

THE
STATUTES AT LARGE

OF THE
UNITED STATES OF AMERICA

FROM
MARCH, 1913, TO MARCH, 1915,

CONCURRENT RESOLUTIONS OF THE TWO HOUSES OF CONGRESS,
AND
RECENT TREATIES, CONVENTIONS, AND EXECUTIVE
PROCLAMATIONS

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VOL. XXXVIII

IN TWO PARTS

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**PART 2—Private Acts and Resolutions, Concurrent Resolutions,
Treaties, and Proclamations**

PART 1

WASHINGTON
1915

PUBLIC LAWS
OF THE
UNITED STATES OF AMERICA

PASSED BY THE
SIXTY-THIRD CONGRESS

1913-1915

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OF THE
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CONTAINED IN THIS VOLUME.

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tion or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows imported to be used in houses of worship, and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Works of art, etc., over 100 years old.

656. Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terracotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

Zaffer.

657. Zaffer.

INCOME TAX.

SECTION II.

One per cent levied on net incomes of citizens.

A. Subdivision 1. That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per centum per annum upon such income, except as hereinafter provided; and a like tax shall be assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere.

Allen residents.

Nonresidents.

Additional tax on incomes exceeding \$20,000.

Subdivision 2. In addition to the income tax provided under this section (herein referred to as the normal income tax) there shall be levied, assessed, and collected upon the net income of every individual an additional income tax (herein referred to as the additional tax) of 1 per centum per annum upon the amount by which the total net income exceeds \$20,000 and does not exceed \$50,000, and 2 per centum per annum upon the amount by which the total net income exceeds \$50,000 and does not exceed \$75,000, 3 per centum per annum upon the amount by which the total net income exceeds \$75,000 and does not exceed \$100,000, 4 per centum per annum upon the amount by which the total net income exceeds \$100,000 and does not exceed \$250,000, 5 per centum per annum upon the amount by which the total net income exceeds \$250,000 and does not exceed \$500,000, and 6 per centum per annum upon the amount by which the total net income exceeds \$500,000. All the provisions of this section relating to individuals who are to be chargeable with the normal income tax, so far as they are applicable and are not inconsistent with this subdivision of paragraph A, shall apply to the levy, assessment, and collection of the additional tax imposed under this section. Every person subject to this additional tax shall, for the purpose of its assessment and collection, make a personal return of his total net income from all sources, corporate or otherwise, for the preceding calendar year, under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. For the purpose of this additional tax the taxable income of any individual shall embrace the share to which he would be entitled of the gains and profits, if divided or distributed, whether divided or distributed or not, of all corporations, joint-stock companies, or associations however created or organized, formed or fraudulently availed of for the purpose of preventing the imposition of such tax through the medium of permitting such gains and profits to accumulate instead of being divided or distributed; and the fact that any such corporation, joint-stock com-

Rates.

Personal returns to be made.

Individual share of undistributed profits of companies included.

return of income for assessment; except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as provided for in this section or by existing law, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint-stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, or after one hundred and twenty days from the date on which the return of income is required to be made by the taxpayer, and after ten days notice and demand thereof by the collector, there shall be added the sum of 5 per centum on the amount of tax unpaid and interest at the rate of 1 per centum per month upon said tax from the time the same becomes due.

(d) When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such: *Provided*, That any and all such returns shall be open to inspection only upon the order of the President, under rules and regulations to be prescribed by the Secretary of the Treasury and approved by the President: *Provided further*, That the proper officers of any State imposing a general income tax may, upon the request of the governor thereof, have access to said returns or to an abstract thereof, showing the name and income of each such corporation, joint stock company, association or insurance company, at such times and in such manner as the Secretary of the Treasury may prescribe.

If any of the corporations, joint-stock companies or associations, or insurance companies aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint-stock company or association, or insurance company shall be liable to a penalty of not exceeding \$10,000.

H. That the word "State" or "United States" when used in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions.

I. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a

INCOME TAX—Continued.
In cases of neglect, etc.

