Internal Revenue Office Issues New Blanks and Instructions for Tax Returns

RETURNS MUST

Failure to Receive Your Blanks Will Be No Alibi.

BY INCOME TAX EDITOR. forms on which returns are to be made will also appear in this paper. under the terms of the new revenue act of personal net incomes for 1918 sales of property, etc., in Schedules B to 6 of the return. Send your Schedule of Farm Income and Expenses to the collector.

Collector Julius F. Smietanka emhe instructions on the form carefully he instructions on the form carefully

1. You must report your net income
for the calendar year 1918, except or himself whether he must file an in- under the conditions stated in para ome tax return.

he internal revenue department one loss, you may, after obtaining the colof the official forms for the 1918 re-turn, if he is required to make return this year. However, Collector Smie-books, and thereafter for each period tanka announces that all persons who of 12 months. 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 be allowed for a full year as there are

The 1918 form provides a work sheet of two pages, on which net income should be worked out before the return tiself is prepared. This sheet should be carefully prepared, together with the instruction sheet, Mr. Smietanka says, this being the taxpayer's cand 7 must be given for that period; and 7 must be given for that period; and 7 must be changed accordingly. ecord. The work sheet is practically cording a duplicate of the return sheet, sup- VI. PERSONAL AND FAMILY EXplied for convenience of taxpayers.

tor Smietanka announces that

Instructions to Taxpayers. The instructions accompanying the ax forms follow:

ou report income accrued, you partly in 1917 and partly in 1913). at was not received until 1918.

th, will, or inheritance is taxable and person authorized to administer oaths,

on the return and you do not know it, derived from sales, less any discounts of states, territories, political believed from business deductions.—Do not business deductions of states, territories, political believed from business deductions.—Do not busin nties, and townships), and the Dis-

said on the death of the insured.

s. Amounts received by the insured.

s. Amounts received by the insured.

2. Do not send cash through the cluded as income in Schedule B or G. mail, or pay it in person except at the mail, or pay it in person except at the Rent.—Report here rent for business," "bonds." naid on the death of the insured. paid in. The amount by which the fice.

Interest.—Report here interest on business indebtedness, including in-

INCOME TAX BUREAU

An income tax bureau for the information and convenience of readers of this newspaper has been established TO COLLECTOR OF 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 gen-THE TRIBUNE herewith reproduces eral interest from readers who may be acsimiles of the individual income tax puzzled over their income tax problems

with the return to the collector.

hasizes the importance of reviewing V. PERIOD TO BE COVERED BY

graph 2.
2. If you are engaged in business March 15 the Limit.

Every person who filed an income tax return last year will receive from to determine your annual profit or the profit or to determine your annual profit or to determine y

months in the period covered by the

EMPTION. all first installments of taxes must be with your wife (or husband) or were paid at the time returns are filed. head of a family in 1918, you may sub-Checks and money orders should be tract from your net income, before made payable to the collector. The calculating your tax, a family exempblank which is reproduced by THE tion of \$2,000 plus \$200 for each per-TRIBUNE is an official form and may son under 18 (or mentally or physically be used for filing returns, which will defective) who received his chief supe accepted by the internal revenue port from you. If husband and wife make separate returns, this exemption

4. The personal or family exemption must be reported on line N, page 1, of the return, and must be supported by the return, and must be supported by answers to questions 5, 6, 7, and 8.

b) \$1,000 if you are not married or b. This is to be reported and live the return, and must be supported by answers to questions 5, 6, 7, and 8.

c) 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.

For Failing to Pay Tax When Due.

corrued and expenses incurred during return exceeds \$4,000 and the entire income see Instruction IV on the back family exemption has been claimed in a separate return made by wife (or b) Business service, such as trans-

corporation with a fiscal year falling or wages in Schedule B.

the person whose income is reported ary in Schedule B.

