

No. ....

**INCOME RETURN OF**

**(24.)**

**INCOME TAX: 1864**

By the sixth section of the Act of July 1, 1863, it is made the duty of any person liable to the income tax, on or before the first Monday of May in each year, to make a list or return of the amount of his annual income to the assistant assessor of the district in which he or she resides.

Every person who shall fail to make such return by the day specified, will be liable to be assessed by the assessor according to the best information which he can obtain; and in such case the assessor will add fifty per centum to the amount of the items of such list.

Every person who shall deliver to an assessor any false or fraudulent list or statement, with intent to evade the valuation of his income, is subject to a fine of five hundred dollars; and in such case the list will be made out by the assessor or assistant assessor, and from the valuation so made there can be no appeal.

As it is not impossible that certain changes in the rates of income tax may be adopted by the present Congress, the rate to which any income is liable cannot now be stated. The proposed changes, however, will not affect the principles upon which the return is to be made.

In no case, whatever may be the rate of tax to which an income is liable, is a higher rate than 1½ per cent to be assessed upon that portion of income derived from interest upon notes, bonds, or other securities of the United States. In order to give full effect to this provision, it is directed that when income is derived partly from these and partly from other sources, the \$600 and other allowances made by law shall be deducted, as far as possible, from that portion of income derived from other sources.

When a married woman is entitled to an income which is secured to her own use, free from any control of her husband, the return should be made in her own name, and the assessment will be made separate from that assessed against her husband. Where a husband and wife live together, and their taxable incomes are in excess of \$600, they will be entitled to but one deduction of \$600 — that being the average fixed by law as an estimated commutation for the expense of maintaining a family. Where they live apart, by divorce or under contract of separation, they will be each entitled to a deduction of \$600.

Guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, are required to make return of the income belonging to minors or other persons which may be held by them in trust; and the income tax will be assessed upon the amount returned, after deducting such sums as are exempted by law: Provided, That the exemption of six hundred dollars shall not be allowed on account of any minor or other beneficiary of a trust, except upon the statement of the guardian or trustee, made under oath, that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted. Every fatherless child who is possessed of an income in his own right is entitled to the exemption.

On the following pages will be found detailed statements to assist in making out returns.

**DETAILED STATEMENT OF SOURCES OF INCOME AND THE AMOUNT DERIVED  
FROM EACH, DURING THE YEAR 1863.**

	AMOUNTS.	
<p>☞ <i>Gross Amounts must be stated.</i> ☞</p>		
1. Income of a resident in the United States from profits on any trade, business, or vocation, or any interest therein, wherever carried on . . . . .		
2. From rents, or the use of real estate . . . . .		
3. From interest on notes, bonds, mortgages, or other personal securities, not those of the United States . . . . .		
4. From interest on notes, bonds, or other securities of the United States . . . . .		
5. From interest or dividends on any bonds or other evidences of indebtedness of any railroad company or corporation . . . . .		
6. From interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance or railroad company, or corporation . . . . .		
7. From interest on bonds or dividends on stock, shares or property in gas, bridge, canal, turnpike, express, telegraph, steamboat, ferry-boat, or manufacturing company or corporation, or from the business usually done thereby . . . . .		
8. From property, securities, or stocks owned in the United States by a citizen thereof residing abroad, not in the employment of the Government of the United States . . . . .		
9. From salary other than as an officer or employee of the United States . . . . .		
10. From salary as an officer or employee of the United States . . . . .		
11. From farms or plantations, including all products and profits . . . . .		
12. From advertisements . . . . .		
13. From all sources not herein enumerated . . . . .		
TOTAL . . . . .		

**DETAILED STATEMENT OF DEDUCTIONS AUTHORIZED TO BE MADE**

	AMOUNTS.	
1. Expenses necessarily incurred and paid in carrying on any trade, business, or vocation, such as rent of store, clerk hire, insurance, fuel, freight, etc. . . .		
2. Amount actually paid by a property owner for necessary repairs, insurance, and interest on incumbrances upon his property . . . . .		
3. Amount paid by a farmer or planter for—		
(a) Hired labor, including the subsistence of the laborers . . . . .		
(b) Necessary repairs upon his farm or plantation . . . . .		
(c) Insurance, and interest on incumbrances upon his farm or plantation . . . .		
4. Other national, state, and local taxes assessed and paid for the year 1863, and not elsewhere included . . . . .		
5. Amount actually paid for rent of the dwelling-house or estate occupied as a residence . . . . .		
6. Exempted by law, (except in the case of a citizen of the United States residing abroad,) \$600 . . . . .	600	00
7. Income from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, or railroad company, from which 3 per cent thereon was withheld by the officers thereof . . . . .		
8. Income from interest on bonds, or other evidences of indebtedness of any railroad company or corporation, from which 3 per cent thereon was withheld by the officers thereof . . . . .		
9. Salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, in excess of \$600 . . . . .		
10. Income from advertisements, on which 3 per cent was paid . . . . .		
TOTAL . . . . .		

I hereby certify that the following is a true and faithful statement of the gains, profits, or income of  
 ..... of the ..... of .....  
 in the County of ....., and State of ....., whether derived from any  
 kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other  
 source whatever, from the 1st day of January to the 31st day of December, 1863, both days inclusive, and subject to an Income

*Tax under the excise laws of the United States:*

	RATE.	AMOUNT.	AMOUNT OF TAX.
Income subject to . . . . .	3 percent.		
De. subject to . . . . .	per cent.		
Income derived from interest upon notes, bonds, or other securities of the United States, subject to . . . . .	1½ per cent.		
Income from property in the United States owned by a citizen thereof residing abroad, subject to . . . . .	per cent.		
Income exceeding upon a portion of which a tax of 3 per cent has already been paid, subject to . . . . .	per cent.		
TOTAL . . . . .			

(Signed)

Dated at ..... this ..... day }  
 of ....., 1864. }  
 Sworn and subscribed before me, this ..... day  
 of ....., 1864.

Assistant Assessor.