PSF F.D.R. Finances - Personal Income Tax 1938 Subject File Box 179

Material used in making up 1938 Income Tax

F 5427 A
1

CITY BANK FARMERS TRUST COMPANY

22 WILLIAM STREET
NEW YORK

CONFIRMATION AND ADVICE OF CREDIT

C 709

DATE OF SALE

R.F

No. 185081

DATE OF CREDIT APR -2 1938

TO HONORABLE FRANKLIN D. ROOSEVELT
THE WHITE HOUSE
WASHINGTON, D.C.

NEW BOSTON LAND CO.
570 LEXINGTON AVE NYC

WE HAVE DELIVERED THE SECURITIES DETAILED BELOW AND HAVE ACCORDINGLY CREDITED THE FOLLOWING ACCOUNT:

NCB CBF BR A/C FRANKLIN DELANO ROOSEVELT

PAR VALUE OR NUMBER OF SHARES	SECURITY	PRICE	PRINCIPAL AMOUNT
	DELIVER VS PAYMENT		
5 SHS	NEW BOSTON LAND CO. 6% CUM PFD $100. PAR	100 LESS TAX $.55	$499.45
		INCOME	
	ACCRUED INTEREST FROM TO		
		AMOUNT OF CREDIT ➤➤➤	$499.45

THE ABOVE SECURITIES HAVE BEEN DELIVERED FROM THE FOLLOWING SECURITY ACCOUNT

CSTD A/C FRANKLIN DELANO ROOSEVELT

CITY BANK FARMERS TRUST COMPANY

BY Thos N Tunney

F 5427 A

1

CITY BANK FARMERS TRUST COMPANY

22 WILLIAM STREET
NEW YORK

CONFIRMATION AND ADVICE OF CREDIT

DATE OF SALE

No. 196940

C 709

TO

HONORABLE FRANKLIN D. ROOSEVELT
THE WHITE HOUSE
WASHINGTON, D.C.

DATE OF CREDIT NOV 2 8 1938

NEW BOSTON LAND CO.
570 LEXINGTON AVE NYC

WE HAVE DELIVERED THE SECURITIES DETAILED BELOW AND HAVE ACCORDINGLY CREDITED THE FOLLOWING ACCOUNT:

NCB CBF BR A/C FRANKLIN DELANO ROOSEVELT / HONORABLE/

PAR VALUE OR NUMBER OF SHARES	SECURITY	PRICE	PRINCIPAL AMOUNT
DELIVER VS PAYMENT			
5 SHS	NEW BOSTON LAND CO. 6% CUM PFD $100.PAR		$499.45
	VS		
		INCOME	
ACCRUED INTEREST FROM	TO		
		AMOUNT OF CREDIT ➤➤➤	$499.45

THE ABOVE SECURITIES HAVE BEEN DELIVERED FROM THE FOLLOWING SECURITY ACCOUNT

CSTD A/C FRANKLIN DELANO ROOSEVELT / HONORABLE/

CITY BANK FARMERS TRUST COMPANY

BY Theo H Swagel

file
personal financial

City Bank Farmers Trust Company

CHARTERED 1822

22 William Street

CABLE ADDRESS: FARMTRUST

New York June 20th, 1938

IN REPLY PLEASE QUOTE CUST

Honorable Franklin D. Roosevelt,
The White House,
Washington, D. C.

Sir:

We wish to call to your attention that $10,000. par value State of Tennessee Refunding 4-1/4% bonds which we are holding for your account will mature July 1st, 1938.

We shall present the bonds for payment on that date, advising you when the proceeds have been credited to your account.

Very truly yours,

H. M. Peterson,
Assistant Trust Officer.

CEC:JM

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

P.F.

