

TO BE FILLED IN BY COLLECTOR.

Form 1040 (Revised).

TO BE FILLED IN BY INTERNAL REVENUE BUREAU.

Assessment List 23-B (Month)

INCOME TAX.

File No.

Folio Line

THE PENALTY

FOR FAILURE TO HAVE THIS RETURN IN THE HANDS OF THE COLLECTOR OF INTERNAL REVENUE ON OR BEFORE MARCH 1 IS \$20 TO \$1,000.

Examined by

Audited by

(SEE INSTRUCTIONS ON PAGE 4.)

IMPORTANT.

Read this form through carefully. Fill in pages 2 and 3 before making entries on first page.

Above space to be stamped by Collector, showing district and date received.

UNITED STATES INTERNAL REVENUE.

RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

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

INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191...

Filed by (or for) Franklin D. Roosevelt, of Hyde Park, Dutchess County, New York

COMPLETE ANSWERS SHOULD BE GIVEN TO THE FOLLOWING QUESTIONS.

Did you render a return of income for the preceding year? Yes. If so, in what Internal Revenue District was it filed? Albany. Were you single or married with wife or husband living with you on December 31, of the year for which this return is rendered? Married. If married, give full name of wife or husband Anna Eleanor Roosevelt. Has your wife or husband income from sources independent of your own? Yes. Have you included your wife's or husband's income in this return? No.

Table with 4 columns: Millions, Thousands, Hundreds, Cents. Rows: 1. GROSS INCOME (brought from line 28) \$ 20321.36; 2. GENERAL DEDUCTIONS (brought from line 36) \$ 12286.9; 3. NET INCOME \$ 19092.67

Specific deductions and exemptions allowed in computing normal tax of 1 per cent.

Table with 4 columns: Millions, Thousands, Hundreds, Cents. Rows: 4. Dividends (brought from line 27) \$ 9237.80; 5. Income on which the normal tax has been paid or is to be paid at the source (brought from line 23, Column A) \$ 2422.50; 6. Specific exemption of \$3,000, or \$4,000, as the case may be \$ 4000

NOTE.—If separate return is made by husband or wife and exemption is prorated, state amount claimed by: Husband \$ 4,000; Wife \$

Table with 4 columns: Millions, Thousands, Hundreds, Cents. Row: 7. Total deductions and exemptions (Items 4, 5, and 6) \$ 15659.30; 8. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated \$ 34393.7

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 with 8 columns: INCOME (Millions, Thousands, Hundreds, Cents) and TAX (Millions, Thousands, Hundreds, Cents). Rows: One per cent on amount over \$20,000 and not exceeding \$50,000; Two per cent on amount over \$50,000 and not exceeding \$75,000; Three per cent on amount over \$75,000 and not exceeding \$100,000; Four per cent on amount over \$100,000 and not exceeding \$250,000; Five per cent on amount over \$250,000 and not exceeding \$500,000; Six per cent on amount over \$500,000; 9. Total additional or super tax; 10. Total normal tax (1 per cent of amount entered on line 8); 11. Total tax to be paid.

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, EXCEPT income derived from the obligations of the United States or any of its possessions, or of any State or political subdivision thereof, including district drainage bonds; and amounts paid by a State or any political subdivision thereof for services rendered as an officer or employee.

