

U. S. INDIVIDUAL INCOME TAX RETURN
For Calendar Year

1955

or other taxable year beginning _____, 1955, and ending _____, 1955.

NAME OF THIS IS A JOINT RETURN OF HUSBAND AND WIFE. USE FIRST NAMES OF BOTH
WALTER C. & NORMA L. ROBBINS

HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE) **R.R. #1** CITY OR POST OFFICE **MUNCIE** (ZONE) **DOLAN** (COUNTY) **INDIANA** (STATE)

YOUR SOCIAL SECURITY NO. AND OCCUPATION
315 OF 020 LABORER

WIFE'S SOCIAL SECURITY NO. AND OCCUPATION
HOUSEWIFE

If Income Was All From Wages, Use Pages 1 and 2 Only. If Such Income Was Less Than \$5,000, You May Need to Use Page 1 Only. See Page 3 of the Instructions.

Exemptions

1. Check blocks which apply. Check for wife if she had no income or her income is included in this return.

| | | | |
|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|
| Regular \$600 exemption | <input type="checkbox"/> Yourself | <input type="checkbox"/> Wife | Enter number of boxes checked → |
| 65 or over at end of taxable year | <input type="checkbox"/> Yourself | <input type="checkbox"/> Wife | |
| Blind at end of taxable year | <input type="checkbox"/> Yourself | <input type="checkbox"/> Wife | Enter number of children listed → |
| | | | |

Walter C. Robbins
Phillip E.

2. List names of your children who qualify as dependents; give address if different from yours.

3. Enter number of exemptions claimed for other persons listed at top of page 2. **5**

4. Enter the total number of exemptions claimed on lines 1, 2, and 3. **5**

Income

5. Enter all wages, salaries, bonuses, commissions, and other compensation received in 1955, before payroll deductions. Outside salesmen and persons claiming traveling, transportation, or reimbursed expenses, see instructions, page 5.

| | | | |
|---|---------------------------------|----------------|---------------------|
| Employer's Name | Whole Employed (City and State) | Wages, Etc. | Income Tax Withheld |
| GENERAL MOTORS | MUNCIE, IND. | 4681 26 | 260 06 |
| Enter totals here → | | 4681 26 | 260 06 |
| 6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 5. Attach required explanation.) | | 4681 26 | |
| 7. Balance (line 5 less line 6) | | \$ | |
| 8. Profit (or loss) from business (from separate Schedule C) | | 228 04 | |
| 9. Profit (or loss) from farming (from separate Schedule F) | | | |
| 10. Other income (or loss) from page 3 | | 4909 30 | |
| 11. ADJUSTED GROSS INCOME (sum of lines 7, 8, 9, and 10) | | \$ | |

Special computation

Unmarried or legally separated persons qualifying as "Head of Household," see instructions, page 14, and check here Widows and widowers who are entitled to the special tax computation, see instructions, page 14, and check here

IF INCOME ON LINE 11 IS UNDER \$5,000, AND YOU DO NOT ITEMIZE DEDUCTIONS, USE TAX TABLE ON PAGE 16 OF INSTRUCTIONS. IF INCOME WAS \$5,000 OR MORE, OR IF YOU ITEMIZE DEDUCTIONS, COMPUTE YOUR TAX ON PAGE 2.

Tax due or refund

12. Enter tax from the Tax Table, or from line 9, page 2. Please check if you use Tax Table . . . \$ **287 00**

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit (line 5 of Schedule J) . . . \$

(b) Retirement income credit (line 12 of Schedule K) . . . \$ **287 00**

14. Balance (line 12 less line 13) \$

15. Enter your self-employment tax from separate Schedule C or F \$ **287 00**

16. Sum of lines 14 and 15 \$ **260 06**

17. (a) Tax withheld (line 5 above). Attach Forms W-2 (Copy B) \$ **260 06**

(b) Payments and credits on 1955 Declaration of Estimated Tax (See instructions, page 13.) \$ **26 94**

District Director's office where paid _____

18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the balance here → \$

Send this balance with your return to "Internal Revenue Service." If less than \$1.00, do not remit.

19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the overpayment here → \$

If less than \$1.00, it will be refunded only upon application. See instructions, page 15.

Enter amount of line 19 you want: Credited on 1956 estimated tax \$ _____; Refunded \$ _____

Is your wife (husband) making a separate return for 1955? Yes No If "Yes," write her (his) name.

