

DETACH
THE RETURN (CONTAINING AFFIDAVIT)
AND
DELIVER OR SEND IT
WITH PAYMENT
TO COLLECTOR OF
INTERNAL REVENUE
ON OR BEFORE
MARCH 15, 1919

KEEP THIS
WORK SHEET
AND THE
INSTRUCTION
SHEET

Page 1 of Work Sheet

Form 1040A.—UNITED STATES INTERNAL REVENUE SERVICE

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

IF YOU NEED
ASSISTANCE
GO TO A
DEPUTY COLLECTOR
OR TO THE
COLLECTOR'S OFFICE
BUT FIRST
READ INSTRUCTIONS
AND
FILL OUT THIS SHEET
(FACE AND BACK)
IN PENCIL
AS WELL AS YOU CAN

Rolland Whitmore
709 So 12th Ave.
Yakima *Wash*

1. Did you make a return for 1917? *yes*
2. If so, what address did you give on that return? *✓*
3. To what collector's office was it sent? *✓*
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)? *no*
6. If not, were you the head of a family as defined in instructions under "Personal Exemption"? *no*
7. How many dependent persons under 18 (or mentally or physically defective) received their chief support from you during 1918? *none*
8. If you claim any additional exemption on account of dependent persons other than your children, what was their relationship to you? *none*
9. Write "R" if this return shows income received, or "A" if it shows income accrued *R.*

10. Did your wife (or husband) or minor child make a separate return? *no*
(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? *no*
(If so, give sources and amounts.)

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

13. 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):

1. Refer to "A," "B," "C," or "D."	2. Kind of property. (If buildings, state also material of which constructed.)	3. Year acquired.	4. Cost of property (or market value March 1, 1913).	5. Repairs not offset by claims for wear and tear or losses.	Wear and tear (depreciation) and depletion charged off—			Losses not compensated for by insurance.	
					6. Rate.	7. Amount previous years.	8. Amount this year.	9. Cause of loss.	10. Amount of loss.
			\$	\$		\$	\$		\$

CALCULATION OF TAX

M. Net income shown on page 2, Item J	<i>1750</i>	P. Tax due (6% on amount of Item O)	<i>\$ 45.00</i>
N. Less personal exemption (see Instruction VI)	<i>1000</i>	Q. Less normal tax of 2% on amount of Item F	<i>11.25</i>
O. Balance (income taxable at 6%)	<i>\$250</i>	R. Balance of tax due	<i>\$ 56.25</i>
NOTE.—If the amount on line O exceeds \$4,000, the excess is taxable at 12%, and your return should be made on Form 1040.		S. Amount of tax paid on submission of return	<i>\$</i>

TAXPAYER'S RECORD OF PAYMENTS

PAYMENT.	AMOUNT.	DATE.	CHECK OR M. O. No.	BANK OR OFFICE OF ISSUE.
First	\$			
Second	\$			
Third	\$	<i>18 Dec 28</i>	<i>✓</i>	<i>Rolland Whitmore</i>
Fourth	\$			

A. INCOME FROM BUSINESS OR PROFESSION.

1. Kind of business.....		2. Business address.....	
3. Total sales and income from business or professional services.....		\$.....	
COST OF GOODS SOLD:		OTHER BUSINESS DEDUCTIONS:	
4. Labor.....	\$.....	12. Salaries and wages not reported as "Labor" under "Cost of Goods Sold".....	\$.....
5. Material and supplies.....	\$.....	13. Rent.....	\$.....
6. Merchandise bought for sale.....	\$.....	14. Interest on business indebtedness.....	\$.....
7. Other costs.....	\$.....	15. Taxes on business and business property.....	\$.....
8. Plus inventories at beginning of year.....	\$.....	16. Repairs, wear and tear, and property losses.....	\$.....
9. TOTAL.....	\$.....	17. Bad debts arising from sales.....	\$.....
10. Less inventories at end of year.....	\$.....	18. Other expenses.....	\$.....
11. NET COST OF GOODS SOLD.....	\$.....	19. TOTAL OTHER BUSINESS DEDUCTIONS.....	\$.....
20. NET COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS.....		\$.....	
21. NET INCOME FROM BUSINESS OR PROFESSION.....		\$.....	

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

1. By whom received.	2. Occupation.	3. Name and address of employer.	4. Gross income.	5. Deductions, if any.
248	Shut Hotel	Wm. S. Smith, Jr., 1000	\$ 750	\$
NET INCOME FROM SALARIES, ETC. (total of column 4 minus total of column 5).....			\$.....	\$.....

C. INCOME FROM PARTNERSHIPS, PERSONAL SERVICE CORPORATIONS, AND ESTATES AND TRUSTS (not including amounts reported under F and K). (State name and address of partnership, etc.)**D. PROFIT FROM SALE OF LAND, BUILDINGS, STOCKS, BONDS, AND OTHER PROPERTY.**

1. Kind of property.	2. Year acquired.	3. Name 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 subsequently sustained.
			\$	\$	\$	\$
NET PROFIT FROM SALES (total of cols. 4 and 7 minus total of cols. 5 and 6).....			\$.....	\$.....	\$.....	\$.....

E. INCOME FROM RENTS AND ROYALTIES.

1. Kind of property.	2. Name and address of tenant or lessee.	3. Cash or equivalent received.	4. Wear, tear, repairs, and property losses.	5. Other expenses and losses.
		\$	\$	\$
NET INCOME FROM RENTS AND ROYALTIES (total of col. 3 minus total of cols. 4 and 5).....		\$.....	\$.....	\$.....

F. INTEREST ON CORPORATION BONDS CONTAINING TAX-FREE COVENANT, ON WHICH A TAX OF 2% WAS PAID BY DEBTOR CORPORATION (including such interest received through fiduciaries)**G. OTHER INCOME (not including dividends) (State each source separately).**

1. Cash received.	2. Deductions, if any.
\$.....	\$.....
\$.....	\$.....
NET TOTAL (total of column 1 minus total of column 2).....	

H. TOTAL NET INCOME FROM ABOVE SOURCES.**I. GENERAL DEDUCTIONS NOT INCLUDED ABOVE.**

1. Interest paid on indebtedness.....	\$.....	3. Losses by fire, storm, or casualty not claimed above.....	\$.....	5. Other deductions, if any.....	\$.....
2. Taxes paid.....	\$.....	4. Contributions.....	\$.....	TOTAL.....	\$.....

J. Total net income on which normal tax is to be calculated (H minus I) (Enter as Item M, page 1)**K. Dividends on stock of corporations organized or doing business in the United States (including dividends received through partnerships, personal service corporations, and fiduciaries)****L. Total net income (if this amount is over \$5,000, make your return on Form 1040)**

\$1,500.00

\$

\$