

# UNITED STATES INTERNAL REVENUE.

## ANNUAL TAXES, 1866.

By the eleventh section of the act of June 30, 1864, it is made the duty of any person made liable to annual tax, on or before the first Monday of May in each year, to make a list or return to the assistant assessor of the district where located, of the articles charged with special duty or tax, including income and articles in Schedule A.

Every person failing to make such return by the day specified will be liable to be assessed by the assistant assessor according to the best information which he can obtain; and in such case the assistant assessor will add twenty-five per cent. to the amount of the tax.

In case any person shall deliver to an assessor any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration required by law, the assistant assessor will add one hundred per cent. to such duty; and in such case the list will be made out by the assessor or assistant assessor, and from the valuation and enumeration so made there can be no appeal.

The assessment-list, when completed, will be returned to the collector, who will advertise in some public newspaper published in each county within the district, "if any there be, and by written or printed notices to be posted up in at least four public places within each assessment district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same;" and to any sum unpaid after the thirtieth day of June, and for ten days after demand, there will be an addition of ten per cent. as a penalty for such neglect.

Guardians and trustees, whether such trustees are so by virtue of their office as executor, administrator, or other fiduciary capacity, are required to make returns of the income belonging to minors, or other persons for whom they act as guardians or trustees, 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.

When coupons of United States bonds, or gold received for them, are sold within the year, the amount of legal tender currency received therefor should be returned as income under paragraph 9.

When any person has gold, or coupons payable in gold, on hand at the close of the year, its value should be returned at the value of gold at the close of the year.

This value in New York was 145.

Articles embraced in Schedule A must be returned in the list printed on this sheet.

The following table may be used for converting Avoirdupois into Troy ounces:

10 ounces Avoirdupois equal 9 ounces Troy.	60 ounces Avoirdupois equal 55 ounces Troy.	100 ounces Avoirdupois equal 91 ounces Troy.
20 " " " 19 " "	70 " " " 64 " "	200 " " " 182 " "
40 " " " 37 " "	80 " " " 73 " "	500 " " " 456 " "
50 " " " 46 " "	90 " " " 82 " "	1000 " " " 912 " "

Where any articles named in Schedule A are owned, possessed, or kept by a partnership, firm, association, or corporation, they must be returned to the assistant assessor of the district in which such partnership, firm, association, or corporation has its office or principal place of business.

When such articles are held by an individual, the return will be made in the district in which he or she resides.

### Assessors should ask the following Questions:

Had your wife any income last year?

Did any minor child of yours receive any salary last year?

Have you included in this return the income of your wife, and salary received by minor children?

Have you any stocks, and what are they?

Have you bought or sold stocks or other property?

Have you any United States securities?

Have you kept any book account?

Is your income estimated, or taken from your book?

Have not the expenses, &c., claimed as deductions, already been taken out of the amount reported as profits?

Did you estimate any portion of your profits in making your return for 1863 or 1864?

Was any portion treated as worthless, and, if since paid, have you included it in this return?

Detailed Statement of Income, Gains, and Profits of .....

of ....., County of ....., and State of .....

during the year 1865, and of Carriages, &c., &c., owned or kept by him, May 1, 1866.

		GROSS PROFITS.	INCOME.
1. From profits in any trade, business, or vocation, from which income is actually derived, or any interest therein, wherever carried on.....			
Proper Deductions.	1st. Rent of store, shop, manufactory, &c.....		
	2d. Insurance upon.....		
	3d. Freight and expressage.....		
	4th. Wages of employees.....		
	5th. Other expenses.....		
	Total deductions.....		
	Income.....		
RECEIPTS.			
2. From rents of lands.....			
Proper Deductions.	Repairs of fences, not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements.....		
	Income.....		
3. From rents of buildings.....			
Proper Deductions.	1st. Repairs of, not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements thereon.....		
	2d. Insurance upon, paid by owner.....		
	Total deductions.....		
	Income.....		
4. From farming operations.—Value of live stock sold.....			
	Value of agricultural products sold.....		
	Total receipts from farming operations as by above.....		
Proper Deductions.	1st. Amount paid for hired labor.....		
	2d. Repairs upon farm or plantation not exceeding the average paid out for such purposes for the preceding five years, and not including amounts paid for permanent improvements.....		
	3d. Amount paid for the live stock which was sold within the year.....		
	4th. Insurance upon buildings.....		
	5th. Interest on incumbrances upon lands and buildings.....		
	Total deductions.....		
	Income.....		
5. From profits realized by sales of real estate purchased within the year for which income is estimated.....			
6. From interest on any bonds or other evidences of indebtedness of any railroad, canal, turnpike, canal navigation, or slack-water company.....			
7. From interest or dividends on stock, capital, or deposits in any bank, trust company, savings institution, insurance, railroad, canal, turnpike, canal navigation, or slackwater company.....			
8. From dividends of any incorporated company other than those above mentioned.....			
9. From interest on United States bonds or Treasury notes.....			
10. From interest on notes, bonds, mortgages, or securities other than those enumerated above.....			
11. From gains and profits of any incorporated company not divided.....			
	Amount of income carried forward.....		

