

INDIVIDUAL INCOME TAX RETURN
TO BE USED BY DEPARTING ALIENS
For Taxable Year 1926

Do not write in this space

22286 22325

Passport Number _____
Port of Sailing Seattle
Name of Steamer Kaga Maru
Date of Sailing Sept 24
Country of Destination Japan
Total Number of Persons 1

Taxable period begun _____, 192 , and ended _____, 192

PRINT NAME AND ADDRESS PLAINLY BELOW

NAME Yoshio Urahama
STREET 1029 Kuper Way
CITY Seattle STATE Wash
OCCUPATION Student Rate of Pay Per Day, \$ _____

Serial Number _____
Amount Paid, \$ _____
(Cashier's Stamp)
Check Cash M. O. _____
Examined By E.L.J.

1. Of what country are you a citizen or subject? Japan
2. Date on which you arrived in the United States? Mar. 1919
3. Are you a resident or nonresident of the United States? Resident
4. 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 |
|------|------------|----------|------------------------------------|
| 1923 | \$ _____ | \$ _____ | _____ |
| 1924 | \$ _____ | \$ _____ | _____ |
| 1925 | \$ _____ | \$ _____ | _____ |

INCOME		COMPUTATION OF TAX	
1. Salaries, wages, etc. (State name of employer)	\$ <u>240</u>	11. Earned net income	\$ _____
(a) _____		12. Less: Personal exemption	\$ <u>1000</u>
(b) _____		13. Credit for dependents	\$ _____
2. Interest received on bank deposits, etc.	\$ _____	14. Balance (Item 11 minus 12 and 13)	\$ _____
3. Dividends from domestic corporations	\$ _____	15. Tax on earned net income	\$ _____
4. Other income. (State kind of income)	\$ _____	16. Credit of 25% of Item 15	\$ _____
(a) _____		17. Net income (Item 10)	\$ _____
5. TOTAL INCOME IN ITEMS 1 TO 4	\$ _____	18. Less: Dividends (Item 3)	\$ _____
DEDUCTIONS		19. Personal exemption	\$ _____
6. Interest paid on borrowed money	\$ _____	20. Credit for dependents	\$ _____
7. Taxes paid (except Federal income taxes)	\$ _____	21. Balance (Item 17 minus 18, 19, and 20)	\$ _____
8. Other deductions. (Explain below)	\$ _____	22. Normal tax on Item 21	\$ _____
(a) _____		23. Less: Earned income credit (Item 16, not over 25% of Item 22)	\$ _____
(b) _____		24. Income tax paid at source	\$ _____
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8	\$ _____	25. Balance of tax (Item 22 minus Items 23 and 24)	\$ <u>None</u>
10. Net Income (Item 5 minus Item 9)	\$ _____		

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 1926 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 24 day of Sept, 1926

D.W. Brumma
(Signature of officer administering oath)

Int. Rev. Agt.
(Title)

(Signature of taxpayer or agent)

(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.

Date Sept 24, 1926

W.A. Holt
Collector of Internal Revenue, or Revenue Agent in Charge,

By D.W. Brumma
Int. Rev. Agt.

(COPY TO BE RETAINED BY TAXPAYER)

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, 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 1925 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 1925 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 1925 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 1925, and thereafter exceed \$20,000.

Penalties.—If a taxpayer violates or attempts to violate Section 285 of the Revenue Act of 1926, 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 285 of the Revenue Act of 1926, 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.

D. H. BLAIR,
Commissioner.

INDIVIDUAL INCOME TAX RETURN

58253