Gifts (not made as a consideration poses of military or naval justice and your "Schedule of Farm Income and 2. Gifts (not made as a consideration poses of inflictary of naval justice and administration. If an internal revenue coperty acquired under a will or by heritance (but the income derived om money or property received by

Interest on bonds and other obli-

I. Interest on bonds and other ob- or before March 15, 1919. If the ad- ations of the United States posses- dress of the collector is not printed or profession.—Report the total amount Item F). on the return and you do not know it, derived from sales, less any discounts

ounties, and townships), and the Disic of Columbia.

1. The tax should be paid, if possible, by sending or bringing with the feeturn a check or money order drawn to the order of "Collector of Internal Revenue at finsert name of city and statel"

1. The tax should be paid, if possible, by sending or bringing with the following the property, or living and family expenses. Do not deduct interest on your own investment in your business or salary or wages for your own services of the services o

annuity contracts, provided such payoffice of the collector or a regularly
established internal revenue stamp of-

ceed the total premiums paid in is due at the same time that this return debtedness incurred to purchase or property received.

Fill work shoet first **DELIVER OR SEND** THIS RETURN

WITH PAYMENT INTERNAL REVENUE ON OR BEFORE

AND INSTRUCTION

SHEET

IF NAME AND ADDRESS PRINTED BELOW ARE INCORRECT PLEASE MAKE CORRECTIONS MARCH 15, 1919 DETACH AND KEEP WORK SHEET

Do got write in this space FIRST PAYMENT FORM 1040A.-UNITED STATES INTERNAL REVENUE SERVICE

INDIVIDUAL INCOME TAX RETURN FOR NET INCOMES OF NOT MORE THAN \$5,000 For Calendar Year 1918

Page 1 of Return

CASH CHECK M. O.

(Cashier's Stamp.)

Page 2 of Return

COST OF GOODS SOLD:

& Material and supplies.

10. Less inventories at and of year...

A. INCOME FROM BUSINESS OR PROFESSION.

2. Total cales and income frem business or professional service

nake a re- did you give on	38
turn for 1917?	4. Give number, if any, assigned to you for 1917 if it does not appear in address at head of return
6. Were you in 1918 married and living family as with wife (or husband)? If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you?	ate.) To you the head of a Thow many dependent persons under 1% (or received in instructions mentally or physically defective) received
10./Did your wife (or husband) or minor child make a separate return? (If so, give name and address thereon.)	
11. Did you or your wife (or husband) or dependent minor children 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.)	
12. Enter name and address of each organization to which you made contributions claimed as deduc-	

to "A." 2. K	Cind of property. 3. Year 6. Cost of property dings, state also makes according to the constructed of the construction of the const			perty	offset by cl	claims	charged off—				insurance.		
"E" or terisi of	which constructed.)	quired.	March 1, 1	913).	for wear	and tear	Rate.	7. Am	ount pre-	8. Amount this year.	9. Cause of loss.	10. Amo	unt of
								2	1717	8	1	3	Dres - 640-61
Booseas eseases													1
0000000 1000000	MODELLE CO.												-
CALCULATION OF TAX										A STATE OF THE PARTY OF T			
Bo not write here.							Do not w	rite bere.			or the same of the last		1
8444644000000000	M. Net income she	an on bat	10 2, Item J			-		- Brown State British	P. Tax d	he (6%) on account	of liem 0)	8	-
-	N. Less personal exc	uption (se	ee lastruction	VI)		-			Q. Less	sermal tax of 2% e	a lies F		
	O. Balance (Income	taxable at	16%)	- 5		1.21			R. Balos	ce of tax due	P DEGLES POCUPE SE ENGLES	8	-
	e amount on Pine O		The second second	1	SAME LANGE ARTHUR PROPERTY.	COMPANDED STATES	and the last	Vincency of	0 0		Andreador of salares		1

AFFIDAVIT . I swear (or all this return, to the best of my knowledge and belief, is a true and complete statement of all taxable gains, profits, and income received by or accrued to me (or the person for whom this return is made) during the year 1918, and that

all deductions esses	ed or claimed herein are	anowable under the 12	IW.			*
						N. A.
Pro- AMERICA AND AND AND AND AND AND AND AND AND AN	(If return	is made by agent, the reason	n therefor must be sta	ted on this line.)		
Berein to and an	becribed before me this	day of	1919.			
SAGIS OF STREET	Decribed perore may street		AND THE OWNER OF THE PARTY OF T	(SI	gnature of individual or	agent.)