Did you pay or agree to pay anyone for assistance in the preparation of your return? Yes No If "Yes," enter his name and address.

Do you owe any Federal tax for prior years? Yes No

Taxpayer sign here

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

(Your signature) _____ (Date) _____ (If this is a joint return, wife's signature) _____ (Date) _____

To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

Preparer (other than taxpayer) sign here

I declare under the penalties of perjury that I prepared this return for the persons named herein; and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Individual or Firm Signature) _____ (Address) _____ (Date) _____

Attach this schedule to your Income Tax Return, Form 1040

For Calendar Year 1955, or other taxable year beginning _____, 1955, and ending _____, 1955
Name and Address _____

Walter C. Robbins R.R.#1 - Muncie Indiana

FARM INCOME FOR TAXABLE PERIOD COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD
(See Instructions on Schedule D (Form 1040) for tax treatment of certain livestock held for draft, breeding, or dairy purposes)

| 1. SALE OF LIVESTOCK RAISED | | | 2. SALE OF PRODUCE RAISED | | | 3. OTHER FARM INCOME | |
|------------------------------------|----------|------------|------------------------------------|----------|------------|--|----------|
| Kind | Quantity | Amount | Kind | Quantity | Amount | Items | Amount |
| Cattle | | \$ 1188.66 | Grain | | \$ 922.12 | Mdse. rec'd for produce | \$ |
| Horses | | | Hay | | | Machine work | |
| Mules | | | Cotton | | | Breeding fees | |
| Sheep | | | Tobacco | | | Wood and lumber | |
| Swine | | 3146.40 | Vegetables | | | Other forest products | |
| Chickens | | | Fruits and nuts | | | Agricultural program pay- ments | |
| Turkeys | | | Dairy products | | 1301.49 | Patronage dividends, rebates or refunds | 52.80 |
| Ducks | | | Eggs | | | Other farm income (specify): | |
| Bees | | | Meat products | | | | |
| Other (specify): | | | Poultry, dressed | | | | |
| | | | Wool | | | | |
| | | | Honey | | | | |
| | | | Sirup and sugar | | | | |
| | | | Other (specify): | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | | \$ 4335.06 | Total | | \$ 2223.61 | Total | \$ 52.80 |
| (Enter on line 1 of summary below) | | | (Enter on line 2 of summary below) | | | (Enter on line 3 of summary below) | |

4. SALE OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

| a. Description | b. Date acquired | c. Gross sales price | d. Cost or other basis | e. Profit (column c minus column d) |
|--|------------------|----------------------|------------------------|-------------------------------------|
| | | \$ | \$ | \$ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total (enter on line 4 of summary below) | | | | \$ |

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON THE CASH RECEIPTS AND DISBURSEMENTS METHOD

| | | | |
|---|------------|--------------------------------|------------|
| 1. Sale of livestock raised | \$ 4335.06 | 6. Expenses (from page 2) | \$ 1702.49 |
| 2. Sale of produce raised | 2223.61 | 7. Depreciation (from page 3) | 1675.44 |
| 3. Other farm income | 52.80 | 8. Other deductions (specify): | |
| 4. Profit on sale of purchased livestock and other purchased items | | | |
| 5. Gross Profits* | \$ 6611.47 | 9. Total Deductions | \$ 6383.43 |
| 10. Net farm profit (or loss) (line 5 minus line 9) to be reported on line 9, page 1, Form 1040 | | | \$ 228.04 |

* Use this amount for optional method of computing net earnings from self-employment. (See line 14, page 4.)

Acc 033002-022

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc. on your dwelling)

