

INDIVIDUAL INCOME TAX RETURN

TO BE USED BY DEPARTING ALIENS

For Taxable Year 19

Do not write in this space

Passport Number 464230

Port of Sailing SEATTLE, WASH.

Name of Steamer Nippon

Date of Sailing 11-25-

Country of Destination Japan

Total Number of Persons 3

Taxable period begun _____, 19, and ended _____, 19

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME RYOKO UNO

STREET 99 Bldg

CITY Seattle STATE Wash.

OCCUPATION farm help

Rate of Pay Per Day, \$

Serial Number 39558

Amount Paid, \$

(Cashier's Stamp)

Check Cash M. O.

Examined JP

By JP

- Of what country are you a citizen or subject? Japan
- Date on which you arrived in the United States 4/12/16
- Are you a resident or nonresident of the United States? Resident
- If you filed an income tax return in the United States, give the following information for the past three years:

Year	Net Income	Tax Paid	District in which return was filed
1921	<u>1620</u>	<u>0</u>	
1922	<u>1620</u>	<u>0</u>	
1923	<u>1620</u>	<u>0</u>	

INCOME

- Salaries, wages, etc. (State name of employer) 1345
- Interest received on bank deposits, etc.
- Dividends from domestic corporations
- Other income. (State kind of income) house 110
- TOTAL INCOME IN ITEMS 1 TO 4 \$1455

DEDUCTIONS

- Interest paid on borrowed money
- Taxes paid (except Federal income taxes)
- Other deductions. (Explain below)
- TOTAL DEDUCTIONS IN ITEMS 6 TO 8 \$0
- Net Income (Item 5 minus Item 9) \$1455

COMPUTATION OF TAX

- Earned net income \$1455
- Less: Personal exemption 110
- Credit for dependents
- Balance (Item 11 minus 12 and 13) \$1345
- Tax on earned net income
- Credit of 25% of Item 15
- Net income (Item 10) \$1485
- Less: Dividends (Item 3)
- Personal exemption 3208
- Credit for dependents 2200
- Balance (Item 17 minus 18, 19, and 20) \$0
- Normal tax on Item 21
- Less: Earned income credit (Item 16, not over 25% of Item 22)
- Income tax paid at source
- Balance of tax (Item 22 minus Items 23 and 24) \$0

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable period as stated, pursuant to the Revenue Act of 1928 and regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this DEC 4 day of 1931

Internal Revenue Agent

(Signature of taxpayer or agent)

(Signature of officer administering oath)

(Title)

(Address of agent)

CERTIFICATE OF COMPLIANCE

This certifies that the above-named person has complied with all tax obligations with respect to income accruing up to the end of the month just preceding the date of this certificate, as disclosed by assessment made by this office, or proof of exemption furnished.

DEC 4 1931

Collector of Internal Revenue, or Internal Revenue Agent in Charge,

Date _____, 19

By _____

(COPY TO BE RETAINED BY TAXPAYER)

2-13943a

Internal Revenue Agent

INSTRUCTIONS

Termination of taxable period.—The Commissioner may, upon satisfactory evidence that a taxpayer designs to depart from the United States, declare the taxable period of such taxpayer immediately terminated and make demand for immediate payment of the tax for the taxable period declared terminated, and of the tax for the preceding year, or so much of such tax as is unpaid.

Payment of tax.—An alien, whether resident or nonresident, who intends to depart from the United States shall appear before the Collector or Revenue Agent in Charge for the district in which he resides and satisfy all income tax obligations with respect to income received up to and including the calendar month next preceding that of his intended departure.

Certificate of compliance.—Upon payment of the tax, or upon satisfactory evidence that no tax is due, the Collector of Internal Revenue or Revenue Agent in Charge will execute in duplicate the "Certificate of Compliance" on Form 1040 C, the duplicate will be retained by the taxpayer and presented at the pier, where it will be stamped "Used" and returned to him.

Return of income.—An alien actually present in the United States who is not a mere transient or sojourner is for the purposes of income tax a resident alien, and his taxable income shall include that derived from sources within and without the United States. A nonresident alien individual means an individual who is neither a citizen nor resident of the United States, or one whose stay in the United States is limited to a definite period by the immigration laws, and his taxable income shall include that derived in full from sources within the United States and that portion of income derived from sources partly within and partly without the United States which is allocated or apportioned to sources within the United States.

Personal exemption.—A resident alien may claim for the year 1928 and thereafter a personal exemption of \$1,500 if single, or \$3,500 if the head of a family or married and living with husband or wife during the entire taxable period, and in addition \$400 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer if such dependent is under 18 years of age or is incapable of self-support because mentally or physically defective. In case the status of a resident alien changes during the taxable year, the personal exemption allowed a single person, a head of a family, or a married person living with husband or wife, will be prorated according to the period during which he occupied each status. For the year 1928 and thereafter a nonresident alien may claim a personal exemption of \$1,500 whether married, single, or the head of a family, and in addition the credit of \$400 for each dependent if the alien is a resident in Canada or Mexico. In either case, if the taxable period is less than a year the personal exemption and credit for dependents shall be reduced proportionately to the length of the period for which the return is made.

Rate of tax.—For a resident alien the normal tax on the net income in excess of the personal exemption and other credits shall be computed for the year 1928 and thereafter at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. For a nonresident alien the tax on the net income in excess of the credit for dividends and personal exemption shall be computed at 5 per cent, except that if the alien is a resident of Canada or Mexico the normal tax on the net income attributable to compensation for personal services performed in the United States in excess of the personal exemption and credit for dependents shall be taxed at the rate of $1\frac{1}{2}$ per cent on the first \$4,000, 3 per cent on the second \$4,000, and 5 per cent on the balance of such income. In addition to the normal tax a surtax is also imposed on the net income in excess of \$10,000, in which case Form 1040 should be filled in by a resident alien, or Form 1040 B by a nonresident alien, and attached to this form.

Earned income.—In computing the tax there may be claimed a credit of 25 per cent of the tax which would be payable if the earned net income constituted the entire net income. This credit shall not exceed 25 per cent of the normal tax, plus 25 per cent of the surtax on the earned net income. Earned net income may consist of compensation received for personal services, or an amount not in excess of 20 per cent of the net profits derived from a trade or business in which both personal services and capital are income producing factors. If the net income is not over \$5,000 the entire amount shall be considered as earned net income, or if the net income is more than \$5,000 the earned net income shall not be less than \$5,000. In no case shall the earned net income for the year 1928, and thereafter exceed \$30,000.

Penalties.—If a taxpayer violates or attempts to violate Section 147 of the Revenue Act of 1928, the provision under which this return is required, there shall, in addition to other penalties imposed by the Act, be added as part of the tax 25 per cent of the total amount of the tax or deficiency in the tax, together with interest at the rate of 1 per cent a month from the time the tax became due.

NOTICE OF TERMINATION OF TAXABLE PERIOD AND DEMAND FOR PAYMENT OF TAXES DUE

In accordance with the provisions of Section 147 of the Revenue Act of 1928, notice is hereby served on the individual whose name appears on the reverse side of this sheet, that the taxable period of such person is declared terminated at the end of the calendar month last past, and demand is hereby made for the payment of the tax due for the taxable period declared terminated and for the payment of any income taxes due the United States for prior years which have not been paid.

ROBT. H. LUCAS,
Commissioner.