</td>
<td>OTHER BUSINESS DEDUCTIONS:</td>
</tr>
<tr>
<td></td>
<td>Salaries and wages not reported as &quot;Labor&quot; under &quot;Cost of Goods Sold&quot;</td>
</tr>
<tr>
<td></td>
<td>Rent</td>
</tr>
<tr>
<td></td>
<td>Interest on business indebtedness</td>
</tr>
<tr>
<td></td>
<td>Taxes on business and business property</td>
</tr>
<tr>
<td></td>
<td>Repairs, wear and tear, and property losses</td>
</tr>
<tr>
<td></td>
<td>(To be entered in table at bottom of page)</td>
</tr>
<tr>
<td></td>
<td>Bad debts arising from sales (see instructions)</td>
</tr>
<tr>
<td></td>
<td>Other expenses (specify)</td>
</tr>
<tr>
<td>TOTAL NET COST OF GOODS SOLD</td>
<td>TOTAL OTHER BUSINESS DEDUCTIONS</td>
</tr>
</tbody>
</table>

### C. Profits from Sale of Real Estate, 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 previously allowed.

<table>
<thead>
<tr>
<th>NET PROFIT FROM SALES (total of columns 4 and 7 minus total of columns 5 and 6).</th>
<th></th>
</tr>
</thead>
</table>

### D. Income from Rents and Royalties.

1. Kind of property. 2. Name and address of tenant or lessee. 3. Amount of rent and royalties. 4. Repairs, wear and tear, and property losses. 5. Interest. 6. Taxes. 7. Other expenses.

<table>
<thead>
<tr>
<th>NET INCOME FROM RENTS AND ROYALTIES (total of column 3 minus total of columns 4, 5, 6, and 7)</th>
<th></th>
</tr>
</thead>
</table>

### E. Interest on Bonds and Other Obligations of the United States Issued since September 1, 1917.

1. If not received directly, state name and address of partnership or fiduciary through whom received. 2. Amount of bonds or certificates. 3. Interest received on amount in excess of $5,000. 4. Indebtedness incurred for purchase of bonds or certificates. 5. Interest paid on proportionate part of such indebtedness. 6. Excess of interest paid, if any. 7. Excess of interest received, if any.

<table>
<thead>
<tr>
<th>TOTALS</th>
<th></th>
</tr>
</thead>
</table>

### F. Dividends on Stock of Corporations Organized or Operating in the United States and Subject to Income Tax.

1. If not received directly state name of partnership or fiduciary through whom received. 2. Accumulated in 1913. 3. Accumulated in 1914. 4. Accumulated in 1915. 5. Accumulated in 1916. 6. Accumulated in 1917. 7. Total (include total of column 6 only in total net income on page 4). 8. Explanations.

### EXPLANATION OF REPAIRS, WEAR AND TEAR (DEPRECIATION), AND LOSSES OF BUSINESS OR RENTAL PROPERTY, AND DEPLETION OF MINES, ETC.

1. Refer to A, B, or D above. 2. Kind of property. 3. Year acquired. 4. Cost of building or other property. 5. Repairs not covered by claims for wear and tear or losses. 6. Rate. 7. Amount previous year. 8. Amount this year. 9. Causes of loss. 10. Amount of loss.
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. INTEREST ON TAX-FREE-COVENANT BONDS</td>
<td>(Column 1 minus Column 2)</td>
<td></td>
</tr>
<tr>
<td>H. OTHER INTEREST ON TAX-FREE-COVENANT BONDS</td>
<td>(Column 1 minus Column 2)</td>
<td></td>
</tr>
<tr>
<td>I. TOTAL NET INCOME FROM ALL SOURCES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. GENERAL DEDUCTIONS NOT REPORTED ON PAGE 3 OR ABOVE (EXCEPT CONTRIBUTIONS—SEE N BELOW)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K. TOTAL NET INCOME (WITHOUT DEDUCTING EXCESS PROFITS TAXES OR CONTRIBUTIONS)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L. LESS EXCESS PROFITS TAXES, IF ANY, FOR 1917 (SEE INSTRUCTIONS ON PAGE 1 UNDER &quot;EXCESS PROFITS TAXES&quot;)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M. TOTAL NET INCOME (WITHOUT DEDUCTING CONTRIBUTIONS) (K minus L)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N. CONTRIBUTIONS TO CHARITABLE ORGANIZATIONS, ETC.</td>
<td>(Enter below name and address of each organization and amount paid to each)</td>
<td></td>
</tr>
<tr>
<td>O. TOTAL NET INCOME ON WHICH INCOME TAX IS TO BE COMPUTED (M minus N)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**INDIVIDUAL INCOME TAX RETURN**

**FOR NET INCOMES OF MORE THAN $5,000**

**FOR CALENDAR YEAR 1918**

**Page 1 of Return**

Form 1040—UNITED STATES INTERNAL REVENUE SERVICE

**PRINT NAME AND ADDRESS PLAINLY BELOW**

**Cash**

(House)

**E.R.**

CERT.

**M.N.**

**H.R.**

**DETACH AND KEEP WORK SHEET AND INSTRUCTION SHEET**

1. Did you make a return for 1917?
   2. How was this return for 1917?

3. To what Collector's office was it sent? (Give district or city and State.)

4. Give number, if any, assigned to you for 1917, if it does not appear in address at head of return.

5. Were you in 1918 married and living with wife (or husband)?
   6. If not, were you head of a family as defined in instructions under "Personal Exemption"?
   7. How many dependent persons (under 21) or (if mentally or physically disabled) received your financial support from you in 1918?
   8. If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you?

9. If you were married and living with wife (or husband) in 1918, who was she or he?
   10. Did your wife (or husband) or minor child make a separate return?
      (If yes, give name and address on line 11.)
      11. Enter below all nontaxable income received by (or accrued to) you during the year:

<table>
<thead>
<tr>
<th>Class of Organization</th>
<th>Personal</th>
<th>Interest</th>
<th>Dividends</th>
<th>Income, war profits, and excess-profits taxes paid in excess of $500.00</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. CLASS OF ORGANIZATION</strong></td>
<td><strong>2. AMOUNT OF DIVIDENDS</strong></td>
<td><strong>3. AMOUNT OF INTEREST</strong></td>
<td><strong>4. AMOUNT OF DIVIDENDS</strong></td>
<td><strong>5. AMOUNT OF INTEREST</strong></td>
</tr>
<tr>
<td><strong>INDIVIDUALS.</strong></td>
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<td><strong>INDIVIDUALS.</strong></td>
</tr>
<tr>
<td><strong>PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, ESTATES, AND TRUSTS.</strong></td>
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<td><strong>PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, ESTATES, AND TRUSTS.</strong></td>
</tr>
</tbody>
</table>

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, $____; (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 time from which such interest was derived: (See Note.)

<table>
<thead>
<tr>
<th>Class of Organization</th>
<th>Personal</th>
<th>Interest</th>
<th>Dividends</th>
<th>Income, war profits, and excess-profits taxes paid in excess of $500.00</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. CLASS OF ORGANIZATION</strong></td>
<td><strong>2. AMOUNT OF DIVIDENDS</strong></td>
<td><strong>3. AMOUNT OF INTEREST</strong></td>
<td><strong>4. AMOUNT OF DIVIDENDS</strong></td>
<td><strong>5. AMOUNT OF INTEREST</strong></td>
</tr>
<tr>
<td><strong>INDIVIDUALS.</strong></td>
<td><strong>INDIVIDUALS.</strong></td>
<td><strong>INDIVIDUALS.</strong></td>
<td><strong>INDIVIDUALS.</strong></td>
<td><strong>INDIVIDUALS.</strong></td>
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<td><strong>PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, ESTATES, AND TRUSTS.</strong></td>
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<td><strong>PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, ESTATES, AND TRUSTS.</strong></td>
<td><strong>PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, ESTATES, AND TRUSTS.</strong></td>
</tr>
</tbody>
</table>

14. In case the return is made for a partner's, personal service corporation, estate, or trust, the name of the person for whom the return is made shall be stated at the head of the return.