| 1. Items | 2. Amount | 3. Items (Continued) | 4. Amount (Continued) |
|---|-----------|---|-----------------------|
| Labor hired..... | \$ 159.75 | Insurance on property (except your dwelling)..... | \$ 87.77 |
| Feed purchased..... | 788.66 | Interest on farm notes and mortgages..... | 1313.04 |
| Seed and plants purchased..... | 108.78 | Water rent, electricity, and telephone <i>Y</i> | 86.90 |
| Machine hire..... | | Rent of farm, part of farm, or pasturage..... | |
| Supplies purchased..... | 40.09 | Freight, yardage, express, and trucking..... | |
| Cost of repairs and maintenance..... | 628.16 | Automobile upkeep (farm share) <i>Y</i> | 85.00 |
| Breeding fees..... | 3.75 | Amortization of grain storage facilities (attach statement) <i>F.A.R.M. TRUCK EXPENSE</i> | 59.82 |
| Fertilizers and lime..... | 582.07 | Soil and water conservation expenses (attach statement showing computation) <i>FRANCE FACTS</i> | 23.45 |
| Veterinary and medicine for livestock..... | 120.65 | Other farm expenses (specify): | |
| Gasoline, other fuel and oil for farm business..... | 384.59 | <i>FARM TAX FILING FEE</i> | 5.00 |
| Storage and warehousing..... | | | |
| Taxes..... | 230.10 | | |
| Total of Columns 2 and 4 (enter on line 6 of summary on page 1 (cash method) or line 8(a), below (accrual method)): | | | \$ 4707.49 |

FARM INVENTORY FOR INCOME COMPUTED ON AN ACCRUAL METHOD

(Do not include certain livestock held for draft, breeding, or dairy purposes. See instructions on Schedule D (Form 1040).)

| Description (Kind of livestock, crops, or other products) | On Hand at Beginning of Year | | Purchased During Year | | Raised During Year | | Consumed or Lost During Year | | Sold During Year | | On Hand at End of Year | |
|---|---------------------------------|-------------------|-----------------------|-------------------|--------------------|-----------------|---------------------------------|-----------------|------------------|-------------------|------------------------|-------------------|
| | Quan- tity | Inventory value | Quan- tity | Amount paid | Quan- tity | Inventory value | Quan- tity | Inventory value | Quan- tity | Amount received | Quan- tity | Inventory value |
| | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Totals..... | | \$ | | \$ | | \$ | | \$ | | \$ | | \$ |
| | | (Enter on line 5) | | (Enter on line 6) | | | | | | (Enter on line 2) | | (Enter on line 1) |

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

| | | | |
|--|----|--------------------------------------|----|
| 1. Inventory of livestock, crops, and products at end of year..... | \$ | 8(a). Expenses (from above)..... | \$ |
| 2. Sales of livestock, crops, and products during year..... | | (b). Depreciation (from page 3)..... | |
| 3. Other farm income (specify): | | (c). Other deductions (specify): | |
| | | | |
| | | | |
| 4. Total..... | \$ | | |
| 5. Inventory of livestock, crops, and products at beginning of year..... | \$ | | |
| 6. Cost of livestock and products purchased during year..... | | | |
| 7. Gross profits (line 4 minus the sum of lines 5 and 6)..... | \$ | 9. Total Deductions..... | \$ |
| 10. Net farm profit (or loss) (line 7 minus line 9) to be reported on line 9, page 1, Form 1040..... | \$ | | |

| 1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property | 2. Date acquired | 3. Cost or other basis | 4. Depreciation allowed (or allowable) in prior years | 5. Method of computing depreciation | 6. Rate (%) or life (years) | 7. Depreciation for this year |
|---|------------------|------------------------|---|-------------------------------------|-----------------------------|-------------------------------|
| BARN | 1953 | \$ 3,000 | \$ | | 33 YEARS | \$ 297.00 |
| HEN HOUSE | 1953 | 300 | | | 33 | 6.00 |
| CORN CRIB | 1952 | 300 | | | 33 | 9.00 |
| GRANARY | 1953 | 300 | | | 33 | 6.00 |
| HOG HOUSE | 1953 | 300 | | | 33 | 15.15 |
| TRACTOR | 1952 | 1,500 | | | 10 | 150.00 |
| DRILL | 1952 | 400 | | | 10 | 40.00 |
| RAKE | 1955 | 395.00 | | | 10 | 39.50 |
| COMBINE | 1953 | 690.00 | | | 10 | 75.00 |
| CORN PICKER | 1950 | 160 | | | 10 | 6.90 |
| SMALL MACHINERY | 1949 | 130 | | | 10 | 16.00 |
| WAGON | 1948 | 300 | | | 10 | 13.00 |
| (Also see Schedule Attached) | | | | | | |
| Total (enter on line 7 of summary on page 1 (cash method) or line 8(b), page 2 (accrual method)) | | | | | | \$ |

SEE ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS ON SEPARATE SHEET

SELF-EMPLOYMENT TAX INSTRUCTIONS

For years ending after December 31, 1954, individuals deriving income from farming operations are subject to self-employment tax. See page 4 for computation of earnings from self-employment and self-employment tax.

