

Internal Revenue Office Issues New Blanks and Instructions for Tax Returns

RETURNS MUST
BE IN BY MAR. 15;
STUDY RULINGSFailure to Receive Your
Blanks Will Be No
Alibi.

BY INCOME TAX EDITOR.
THE TRIBUNE herewith reproduces facsimiles of the individual income tax forms on which returns are to be made under the terms of the new revenue act of personal net incomes for 1918 up to \$5,000. The blanks are self-explanatory.

Collector Julius F. Smietanka emphasizes the importance of reviewing the instructions on the form carefully in order that a person may determine for himself whether he must file an income tax return.

March 15 the limit.
Every person who filed an income tax return last year will receive from the internal revenue department one of the official forms for the 1918 return, if he is required to make return this year. However, Collector Smietanka announces that all persons who do not receive the forms cannot use this as an excuse for not returning income statements by March 15, the date limit, after which penalty becomes operative.

The 1918 form provides a work sheet of two pages, on which net income should be worked out before the return itself is prepared. The work sheet should be carefully prepared together with the instruction sheet, Mr. Smietanka says, this being the taxpayer's record. The work sheet is practically a duplicate of the return sheet, supplied for convenience of taxpayers.

Collector Smietanka announces that all first installments of taxes must be paid at the time returns are filed. Checks and money orders should be made payable to the collector. The blank which is reproduced by THE TRIBUNE is an official form and may be used for filing returns, which will be accepted by the internal revenue department.

Instructions to Taxpayers.

The instructions accompanying the tax forms follow:

I. 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 net income of your wife (or husband) and dependent minor children, if any, except as provided in paragraph 4.
3. The total family income, calculated in accordance with paragraphs 1 and 2, must be reported, either in your return or in a separate return by wife (or husband), if it equals or exceeds—
(a) \$2,000 if you are married and live with your wife (or husband).
(b) \$1,000 if you are not married or do not live with your wife (or husband).
4. Income of a minor or incompetent, if derived from a separate estate under control of a guardian, must be reported by his guardian or other legal representative.

II. 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 include income received even if it is not entered in your books.
2. If you do not keep books showing income accrued and expenses incurred, make your return from income received and expenses paid.

III. RECEIPTS EXEMPT FROM TAX.

The following classes of receipts are exempt from income tax, and need not be reported on page 2 of the return, if you are not a taxpayer:
1. Gifts (not made as a consideration for service rendered) and money and property acquired under a will or by inheritance (but the income derived from money or property received by gift, will, or inheritance is taxable and must be reported).
2. Interest on bonds and other obligations of the United States issued before Sept. 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law.
3. Interest on bonds and other obligations of the United States issued after Sept. 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law.
4. Interest on bonds and other obligations of the United States issued after Sept. 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law.
5. Interest on bonds and other obligations of the United States issued after Sept. 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law.
6. Interest on bonds and other obligations of the United States issued after Sept. 1, 1917, and on such bonds and other obligations issued since that date, provided your holdings do not exceed the exemptions allowed by law.
7. Proceeds of life insurance policies paid on the death of the insured.
8. Amounts received by the insured under life insurance, endowment, and annuity contracts, provided such payments do not exceed the premiums paid in. The amount by which the total payments that have been received exceed the total premiums paid in is income and must be reported in Schedule G.
9. Amounts received from accident and health insurance and under workmen's compensation acts plus the amount of any damages received by agreement on account of injury or sickness.

IV. FARMER'S INCOME SCHEDULE.

If you are a farmer, get from the collector and fill out a "Schedule of Income and Expenses." Transfer net farm income to line 21 of the return. Report in Schedule A income from salaries, rents, interest

INCOME TAX BUREAU

An income tax bureau for the information and convenience of readers of this newspaper has been established by "The Tribune." The bureau, co-operating with the Chicago office of the internal revenue bureau (which through the courtesy of Collector Julius F. Smietanka, provides experts to answer questions in conjunction with a clerical force), is situated on the main floor of The Tribune building and may be conveniently reached through either the Dearborn or Madison street entrance.

Articles of a popular vein dealing with complex phases of the new tax schedules, and making them plain, will appear in "The Tribune" from time to time. Answers to questions of general interest from readers who may be puzzled over their income tax problems will also appear in this paper.