JANUARY 4 1938

.HONORABLE FRANKLIN D.ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$1.50	50	GENERAL AMERICAN INVESTORS COMPANY INC. $6 PFD.	$75.--

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

JANUARY 8 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25	300	LEHMAN CORPORATION	$75.-

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

MARCH 2 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.15	100	PURITY BAKERIES CORPORATION	$15.--

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

MARCH 16 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25 $.10 EXTRA	100	STANDARD OIL COMPANY OF CALIFORNIA	$35.-

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

APRIL 2 1938

.HONORABLE FRANKLIN D.ROOSEVELT
WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$1.50	50	GENERAL AMERICAN INVESTORS COMPANY INC.$6 PREFERRED	$75.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

APRIL 9 1938

.HONORABLE FRANKLIN D.ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25	300	LEHMAN CORPORATION	$75.-

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

JUNE 2 1938

.HONORABLE FRANKLIN D.ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.15	100	PURITY BAKERIES CORPORATION	$15.-

LAZARD FRÈRES & CO.
120 BROADWAY
NEW YORK

JUNE 16 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25 .10 EXTRA	100	STANDARD OIL COMPANY OF CALIFORNIA	$35.00

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

JULY 2 1938

P.F. 1-1

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D. C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$1.50	50	GENERAL AMERICAN INVESTORS COMPANY INC. $6 PFD	$75.--

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

JULY 9 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.20	300	LEHMAN CORPORATION	$60.—

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

File
Personal Financial

SEPTEMBER 2 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.15	100	PURITY BAKERIES CORPORATION	$15.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

SEPTEMBER 16 1938

HONORABLE FRANKLIN D.ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25 $.10 EXTRA	100	STANDARD OIL C OMPANY OF CALIFORNIA	$35.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

OCTOBER 3 1938

.HONORABLE FRANKLIN D.ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$1.50	50	GENERAL AM ERICAN INVESTORS CO.INC. $6 PREFERRED	$75.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

file personal financial

OCTOBER 8 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.20	300	LEHMAN CORPORATION	$60.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

DECEMBER 2 1938

. HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D. C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.55	100	PURITY BAKERIES CORPORATION	$55.-

LAZARD FRÈRES & Co.
120 BROADWAY
NEW YORK

DECEMBER 16 1938

HONORABLE FRANKLIN D. ROOSEVELT

WASHINGTON D.C.

Memorandum of dividends collected for your account

		SECURITY	AMOUNT
$.25 $.10 EXTRA	100	STANDARD OIL CO OF CALIFORNIA	$35.-

P.F.

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938 JAN					
1	BALANCE				2905 00
4	DIV 50 GENL AMERICAN INV CO INC $ 6 PFD			75 00	2980 00
8	DIV 300 LEHMAN CORPN			75 00	3055 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON. FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & CO., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938					
FEB					
1	BALANCE				3055 00

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HON FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & CO., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938					
MAR					
1	BALANCE				3055 00
2	DIV 100 PURITY BAKERIES CORPN			15 00	3070 00
16	DIV & EXTRA 100 STANDARD OIL CO OF CALIF			35 00	3105 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON. FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & CO., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938 APR					
1	BALANCE				3105 00
2	DIV 50 GENL AMER INV CO INC $6-PFD			75 00	3180 00
9	DIV 300 LEHMAN CORPN			75 00	3255 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON. FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938					
MAY					
1	BALANCE				3255 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938					
JULY					
1	BALANCE				3305 00
2	DIV 50 GENL AMER INV CO INC $6 PFD			75 00	3380 00
9	DIV 300 LEHMAN CORPN			60 00	3440 00

Lib Gilliland Financial

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938 SEPT					
1	BALANCE				3440 00
2	DIV 100 PURITY BAKERIES CORP			15 00	3455 00
16	DIV & EXTRA 100 STANDARD OIL CO OF CAL			35 00	3490 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HON. FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938					
OCT					
1	BALANCE				3490 00
3	DIV 50 GENL AMER INV CO $6- PFD			75 00	3565 00
8	DIV 300 LEHMAN CORPN			60 00	3625 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HONORABLE FRANKLIN D. ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE 1938	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
NOV 1	BALANCE				3625 00

IN COMPLIANCE WITH SECTION 11 (D) (2) OF THE SECURITIES EXCHANGE ACT OF 1934, WE HEREBY NOTIFY YOU THAT IN ALL TRANSACTIONS WITH YOU WITH RESPECT TO ANY SECURITIES WE WILL BE ACTING AS BROKER FOR YOU UNLESS WE NOTIFY YOU OTHERWISE.

HONORABLE FRANKLIN D ROOSEVELT

in Account Current With LAZARD FRÈRES & Co., NEW YORK.