15. Sworn to and subscribed before me this day of 1919.

(Signature of individual or agent)
### A. INCOME FROM BUSINESS OR PROFESSION

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

#### COST OF GOODS SOLD

3. Total sales and income from business or professional services: ____________

#### OTHER BUSINESS DEDUCTIONS

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): ____________

#### PLUS INVENTORIES AT BEGINNING OF YEAR

8. Plus inventories at beginning of year: ____________

#### TOTAI.

9. Total: ____________

10. Less inventories at end of year: ____________

#### NET COST OF GOODS SOLD PLUS OTHER BUSINESS DEDUCTIONS

11. Net Cost of Goods Sold: ____________

12. Net Income from Business or Profession: ____________

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

1. Kind of property (includigSpril and Other Property): ____________  
2. Name and address of tenant, lessee, etc.: ____________

#### INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS

3. Kind of business: ____________  
4. Business address: ____________

#### INCOME FROM RENTS AND ROYALTIES

5. Kind of property (IncludingSpril and Other Property): ____________  
6. Name and address of purchaser or broker: ____________

#### INCOME FROM SAULRIES, WAGES, COMMISSIONS, BONUSES, DIRECTOR'S FEES, AND PENSIONS

7. Total sales and income from business or professional services: ____________

#### PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS

8. Kind of property: ____________

#### COST OF GOODS SOLD

9. Total Cost of Goods Sold: ____________

#### TOTAL NET PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY


11. Total Net Profit from Sale of Land, Buildings, Stocks, Bonds, and Other Property: ____________

#### E. INCOME FROM RENTS AND ROYALTIES

12. Kind of property: ____________  
13. Name and address of tenant, lessee, etc.: ____________

#### OTHER BUSINESS DEDUCTIONS

14. Labor: ____________  
15. Material and supplies: ____________  
16. Merchandise bought for sale: ____________  
17. Other costs (submit schedule of principal items at foot of page or on separate sheet): ____________

#### PLUS INVENTORIES AT BEGINNING OF YEAR

18. Plus inventories at beginning of year: ____________

#### TOTAI.

19. Total: ____________

20. Less inventories at end of year: ____________

#### NET COST OF GOODS SOLD PLUS OTHER BUSINESS DEDUCTIONS


22. Net Income from Business or Profession: ____________

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

23. Interest paid or accrued: ____________

24. Taxes paid or accrued: ____________

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

25. Other income: ____________

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

26. Total Net Income: ____________

#### I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE

27. Interest paid or accrued: ____________

28. Taxes paid or accrued: ____________

#### J. TOTAL NET INCOME ON WHICH NORMAL TAX IS TO BE CALCULATED AT 1918 RATES

29. Total Net Income: ____________

30. Full Year: ____________

31. Partial Year: ____________

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

32. Interest on bank deposits, mortgages, etc.: ____________

33. Interest on bonds of foreign countries and corporations and dividends on stock of foreign corporations: ____________

34. Interest on bonds, mortgages, and other obligations of domestic and resident corporations except as reported in Item F: ____________

35. Interest paid or accrued: ____________

36. Taxes paid or accrued: ____________

### H. TOTAL NET INCOME FROM ABOVE SOURCES

37. Total Net Income: ____________

### I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE

38. Interest paid or accrued: ____________

39. Taxes paid or accrued: ____________

### J. TOTAL NET INCOME ON WHICH NORMAL TAX IS TO BE CALCULATED AT 1918 RATES

40. Total Net Income: ____________

41. Full Year: ____________

42. Partial Year: ____________

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

#### EXPLANATION OF DEDUCTIONS

43. Claimed in Schedule A, Item 7 and 18; Schedule B, Item 4; Schedule B, Item 7; Schedule G, Item 2; ____________

44. Claimed in Schedule A, Item 8 and 18; Schedule B, Item 4; Schedule B, Item 7; Schedule G, Item 2; ____________

45. Claimed in Schedule A, Item 8 and 18; Schedule B, Item 4; Schedule B, Item 7; Schedule G, Item 2; ____________
Page 1 of Instructions

INSTRUCTIONS FOR FILLING INDIVIDUAL INCOME TAX RETURN FOR NET INCOME OF MORE THAN $5,000

1. 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 tax hereon of your (or husband) and dependent children, if any, as revised by the collector, and the tax is due, unless in the hands of your guardian, trustee, or other fiduciary, must be reported by his guardian or over legal representative.

3. The total family income, calculated in accordance with paragraphs 1 and 2, must be reported in your return or in the return of the person who is the chief support of one or more persons who received his chief support from you.

4. If you report income accrued or expenses incurred, you must include all income accrued in 1917 but not received until 1918, unless it was reported in last year’s return.

5. If you report income received, you must include all income constructively received,
A. INCOME FROM BUSINESS OR PROFESSION.

Income from the sale of goods.-If you sold goods as a merchant or in the course of your ordinary business, report the amount you received for such goods minus the amount of any return or allowance. Do not include income from the sale of lands, buildings, equipment, stocks, bonds, or other property.

Unearned income.—Include in income any dividends or interest received from corporations or individuals for the use of money or property which you have lent.

Expenditures.—Do not deduct expenses for personal living or other nonbusiness expenses. Do not deduct interest on your own investment in your business, or salary paid to yourself or to your family. Do not deduct interest incurred to purchase or carry obligations of the United States. See Instruction III, p. 11, for further guidance.

Interest.—Report here interest on business indebtedness, including indebtedness to the United States. Do not report here interest on indebtedness incurred to purchase or carry obligations of the United States.

Inventories.—If inventories were taken at cost, write "C" on line 8, immediately before the amount column; if at cost or market, whichever is lower, write "M." Expenses incidental to the purchase or sale of property are deductible only if they are necessary to prevent loss or damage to property or for the prevention of cruelty to animals.

Depreciation.—Report only depreciation on property held for use in your business or profession. The deduction for depreciation before the amount column must be limited to the amount actually deducted in the return for the year in which the depreciation was claimed.

B. INCOME FROM SALARIES, COMMISSIONS, OR WAGES FOR YOUR OWN SERVICES OR THE SERVICES OF YOUR FAMILY, UNLESS THESE ITEMS ARE INCLUDED IN ITEM 3A OF SCHEDULE A.

If you are an employee, report all income from salaries, wages, commissions, or other remuneration for personal services except income which is paid to a corporation in which you are a stockholder, and which is paid to you as a director or officer. Do not report here pay not exceeding $3,500, for active service in the Army or Navy in the period of this war or this insurrection.

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

Partnerships.—If you are a partner in a partnership, report only your share of the net income of the partnership. Do not report here any income received from the sale of property before the amount column; if at cost or market, whichever is lower, write "C." If you have a complete profit and loss statement showing all the information called for in this schedule, use that statement and enter the amount of net income on line 21, Schedule A.

Personal service corporations.—If you own a personal service corporation, report in Schedule A the total amount derived from sales or services, less any discounts or allowances from the sales price or service charge.

In the case of partners or personal service corporations, which should be entered under 0, or dividends from other corporations, which should be entered under K, do not include any income received as a dividend from a personal service corporation.

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

If you sell property, report any profit or loss on the sale of property minus any sales expenses in Schedule A, but do not report here any income from the sale of lands, buildings, equipment, stocks, bonds, or other property. Do not report here any income from the sale of land, buildings, equipment, stocks, bonds, or other property, less any discounts or allowances from the sale price. Do not report here any income from the sale of land, buildings, equipment, stocks, bonds, or other property, less any discounts or allowances from the sale price.

E. INCOME FROM RENTS AND ROYALTIES.

If you are a landlord, report any rent or royalties which you receive from the use of property whether owned by you or by another person.

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVERAGE.