V. PERIOD TO BE COVERED BY RETURN.

1. You must report your net income for the calendar year 1918, except under the conditions stated in paragraph 2.
2. If you are engaged in business and keep books of account which are regularly closed each year at the end of some month other than December to determine your annual profit or loss, you may, after obtaining the collector's approval, make a return covering the period from January 1, 1918, to the date on which you closed your books, and thereafter for each period of 12 months.
3. If you make a return for a part of the calendar year 1918, your personal exemption shall be as many twelfths of the amount that would be allowed for a full year as there are months in the period covered by the return.

4. The dates on which the period covered by the return begins and ends, if other than the calendar year 1918, must be plainly stated at the head of the return, answers to questions 1, 5, and 7 must be given for that period, and the affidavit must be changed accordingly.

VI. PERSONAL AND FAMILY EXEMPTION.

1. If you were married and lived with your wife (or husband) or were head of a family in 1918, you may subtract from your net income, before calculating your tax, a family exemption of \$2,000 plus \$200 for each person under 18 (or mentally or physically defective) who received his chief support from you.
2. If you were entitled to any of the foregoing exemptions during a part of the year only, you may claim as many twelfths of the exemption stated as there were months in such part of the year. A "part of a month" may be counted as a month.
3. The personal or family exemption must be reported on line N, page 1, of the return, and must be supported by answers to questions 5, 6, 7, and 8.
4. A "head of a family" is a person who is the chief support of one or more persons living in his household, who are closely related to him (or her) by blood, marriage, or adoption.

VII. WHEN TO USE FORM 1040 INSTEAD OF THIS FORM.

You must make your return on Form 1040 if your net income is over \$5,000.
(a) If the net income reported in this return exceeds \$4,000 and the entire family exemption has been claimed in a separate return made by wife (or husband).
(b) If this form does not provide for all the facts you have to report (as, for example, if you receive income from a partnership or personal service corporation with a fiscal year falling partly in 1917 and partly in 1918).

VIII. AFFIDAVIT.

1. The affidavit must be executed by the person whose income is reported unless he is a minor or incompetent or unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative, in which case the legal representative or agent may execute the affidavit.
2. The oath will be administered without charge by any collector or deputy collector of internal revenue, if you are in the military or naval service of the United States, or if you are a military or naval officer who is authorized to administer oaths for purposes of military or naval justice and administration. If an internal revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

IX. WHEN AND WHERE THE RETURN SHOULD BE SENT.

Send your return to the collector of internal revenue for the district in which you live or have your place of business so that it will reach him on or before March 15, 1919. 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.

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

1. The tax must be paid, if possible, by sending or bringing with the return the money or money order to the order of "Collector of Internal Revenue at (insert name of city and state)."
2. Do not send cash through the mail, or pay it in person except at the office of the collector or a regularly established internal revenue stamp office.
3. At least one-fourth of the tax is due at the same time that this return is due.
4. An additional amount sufficient to bring the total payments up to one-half of the tax is due on or before June 15, 1919.
5. An additional amount sufficient to bring the total payments up to three-fourths of the tax is due on or before September 15, 1919.
6. The entire remainder of the tax is due on or before December 15, 1919.
7. If any payment is not made when due, a penalty of 5 per cent of the amount due but unpaid will be incurred. The entire unpaid balance of

Fill out sheet first

DELIVER OR SEND THIS RETURN WITH PAYMENT TO COLLECTOR OF INTERNAL REVENUE ON OR BEFORE

REVENUE ON OR BEFORE

MARCH 15, 1919

DETACH AND KEEP WORK SHEET AND INSTRUCTION SHEET

1. Did you make a return for 1917?

2. To what collector's office was it sent?

3. Were you in 1918 married and living with wife (or husband)?

4. If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you?

5. Did you (or your wife or husband) or minor child make a separate return? (If so, give name and address thereon.)

6. Did you (or your wife or husband) or dependent minor child receive any interest on U. S. Liberty Bonds, or any salary not reported elsewhere in this return or in a separate return? (If so, give sources and amounts.)

7. Enter name and address of each organization to which you made contributions claimed as deductions, and amount paid to each.

8. Enter in this table details concerning repairs, wear and tear, and property losses, claimed as deductions in Schedules A, E, and I on page 2 of return (see instructions):

9. Refer to kind of property, if buildings, state also kind of material of which constructed.

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Page 1 of Return

Form 1040A—UNITED STATES INTERNAL REVENUE SERVICE

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000

For Calendar Year 1918

IF NAME AND ADDRESS PRINTED BELOW ARE CORRECT PLEASE MAKE CORRECTIONS

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FIRST PAYMENT

(Cashier's Stamp)

CASH CHECK M. O.

Exchanged by

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