Last amount in this column is Balance of Account—oblique figures indicate Debit Balance

DATE	PARTICULARS	STAMP TAX	DEBIT	CREDIT	BALANCE
1938 DEC					
1	BALANCE				3625 00
2	DIV 100 PURITY BAKERIES CORP			55 00	3680 00
16	DIV & EXTRA 100 STANDARD OIL CO OF CALIFORNIA			35 00	3715 00

LAZARD FRÈRES & Co.
NEW YORK

LAZARD FRÈRES & CIE.
PARIS

LAZARD BROTHERS & Co., LTD.
LONDON

TELEGRAPHIC ADDRESS
LAZARD, NEW YORK

120 BROADWAY

December 31, 1938

Honorable Franklin D. Roosevelt,
c/o Mr. Henry Morgenthau, Jr.,
New York.

Dear Sir :

We beg to advise you that, according to our records, at the close of business on this date, we held for your account and risk the following securities:

200	shares	Commercial Solvents Corp. Common
50	"	General American Investors Co. Inc. $6 Cumulative Preferred
300	"	The Lehman Corp. Capital Stock
100	"	Purity Bakeries Corp. Common
100	"	Standard Oil Co. of California Capital Stock

Will you kindly examine this list and, if it is found correct, please return the acknowledgment printed on attached sheet, duly signed.

In case of any discrepancy we would thank you to advise us promptly.

Yours very truly,
per pro. LAZARD FRERES & CO.
Walter B. Kahn

Honorable Franklin D. Roosevelt
MLR:O

543

Messrs. Lazard Frères & Co.
120 Broadway,
New York

Dear Sirs:

I am / We are in receipt of your letter of DEC 31 1938, containing list of securities held on that date for my / our account and risk:

200 shares Commercial Solvents Corp. Common
50 " General American Investors Co. Inc. $6 Cumulative Preferred
300 " The Lehman Corp. Capital Stock
100 " Purity Bakeries Corp. Common
100 " Standard Oil Co. of California Capital Stock

The above list has been examined and found correct. Please continue holding the securities in the same manner.

Yours very truly,

543

Honorable Franklin D. Roosevelt
MLR:O

BFA 1040
8 C

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
26 WASHINGTON. D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

JAN. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD JAN 3			4,667.77
3	8000 LOUISVILLE & NASHVILLE RR CO SO RR JT MONON 1ST COLL REG P		160.00CP	
	10000 TENN REF		212.50CP	
	100 SHS GEN AMER INV PFD W		150.00DV	
	1 SHR U S TR CO N Y CAP		15.00DV	5,205.27 ☆
3	50 SHRS FIRST NATL BK POUGHKEEPSIE NEW COM		17.50DV	5,222.77 ☆
7	25 SHS FEDERATION BK & TR CO		6.25DV	5,229.02 ☆
15	25 SHS CONSOL CAR HEATING CO		37.50DV	5,266.52 ☆
18	62 SHS BK OF CALIF NATL ASSN		155.00DV	5,421.52 ☆
				LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

THIS STATEMENT OF YOUR ACCOUNT WILL BE CONSIDERED CORRECT UNLESS NOTIFICATION TO THE CONTRARY IS RECEIVED WITHIN TEN DAYS FROM THE DATE HEREOF. PLEASE ADVISE US PROMPTLY AND GIVE FULL DETAILS OF EACH EXCEPTION TAKEN.

ALL ITEMS ARE ACCEPTED FOR ENTRY ONLY, SUBJECT TO FINAL PAYMENT IN A MANNER SATISFACTORY TO US.

ALL ITEMS, NOT PAYABLE AT THE OFFICE OF THIS BANK WHERE DEPOSITED, AND RELATIVE DOCUMENTS, ARE RECEIVED ONLY FOR TRANSMISSION BY MAIL OR OTHER MEANS AT THE RISK OF THE DEPOSITOR, AND, WITHOUT LIABILITY TO US, MAY BE ROUTED DIRECTLY OR CIRCUITOUSLY THROUGH ANY OF OUR OFFICES OR CORRESPONDENTS SUBJECT TO THEIR REGULATIONS, OR BE SENT DIRECTLY TO THE DRAWEE OR MAKER OR PAYING AGENT, FOR PAYMENT IN ANY CASE IN CASH, CREDIT TO THE TRANSMITTING BANK, OR DRAFT OR CERTIFICATION OF THE DRAWEE, MAKER, PAYING OR OTHER BANK, ALL WITHOUT RESPONSIBILITY ON OUR PART FOR ANY ACT, NEGLECT OR DEFAULT OF ANY CORRESPONDENT, AGENT, OR SUB-AGENT.