Interest on corporation bonds containing tax-free coverage is not taxable.
NOTE B.—This exemption (maximum $20,000) is limited to three times the amount of notes of the Victory Liberty Loan originally subscribed for and still held. State here the amount of notes of the

NOTE A.—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

13. Other obligations of the U.S. issued before

14. Stock dividends received during the taxable period which were declared and paid between January 1 and November 1, 1918, both dates inclusive, within those dates and received during such taxable period and before March 27, 1919, shall be allocated as follows:

15. For the return of a partnership or personal service corporation, partnership or personal service corporation may be used in place of Item 14, column 1 (in instructions), page 2 under K(b).

16. Item 12(c), column 2 (1917 rates)

17. Item 12(c), column 3 (1917 rates)

18. Item 12(c), column 4 (1916 rates)

19. Item 12(c), column 5 (1913-15 rates)

20. Item 12(c), column 6 (1913-15 rates)

21. Item 12(c), column 7 (1913-15 rates)

22. Less personal exemption

23. Balance

24. Amount subject to tax at 4% (not over $4,000)

25. Balance subject to tax at 8% (for return of a partnership or personal service corporation, partnership or personal service corporation may be used in place of Item 14, column 1 (in instructions), page 2 under K(b)).

26. Normal tax on interest received by partnerships or personal service corporations on tax-free covenant bonds upon which normal tax has been or will be paid at source included in Item 14, column 7 $.

27. Amount of $5,000

28. Balance

29. Amount subject to tax at 6% (if return is made by agent, the reason therefor must be stated on this line.)

30. Amount subject to tax at 12%.

31. Balance subject to tax at 12%.

32. Normal tax at 4% on amount of

33. Normal tax at 6% on amount of

34. Normal tax at 12% on amount of

35. Normal tax at 12% on amount of

36. Surtax at prior-year rates (see surtax table 30 on page 1 of instructions)

37. Surtax at 1919 rates (see surtax table 30 on page 1 of instructions)

38. Surtax at prior-year rates (see surtax table page 1, 102)

39. Surtax at 1919 rates (see surtax table 30 on page 1 of instructions)

40. Tax paid at source (1/2 of net income

41. Item E, page 2, and Item F(4)

42. Balance

43. Amount of tax paid on submission of return.

I swear (or affirm) that this return, including the accompanying schedules and statements (if any), has been examined by me, and, to the best of my knowledge and belief, is a true and complete return in good faith for the taxable period as stated.
A. INCOME FROM BUSINESS OR PROFESSION.

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

Total sales and income from business or professional services (Cost of goods sold)...

- Labor...
- Materials and supplies...
- Merchandise bought for sale...
- Other costs (columns A to G or Schedule B)...
- Plus inventories at beginning of year...
- NET COST OF GOODS SOLD...

10. Less inventories at end of year...

11. NET COST OF GOODS SOLD...

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

1. By whom received (Give name.)...
2. Occupation...
3. Name and address of employer...
4. Amount received...

Salary to self and dependent minor children included in any deduction in Schedule A...

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS AND FIDUCIARIES...

1. Name of partnership...
2. Name with whom partnership is formed...
3. Amount paid for you by debtor corporation...
4. Amount paid for you by debtor corporation on tax-free covenant bonds...

- Interest on bonds of foreign countries and corporations...
- Interest on bank deposits, mortgages, etc...
- Contributions (list names and amounts below)...
- Bad debts and other deductions...
- Amounts paid to beneficiaries, etc...

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

1. Nature of property...
2. How and where disposed of...
3. Sale price of property...
4. Date sold...
5. Cost or basis of property...
6. Adjustments (Added or subtracted amounts below)...
7. Depreciation...
8. Taxes...
9. Other...

- Net profit from sales (sum of columns A to G)...

- Net income from rents and royalties...

E. INCOME FROM RENTS AND ROYALTIES...

1. Kind of property...
2. How and where disposed of...
3. Rent paid...
4. Amount...
5. Date...

- Net income from rents and royalties...

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

- Interest...

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

- Interest on bonds, mortgages, etc...
- Interest on bank deposits, mortgages, etc...
- Amount paid for you by debtor corporation...

- Interest on bonds, mortgages, etc...

H. TOTAL NET INCOME FROM ABOVE SOURCES...

1. Interest paid...
2. Taxes paid...
3. Loans...
4. Contributions...
5. Bad debts...
6. Amounts paid to beneficiaries...

- Total...

I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE...

1. Interest paid...
2. Taxes paid...
3. Losses...
4. Contributions...
5. Bad debts...
6. Amounts paid to beneficiaries...

- Total...

J. Total net income on which normal tax is to be calculated at 1919 rates (If minus 1) enter on page 1 (unless minus quantity)...

K(a). Dividends, cash or stock, from earnings of corporations taxable by the United States upon any portion of their net incomes...

K(b). Other income from partnerships, personal service corporations, etc...

K(c). Other income from partnerships, personal service corporations, etc...

L. Total net income subject to surtax at 1918-19 rates...

EXPLANATION OF DEDUCTIONS claimed in Schedules A, lines 7 and 12; Schedule B; column 7; and Schedule C, items 4, 5, and 6. (Attach separate sheet, if necessary.)
Page 1 of Instructions

GENERAL INSTRUCTIONS—INDIVIDUAL RETURN

I. PERSONS REQUIRED TO MAKE A RETURN OF INCOME.

1. Return of net income must be filed by every citizen of the United States whether residing at home or abroad and every alien resident of the United States, though not a citizen thereof, whose net income for the taxable year 1919 amount to or exceed $2,000 ($5250 if married living with wife by husband). If the net income of a single person is less than $2,000, a return must be made even though the amount of net income is insufficient to incur tax liability.

2. If the total payments in the acts authorizing the issue thereof.

3. If the combined income of husband and wife, deduction other than the amount of any damages received by suit or agreement in consideration of injuries or sickness.

II. PERIOD TO BE COVERED BY RETURN.

1. You were required to file your return for 1918 on the basis of your annual accounting period. Having established an accounting period for 1918, your return for 1919 should include the income received from the time of the period specified in the return.

2. The class on which the period covered by the return terminates, and returns to questions 5, 6 and 7 must be given accordingly.

III. 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 gross income, even if not invested in your books.

2. If you do not keep books showing income accrued and expenses incurred, report your income and expenses as shown by your records.

3. If you report income received, you must include all income accrued in the taxable year even though it was not received during that year.

4. If you report income earned, you must include all income on which taxes were paid before the return was filed.

IV. ITEMS EXEMPT FROM TAX.

The following items are exempt from Federal income tax. However, reasonable income tax may be required on the following items:

1. Pay not exceeding $3,500 for active services in the military or naval forces of the United States, if such payment was made on or before January 1, 1920.

2. In case the taxpayer has no legal residence or place of business in the United States, the return should be filed with the collector of taxation in the district in which you live or have your principal place of business, on or before March 15, 1920.

3. The tax may be paid in four equal installments as follows:

5. A “head of family” is a person who is the chief support of one or more persons living in his home, who are chiefly supported by him (or her) or his (or her) spouse.

6. The tax may be paid in four equal installments as follows:

V. FARMER’S INCOME SCHEDULE.

1. If you are a farmer or a farm owner renting your farm out on shares, obtain from the collector and subscribe to the printed form for the returns of farmers, and make and file the return.

2. The amounts of the various items in the table to be computed as follows:

VI. CREDITS FOR PERSONAL EXEMPTION AND DEPENDENTS.

1. Itemize.

2. Example: 

3. To compute the amount of the tax due but not paid, the gross income of the lessor, the net income of the lessee, the rent received, the cost of repairs, and the amount paid for taxes and insurance.

VII. CREDITS FOR PERSONAL EXEMPTION AND DEPENDENTS.

1. Itemize.

2. Example: 

3. To compute the amount of the tax due but not paid, the gross income of the lessor, the net income of the lessee, the rent received, the cost of repairs, and the amount paid for taxes and insurance.

VIII. CREDITS FOR PERSONAL EXEMPTION AND DEPENDENTS.

1. Itemize.

2. Example: 

3. To compute the amount of the tax due but not paid, the gross income of the lessor, the net income of the lessee, the rent received, the cost of repairs, and the amount paid for taxes and insurance.