		INCOME.
Amount of income brought forward.....		
12. From the payment of debts in a former year considered lost, and which have not paid a previous income tax.....		
13. From salary other than as an officer or employee of the United States.....		
14. From salary or pay as an officer or employee of the United States.....		
15. From profits on sales of gold or stocks, whenever purchased.....		
16. From all sources not above enumerated.....		
	Gross income.....	
DEDUCTIONS.		
Supplementary deductions authorized to be made.	1st. Losses on sales of real estate purchased within the year for which income is estimated.....	
	2d. Interest paid out or falling due within the year.....	
	3d. Salaries of officers or payments to persons in the civil, military, naval, or other service of the United States, above the rate of \$300 per annum.....	
	4th. National, State, and local taxes paid within the year.....	
	5th. Amount actually paid for rent of homestead.....	
	Total supplementary deductions.....	
	Net income.....	
Exempt by law.....	\$600 00	TAX.
Amount in excess of \$600, and not exceeding \$5,000, subject to 5 per cent.....		
“ “ 5,000, subject to 10 per cent.....		
	Total tax.....	
Deduct amount of tax withheld by institutions enumerated in paragraphs 6 and 7.....		
	Amount tax due.....	

CARRIAGES, GOLD WATCHES, PIANOFORTES, ORGANS, MELODEONS, YACHTS, BILLIARD TABLES, GOLD AND SILVER PLATE.

SCHEDULE A—SECTION 100—ACT JUNE 30, 1864.

No.	TAXABLE ARTICLES.	RATE.	AMOUNT OF TAX.
	Carriage, gig, chaise, phaeton, wagon, buggy wagon, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus, or four-wheeled carriage, the body of which rests upon springs of any description, which is kept for use, for hire, or for passengers, and which is not used exclusively in husbandry or in the transportation of merchandise, valued at fifty dollars and not exceeding one hundred dollars, including harness used therewith.....	\$1 00	
	Carriages of like description valued at above one hundred dollars and not above two hundred dollars..	2 00	
	Carriages of like description valued at two hundred dollars and not above three hundred dollars.....	3 00	
	Carriages of like description valued at above three hundred dollars and not above five hundred dollars..	6 00	
	Carriages of like description valued at above five hundred dollars.....	10 00	
	Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less.....	1 00	
	Gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars.....	2 00	
	Pianofortes, organs, melodeons, or other parlor musical instruments kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars.....	2 00	
	Valued at above two hundred dollars and not above four hundred dollars.....	4 00	
	Valued at above four hundred dollars.....	6 00	
	Yachts, pleasure or racing boats, by sail or steam, measuring, by custom-house measurement, ten tons or less.....	5 00	
	Exceeding ten and not exceeding twenty tons.....	10 00	
	Exceeding twenty and not exceeding forty tons.....	25 00	
	Exceeding forty and not exceeding eighty tons.....	50 00	
	Exceeding eighty tons and not exceeding one hundred and ten tons.....	75 00	
	Exceeding one hundred and ten tons.....	100 00	
	Billiard tables kept for use, and not licensed.....	10 00	
	Oz. plate of gold, kept for use, per ounce troy.....	50	
	Oz. plate of silver, kept for use, per ounce troy, exceeding 40 ounces, used by one family.....	05	

STATE OF .....

COUNTY OF .....

} 88.

....., being sworn according to law, deposes and says, that the within statement contains a full, true, particular, and correct account of his income for the year A. D. 1865, which he has received, whether derived from any kind of property, rents, interest, dividends, or salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the first day of January to the thirty-first day of December, A. D. 1865, both days inclusive, and subject to an income tax under the excise laws of the United States; and that he has not received, and is not entitled to receive, from any or all sources of income together, any other sum for the said year besides what is herein set forth in detail, except such amounts as, though justly due to the affiant, are not good and collectible; and that he is honestly and truly entitled to make the deductions from his income for said year as specifically stated in detail, in accordance with the true intent of the excise laws of the United States; that the statement of the number or weight and value of the articles enumerated in schedule A of the act of June 30, 1864, owned, possessed, or kept by him, or of which he had the care or management, on the first day of May, A. D. 1866, is also just and true; and that the several rates and amounts therein contained are stated in legal tender currency

Sworn and subscribed, this ..... day of ..... A. D. 1866, before me.

Assistant Assessor ..... Division ..... District, State of .....

UNITED STATES INTERNAL REVENUE,  
ANNUAL TAXES, MAY, 1866.

To *Wm. Chad Thurston*  
of *Rockport* in  
the *7<sup>th</sup>* Division *5<sup>th</sup>* District,  
and State of *Massachusetts*



TAKE NOTICE

That, in pursuance of the acts of Congress, you are required to make out a List or Lists, according to the forms within, as far as the same may be applicable to your case, and deliver the same to me, at my office, WITHIN TEN DAYS FROM THE DATE HEREOF, or an addition of twenty-five per centum will be made to the proper duty.

Dated this *21<sup>st</sup>* day of *May*, 1866.

*John M. Prudden*  
Assistant Assessor.

Office at *Rockport*  
*Massachusetts*