Surtax for nonpayment.

Returns to be public records.

Proviso. Restriction on inspection.

Access by State officers.

Penalty for neglecting, or making false returns.

"State" and "United States" construed.

Sections of Revised Statutes amended.

Internal revenue. Divulging information received by officers, unlawful. R. S., sec. 3167, p. 608, amended.

Income returns provisions added.

Publishing income returns unlawful.

Punishment.

SUPPLEMENT

TO

WEEKLY TREASURY DECISIONS OF FEBRUARY 12, 1914

(T. D. 1944)

Regulations No. 33 : : : : United States Internal Revenue

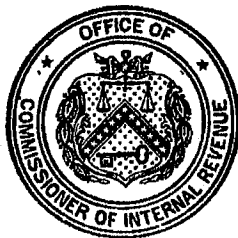
LAW AND REGULATIONS

RELATIVE TO

**THE TAX ON INCOME OF INDIVIDUALS,
CORPORATIONS, JOINT STOCK COM-
PANIES, ASSOCIATIONS, AND
INSURANCE COMPANIES**

IMPOSED BY SECTION 2
ACT OF OCTOBER 3, 1913

January 5, 1914



WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

PREFACE.

The accompanying regulations embrace the various administrative features of the law (sec. 2, act of Oct. 3, 1913) imposing a tax on incomes. They contain instructions relative to the preparation of returns, etc., and are designed to assist both the taxpayer and the officers charged with its enforcement in complying with the requirements of this law.

Liberal construction of the law has been given that those charged with withholding the tax at the source may not do so unnecessarily. Withholding agents may forward evidences of non-liability to payment, when such evidences are received by them, to collector for the district in lieu of the tax. This will relieve them of the necessity of withholding such tax.

The regulations are arranged according to general subjects, as follows:

- Part 1. Individual income returns and collections.
- Part 2. Collections at the source.
 - A. Bonds, mortgages, deeds of trust, etc.
 - B. Bonds, mortgages, deeds of trust, etc., by first bank or collection agency where certificates of owners are not filed.
 - C. Bonds, mortgages, dividends, etc., of foreign corporations.
 - D. Salaries, wages, rent, etc.
 - E. Fiduciaries.
- Part 3. Relative to corporations, joint stock companies or associations, and insurance companies.
- Part 4. Assessment and collection.

All forms of certificates herein provided shall be 8 inches wide and 3½ inches from top to bottom, and printed on paper of substantial weight and texture.

REGULATIONS.

Regulations concerning the tax imposed by Section 2, Act of October 3, 1913, on net income of Individuals, Corporations, Joint-stock Companies, Associations, and Insurance Companies.

TREASURY DEPARTMENT.
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 5, 1914.

PART 1.

INDIVIDUAL INCOME RETURNS AND COLLECTIONS.

Article 1. Section 2 of the above-named act imposes a ^{Persons tax-} _{ble.} tax of 1 per centum (designated as the normal tax) on net incomes arising or accruing from all sources during the preceding calendar year to—

(a) Every citizen of the United States, whether residing at home or abroad; and

(b) Every person residing in the United States, though not a citizen thereof; and

(c) From all property owned and from every business, trade, or profession carried on in the United States, by a person residing elsewhere.

Art. 2. Said section also imposes an additional tax on ^{Additional or} _{super tax.} all net incomes of individuals exceeding \$20,000, as follows:

1 per cent on incomes exceeding \$20,000 and not exceeding \$50,000.

2 per cent on incomes exceeding \$50,000 and not exceeding \$75,000.

3 per cent on incomes exceeding \$75,000 and not exceeding \$100,000.

4 per cent on incomes exceeding \$100,000 and not exceeding \$250,000.

5 per cent on incomes exceeding \$250,000 and not exceeding \$500,000.

6 per cent on incomes exceeding \$500,000.

Art. 3. The **NET INCOME** shall consist of the total ^{Net income de-} _{fined.} gains, profits, and income derived from all sources (desig-