CREDITED ITEMS MAY BE CHARGED BACK AT ANY TIME UNLESS FULL PAYMENT IN CASH IS RECEIVED AT THE OFFICE OF THIS BANK WHERE THE ACCOUNT IS CARRIED.

THE WORDS "OFFICE" AND "OFFICES" AS USED ABOVE COVER THE HEAD OFFICE AND ALL BRANCHES OF THIS BANK.

STATEMENT KEY

DV—CREDIT FOR DIVIDENDS
CP—CREDIT FOR COUPONS
IN—CREDIT FOR OTHER INCOME, ETC.
SL—CREDIT FOR SALE OF SECURITIES, ETC.

MADE BY CITY BANK FARMERS TRUST CO., CUSTOMERS SECURITIES DEPT. OR THIS BRANCH OF THE NATIONAL CITY BANK OF NEW YORK

MC—CREDIT FOR MAIL DEPOSIT LC—CREDIT FROM LOAN DEPT.
FC—CREDIT FROM FOREIGN DEPT.
(PLEASE REFER TO ADVICES PREVIOUSLY SENT YOU FOR FURTHER DETAILS)
CC—CHARGE FOR CERTIFIED CHECK

BFA 1040
9 C

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE.
26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

FEB. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD FEB 1			5,421.52
1	4M WESTERN PUBLIC SERV 1ST & REF A		110.00CP	
	10 SHS AMEREX HOLDING CORP CAP		7.00DV	
	100 SHS CHASE NATL BK NY CAP		70.00DV	5,608.52 ☆
1	400 SHS NATL CITY BK NY COM		200.00DV	5,808.52 ☆
8	CSTD FEES FOR 6 MOS TO 2/6/38	100.00		5,708.52 ☆
26	25 SHS CONS CAR HEATING CO CAP		50.00DV	5,758.52 ☆

LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

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BFA 1040
8 C

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

MAR. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD ☞ MAR 1			5,758.52
1	2500 BALT & OHIO RR CO REF & GEN F		62.50 C	5,821.02 ☆
1	100 SHS CLEVE & PITTSBURGH RR CO GTD CAP		87.50 DV	5,908.52 ☆
15	10M US TREAS		143.80 C	6,052.32 ☆
				LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

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(PLEASE REFER TO ADVICES PREVIOUSLY SENT YOU FOR FURTHER DETAILS)

CC—CHARGE FOR CERTIFIED CHECK

BFA 1040
8 C

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

APRIL 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD APR 1			6,052.32
2	DEL VS PYMT 5 SHS NEWBOSTON LAND CO 6S CUM PFD AT 100 LESS TAX .55		499.45SL	
	1 SH US TR CO NY CAP EXTRA DIV		15.00DV	
	100 SHS GEN AMER INVESTORS PFD WW		10.00DV	
5	50 SHS 1ST NATL BK POUGHKEEPSIE NEW COM		150.00DV	6,726.77 ☆
15	25 SHS CONSOL CAR HEAT CO CAP		17.50DV	6,744.27 ☆
18	62 SHS BK OF CALIF NATL ASSN CAP		37.50DV	6,781.77 ☆
			155.00DV	6,936.77 ☆

LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

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STATEMENT KEY

DV—CREDIT FOR DIVIDENDS
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IN—CREDIT FOR OTHER INCOME, ETC.
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BFA 1040
S C

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

MAY 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD		MAY 2	6,936.77
2	2000 BUFFALO NY WATER		40.00 DV	
	5000 SOUTH BEND IND WATER WKS		118.75 DV	7,095.52 ✱
26	25 SHS CONSOL CAR HEAT CO CAP		62.50 DV	7,158.02 ✱

LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

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CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

JUNE 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD		JUN 1	7,158.02
1	5000 PUGET SOUND PWR & LGT 1ST & REF A		137.50CP	7,295.52 ☆
1	100 SHS CELV & PITTS RR CO GTD CAP		87.50DV	7,383.02 ☆

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CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

SFA-1040
20

JUNE 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD ☞		JUN 13	7,383.02
15		905.00		6,478.02 ☆

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THE FEDERAL 2C TAX ON CHECKS, ETC., WHICH WE ARE REQUIRED TO COLLECT FROM YOU ON THE ITEMS SHOWN HEREON, IS NOT SHOWN IN THIS STATEMENT, EXCEPT TO THE EXTENT INDICATED. THE BALANCE OF THE TAX (IF ANY) WILL BE CHARGED TO YOUR ACCOUNT AND SHOWN IN NEXT MONTH'S STATEMENT.