Farmers reporting income on the cash receipts and disbursements basis have an option of figuring their net earnings from farm self-employment for **self-employment tax purposes only**. If their gross income for the year from farm self-employment is \$1,800 or less, they may report one-half of their gross farm income instead of their actual net earnings from farming. If their gross income from farm self-employment is more than \$1,800 and their actual net earnings from farming are less than \$900, they may report \$900.

SHARECROPPERS

An individual who undertakes under the ordinary crop-sharing arrangement to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings from the crop-sharing arrangement constitute net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of each trade or business carried on by him. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively, and then make the combined calculation of self-employment tax on page 3 of Schedule C, but fill in only lines 11 through 14 on page 4 of this form.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 4 of this form should show the name of the one with self-employment income. Where husband and wife each had self-employment income, a separate Schedule F, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1 of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade

or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, should be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes, between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his aggregate net earnings from self-employment, a partner should include his entire share of such earnings from a partnership. No part of that share may be attributed to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife partnership, the distributive share of each should be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 28(b) of separate Schedules C for self-employment tax purposes.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net earnings from self-employment from farming, the following items should be excluded.

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes cash and crop shares received from any individual who is a sharecropper as defined above.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed.

Any adjustment for the foregoing should be made on lines 12 and 14, page 4.

SCHEDULE SE (FORM 1040)

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any of the approximately 500 Social Security Administration offices throughout the country. The telephone directory or your local post office will give you the address. Do not delay filing your return beyond the due date even though you have not obtained your social security account number.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. If both had net earnings from self-employment, a separate Schedule SE must be filed by each.

INDIANA DEPARTMENT OF STATE REVENUE
GROSS INCOME TAX RETURN

1955

ANNUAL
QUARTERLY

- INDIVIDUAL
- PARTNERSHIP
- CORPORATION
- CONSOLIDATED
- FIDUCIARY
- DELINQUENT
- AMENDED
- FISCAL YEAR
- OTHER
- FINAL REPORT

Date of Decedent's Death.....
Was a Final Return Filed for Decedent? Yes No

Period beginning 1-1, 1955, and ending 12-31, 1955

NAME OF TAXPAYER: Walter C. Robbins
STREET NUMBER OR RURAL ROUTE: R.R.#1 COUNTY: Delaware
POST OFFICE: MUNCIE STATE: INDIANA
STORE LICENSE NUMBER: _____ DATE ISSUED: _____
DATE OF FILING LATEST RETURN: 1-1955 ANNUAL QUARTERLY
INDIANA CORPORATION: YES No
Social Security Number: 315-07-0428
Employer's Name: General Motors
Employer's Address: MUNCIE, INDIANA
Prepared by: _____