IX. DETERMINATION OF TAX.

1. To determine the tax, multiply the total tax base by the rate of tax applicable to such portion of the total tax base.

2. The tax may be paid in four equal installments as follows:

X. PENALTIES.

1. For the failure to pay tax when due, or underpayment of tax through negligence.

2. For the failure to pay tax when due, or underpayment of tax through negligence.

3. For the failure to pay tax when due, or underpayment of tax through negligence.

4. For the failure to pay tax when due, or underpayment of tax through negligence.

TABLES AND INSTRUCTIONS—CALCULATION OF SURTAX

SURTAX RATES FOR 1918–19.

<table>
<thead>
<tr>
<th>Amount of net income</th>
<th>Rate</th>
<th>Amount of net income</th>
<th>Rate</th>
<th>Amount of net income</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,000–$3,500</td>
<td>3%</td>
<td>$3,500–$7,000</td>
<td>5%</td>
<td>$7,000–$15,000</td>
<td>7%</td>
</tr>
<tr>
<td>$7,000–$15,000</td>
<td>7%</td>
<td>$15,000–$30,000</td>
<td>8%</td>
<td>$30,000–$60,000</td>
<td>10%</td>
</tr>
<tr>
<td>$30,000–$60,000</td>
<td>10%</td>
<td>$60,000–$120,000</td>
<td>12%</td>
<td>$120,000–$240,000</td>
<td>21%</td>
</tr>
<tr>
<td>$120,000–$240,000</td>
<td>21%</td>
<td>$240,000–$480,000</td>
<td>25%</td>
<td>$480,000–$960,000</td>
<td>28%</td>
</tr>
<tr>
<td>$480,000–$960,000</td>
<td>28%</td>
<td>$960,000–$1,920,000</td>
<td>32%</td>
<td>$1,920,000–$3,840,000</td>
<td>35%</td>
</tr>
<tr>
<td>$1,920,000–$3,840,000</td>
<td>35%</td>
<td>$3,840,000–$7,680,000</td>
<td>40%</td>
<td>$7,680,000–$15,360,000</td>
<td>45%</td>
</tr>
<tr>
<td>$7,680,000–$15,360,000</td>
<td>45%</td>
<td>$15,360,000–$30,720,000</td>
<td>50%</td>
<td>$30,720,000–$61,440,000</td>
<td>56%</td>
</tr>
<tr>
<td>$30,720,000–$61,440,000</td>
<td>56%</td>
<td>$61,440,000–$1,228,800,000</td>
<td>60%</td>
<td>$1,228,800,000–$2,457,600,000</td>
<td>64%</td>
</tr>
</tbody>
</table>

SURTAX RATES FOR 1918–19.

<table>
<thead>
<tr>
<th>Amount of net income</th>
<th>Rate</th>
<th>Amount of net income</th>
<th>Rate</th>
<th>Amount of net income</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,000–$3,500</td>
<td>3%</td>
<td>$3,500–$7,000</td>
<td>5%</td>
<td>$7,000–$15,000</td>
<td>7%</td>
</tr>
<tr>
<td>$7,000–$15,000</td>
<td>7%</td>
<td>$15,000–$30,000</td>
<td>8%</td>
<td>$30,000–$60,000</td>
<td>10%</td>
</tr>
<tr>
<td>$30,000–$60,000</td>
<td>10%</td>
<td>$60,000–$120,000</td>
<td>12%</td>
<td>$120,000–$240,000</td>
<td>21%</td>
</tr>
<tr>
<td>$120,000–$240,000</td>
<td>21%</td>
<td>$240,000–$480,000</td>
<td>25%</td>
<td>$480,000–$960,000</td>
<td>28%</td>
</tr>
<tr>
<td>$480,000–$960,000</td>
<td>28%</td>
<td>$960,000–$1,920,000</td>
<td>32%</td>
<td>$1,920,000–$3,840,000</td>
<td>35%</td>
</tr>
<tr>
<td>$1,920,000–$3,840,000</td>
<td>35%</td>
<td>$3,840,000–$7,680,000</td>
<td>40%</td>
<td>$7,680,000–$15,360,000</td>
<td>45%</td>
</tr>
<tr>
<td>$7,680,000–$15,360,000</td>
<td>45%</td>
<td>$15,360,000–$30,720,000</td>
<td>50%</td>
<td>$30,720,000–$61,440,000</td>
<td>56%</td>
</tr>
<tr>
<td>$30,720,000–$61,440,000</td>
<td>56%</td>
<td>$61,440,000–$1,228,800,000</td>
<td>60%</td>
<td>$1,228,800,000–$2,457,600,000</td>
<td>64%</td>
</tr>
</tbody>
</table>

CALCULATION OF SURTAX AT PRIOR YEAR RATES.

To calculate the surtax at prior year rates, multiply the amount of the surtax due for the current year by the fraction 

\[
\frac{1918}{1919} \text{ or } \frac{1919}{1918}
\]

For the amount of the surtax due for the prior year, multiply the amount of the surtax due for the current year by the fraction 

\[
\frac{1919}{1918} \text{ or } \frac{1918}{1919}
\]

For the amount of the surtax due for the prior year, multiply the amount of the surtax due for the current year by the fraction 

\[
\frac{1918}{1919} \text{ or } \frac{1919}{1918}
\]

For the amount of the surtax due for the prior year, multiply the amount of the surtax due for the current year by the fraction 

\[
\frac{1918}{1919} \text{ or } \frac{1919}{1918}
\]
A. INCOME FROM BUSINESS OR PROFESSION, PERSONAL SERVICE, PARTNERSHIPS, OR CORPORATIONS

B. INCOME FROM SALARIES, COMMISSIONS, AND REPORTS

C. INCOME FROM RENTS AND ROYALTIES

D. PROFIT FROM THE SALE OF LAND, BUILDINGS, STOCKS, BONDS, OR OTHER PROPERTY, AND FROM LIQUIDATING DIVIDENDS

E. INCOME FROM BONDS, CERTIFICATES, AND OTHER SECURITIES

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE PROVISIONS, ON WHICH TAX OF 25% WAS PAID BY DEBTOR CORPORATION

G. OTHER INCOME (NOT INCLUDING DIVIDENDS, OR INTEREST ON OBLIGATIONS OF THE UNITED STATES)

H. GENERAL PROVISIONS

1. PARTS OF INCOME SUBJECT TO RATES FOR DIFFERENT YEARS

2. GENERAL PROVISIONS

3. OTHER INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND FIDUCIARIES

4. INSTRUCTIONS FOR FILLING IN INDIVIDUAL INCOME TAX RETURN

5. A. INCOME FROM BUSINESS OR PROFESSION, PERSONAL SERVICE, PARTNERSHIPS, OR CORPORATIONS

6. B. INCOME FROM SALARIES, COMMISSIONS, AND REPORTS

7. C. INCOME FROM RENTS AND ROYALTIES

8. D. PROFIT FROM THE SALE OF LAND, BUILDINGS, STOCKS, BONDS, OR OTHER PROPERTY, AND FROM LIQUIDATING DIVIDENDS

9. E. INCOME FROM BONDS, CERTIFICATES, AND OTHER SECURITIES

10. F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE PROVISIONS, ON WHICH TAX OF 25% WAS PAID BY DEBTOR CORPORATION

11. G. OTHER INCOME (NOT INCLUDING DIVIDENDS, OR INTEREST ON OBLIGATIONS OF THE UNITED STATES)

12. H. GENERAL PROVISIONS

13. I. KIDS INTEREST ON OBLIGATIONS OF THE UNITED STATES

14. J. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

15. K. GENERAL ARRANGEMENTS

16. L. GENERAL ARRANGEMENTS

17. M. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

18. N. GENERAL ARRANGEMENTS

19. O. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

20. P. GENERAL ARRANGEMENTS

21. Q. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

22. R. GENERAL ARRANGEMENTS

23. S. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

24. T. GENERAL ARRANGEMENTS

25. U. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

26. V. GENERAL ARRANGEMENTS

27. W. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

28. X. GENERAL ARRANGEMENTS

29. Y. INCOME TAXES, INHERITANCE TAXES, AND OTHER TAXES

30. Z. GENERAL ARRANGEMENTS
5 1921: Form 1040

But in 1921, the transformation and exile of the people was nearly complete.