(Bignature of officer administering oath.)

(b) If the net income reported in this mining, and agriculture. (For farm

(b) Business service, such as trans-

1. The tax should be paid, if possi- furniture, expenditures for permanen roperty (not including rent for dwell-

may be claimed by either (but not by both) or may be divided between them. the tax will also become due 10 days turns, and (c) losses of business prop- and 6 is in excess of the total of col-2. If you were not married or did after demand therefor by the collector. erty by fire, storm, theft, etc., not umns 4 and 7, report the difference as not live with wife (or husband) and 8. If you pay in cash, do not fail to compensated for by insurance or other a loss by using red ink or a minus-HOW TO DECIDE WHETHER TO were not head of a family in 1913, you get a receipt at the time of payment. Wise, and for which no claim for insursing make a RETURN.

WAKE A RETURN.

Were not head of a family in 1913, you get a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and for which no claim for insursing make a receipt at the time of payment. Wise, and the payment is the time of payment. Wise, and the payment is the payment is the payment in the payment is the payment is the payment is the pa

If salary, wages, or other compensation received by you, your wife (or separate return made by wife (or portation, storage, laundering, hotel the rate of \$1,000 or more per annum,

(c) If this form does not provide for and restaurant service, livery and ga. report it on a separate line, together f you do not keep books showing all the facts you have to report (as, if you own the business accrued and expenses incurred, it income received and expenses in the facts you have to report (as, if you own the business are received and expenses incurred, it income received and expenses in the facts you have to report (as, if you own the business of corporations, execution in the case of income received and expenses in the facts you have to report (as, if you own the business of corporations, execution in the case of income received directly or through fiduciaries on distinction has been made or position and address. All the facts you have to report (as, if you own the business of corporations, execution in the case of income received directly or through fiduciaries on bonds of corporations, execution in the case of income received and expenses in the facts you have to report (as, if you are engaged in the business of corporations, execution in the case of income received and expenses in the facts you have to report (as, if you are engaged in the business of corporations, execution in the case of income received directly or through fiduciaries on bonds of corporations, execution in the case of income received and expenses in the facts you have to report (as, if you own the business of corporations, execution in the case of income received directly or through fiduciaries on bonds of corporations, execution in the case of income received directly or through fiduciaries on bonds of corporations, execution in the case of income received directly or through fiduciaries on bonds of corporations or an expense of income received directly or through fiduciaries on bonds of corporations or an expense of income received and expenses in the facts you have to report (as, if you own the business of income received directly or through fiduciaries on bonds or corporations or an expense of income received and expense or an expense of income received directly or through fiduciaries on the facts you have to report (as, if you own t

or not) in the profits of the particular or not) in the profits of the particular or personal service corporation or in the income of estate or trust (if placed to your credit), not including the part of such share that consisted of dividends on stock of ordinary corporations (to be included in Item K), intoms (to be included in If you keep books showing income accrued, report such income instead of tions (to be included in Item K), in State separately

BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY. Use this schedule for all sales of real the interest on which is exempt from tax (see Instruction III, page 1). you do not deal in as a business. Kind of property.—Describe the your dwelling and household property, property as definitely as you can in a your dwelling and household property,

eration or price, or in case of an ex-change, the fair market value of the Losses.—Report here losses of prop

debtedness incurred to purchase or carry business property.

Amounts received from accident half of the tax is due on or before on any damages received by or agreement of any damages received by or agreement of account of insorting or sickness.

ARMER'S INCOME SCHEDULE.

debtedness incurred to purchase or carry business property.

debtedness incurred to purchase or carry business property.

Cost.—Enter the original cost of the business, or profession, sustained durbusiness, or profession, sustained durbusiness property or, if it was acquired to before business property or, if it was acquired to before on the debtedness incurred to profession, sustained durbusiness profession, sustained durbusiness professio

(Address of individual or agent.)