| SOURCE OF INCOME | COLUMN 1 Taxable at 1% | COLUMN 2 Taxable at 1/2 of 1% | COLUMN 3 Taxable at 1/4 of 1% | COLUMN 4 TOTAL | KIND OF BUSINESS OR PROFESSION |
|--|---------------------------|----------------------------------|----------------------------------|-------------------|---|
| 1. Salaries, Wages, Commissions, Fees and Other Personal Service Income | \$ <u>4681 26</u> | X X X X X | X X X X X | | <input type="checkbox"/> 000 Agriculture, Forestry and Fishing <input type="checkbox"/> 100 Mining <input type="checkbox"/> 200 Contract Construction <input type="checkbox"/> 300 Manufacturing <input type="checkbox"/> 400 Transportation, Communication and Public Utilities <input type="checkbox"/> 500 Wholesale and Retail Trade <input type="checkbox"/> 600 Finance, Insurance and Real Estate <input type="checkbox"/> 700 Service Industries <input type="checkbox"/> 720 Salary and Wages <input type="checkbox"/> 800 Government <input type="checkbox"/> 900 Other (Specify) |
| 2. Retail Merchants' Gross Income from Selling at Retail | X X X X X | | X X X X X | | |
| 3. Gross Receipts from Laundering and Dry Cleaning | X X X X X | | X X X X X | | |
| 4. Contract Building and Other Construction | \$ | X X X X X | X X X X X | | |
| 5. Gross Receipts from Other Trade or Business | \$ | X X X X X | \$ <u>6611 47</u> | | |
| 6. Gross Receipts from Sale of Real, Personal, and Intangible Property, and Securities. (List in Schedule 1) | \$ <u>1462 00</u> | X X X X X | X X X X X | | |
| 7. Interest, Dividends, Royalties, Rents and Receipts from Investments (List in Schedule 1) | \$ | X X X X X | X X X X X | | |
| 8. Other Gross Income (List in Schedule 1) | \$ | X X X X X | \$ <u>6611 47</u> | | |
| 9. TOTALS | \$ <u>6143 26</u> | | \$ <u>6611 47</u> | | |
| 10. Deduct Nontaxable Receipts (List in Schedule 2) | \$ | | \$ | | |
| 11. Taxable Gross Income. Line 9 minus Line 10 | \$ <u>6143 26</u> | | \$ <u>6611 47</u> | | |
| 12. Exemption. Read Instructions on Back of this Return | \$ <u>1000 00</u> | | \$ | | |
| 13. Amount Subject to Gross Income Tax. Line 11 minus Line 12 | \$ <u>5143 26</u> | | \$ <u>6611 47</u> | | |
| 14. Gross Income Tax. Carry Totals to Column 4 | \$ <u>5143</u> | | \$ <u>1653</u> | \$ <u>6796</u> | |

USE ONLY IF THIS IS AN ANNUAL RETURN

15. Payment First Quarter Date _____ 1955 \$ _____

16. Payment Second Quarter Date _____ 1955 \$ _____

17. Payment Third Quarter Date _____ 1955 \$ _____

18. Other Prior Payments Date _____ 1955 \$ _____

19. TOTAL PREVIOUS PAYMENTS OF GROSS INCOME TAX IN 1955 (Sum of Lines 15, 16, 17, and 18) \$ _____

20. Balance of Gross Income Tax due Line 14, Column 4 minus Line 19, Column 4 \$ _____

21. If payment is made after due date, add interest at 1% per month \$ _____

22. If filed after due date add 10% of amount in Column 4, Line 20, or \$2.00, whichever is greater \$ _____

23. TOTAL GROSS INCOME TAX, INTEREST, PENALTY, Add Amounts in Column 4, Lines 20, 21, and 22 \$ 6796

MAKE REMITTANCE PAYABLE TO INDIANA GROSS INCOME TAX DIVISION. REMITTANCE ATTACHED CHECK MONEY ORDER CASH

IMPORTANT NOTICE TO ALL TAXPAYERS

Mail this return to the Indiana Gross Income Tax Division, 141 South Meridian Street, Indianapolis 13, Indiana. Do not fail to indicate in the proper square at the top of this return whether this is an annual or a quarterly return. Also indicate the kind of taxpayer for which the return is being filed, whether an individual or a corporation, partnership or other type of organization. If you have a store license, give the number of your license. Returns for individuals must show the full name, address, and social se-

curity number, if any, of the taxpayer. Returns for corporations, partnerships, and joint ventures must show the correct name and address of the organization for which the return is being filed. Returns for corporations must be signed by two officers of the corporation. If this return covers the payment of delinquent taxes only, substitute the year applicable for the year shown at the top of this form, in addition to indicating the period for which gross income is being reported. Delinquent taxes for years prior to 1954 should be reported on Form 13.

FILING A RETURN WITHOUT A REMITTANCE DOES NOT RELEASE THE TAXPAYER FROM PENALTY AND INTEREST

KEEP THIS COPY FOR YOUR OWN RECORD

Acc 033002-022

The Gross Income Tax Act requires that information returns, Forms 12-A and 11-A, be filed on all employees to whom wages or salaries in excess of \$100 were paid in 1955 unless the gross income tax was withheld by the employer. Employers must withhold and report on Form 18-A gross income taxes on all nonresident employees paid in excess of \$1000 during 1955.

