### Summary of Net Income and Computation of Tax

#### Income Subject to Surtax

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item 15, line 2 (1918-19 rates)</td>
<td>5</td>
</tr>
<tr>
<td>Item 16, item 10c, column 3 (1917 rates)</td>
<td>6</td>
</tr>
<tr>
<td>Item 17, item 15c (1916 rates)</td>
<td>7</td>
</tr>
<tr>
<td>Item 19, total (items 17 and 18)</td>
<td>8</td>
</tr>
<tr>
<td>Item 20, item 12c, column 5 (1913-15 rates)</td>
<td>9</td>
</tr>
<tr>
<td>Total Net Income (less than $5,000)</td>
<td>10</td>
</tr>
</tbody>
</table>

#### Computation of Tax

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1919 Rates</td>
<td></td>
</tr>
<tr>
<td>Item 22, net income shown on page 2, item 3</td>
<td>11</td>
</tr>
<tr>
<td>Item 23, less personal exemption</td>
<td>12</td>
</tr>
<tr>
<td>Item 24, balance</td>
<td>13</td>
</tr>
<tr>
<td>Item 25, amount subject to tax at 4% not over $4,000</td>
<td>14</td>
</tr>
<tr>
<td>Item 26, balance subject to tax at 5%</td>
<td>15</td>
</tr>
<tr>
<td>Item 27, amount subject to tax at 6% and 7% not over $6,000</td>
<td>16</td>
</tr>
<tr>
<td>Item 28, balance subject to tax at 8%</td>
<td>17</td>
</tr>
<tr>
<td>Item 29, balance subject to tax at 9% and 10% not over $6,000</td>
<td>18</td>
</tr>
</tbody>
</table>

#### TOTAL TAX

40.

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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  
3. Total sales and income from business or professional services  
4. Labor  
5. Materials and supplies  
6. Merchandise bought for sale  
7. Other costs (total of Schedule B, page 1)  
8. Plus (balance of year or at separate sheet)  
9. TOTAL  
10. Less inventories at end of year  
11. NET COST OF GOODS SOLD  

**Did you claim an inventory loss for 1918?** 
**Is obsolescence claimed in deduction in Item 16?**

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

1. By Worker Received (Give name)  
2. Occupation  
3. Name and Address of Employer  

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 and Address of Trustee, Agent or Receiver  

EXPLANATION OF DEDUCTIONS claimed in Schedule A, lines 7 and 19; Schedule E, column 7; and Schedule I, items 4, 5 and 6. (Attach separate sheet if necessary.)

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

1. Kind of property  
2. Name and Address of Tenant, Lessee, etc.  
3. Sale price or liquidating dividends  
4. Date  
5. Repairs, wear and tear, obsolescence, depletion, and property losses (explain in table below)  

### E. INCOME FROM RENTS AND ROYALTIES

1. Kind of property  
2. Name and Address of Tenant, Lessee, etc.  
3. Sale price or liquidating dividends  
4. Date  
5. Repairs, wear and tear, obsolescence, and property losses  

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

1. Name of Corporation  
2. Date  
3. Amount  

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

1. Interest on bonds, mortgages, and other obligations of domestic and resident corporations except as reported in Item F  
2. Interest on bonds of foreign countries and corporations, and dividends on stock of foreign corporations which are not taxable by the United States upon any portion of their net incomes  
3. Interest on bank deposits, mortgages, etc.  
4. Amount paid for you by debtor corporation on tax-free covenant bonds  
5. **TOTAL**

### H. TOTAL NET INCOME FROM ABOVE SOURCES

1. **TOTAL**

### I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE.

1. Interest paid  
2. Taxes paid  
3. Losses by fire, storm, etc. (explain in table below)  
4. Bad debts and other deductions  
5. Amounts paid to beneficiaries, etc.  

**TOTAL**

### J. TOTAL NET INCOME ON WHICH NORMAL TAX IS TO BE CALCULATED AT 1919 RATES (H minus I)

1. Item 14(a)  
2. Item 14(b)  

**TOTAL**

### K. OTHER DEDUCTIONS.

1. Other deductions (not included in Schedule A)  

**TOTAL**

**ENTER IN THIS TABLE DETAILS CONCERNING REPAIRS, WEAR AND TEAR, PROPERTY LOSSES, ETC., CLAIMED AS DEDUCTIONS IN SCHEDULES A, 1, 2 AND 4 ABOVE.

<table>
<thead>
<tr>
<th>Kind of Property</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

**EXPLANATION OF DEDUCTIONS claimed in Schedule A, lines 7 and 19; Schedule E, column 7; and Schedule I, items 4, 5 and 6. (Attach separate sheet, if necessary.)**
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, by every alien resident in the United States, though not a citizen thereof, whose income for the taxable year 1919 amount to $5,000 or more.

2. If you received $2,500 or more from interest or dividends during the year, you must file a return of the interest and dividends received.

3. If you received such payments do not exceed the premiums paid in the acts authorizing the issue thereof.

4. The amount by which the total payments in the acts authorizing the issue thereof are treated as dividends of ordinary corporations. (Such as cities, counties and townships, and the District of Columbia.)