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TX—CHARGE FOR FEDERAL CHECK TAX
CC—CHARGE FOR CERTIFIED CHECK

SFA 1048
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IN ACCOUNT WITH
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CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

JULY 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD		JL 1	6,478.02
1	8000 LOUISV & NASHV RR CO SOUTHERN RY JT MONON 1ST COLL REG P 10000 TENN REFUNDING		160.00CP 212.50CP	6,850.52 ☆
2	1 SH U S TR CO NY CAP 100 SHS GEN AMER INV PFD 25 SHS FEDERATION BK & TR CO CAP REDEMP TENN REFUNDING 4 1/4S DUE 7/1/38 J & JI		15.00DV 150.00DV 6.25DV	
5	50 SHS 1ST NATL BK POUGHKEEPSIE NEW COM		10,000.00IN	17,021.77 ☆
12			10.00DV	17,031.77 ☆
		75.00		16,956.77 ☆
16	25 SHS CONSOLIDATED CAR HEATING CO		37.50DV	16,994.27 ☆
19	62 SHS BANK OF CALIFORNIA NATL ASSN CAP		155.00DV	17,149.27 ☆

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BFA 1040
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26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

AUG. 1938

DATE		DEBITS	CREDITS	BALANCE	
	BALANCE BROUGHT FORWARD ☞		AUG 1	17,149.27	
1	4000 WESTERN PUB SERV 1ST & REF A		110.00CP	17,259.27	☆
1	100 SHS CHASE NATL BK OF NY CAP		70.00DV	17,329.27	☆
2	400 SHS NATL CITY BK OF NY COM		200.00DV	17,529.27	☆
3	10 SHS AMEREX HOLD CORP CAP		7.00DV	17,536.27	☆
10	CSTD FEE FOR 6 MOS TO 8/6/38	100.00b		17,436.27	☆
				LAST AMOUNT ABOVE IS YOUR FINAL BALANCE	

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BFA 1040
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26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

SEPT. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD SEP 1			17,436.27
1	2500 BALTI & O RR CO REF & GEN		62.50CP	17,498.77 ☆
2	100 SHS CLEV & PITTS RR CO GTD CAP		87.50DV	17,586.27 ☆
15	10000 US TREAS		143.70CP	17,729.97 ☆

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IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

OCT. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD		OCT 1	17,729.97
1	1 SH U S TR CO NY CAP		15.00DV	
	100 SHS GEN AMER INVEST PFD WW		150.00DV	17,894.97 ☆
4	50 SHS 1ST NATL BK POUGHKEEPSIE NEW COM		10.00DV	17,904.97 ☆
17	25 SHS CONSOL CAR HEAT CO CAP		37.50DV	17,942.47 ☆
18	62 SHS BANK OF CALIF NATL ASSN CAP		155.00DV	18,097.47 ☆

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CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.
NOV. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD		NOV 1	18,097.47
1	2000 BUFFALO NY WATER 5000 SOUTH BEND IND WATER WKS		40.00CP 118.75CP	18,256.22 ☆
25	DEL VS PAYT 5 SHS NEW BOSTON LAND CO CUM PFD		499.45SL	18,755.67 ☆

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22 WILLIAM STREET
NEW YORK, N.Y.

DEC. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD ☞ DEC 1			18,755.67
1	5M PUGET SOUND PWR & LT 1ST & REF A		137.50CP	18,893.17 ☆
2	100 SHS CLEVE & PITTS RR CO CAP		87.50DV	18,980.67 ☆

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BFA 1040
S C

HONORABLE FRANKLIN D. ROOSEVELT,
SPECIAL ACCOUNT,
THE WHITE HOUSE,
26 WASHINGTON, D. C.

IN ACCOUNT WITH
THE NATIONAL CITY BANK OF NEW YORK
CITY BANK FARMERS BRANCH
22 WILLIAM STREET
NEW YORK, N.Y.