SCHEDULE 1. EXPLANATION OF GROSS INCOME REPORTED ON LINES 6, 7, AND 8 OF REVERSE SIDE. INCLUDE FULL DESCRIPTION OF ANY REAL ESTATE SOLD.

| | |
|--------------------------------------|------------|
| Sold Dwelling at R.R.#1 - Eaton Ind. | \$ 1462 00 |
| | |
| | |
| | |
| | |
| | |
| | \$ 1462 00 |

SCHEDULE 2. LIST NONTAXABLE ITEMS REPORTED ON LINE 10 OF REVERSE SIDE

| ITEM DEDUCTED | Deducted in Column 1 at 1% | Deducted in Column 2 at 1/2 of 1% | Deducted in Column 3 at 1/4 of 1% | TOTAL |
|---------------------------|----------------------------|-----------------------------------|-----------------------------------|-------|
| | \$ | \$ | \$ | \$ |
| | | | | |
| | | | | |
| TOTAL NONTAXABLE RECEIPTS | \$ | \$ | \$ | \$ |

SCHEDULE 3. If you are a partner in any partnership, give information in this schedule. Partnerships are required to report income and pay tax as a single unit. When this is done, distributions of profits by partnerships are nontaxable to individual partners. Such distributions must be reported, however, and deducted on line 10 with proper explanation in Schedule 2.

| NAMES OF PARTNERS | Percentage of Interest | PARTNERSHIP BUSINESS LOCATIONS |
|-------------------|------------------------|--------------------------------|
| | | |
| | | |
| | | |

INFORMATION FOR TAXPAYERS

Returns are required to be filed for any quarterly period in which the taxpayer's liability exceeds \$25.00. Payment for any quarter shall include the tax for any previous quarter for which a return has not been filed. The quarterly periods end on March 31, June 30, September 30 and December 31, respectively. The final date of payment for each quarter is the last day of the month following the end of the quarter. No separate return is to be filed for the last quarter of the year, since every taxpayer is required to file an annual return covering his income for the entire year, taking credit for payments made in any quarter during the year.

In preparing this return insert the amount of your entire gross income, taxable and nontaxable, received during the year, in the proper lines and in the columns applicable to the kind of gross income being reported. Add the amounts in each column on line 9.

Enter on line 10 in the proper columns any nontaxable income itemized in Schedule 2. Subtract the item in each column on line 10 from the total in the same column on line 9. Enter the difference between lines 9 and 10 in each column on line 11. This is your taxable gross income.

Read the instructions on exemptions and then enter the exemption to which you are entitled in the proper column on line 12. Subtract your exemption, line 12, from your taxable gross income, line 11, and enter the remainder on line 13.

On line 14 apply the rate shown at the head of each column to the amount of gross income shown on line 13 in the same column.

Collect the figures in columns 1 to 3 on line 14 and enter the total on line 14 in column 4. This is your gross income tax liability for the period covered by your return.

If you are filing an annual return and have made payments during any quarter of the year, enter the quarterly payments on lines 15 to 17, and use line 18 if there have been any other payments carrying the total to column 4 on line 19. Subtract line 19 column 4, from line 14 column 4, and enter difference on line 20 column 4. This is the amount you owe on your return.

EXEMPTIONS. All taxpayers except retail merchants are limited to an exemption of \$1000 for each tax year or \$250 for each quarter. Retail merchants may take an annual exemption of \$3000. Individual taxpayers need not prorate their exemptions for fractional parts of a year. Retail merchants, estates, corporations, partnerships, and dry cleaners must prorate their exemptions for periods of less than a year covered by the return.

If paid after due date, insert on line 21 column 4, the amount of interest due. If the return is filed after the close of the tax-payment period, the proper penalty should be inserted on line 22 column 4. The totals of lines 20, 21, and 22 should be inserted on line 23 in column 4, and a remittance attached for the amount shown on line 23, column 4.

Taxpayers wishing additional information on the preparation of fiduciary returns should request Form 1-F from the Gross Income Tax Division.