For the first time, we see on page 1 the following question:

Are you a citizen or resident of the United States?

How many Americans (including those domiciled in the 50 states) answered "Yes" to this question? Probably 99% or more. This simple affirmation told the IRS that the filing taxpayer "elected" to be within the SUB-CLASS of "United States citizen" with a federal domicile. This is an election, and one which gives the Congress exclusive legislative control over you. However, this in no way diminishes the locality of where the Federal Income Tax applies -- rather, the issue is ONLY about the status of the taxpayer.

Keep in mind still . . . . that if you were a "United States citizen" with a domicile in one of the 50 states, you were a "nonresident alien" for Federal Income Tax purposes, and a simple "No" was all that was required to preserve that legal status, as both a "United States citizen" and a "nonresident alien" were both required to use this form. But HOW these two classes of individuals are taxed is a very different matter, and one that matters VERY, VERY much.
# INDIVIDUAL INCOME TAX RETURN

## FOR CALENDAR YEAR 1921

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>AMOUNT RECEIVED</th>
<th>REIMBURSEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>13 G</td>
<td>Salaries, Wages, Commissions, etc.</td>
<td>[State name and address of person from whom received.]</td>
<td>[Amount received.]</td>
</tr>
<tr>
<td>14</td>
<td>Income from Bank Deposits, Notes, Mortgages, and Corporation Bonds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 A</td>
<td>Rents and Royalties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 B</td>
<td>Profit (or loss) from Business or Profession (not including income from partnerships)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 C</td>
<td>Profit (or loss) from Sale of Real Estate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 D</td>
<td>Profit (or loss) from Sale of Stocks, Bonds, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 E</td>
<td>Dividends on Stock of Domestic Corporations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Total Income from Items 1 to 10 (less losses shown therein, if any)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Interest Paid (not including interest deducted above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Taxes Paid (not including taxes deducted above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23 F</td>
<td>Losses by Fire, Storm, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24 G</td>
<td>Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25 G</td>
<td>Bad Debts (not including bad debts deducted above)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26 G</td>
<td>Other Deductions Authorised by Law</td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Total of Items 12 to 26</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Net Income (Item 27 minus Item 26)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## COMPUTATION OF TAX

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Normal tax (4% of Item 28)</td>
<td>$...</td>
</tr>
<tr>
<td>30</td>
<td>Normal tax (6% of Item 27)</td>
<td>$...</td>
</tr>
<tr>
<td>31</td>
<td>Surplus Tax (see instruction 6)</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Total Tax</td>
<td>$...</td>
</tr>
<tr>
<td>33</td>
<td>Less: Tax paid at source</td>
<td>$...</td>
</tr>
<tr>
<td>34</td>
<td>Total Income and profits taxes paid to foreign countries or possessions of the U. S.</td>
<td>$...</td>
</tr>
</tbody>
</table>
### Schedule A: Explanation of Item 4. (Rents and Royalties.) See Instruction 15.

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

State estimated life of property and how you figured depreciation.

### Schedule B: Explanation of Item 5. (Business or Profession.) See Instruction 16.

<table>
<thead>
<tr>
<th>1. Total income from business or profession.</th>
<th>2. Labor</th>
<th>3. Material and supplies</th>
<th>4. Merchandise bought for sale</th>
<th>5. Other costs (list principal items and amounts below)</th>
</tr>
</thead>
</table>

### Schedule C: Explanation of Item 6. (Sale of Real Estate.) See Instruction 17.

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

If not acquired by purchase, state how acquired.

### Schedule D: Explanation of Item 7. (Sale of Stocks, Bonds, etc.) See Instruction 18.

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

If not acquired by purchase, state how acquired.

### Schedule E: Explanation of Item 8. (Taxable Interest on Liberty Bonds, etc.) See Instruction 19.

<table>
<thead>
<tr>
<th>1. Obligations of the United States issued since September 1, 1917.</th>
<th>2. $30,000.</th>
<th>3. $125,000.</th>
<th>4. $5,000.</th>
</tr>
</thead>
</table>

### Schedule F: Explanation of Item 14. (Losses by Fire, Storm, etc.) See Instruction 23.

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

### Schedule G: Explanation of Deductions Claimed in Items 1, 15, 16, and 17.

(An amended return must be plainly marked "Amended" across the face of the return.)
INSTRUCTIONS FOR INDIVIDUAL RETURN

1. PERSONS REQUIRED TO MAKE A RETURN OF INCOME.

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 a citizen of another country, who has at any time during the taxable period any income subject to taxation.

2. PERIOD TO BE COVERED BY RETURN.

Your return must be for the calendar year ending December 31, 1919, or for the fiscal year ending on the last day of any month other than December. The dates on which the period covered by the return begins and ends, if other than a calendar year, must be plainly stated on the back of the return.

3. ACCRUED OR RECEIVED INCOME.

If your books of account are kept on an accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred thereon, except paid.

If your books do not show income accrued and expenses incurred, report all income received and accounts receivable, subject to the correction of bank interest credited to your account, and expense paid.

4. INSTALLMENT SALES.

If you have used the installment method of selling commodities or income from investments sold you must attach to your return a schedule showing separately for the years 1918, 1919, and each of the previous six years, the net sales, existing balance, and the amount of income received each year, under the terms of the contract, and ascertained in accordance with the method prescribed by your books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return Form 1040F, Schedule of Farm Income and Expenses. Enter the net farm income as shown on page 1 of the return, Form 1040. For a period of less than one year, the return must be kept on an accrual basis.

5. FARMER'S INCOME SCHEDULE.

The rental value of a dwelling house and appurtenances thereof furnished to a dependent person under the terms of a written agreement or by custom, or for the use of a tenant for the term of a lease, or to for subsequent years, unless permission was received from the Commissioner to make a change. In the case of a return for a period of less than one year, the net income shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in such period; and the tax shall be such part of a tax computed on such income as would be computed on twelve months.

6. 4. TABLES OF SURTAX AND INSTRUCTIONS FOR CALCULATION.

7. FARMER'S INCOME SCHEDULE.

If you are a farmer or a farm owner renting your farm out on shares and keep no books of accounts, or you calculate the net farm income on Form 1040, enter the net farm income as shown on page 1 of the return, Form 1040. For a period of less than one year, the return must be kept on an accrual basis. The King of Form 1040 is optional. Report incomes from salaries, interest, rents, sales of property, etc., on Form 1040. If you have income on Schedule A, the return must be filed on Form 1040.

8. CREDITS FOR PERSONAL EXEMPTION AND DEPENDENTS.

If you were married and living with your husband or wife, or were head of a family on the last day of your taxable period, you may deduct from your net income on Form 1040, before calculating your net income subject to taxation, an amount equal to the sum of $1,000 plus $400 for each dependent person under 18 years of age or incapable of self-support because mentally or physically defective, who was receiving your chief support from that date, but in no case shall the tax, computed with an exemption of $2,000, exceed the tax, which would be payable if the instruction were $2,000, or by more than the amount of the net income in excess of $5,000. If husband and wife make separate returns, the exemption of $1,000 may be claimed by either (not for both), but it may be divided between them, but the credit of $400 for each dependent may be claimed only by the person furnishing the chief support.

If you were not married or did not live with husband or wife and were not head of a family on the last day of your taxable period, you are entitled to a personal exemption of $1,000 plus $400 for each dependent person under 18 years of age or incapable of self-support because mentally or physically defective, who was receiving your chief support from that date.

An exemption of $1,000 may be claimed in cases where Form 1040 is filed for estates in process of administration, or with respect to income held for future distribution.