DEC. 1938

DATE		DEBITS	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD ☞		DEC 1	2,003.29
				LAST AMOUNT ABOVE IS YOUR FINAL BALANCE

THIS STATEMENT OF YOUR ACCOUNT WILL BE CONSIDERED CORRECT UNLESS NOTIFICATION TO THE CONTRARY IS RECEIVED WITHIN TEN DAYS FROM THE DATE HEREOF. PLEASE ADVISE US PROMPTLY AND GIVE FULL DETAILS OF EACH EXCEPTION TAKEN.

ALL ITEMS ARE ACCEPTED FOR ENTRY ONLY, SUBJECT TO FINAL PAYMENT IN A MANNER SATISFACTORY TO US.

ALL ITEMS, NOT PAYABLE AT THE OFFICE OF THIS BANK WHERE DEPOSITED, AND RELATIVE DOCUMENTS, ARE RECEIVED ONLY FOR TRANSMISSION BY MAIL OR OTHER MEANS AT THE RISK OF THE DEPOSITOR, AND, WITHOUT LIABILITY TO US, MAY BE ROUTED DIRECTLY OR CIRCUITOUSLY THROUGH ANY OF OUR OFFICES OR CORRESPONDENTS SUBJECT TO THEIR REGULATIONS, OR BE SENT DIRECTLY TO THE DRAWEE OR MAKER OR PAYING AGENT, FOR PAYMENT IN ANY CASE IN CASH, CREDIT TO THE TRANSMITTING BANK, OR DRAFT OR CERTIFICATION OF THE DRAWEE, MAKER, PAYING OR OTHER BANK, ALL WITHOUT RESPONSIBILITY ON OUR PART FOR ANY ACT, NEGLECT OR DEFAULT OF ANY CORRESPONDENT, AGENT, OR SUB-AGENT.

CREDITED ITEMS MAY BE CHARGED BACK AT ANY TIME UNLESS FULL PAYMENT IN CASH IS RECEIVED AT THE OFFICE OF THIS BANK WHERE THE ACCOUNT IS CARRIED.

THE WORDS "OFFICE" AND "OFFICES" AS USED ABOVE COVER THE HEAD OFFICE AND ALL BRANCHES OF THIS BANK.

STATEMENT KEY

DV—CREDIT FOR DIVIDENDS
CP—CREDIT FOR COUPONS
IN—CREDIT FOR OTHER INCOME, ETC.
SL—CREDIT FOR SALE OF SECURITIES, ETC.

} MADE BY CITY BANK FARMERS TRUST CO., CUSTOMERS SECURITIES DEPT. OR THIS BRANCH OF THE NATIONAL CITY BANK OF NEW YORK

MC—CREDIT FOR MAIL DEPOSIT LC—CREDIT FROM LOAN DEPT.
FC—CREDIT FROM FOREIGN DEPT.
(PLEASE REFER TO ADVICES PREVIOUSLY SENT YOU FOR FURTHER DETAILS)
CC—CHARGE FOR CERTIFIED CHECK

WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 3 1938 F 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
LOUISVILLE & NASHVILLE RR CO SOUTH	4		7	15	2		
ERN RY JT MONON 1ST COLL REG P						8000	16000
TENNESSEE REFUNDING	4 1/4		7	13	8	10000	21250
							37250*

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

CODE { CD — CERTIFICATE OF DEPOSIT; D — INDICATES RATE IN DOLLARS; F — PAR OF STOCKS IN FOREIGN CURRENCY; REG — REGISTERED FULLY; REG P — REGISTERED AS TO PRINCIPAL; STPD — STAMPED; WW — WITH WARRANTS; Y — YEAR (BONDS MATURING 1940 OR THEREAFTER)

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 3 1939 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
LOUISVILLE & NASHVILLE RR CO SOUTH	4		7	15	2		
ERN RY JT MONON 1ST COLL REG P						8000	16000
							16000*

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 3 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
GENERAL AMERICAN INVESTORS PFD WW D6		N				100	15000

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 3 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FIRST NATL BK POUGHKEEPSIE NEW COM		P		20		50	1750

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 3 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT	*
	/							
UNITED STATES TRUST CO NY CAPITAL	/	P	1	00		1	15 00	
	/							
	/							
	/							
	/							
	/							
	/							