INDIANA DEPARTMENT OF STATE REVENUE
GROSS INCOME TAX RETURN

1955 ANNUAL
QUARTERLY

- INDIVIDUAL
 PARTNERSHIP
 CORPORATION
 CONSOLIDATED
 FIDUCIARY
- DELINQUENT
 AMENDED
 FISCAL YEAR
 OTHER
 FINAL REPORT

Date of Decedent's Death.....
Was a Final Return Filed for Decedent? Yes No

Period beginning 1-1, 1955, and ending 12-31, 1955

NAME OF TAXPAYER: NORMA H. ROBBINS
STREET NUMBER OR RURAL ROUTE: R.R.#1 COUNTY: Dolanau
POST OFFICE: MUNCIE STATE: INDIANA
STORE LICENSE NUMBER..... DATE ISSUED.....
DATE OF FILING LATEST RETURN..... ANNUAL QUARTERLY

INDIANA CORPORATION: YES No
Social Security Number.....
Employer's Name.....
Employer's Address.....
Prepared by.....

| SOURCE OF INCOME | COLUMN 1 Taxable at 1% | COLUMN 2 Taxable at 1/2 of 1% | COLUMN 3 Taxable at 1/4 of 1% | COLUMN 4 TOTAL |
|--|---|----------------------------------|----------------------------------|--|
| 1. Salaries, Wages, Commissions, Fees and Other Personal Service Income | \$ | X X X X X | X X X X X | KIND OF BUSINESS OR PROFESSION 000 <input type="checkbox"/> Agriculture, Forestry and Fishing 100 <input type="checkbox"/> Mining 200 <input type="checkbox"/> Contract Construction 300 <input type="checkbox"/> Manufacturing 400 <input type="checkbox"/> Transportation, Communication and Public Utilities 500 <input type="checkbox"/> Wholesale and Retail Trade 600 <input type="checkbox"/> Finance, Insurance and Real Estate 700 <input type="checkbox"/> Service Industries 720 <input type="checkbox"/> Salary and Wages 800 <input type="checkbox"/> Government 900 <input type="checkbox"/> Other (Specify) |
| 2. Retail Merchants' Gross Income from Selling at Retail | X X X X X | \$ | X X X X X | |
| 3. Gross Receipts from Laundering and Dry Cleaning | X X X X X | \$ | X X X X X | |
| 4. Contract Building and Other Construction | \$ | X X X X X | X X X X X | |
| 5. Gross Receipts from Other Trade or Business | \$ | X X X X X | \$ | |
| 6. Gross Receipts from Sale of Real, Personal, and Intangible Property, and Securities. (List in Schedule 1) | \$ <u>1462 00</u> | X X X X X | X X X X X | |
| 7. Interest, Dividends, Royalties, Rents and Receipts from Investments (List in Schedule 1) | \$ | X X X X X | X X X X X | |
| 8. Other Gross Income (List in Schedule 1) | \$ | X X X X X | \$ | |
| 9. TOTALS | \$ <u>1462 00</u> | | \$ | |
| 10. Deduct Nontaxable Receipts (List in Schedule 2) | \$ | \$ | \$ | |
| 11. Taxable Gross Income. Line 9 minus Line 10 | \$ <u>1462 00</u> | \$ | \$ | |
| 12. Exemption. Read Instructions on Back of this Return | \$ <u>1000 00</u> | \$ | \$ | |
| 13. Amount Subject to Gross Income Tax. Line 11 minus Line 12 | \$ <u>462 00</u> | \$ | \$ | |
| 14. Gross Income Tax. Carry Totals to Column 4 | \$ <u>462</u> | \$ | \$ | |
| USE ONLY IF THIS IS AN ANNUAL RETURN | 15. Payment First Quarter | Date | 1955 | \$ |
| | 16. Payment Second Quarter | Date | 1955 | \$ |
| | 17. Payment Third Quarter | Date | 1955 | \$ |
| | 18. Other Prior Payments | Date | 1955 | \$ |
| 19. TOTAL PREVIOUS PAYMENTS OF GROSS INCOME TAX IN 1955 (Sum of Lines 15, 16, 17, and 18) | | | | \$ |
| 20. Balance of Gross Income Tax due | Line 14, Column 4 minus Line 19, Column 4 | | | \$ |
| 21. If payment is made after due date, add interest at 1% per month | | | | \$ |
| 22. If filed after due date add 10% of amount in Column 4, Line 20, or \$2.00, whichever is greater | | | | \$ |
| 23. TOTAL GROSS INCOME TAX, INTEREST, PENALTY. Add Amounts in Column 4, Lines 20, 21, and 22 | | | | \$ <u>462</u> |

MAKE REMITTANCE PAYABLE TO INDIANA GROSS INCOME TAX DIVISION. REMITTANCE ATTACHED CHECK MONEY ORDER CASH

IMPORTANT NOTICE TO ALL TAXPAYERS

Mail this return to the Indiana Gross Income Tax Division, 141 South Meridian Street, Indianapolis 13, Indiana. Do not fail to indicate in the proper square at the top of this return whether this is an annual or a quarterly return. Also indicate the kind of taxpayer for which the return is being filed, whether an individual or a corporation, partnership or other type of organization. If you have a store license, give the number of your license.