If by reason of a change in your accounting period a return is filed for part of a year, you must show (to the nearest dollar) your gross income for such part of the year, and the credit of $400 for each dependent under 18 years of age may be claimed only with respect to your status on the last day of such period. (See also Instruction 2 on this page.)

9. AFFIDAVIT.

The affidavit must be executed by the person whose income is reportable unless he is a minor or incompetent, or unless he is, absent from the country, or was incapacitated, other than by reason of age or mental defect, which incapacitation is not a permanent one, and which lasts for less than a year. The affidavit must state the date at which the income was received or constructively received, such as bank interest credited to your account, and expense paid.

10. WHEN AND WHERE THE RETURN MUST BE FILED.

If the return is for the calendar year 1919, file it with the Collector of Internal Revenue in the district in which you reside, or have your principal place of business, or in which your principal place of business is located on the 15th day of March, 1920, unless you have received from the Collector, and attached to this return, Form 1040F, Schedule of Farm Income and Expenses. Enter the net farm income as shown on page 1 of the return, Form 1040. For a period of less than one year, the return must be kept on an accrual basis. The tax may be paid in four equal installments, as follows:

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.

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

The tax shall be paid, if possible, by sending or bringing with the return a check or cashier's order drawn in the name of "Collector of Internal Revenue at..." or in similar form. If you do not pay in the mail, or do not pay in person, except at the office of the Collector, you may pay at the bank, or the bank of deposit, or by check or draft of that bank. The tax may be paid in four equal installments, as follows:

The instalment shall be paid at the time fixed by law for filing the return, the tax not due shall be paid at the time fixed by law for filing the return, the tax due upon notice and demand by the Collector. If you do not pay the tax, in full, or, if less, one installment, and you do not pay the tax due upon notice and demand by the Collector, or pay the tax in full, you may be bound over for the balance of the tax due upon notice and demand by the Collector.

12. PENALTIES.

For Making False or Fraudulent Return.

No not exceeding $5,000, and, in addition, 25 percent of the total amount of the tax, and 5 percent of the tax for the balance of the tax due shall be paid, if possible, by sending or bringing with the return a check or cashier's order drawn in the name of "Collector of Internal Revenue at..."

For Failing to Pay Tax When Due, or Understatement of Tax Through Error.

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

For Failing to Make Return on Time.

Not exceeding $1,000, and, in addition, 25 percent of the total amount of the tax.

For Failing to Pay Tax When Due, or Understatement of Tax Through Error.

Not exceeding $5,000, and, in addition, 25 percent of the total amount of the tax, and 5 percent of the tax for the balance of the tax due.

For Failing to Pay Tax on Time, or Understatement of Tax Through Error.

Fifth per cent of the tax the last unpaid, plus interest at the rate of 1 per cent per month during the period in which it remains unpaid.

6. TABLES OF SURTAX AND INSTRUCTIONS FOR CALCULATION.

INSTRUCTIONS.

To compute the amount of surtax on any amount of net income in excess of $5,000, follow the steps indicated in the chart, and obtain from the Commissioner the table for each class of income subject to surtax (Item 18 of Item 25, page 1 of the return).

First: Find in column A the largest sum not exceeding the amount of net income in excess of $5,000. If your books of account are kept on an accrual basis, enter the gross income account, or keep books on a cash basis, obtain from the Collector, and attach to this return Form 1040F, Schedule of Farm Income and Expenses. Enter the net farm income as shown on page 1 of the return, Form 1040. For a period of less than one year, the return must be kept on an accrual basis. The tax may be paid in four equal installments, as follows:

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.

Second: Find in column B the corresponding rate shown in column C.

Third: To the amount of surtax found as above add an annual computed surtax. Subtract from the net income the tax and the amount computed as above the amount of the income subject to surtax.

The sum of these two amounts is the total surtax due.

In the case of a return for a period of less than one year, the return must be kept on an accrual basis. The King of Form 1040 is optional. Report incomes from salaries, interest, rents, sales of property, etc., on Form 1040. If you have income on Schedule A, the return must be filed on Form 1040.

CALCULATION OF SURTAX.

1. Target sum in column A which is less than the total amount of the net income.

2. Total surplus shown in column C.

3. Remainder of net income after subtracting Item 1, above...

4. Surtax on this remainder at rate shown in column B on lines below that from which it is derived.
13. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Report all salaries or other compensation credited to you by an employer, by a partnership, or as a partner, or any other similar income. If you are a partner in a partnership, report your share of income from such partnership in the returns of the partnership. If the partnership has filed a return, report the amount of your share of income thereon. If any employer furnished you with a written statement of all income paid you by such employer, use such statement as the basis of your return. If the pay of any employer is not shown on Form W-2, you must report the employer's name and address as well as the amount of pay received.

14. INCOME FROM BUSINESS OR PROFESSION.

Report the total amount of income from any business or profession, including income from any trade or profession whether income is derived from the sale of goods, services, or from the practice of one's profession. The income must be reported on a separate schedule. If you are a partner in a partnership, report your share of income thereon. If any person furnished you with a written statement of all income paid you by such person, use such statement as the basis of your return. If the pay of any person is not shown on Form W-2, you must report the person's name and address as well as the amount of pay received.

15. INCOME FROM RENTS AND RENTALS.

If you received any money or anything of value in return for the use of any property, the income must be reported on a separate schedule. If the income was received in the form of property, the fair market value of such property should be reported. If the income was received in the form of goods, services, or other things of value, the income must be reported on a separate schedule. If you are a landlord, report your share of income thereon. If any person furnished you with a written statement of all income paid you by such person, use such statement as the basis of your return. If the pay of any person is not shown on Form W-2, you must report the person's name and address as well as the amount of pay received.

16. INCOME FROM BUSINESS OR PROFESSION.

Report any income from any business or profession, including income from any trade or profession whether income is derived from the sale of goods, services, or from the practice of one's profession. The income must be reported on a separate schedule. If you are a partner in a partnership, report your share of income thereon. If any person furnished you with a written statement of all income paid you by such person, use such statement as the basis of your return. If the pay of any person is not shown on Form W-2, you must report the person's name and address as well as the amount of pay received.

17. PROFIT FROM SALE OF REAL ESTATE.

Describe the property briefly, as "farm", "house", "lot", etc. State the actual consideration or price received, or, in case of an exchange, the fair market value of the property exchanged. Also state the fair market value of the property received in case of an exchange. The loss (or gain) should be computed in accordance with Instruction 17 above.

18. PROFIT FROM SALE OF STOCKS, BONDS, ETC.

The method of computation and the information to be submitted in the case of sales of stocks, bonds, etc., is similar to that required for Item 20, except that subsequent improvements and depreciation are not involved. The profit (or loss) should be computed in accordance with Instruction 17 above.

19. TAXABLE INTEREST ON LIBERTY BONDS, ETC.

The interest on Liberty Bonds and other obligations of the United States issued since September 1, 1912 (except Victory Liberty Loan 3's and Notes), and postal savings certificates of deposit, is subject to extra tax to the extent that the holdings exceed the exemptions provided by the act authorizing the issue and subsequent acts. The exemptions specified in columns 2, 3, and 4, Schedule B, are applicable to the obligations listed on lines (a), (b), and (c), but the total amount entered on these lines in any one column must not exceed the exemption specified. The exemptions specified at head of columns do not apply to the obligations where the word "Notes" appears. Enter in column 5 the proper interest on the principal amount of the various obligations owned in excess of the exemptions specified, during the taxable period, including your share of those obligations held by partnerships, personal service corporations, and fiduciaries. Enter the interest on any of the obligations received during the taxable period, which were not paid in full and to you by the United States, and which were not paid in full and to you by the United States during the taxable period, on page 2 of the return. The books are kept on a cash receipts and disbursements basis and the amount of accrued interest received on sales of obligations between interest payment dates and deducted by the lessee is included as income between interest payment dates. This method will be followed unless books are kept on the cost method, in which case the accrued interest is included as income and the cost of the obligation is decreased by the amount of interest actually paid during the taxable period. The books are kept on the cash basis, report the actual amount of interest accrued on the obligations owned during the taxable period.