DESCRIPTION OF INCOME.	A.				B.			
	Income on which the tax has been paid or is to be paid at the source.				Income on which the tax has NOT been paid or is not to be paid at the source.			
TOTAL AMOUNT DERIVED FROM—	Millions	Thousands	Hundreds	Cents	Millions	Thousands	Hundreds	Cents
12. Salaries and wages.....	\$				\$			
Wife's income.....								
13. Professions and vocations.....								
Wife's income.....								
14. Business, trade, commerce, or sales, or dealings in property, whether real or personal.....								
Wife's income.....								
15. Rents.....								
Wife's income.....								
16. Interest on notes, mortgages, bank deposits, and securities other than reported on lines 17 and 20.....								
Wife's income.....								
17. Interest on bonds, mortgages or deeds of trust, or other similar obligations of domestic corporations, joint stock companies or associations, and insurance companies.....								
Wife's income.....								
18. Fiduciaries* (excepting dividends from domestic corporations, which must be included as indicated in line 26 below).....								
Wife's income.....								
19. Partnership gains and profits, whether distributed or not. (Net gains or profits must be reported here.).....								
Wife's income.....								
20. Interest upon bonds issued in foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries.....								
Wife's income.....								
21. Royalties from mines, oil wells, patents, franchises, or other legalized privileges.....								
Wife's income.....								
22. Other sources not enumerated above.....								
Wife's income.....								
NOTE.—State here sources from which income entered on line 22 is received and amount received from each.								
23. TOTALS (NOTE.—Enter total of Column A on line 5).....	\$				\$			
24. AGGREGATE TOTALS OF COLUMNS A AND B.....	\$				\$			
25. Dividends on stock or from the net earnings of domestic corporations, joint stock companies, associations, or insurance companies subject to like tax.....	\$							
26. Dividends received through fiduciaries (see line 18).....								
27. TOTAL DIVIDENDS (to be entered on line 4).....	\$				\$			
28. TOTAL GROSS INCOME (to be entered on line 1).....	\$				\$			

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

AFFIDAVIT TO BE EXECUTED BY INDIVIDUAL MAKING HIS OWN RETURN.

I swear (or affirm) 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 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.

.....
(Signature of individual.)

Sworn to and subscribed before me this day of, 191

[SEAL.]

.....
(Official capacity.)

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

I swear (or affirm) that I have sufficient knowledge of the affairs and property of to enable me to make a full and complete return of the taxable income thereof, 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 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, and that I am authorized to make this return for the following reasons:

.....
(Signature of agent.)

.....
(Post-office address of agent.)

Sworn to and subscribed before me this day of, 191

[SEAL.]

.....
(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, for the taxable year.

2. This return shall be made by every nonresident alien deriving any net income from property owned and business, trade, or profession carried on in the United States by him. No specific exemption is allowed nonresident aliens.

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.

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. 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.

7. 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. Either husband or wife may make, sign, and verify a return of their joint income. Where husband and wife have separate incomes they make a joint return of such separate income, both subscribing to the return, or they may make separate returns of their respective incomes, but in no case shall they claim or be allowed more than \$4,000 exemption on their aggregate incomes.

8. Amounts charged on line 20 for restoring property or making good the exhaustion thereof from its use in business, together with the amount claimed for depreciation on line 34, must not exceed the deterioration of the property in one year.

GENERAL DEDUCTIONS.

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

	Millions	Thousands	Hundreds	Cents
29. The amount of necessary expenses actually paid within the calendar year, for which the return is made, in carrying on any <i>individual business</i> . There <i>must not</i> 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.				
Wife's deduction.....				
NOTE.—State on the following lines the principal businesses in which the above expenses were incurred.				
30. All interest paid within the year on personal indebtedness of taxpayer.			240	00
Wife's deduction.....				
31. All national, State, county, school, and municipal taxes paid within the year (not including those assessed against local benefits).			138	69
Wife's deduction.....				
32. Losses actually sustained during the year incurred in trade or arising from fires, storms, or shipwreck, and not compensated by insurance or otherwise.				
Wife's deduction.....				
NOTE.—State (a) of what the loss consisted, (b) when it was actually sustained, and (c) how it was determined to be a loss.				
33. Debts past due which have been actually ascertained to be worthless and which have been charged off within the year.				
Wife's deduction.....				
NOTE.—State (a) of what the debts consisted, (b) when they were created, (c) when they became due, and (d) how they were actually determined to be worthless.				
34. Amount representing a reasonable allowance for the <i>exhaustion, wear and tear of property arising out of its use or employment in business</i> . No deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof for which a deduction is claimed elsewhere in this return.			850	
Wife's deduction.....				
NOTE.—State (a) what the property was on which depreciation is taken (if buildings, state when erected, of what material constructed, and value of same, as of January 1, of the calendar year for which this return is rendered), and (b) what percentage of depreciation is claimed.				
<i>Housing, brick, 49 E. 65 St. N.Y. City, \$85,000</i>				
<i>1/2 of 1.9%</i>				
35. Amount allowed to cover depletion, in case of mines and oil wells, not to exceed 5 per cent of the gross value at the mine or well of the output for the calendar year for which this return is rendered.				
Wife's deduction.....				
NOTE.—State (a) cost of mine or well, (b) gross value at the mine or well of the output for the calendar year for which this return is rendered, and (c) what percentage of depletion is claimed.				
36. TOTAL "GENERAL DEDUCTIONS" (to be entered on line 2)	\$		1228	69