E. INCOME FROM RENTS AND

BONDS CONTAINING TAX FREE PERSON COVENANT, ON WHICH TAX OF Chicago BUNDS CONTAINING TAX FREE! PERSONAL SERVICE CORPORATIONS.
Chicago, Feb. 13.—[Income Tax Editor.]—
2% WAS PAID BY DEBTOR CORPROPARION PORATION.

This item should include all interest with the occupation or position and received directly or through fiduciaries | Heretofore no distinction has been made with the occupation or position and received directly or through fiduciaries | tween corporations, except in the case of the of example, it you receive means as an employé, report your salary of personal service from a partnership or personal service 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 the person whose income from salaries, wages, commissions, etc., at a rate less than \$1,000 per annum should be reported or corporation agrees to pay the interest corporation agrees to pay the interest the "personal service corporation to whose business in the United States, containing a clause by which the debtom as large invested capital is essential. The or corporation agrees to pay the interest the "personal service corporation agrees to pay the interest that the corporation to whose business in the United States, containing a clause by which the debtom as large invested capital is essential. The or corporation agrees to pay the interest that the corporation agrees to pay the interest that the corporation agrees to pay the interest that the corporation to whose business in the United States, containing a clause by which the debtom agrees to pay the interest that the corporation agrees to pay the interest that the corporation agrees to pay the interest agree that the corporation agrees to pay the interest that the corporatio

or not) in the profits of the parnership (a) Dividends received from corporator personal service corporation or in tions organized or doing business in

chase of bonds and other obligations, lot," "stocks," "bonds."

Sale price.—State the actual considsessed. Do not include Federal income Losses .- Report here losses of prop

RMER'S INCOME SCHEDULE. before September 15, 1919.

The entire remainder of the tax is due on or before December 15, 1919.

The injured are is deed of acquisition if subsequent to nor pairs required to keep property in susable condition, (b) depreciation due, a penalty of 5 per cent of the farm income to line 21 of the return. Report inform salaries, rents, interest, and tear (depreciation) or depletion o

L. Tetal net income (if this amount is over \$5,000, make your return on Form 1040).

partnerships, personal service corporations, and fiduciaries)

HABRY B. the person whose income is reported unless he is a minor or incompetent or unless he is interest received on the tensure or a treated as a cred debtor corporations. If, part or unless he is a minor or incompetent

Interest on bonds and other obligations of the United States issued bearing of the United States in one calendar year and ends in another in States (see question 11), or (in the case of taxation differ he must seem the received. Income at the rates presented for both of the calendar years into which his fiscal year extends. Then determine the proportion of the United States issued bearing in one calendar year and ends in another in which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which the rates of taxation differ he must calculate first which he rates of taxation differ he must calculate first which the

B. L. G.—The tax on individuals as in pre- interested in the business.

n indebtedness incurred for the purfund for vocational rehabilitation. The Showmen of America to total amount of contributions to be Taxes.—Report here taxes paid on cent of the net income computed with-Other deductions.—Bad debts arisnot including those assessed against ing out of personal loans may be re- ica with a membership of about 5,000

> Four Burned When Gas Explodes in Manhole

1. Calculate your net income by cording in page 2 of the work sheet according to page 2 of the work sheet according to page 2 of the net income of page 2 of the net income of page 2 of the work sheet according to page 3 of the work sheet according to page 2 of the work sheet according to page 3 of the work sheet according to page 2 of the work sheet according to page 3 of the work sheet according to page 4 of the receipt will serve as a receipt.

Which is the page 1 of the return, that is page 1 of the return, the normal tax and a surtax, both of which as great will be person under 18 (or mentally or physical states in the page 1 of the return, the page 1 of the receipt will serve as a receipt.

Which is the page 1 of the return, the page 1 of th 2. Add the net income of your wife or hisband and dependent minor children, if any, except as provided in exceptions stated as the reduction in value.

3. If you were entitled to any of the foregoing exemptions during a part of the year only, you may claim as many they are not your may claim as many the reduction in value.