5. The total payments in the acts authorizing the issue thereof.

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. In the 1918 act an accounting period was defined as one month or any fraction of a month. For your 1919 return this period must be the same as that for your 1918 return. The period for the 1918 return must be adhered to in 1919, unless the Secretary be allowed as a deduction in computing the net income for the succeeding taxable year. (See Articles 1601-1603, Regulations 45.)

2. The minor period of the year must be specified at the head of the return.

3. Answers 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, must be included in the return for the succeeding taxable year, must be plainly stated at the head of the return, and answers to questions 5, 6 and 7 must be given accordingly.

2. If you do not keep books showing income accrued and expenses incurred, report income received and interest earned.

3. If you report income accrued, you must include all income accrued in the taxable year even though not actually received.

4. If you report income received, you must include all income constructively received, such as bank interest earned on your account.

IV. ITEMS EXEMPT FROM TAX.

1. Exempt from Federal income tax are the following:
   - Gifts (not made as a consideration for service rendered) and money and property acquired by descent or inheritance.
   - Interest and dividends from Federal or State obligations.
   - Travelers' expenses.

2. If you do not keep books showing income accrued and expenses incurred, report income received and interest earned.

3. If you report income accrued, you must include all income accrued in the taxable year even though not actually received.

4. If you report income received, you must include all income constructively received, such as bank interest earned on your account.

V. FARMER'S INCOME SCHEDULE

1. If you are a farmer or a farm tenant operating a farm as defined by the schedule, to which the tax is paid, see the schedule.

VI. CREDITS FOR PERSONAL EXEMPTION AND DEPENDENTS

1. If you were married and living with your wife (or husband) or were head of a family on the last day of your taxable year, you may obtain a personal exemption of $600 plus $50 for each person under 18 (mentally or physically defective) who was living with you on the last day of your taxable year. If you were not married and living with your wife (or husband) or head of a family on the last day of your taxable year, you are entitled to a personal exemption of $1,000 plus $50 for each dependent person under 18 (mentally or physically defective who was living with you on your return.

2. If by reason of a change in your accounting period a year you make a return for a part of a year, your personal exemption shall be an amount equal to the amount that would have been allowed for a full year in which you are not married and living with your wife (or husband) or head of a family.

VII. ALTERNATE TAX.

1. The alternate tax must be paid by the person whose income is reportable first in a tenor or installment, or who is, or will be, aliens, the income from, or otherwise unreported, in which case the legal representative or agent may execute the alternate tax. However, a non-resident making his own return may execute the alternate tax.

2. The return will be administered without charge by any collector, deputy collector, or internal revenue agent, or (if you are in the military or naval service of the United States) by any military or naval officer, who is authorized to administer oaths for purposes of military or naval justice and administration. If an additional revenue officer is not available the return should be received by a military judge, judge of the peace, or other person authorized to administer oaths.

VIII. WHEN AND WHERE THE RETURN MUST BE FILED.

1. If the return is the calendar year 1919, the return with the return of internal revenue for the district to which you belong, or if your principal place of business is in the District of Columbia, you must file a return in the District of Columbia. (See Articles 13, and 219-221 of Regulations 45.)

2. If you do not keep books showing income accrued and expenses incurred, report income received and interest earned.

3. If you report income accrued, you must include all income accrued in the taxable year even though not actually received.

4. If you report income received, you must include all income constructively received, such as bank interest earned on your account.

V. TABLES AND INSTRUCTIONS FOR CALCULATION OF SURTAX.

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<thead>
<tr>
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<th>SURTAX RATES FOR 1916</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of net income</td>
<td>Rate</td>
<td>Amount of net income</td>
</tr>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(a)</td>
</tr>
<tr>
<td>100,000</td>
<td>15%</td>
<td>100,000</td>
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<tr>
<td>200,000</td>
<td>20%</td>
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<tr>
<td>1,000,000</td>
<td>60%</td>
<td>1,000,000</td>
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</tr>
<tr>
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<td>60%</td>
<td>1,000,000</td>
</tr>
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INSTRUCTIONS FOR FILLING IN INDIVIDUAL INCOME TAX RETURN

A. INCOME FROM BUSINESS OR PROFESSIONAL ACTIVITY, SERVICE CORPORATIONS, PERSONAL SERVICE CORPORATIONS, AND PARTNERSHIPS

B. INCOME FROM SALARIES, COMMISSIONS, FEES, AND PRIZE MONEY

C. INCOME FROM PROPERTY, PERSONAL

D. PROFIT FROM THE SALE OF LANDS, BUILDINGS, STOKES, ETC., AND OTHER PROPERTY, AND FROM LIQUIDATING DIVIDENDS

E. INCOME FROM RENTS AND ROYALTIES

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

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

I. GENERAL DEDUCTIONS

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

L. PARTS OF INCOME SUBJECT TO RATES FOR DIFFERENT YEARS

Note: If you are a non-resident alien, the tax will be computed on the basis of the income you received during the taxable year within the United States.

Report all income you received, including income from a trade or business, profession, or calling, income from rents, interest, dividends, or from any other source, and whether earned or unearned.

For more detailed instructions and specific tax information, please refer to the IRS publications and forms available online or at authorized IRS locations.