20. OTHER INCOME.

Report all other taxable income which is not provided elsewhere on page 1 of the return, including dividends received on stock of foreign corporations.

21. INTEREST PAID.

Enter as Item 12 the interest paid on personal indebtedness as distinguished from business indebtedness (which should be included in Schedule A, B, C, or D). Do not include interest on indebtedness incurred or continued for the purchase of bonds and other obligations, the interest of which is taxed by the act authorizing the issue and subsequent acts. Do not include interest on indebtedness incurred to purchase or carry Victory Liberty Loan 3's and Notes, originally subscribed for by the taxpayer.

22. TAXES PAID.

Enter as Item 13 personal taxes paid and all taxes on property not used in business or profession. Do not include taxes paid in lieu of federal income taxes. Do not include taxes paid on income from any one column must not exceed the exemption specified. The exemptions specified are available in accordance with Instruction 17 above.

23. LOSSES BY FIRE, STORM, ETC.

Enter as Item 14 losses from fire, storm, shipwreck, or other casualty, or from theft, which were not compensated for by insurance or otherwise. (Losses claimed should be explained in Schedule F, page 2 of the return.) Do not include losses which were not connected with your trade or business, nor entered into for profit.

24. CONTRIBUTIONS.

Enter as Item 15 contributions or gifts made within the taxable period to or for the benefit of the United States, any State or territory, or any municipality, or any charitable, scientific, literary, or educational purpose, including those of the American Legion or the Women's Auxiliary units thereof, for the prevention of cruelty to children or animals, not part of the earnings of which is known to the benefit of any private stockholder, donor, or beneficiary. All contributions and gifts shall be reported in Schedule B, on pages 2 and 3 of the return.

25. BAD DEBTS.

Enter as Item 16 all bad debts other than those claimed as a deduction in items above. (State in Schedule B, of what the debts consisted, (a) when they were created, (b) when they became due, and (c) whether compensation was ever received.)

26. OTHER AUTHORIZED DEDUCTIONS.

If this return is filed for an estate in the process of administration, there may be deductions authorized by the act authorizing the issue and subsequent acts. Any deduction claimed in Item 17 should be explained in Schedule G.

AMOUNT DUE TRUSTEE
6 **1967: 1040NR added**

And so the ruse continued for decades. It was all just simply a matter of knowing who you were under the law, and declaring the proper status. But then, the transformation would continue. In 1967, nearly a generation after the truth about State Citizens’ “nonresident alien” tax status had been effectively buried, the Treasury introduced Form 1040NR.

If one wanted to make known his “nonresident alien” tax status to the United States Treasury for Tax Year 1967, a “taxpayer” would have to submit this form. Otherwise, a Form 1040 would be a tacit admission under penalty of perjury of a federally-domiciled tax status.

For that remnant of the American population who may have partially understood this, a conundrum followed. The IRS deals only with taxpayers -- not non-taxpayers. Thus, if a person had ever filed Form 1040 as a taxpayer, there was NO POSSIBILITY of claiming a “nonresident alien” non-taxpayer status without FIRST filing a tax return as a taxpayer utilizing Form 1040NR. Failing to do that caused a person’s tax status to remain on file with the IRS in the status that was established from the previous year (U.S. person). To unlock a non-taxpayer status, a “U.S. person” must FIRST file a tax return as a “nonresident alien” TAXPAYER. To wit:

26 C.F.R. §301.6109-1(g)(1)(i)

(g) Special rules for taxpayer identifying numbers issued to foreign persons—

(1) General rule—A social security number is generally identified in the records and database of the Internal Revenue Service as a number belonging to a U.S. citizen or resident alien individual. A person may establish a different status for the number by providing proof of foreign status with the Internal Revenue Service under such procedures as the Internal Revenue Service shall prescribe, including the use of a form as the Internal Revenue Service may specify. Upon accepting an individual as a nonresident alien individual, the Internal Revenue Service will assign this status to the individual’s social security number.

Once a “nonresident alien” TAXPAYER status is established, then and ONLY then can one submit a W-8 without an SSN (if appropriate), and become a non-taxpayer. Again, that's if it's appropriate. Government payments are ALWAYS subject to the tax regardless of your tax status.

Of course, one must also change their status with the SSA from “U.S. Citizen” to “Legal Alien Allowed To Work” pursuant to 20 C.F.R. §422.110(a). But this is a different matter that is beyond the scope of this exhibit.
# U.S. Nonresident Alien Income Tax Return

**For the year January 1–December 31, 1967, or other taxable year beginning**, 

_1967, and ending_ **19...**

<table>
<thead>
<tr>
<th>First name and initial</th>
<th>Last name</th>
<th>Social security or employer identification number, if any</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th>Number and street, or rural route</th>
<th>City or town, State and ZIP code, or country</th>
<th>Occupation in the United States</th>
<th>Check whether:</th>
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<td>Individually</td>
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<td>Fiduciary</td>
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State address to which you want refund check, if any, mailed if other than address shown above

**TAX COMPUTATION: FOR INCOME EFFECTIVELY CONNECTED WITH U.S. BUSINESS**

1. Enter all salaries, wages, bonuses, tips, commissions, etc.

<table>
<thead>
<tr>
<th>Employer’s Name</th>
<th>Where Employed (City and State)</th>
<th>Income Tax Withheld</th>
<th>Wages, etc.</th>
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2. Totals

3. Other income, if any, from page 2, Part I, line 7, col. (d)

4. Total (add lines 2 and 3)

5. Deductions and exclusions from page 2, Part II, line 2

6. Balance (line 4 less line 5)

7. Exemptions: Enter $600 (residents of Canada, Mexico, or Japan see Instr. 1 and complete Part III)

8. Taxable income (line 6 less line 7)

9. Tax (from tax rate sch., page 4 of instructions or alternative tax from separate Sch. D, Form 1040)

10. □ Investment credit (Form 3468) □ Foreign Tax Credit (Form 1116)

11. Tax (line 9 less line 10)

**TAX COMPUTATION: FOR INCOME NOT EFFECTIVELY CONNECTED WITH U.S. BUSINESS**

12. Total income from page 2, Part I, line 7, col. (e)

13. Tax (30% or lower treaty rate of line 12), attach computation schedule if treaty rate is used

**TAX—CREDITS—PAYMENTS**

14. TOTAL (add lines 11 and 13)

15. Tax from recomputing prior year investment credit (attach statement)

16. TOTAL TAX (add lines 14 and 15)

17. Income tax withheld from line 2, above. (Attach Forms W-2 (Copy B).)

18. U.S. income tax withheld at source from page 2, Part I, col. (c), line 7

19. 1967 Estimated tax payments

20. Amount(s) paid with Form(s) 1040C

21. □ Reg. Inv. (Form 2439) □ Nonhighway gas tax (Form 4136) □ Excess F.I.C.A.

22. TOTAL (add lines 17 through 21)

**BALANCE DUE OR REFUND**

23. If payments (line 22) are less than tax (line 16), enter Balance Due. Pay in full with this return

24. If payments (line 22) are larger than tax (line 16), enter Overpayment

25. Amount of line 24 you wish credited to 1968 Estimated Tax

26. Subtract line 25 from 24. Excess to be refunded

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

(Signature of taxpayer, responsible representative or agent) (A return made by an agent must be accompanied by a power of attorney) (Date)

(Signature of preparer other than taxpayer) (Address) (Date)

(Please answer all questions on page 4)
Part I.—INCOME FROM SOURCES OTHER THAN WAGES, ETC.

Enter on line 3 income from rents, annuities, farming, etc., and attach Schedule B (Form 1040) or Schedule F (Form 1040) whenever it is applicable. Enter net profit (or loss) from business or profession on line 4. Disregard all references to Form 1040 on the schedules. Enter applicable exclusions in Part II.