5. The total family income, calculation of the everything for incomes under \$5,000 a year will be ready for distribution in the lobby or cother property, report the amount of the postoffice on Monday. The fore were months in such part of the out, and, in the discretion of the court, and, in the discretion of the taw bear in the reduction in the lobby or cother property, report the amount of the ready for distribution in the lobby or cother property, report the amount of the ready for distribution in the lobby or cother property, report the amount of the ready for distribution in the lobby or cother property, report the amount of the ready for distribution in the lobby or cother property, report the amount of the ready for distribution in the lobby or cother property, report the amount of the ready for di

personal exemption here. This is to be reported as Item N.

Net loss.—If the net cost of goods sold plus other business expenses is in excess of the total amount of sales.

The income tax bureau established by The Tribune yesterday is received to find the new law will be a consoling a variety of inquiries, personal, by telephone, and letter. Inquiries by resulted last year in having two different mail should be addressed to the income laws in force at the same time, which necessarily the resulted last year in having two different mail should be addressed to the income. (a) \$2,000 if you are married and live
(b) \$1,000 if you are pot married or
(c) \$1,000 if you are pot married or
(d) \$1,000 if you are pot married or
(e) \$1,000 if you are pot married or
(e) \$1,000 if you are pot married or
(e) \$1,000 if you are not include such as proved to the income translation of taxes both under
(e) \$1,000 if you are not include such as proved to the income translation of taxes of the total amount of sales
(five per cent of the amount unstated the calculation of taxes both under
(a) \$1,000 if you are not incompeted by
(f) \$1,000

not in connection with trade or business, are

M. E. K.-Write collector of internal reve-

Interest.—Report here interest paid determine the total tax.

The port here interest paid determine the total tax.

The port here interest paid determine the total tax.

The port here interest paid determine the total tax.

The port here interest paid determine the total tax.

Meet Here on Tuesday The Showmen's League of Amerwill hold its annual convention here

GODOWSKY

May be heard in recital at Cohan's Grand Sunday after-noon, February 16th.

Duo Art Piano Rolls by this pianist enable you to hear his masterful playing in your

Lyon & Healy Wabash Ave. at Jackson

Strossnider Gets Out

RETURN OF TAXABLE INCOME (Including income of wife (or husband) and dependent united (abilities, stokes reported in sensor to referre (see lastrockes in

OTHER BUSINESS DEDUCTIONS

14. Interest on business indebtedness

3. Name and address of employer,

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS (not including emounts reported under F and K).

(State name and address of pertuership, etc.).

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

J. Tetal net income on which nermal tax is to be calculated (H minus I) (Enter as I tem M, page 1).

K. Dividends on stock of corporations organized or doing business in the United States (including dividends received through

16. Repairs, wear and teaz, and property

13. Rent

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

NET INCOME FROM SALABRES, ETC. (total of column 4 minus total of column 8)...

2. Year 8. Name of purchaser or broker.

NET INCOME FROM RENTS AND ROYALTES (total of col. 3 minus total of cols. 4 and 5).

NET PROFF FROM SALES (total of cols. 4 and 7 minus total of cols. 5 and 6)

NET TOTAL (total of column 1 minus total of column 2)____

H. TOTAL NET INCOME FROM ABOVE SOURCES.

I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE

E. INCOME FROM RENTS AND ROYALTIES.

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

Brings all Artists to You Plays All Records No Parts to Change



Down and \$5 Per Month

Steger Phonographs are sold on the lowest terms—at prices that represent the greatest value, quality considered. All of the world's great-

est artists sing best for the Steger. It plays all makes of records correctly—Victor, Edison, Columbia, Pathé, etc. There are no parts to change and no attachments. The Steger tone-arm afpressure for each record, insuring perfect reproduction of

chamber is one of the distinc record filing cabinetis unique. Prices \$50 And Up

MONTHLY PAYMENTS Trade in your old phonograph or plans as part payment for the NEW STEGER

Steger Instruments are shipped on approval to persons of responsibility TEGER

PHONOGRAPH SHOP STEGER BUILDING

Steger Dealers Everywhere

Northwest Cor. Wabash & Jacoson