NOTE.—If space is insufficient for answering any questions, attach a supplemental sheet to this return.

4-7157

1783.50
 237.50
 1466.00
 * * *
 * * *

366.25
 248.75
 248.75

1912

THE ASSISTANT SECRETARY OF THE NAVY.
 WASHINGTON.

Month	Divs.	Exempt	Bands	Taxable
Jan	1223.90	248.75	366.25	117.50
Feb.	306.63	350.00	350.00	
Mar.	1466.00	112.50	112.50	
April	1134.50			
May	165.62			
June	291.50			
July	1203.90	248.75	366.25	117.50
Aug.	306.63	350.	350.00	
Sept.	1464.50	112.50	112.50	
Oct.	1134.50			
Nov.	183.62			
Dec.	296.50			

9177.80 | 1422.50 | 1657.50 | 235.
 200
 80
 9177.80

1422.50
 235
 1657.50

No. B 919446

United States Internal Revenue,

OFFICE OF COLLECTOR.

Form No. 1.
(Revised May 6, 1913.)

14th District of New York,

ALBANY JUN 30 1914.

191

Received of Franklin D. Roosevelt - Hyde Park
Nine & 90/₁₀₀ Dollars, on account of

(Enter here on what account paid and period of liability, e. g.,

"Special excise tax, 1913," "50 per cent penalty, R. L. D., 6 months June 30, 1913," "Offer in compromise," etc.)

Five per cent penalty	- - - - -	\$	
Interest at 1 per cent per month for _____ months	- - - - -	\$	
Total amount paid	- - - - -	\$	990

~~990~~

Dunbar, Collector.

Mar-120-26

120-26 446

Form 647.
UNITED STATES INTERNAL REVENUE.

NOTICE OF ASSESSMENT OF SPECIAL EXCISE AND INCOME TAX.

CAREFULLY NOTE INSTRUCTIONS
ON THE REVERSE OF THIS NOTICE

List for month of _____, 191

UNITED STATES INTERNAL REVENUE,
OFFICE OF THE COLLECTOR.

To Franklin D. Roosevelt 14th District of NEW YORK

At ALBANY

120-26 Hyde Park, 191

APR 27 1914

You are hereby notified that a ~~special excise tax~~ income tax under the provisions of section ~~38 of the Act of August 5, 1909,~~ 2 of the Act of October 3, 1913, amounting to \$9.90, has been assessed against you by the Commissioner of Internal Revenue and transmitted by him to me for collection. This tax is due and payable on or before the JUN 30 1914, 191, to the person designated below in the manner set forth on the reverse side of this notice.

Payment may be made to Ginsbury

At ALBANY

(Post-office address.)

Or to Ginsbury, Collector.

BRING THIS NOTICE WITH YOU.

No. C 694761

United States Internal Revenue,

OFFICE OF COLLECTOR,

Form No. 1.
(Revised May 5, 1913.)

Maryland.

District of

BALTIMORE, MD.

JUN 30 1915

, 191

Received of Franklin D. Roosevelt
Thirtyfour ³²/₁₀₀ Dollars, on account of

INDIVIDUAL INCOME TAX 1914.

(Enter here on what account paid and period of liability, e. g.,

"Special excise tax, 1913," "60 per cent penalty, R. L. D., 6 months June 30, 1913," "Offer in compromise," etc.)

Fee per cent penalty - - - - - \$

Interest at 1 per cent per month for _____ months - - - - - \$

Total amount paid - - - - - \$ 34 32

~~XXXXXXXXXX~~

W. W. Moore Collector.