<table>
<thead>
<tr>
<th>Nature of income</th>
<th>Name and address of your withholding agent</th>
<th>Amount of U.S. income tax withheld and/or paid at the source</th>
<th>AMOUNT OF INCOME</th>
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<tbody>
<tr>
<td>1 Scholarship or fellowship grants</td>
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<tr>
<td>2 Dividends (List payer(s))</td>
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<td>3 Other: (Specify)</td>
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</table>

4 Net profit (or loss) from business or profession from page 3, Part IV, line 24.

5 Net gain from Schedule D (Form 1040) Part IV, line 4.

6 Net gain from page 4, Part V, line 2.

7 Totals. Enter here and on applicable lines on page 1.

Part II.—DEDUCTIONS AND EXCLUSIONS

Use this part to list your deductions and exclusions such as sick pay exclusion, dividends received exclusion (up to $100 but not more than dividends reported in Part I, line 2, col. (d)), charitable contributions, employee business expenses, etc. If you reported income from a scholarship or fellowship in Part I, above, you are entitled to exclude up to $300 (but not to exceed the amount of detailed information, see Document 5588.) NOTE: You are NOT entitled to any deductions in respect of income reported in Part I, column (e).

<table>
<thead>
<tr>
<th>Nature of deduction or exclusion</th>
<th>Name and address of payee</th>
<th>Amount</th>
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2 Total deductions and exclusions. Enter here and on page 1, line 5.

Part III.—EXEMPTIONS (Complete only if you are a resident of Canada, Mexico, or Japan. See page 3 of instructions.)

Check boxes which apply.

1 (a) Regular $600 exemption
   (b) Additional $600 exemption if 65 or over at end of 1967
   (c) Additional $600 exemption if blind at end of 1967

   (Not applicable to residents of Japan)

2 Exemptions for your children and other dependents (list below). Residents of Japan include only your children present in the U.S.

   If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 4 of instructions.

<table>
<thead>
<tr>
<th>NAME</th>
<th>ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter figure 1 in the last column to right for each name listed (Give address if different from yours)</td>
<td>Relationship</td>
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3 Total exemptions

4 Multiply the total exemptions on line 3 by $600. Enter here and on line 7, page 1.
**Part IV: PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**

State: (i) Nature of business ........................................ (ii) Employer identification number

(iii) Business name and address

1. Gross receipts or gross sales $ .................................. Less: Returns and allowances $ .................................. $ ............

2. Inventory at beginning of year (if different from last year's closing inventory attach explanation) ........................................ $ ............

3. Merchandise purchased $ ........................................... less cost of any items withdrawn from business for personal use $ ........................................ $ ............

4. Cost of labor (do not include salary paid to yourself) ........................................ $ ............

5. Material and supplies ........................................ $ ............

6. Other costs (explain below) ........................................ $ ............

7. Total of lines 2 through 6 ........................................ $ ............

8. Inventory at end of year ........................................ $ ............

9. Cost of goods sold (line 7 less line 8) ........................................ $ ............

10. Gross profit (line 1 less line 9) ................................ $ ............

**OTHER BUSINESS DEDUCTIONS (Do not include any amount deducted elsewhere in this return)**

11. Depreciation and obsolescence (explain in Schedule A, below) ........................................ $ ............

12. Taxes on business and business property (explain below) ........................................ $ ............

13. Rent on business property ........................................ $ ............

14. Repairs (explain below) ........................................ $ ............

15. Salaries and wages not included on line 4 (do not include any paid to yourself) ........................................ $ ............

16. Amortization (attach statement) ........................................ $ ............

17. Retirement plans, etc. (other than your share—attach Form 2950 or Form 2950 SE) ........................................ $ ............

18. Interest on business indebtedness ........................................ $ ............

19. Bad debts arising from sales or services ........................................ $ ............

20. Losses of business property (attach statement) ........................................ $ ............

21. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) ........................................ $ ............

22. Other business expenses (explain below) ........................................ $ ............

23. Total of lines 11 through 22 ........................................ $ ............

24. Net profit (or loss) (line 10 less line 23). Enter here and on page 2, Part I, line 4, column (d) ........................................ $ ............

**EXPLANATION OF DEDUCTIONS CLAIMED IN LINES 6, 12, 14, AND 22 OF PART IV**

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Explanation</th>
<th>Amount</th>
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**INVENTORY QUESTION.**—Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? □ Yes □ No. If “Yes,” attach explanation.

**Schedule A—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED**

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedures 62–21 and 65–13 as well as for those taxpayers who wish to continue using practices authorized prior to these revenue procedures. Where double headings appear use the first heading for depreciation under Revenue Procedures 62–21 and 65–13 and the second heading for other authorized practices.

<table>
<thead>
<tr>
<th>1. Group and guideline class</th>
<th>2. Cost or other basis at beginning of year</th>
<th>3. Asset additions in year (amount)</th>
<th>4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)</th>
<th>5. Depreciation allowed or allowable in prior years</th>
<th>6. Method of computing depreciation</th>
<th>7. Class life OR Rate (%) or life</th>
<th>8. Depreciation for this year</th>
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<td>Cost or other basis</td>
<td>Date acquired</td>
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## Part V: Gains and Losses from Sales or Exchanges of Property

(Capital gains and income other than capital gains.)

To be completed by a nonresident alien with gains from the sale or exchange of property which are from sources within the United States and not "effectively connected" with a United States business. (Include all amounts described in paragraph (1) of Instruction K, except a(i).) Be sure to include in Part I, column (c) any United States income tax paid or withheld on these gains.

Gains (losses) of a nonresident alien from the sale or exchange of property which are "effectively connected" with a United States business are to be reported on a separate Schedule D (Form 1040).

<table>
<thead>
<tr>
<th>Kind of property (if necessary, attach statement of descriptive details not shown below)</th>
<th>Date of acquisition</th>
<th>Date of sale</th>
<th>Gross sales price</th>
<th>Depreciation allowed (or allowable) since acquisition</th>
<th>Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation), and expense of sale</th>
<th>Gain or loss (column (d) plus column (e) less column (f))</th>
</tr>
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<tbody>
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## Part VI: Please Answer All Questions

1. Of what country were you a citizen or subject during the taxable year?

2. Give your address in the country of which you are a permanent resident.

3. What country issued your passport?

4. Were you ever a United States citizen? □ YES □ NO

5. Give the purpose of your visit to the United States.

6. Type of entry visa and visa number.

7. Date you entered and left the United States during the year.

   (Residents of Canada or Mexico entering and leaving the U.S. at frequent intervals, give name of country only.)

8. Residents of Canada, Mexico, or Japan:
   (a) State number of days (including vacation and nonwork days) you were physically present in the United States during the taxable year.
   (b) Did your wife (husband) contribute to the support of any children claimed in Part III, line 2? □ YES □ NO

9. Did you file a United States income tax return for any year prior to 1967? □ YES □ NO

   If "Yes," give the latest year and form number.

   To which Internal Revenue office was it sent?

10. Have you excluded from gross income in this return any amount, other than foreign source income not effectively connected with a U.S. trade or business? □ YES □ NO

   If "Yes," attach statement showing amount, nature, and source of each such item of income and the reason it was excluded from gross income.

11. If the benefits of a U.S. income tax convention with a foreign country are claimed, furnish the following information:

   Type and amount of income claimed to be exempt.

   Were you subject to tax in that country on all the income claimed to be entitled to the benefits of the convention? □ YES □ NO

   Did you have a permanent establishment (as defined by the tax convention and section 894(b) of the Code) in the United States at any time during the taxable year? □ YES □ NO

12. If this return is filed in behalf of a nonresident alien wife (husband) to report community income, show name, address, and social security number of husband (wife) and Internal Revenue office where filed.

13. Did you file Form 1040C or Form 2063 during the taxable year? □ YES □ NO

   If "Yes," state Internal Revenue office where filed.

   Date filed.

14. If compensation is reported on line 1, page 1, has any income tax withheld by your employer on such compensation been released to you? □ YES □ NO

   If "Yes," give the name of employer and amount released.

15. To which Internal Revenue office did you pay the amounts claimed, if any, on lines 19 and 20, page 1?

   □ YES □ NO