Returns for individuals must show the full name, address, and social security number, if any, of the taxpayer. Returns for corporations, partnerships, and joint ventures must show the correct name and address of the organization for which the return is being filed. Returns for corporations must be signed by two officers of the corporation. If this return covers the payment of delinquent taxes only, substitute the year applicable for the year shown at the top of this form, in addition to indicating the period for which gross income is being reported. Delinquent taxes for years prior to 1954 should be reported on Form 13.

security number, if any, of the taxpayer. Returns for corporations, partnerships, and joint ventures must show the correct name and address of the organization for which the return is being filed. Returns for corporations must be signed by two officers of the corporation. If this return covers the payment of delinquent taxes only, substitute the year applicable for the year shown at the top of this form, in addition to indicating the period for which gross income is being reported. Delinquent taxes for years prior to 1954 should be reported on Form 13.

FILING A RETURN WITHOUT A REMITTANCE DOES NOT RELEASE THE TAXPAYER FROM PENALTY AND INTEREST

KEEP THIS COPY FOR YOUR OWN RECORD

ACC 033002-022

GENERAL MOTORS CORPORATION
 CHEVROLET MUNCIE DIVISION
 1200 WEST 8th STREET
 MUNCIE, INDIANA 38-0572515

WITHHOLDING TAX STATEMENT
 1955 Federal Taxes Withheld From Wages
 Copy C-For Employee's Records

Type or print EMPLOYER'S identification number, name, and address above.

Type or print EMPLOYEE'S social security account no., name, and address below.

NOTICE: If your wages were subject to Social Security Taxes, but are not shown, your Social Security Wages are the same as wages shown under "INCOME TAX INFORMATION" but not more than \$4200.00. Keep this copy as part of your tax records.

WALTER C. ROBBINS -5-
 R.R. NO. 1
 MUNCIE, INDIANA

Deductible Under Sec. 105(d)

| SOCIAL SECURITY INFORMATION | | INCOME TAX INFORMATION | | Single | Married |
|--|------------------------------|-------------------------------------|-------------|--------|---------|
| Total F.I.C.A. Wages* paid in 1955 | \$ 84.02 84.02 | Total Wages* paid in 1955 | \$ 4,681.26 | | |
| F.I.C.A. employee tax withheld, if any | | Federal Income Tax withheld, if any | | | |

FORM W-2, -U. S. Treasury Department, Internal Revenue Service APP. I.R.S. 12-7-54 *Before payroll deductions

Acc 033002-022

DEPRECIATION TABLE OF WALTER C. ROBBINS

| PROPERTY | DATE ACQUIRED | COST | Dep. Allowed | METHOD | LIFE YEARS | DEPRECIATION THIS YEAR |
|--------------|---------------|----------------|--------------|--------|------------|------------------------|
| FENCES | | 800 Rods @ 5¢ | | | | 40.00 |
| Tile Ditches | | 300 Rods @ .29 | | | | 6.00 |
| Cows (9) | 1951 | 1125.00 | | | 8 | 140.00 |
| Heifers (24) | 1954 | 2040.00 | | | 8 | 260.00 |
| Bulls | 1954 | 140.00 | | | 4 | 35.00 |
| BOAR | 1954 | 85.00 | | | 4 | 21.00 |
| 9 SOWS | 1954 | 540.00 | | | 3 | 180.00 |
| TRACTOR | 1954 | 700.00 | | | 10 | 70.00 |
| HOG FOUNTAIN | 1954 | 307.98 | | | 10 | 30.79 |
| CORN SHELLER | 1954 | 99.00 | | | 10 | 9.90 |
| DISC | 1955 | 299.00 | | | 10 | 29.90 |
| BALER | 1955 | 1400.00 | | | 10 | 140.00 |
| POWER MOWER | 1955 | 281.00 | | | 10 | 28.10 |
| ELEVATOR | 1955 | 717.00 | | | 10 | 71.70 |

Total DEPRECIATION \$1675.94

Acc 033002-022