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN - 7 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT	*
	/							
FEDERATION BANK & TRUST CO CAPITAL	/	P		10		25 ·	6 25	
	/							
	/							
	/							
	/							
	/							
	/							

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN 15 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT	*
	/							
CONSOLIDATED CAR HEATING CO CAP	/	P	1	00		25	37 50	
	/							
	/							
	/							
	/							
	/							
	/							

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN 18 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT	*
	/							
BANK OF CALIFORNIA NATL ASSN CAP	/	P		80		62	155 00	
	/							
	/							
	/							
	/							
	/							
	/							

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE FEB -1 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
NATIONAL CITY BANK OF NY COMMON	/	P		12	50	400	20000

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE FEB -1 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
AMEREX HOLDING CORP CAPITAL	/	P		10		10	700

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE FEB -1 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CHASE NATIONAL BANK OF NY CAPITAL	/	P		13	55	100	7000

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE FEB -1 1938 F 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
WESTERN PUBLIC SERVICE 1ST & REF A	5 1/2		2	1	60	4000	11000

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ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE FEB 25 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CONSOLIDATED GAS HEATING CO CAP	/	P	1	00		25	5000

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE MAR -1 1938 F 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BALTIMORE & OHIO RR CO REF & GEN F	5 /		3	1	96	2500	6250

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE MAR -1 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CLEVELAND & PITTSBURGH RR CO GTD CAP	7 /	P		50		100	3750

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE MAR 15 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
UNITED STATES TREASURY	2 7/8		3	15	60	10000	14380

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CITY BANK FARMERS TRUST COMPANY
23 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE APR -4 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FIRST NATL BK POUGHKEEPSIE NEW COM	/					50	1750
	/						
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	/						
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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE APR 15 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CONSOLIDATED CAR HEATING CO CAP	/					25	3750
	/						
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	/						
	/						

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE MAY -2 1938 F 6790

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BUFFALO NY WATER	4 /		5	15	53	2000	4000
SOUTH BEND IND WATER WORKS	4 3/4		11	1	43	5000	11875
	/						15875
	/						
	/						
	/						
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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE MAY 25 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CONSOLIDATED CAR HEATING CO CAP	/					25	6250
	/						
	/						
	/						
	/						
	/						
	/						

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUN -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
PUGET SOUND PWR & LIGHT 1ST&REF A RL/B	/		6	1	49	5000	13750
	/						
	/						
	/						
	/						
	/						
	/						

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUN -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CLEVELAND&PITTSBURGH RR CO GTD' CAP	/					100	8750
	/						
	/						
	/						
	/						
	/						
	/						

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22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
GENERAL AMERICAN INVESTORS PFD WW D	6/					100	15000
	/						
	/						
	/						
	/						
	/						
	/						

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22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL -1 1938 F 6787

709 N. C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FEDERATION BANK & TRUST CO CAPITAL	/					25	625
	/						
	/						
	/						
	/						
	/						
	/						

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22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
LOUISVILLE & NASHVILLE RR CO SOUTH	4	/		7	1 52		
ERN RY JT MONON 1ST COLL REG P		/				8000	16000
TENNESSEE REFUNDING	4 1/4	/		7	1 38	10000	21250
		/					37250
		/					
		/					
		/					

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

CODE { CD — CERTIFICATE OF DEPOSIT; D — INDICATES RATE IN DOLLARS; F — PAR OF STOCKS IN FOREIGN CURRENCY; RSS — REGISTERED FULLY; RSS P — REGISTERED AS TO PRINCIPAL; STPD — STAMPED; WW — WITH WARRANTS; Y — YEAR (BONDS MATURING 2000 OR THEREAFTER)

WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
UNITED STATES TRUST CO NY CAPITAL		/				1	1500
		/					
		/					
		/					
		/					
		/					
		/					

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL -2 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FIRST NATL BK POUGHKEEPSIE NEW COM		/				50	1000
		/					
		/					
		/					
		/					
		/					
		/					

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL 15 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CONSOLIDATED CAR HEATING CO CAP		/				25	3750
		/					
		/					
		/					
		/					
		/					
		/					

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JUL 18 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BANK OF CALIFORNIA NATL ASSN CAP	/			4	50	62	15500
	/						
	/						
	/						
	/						
	/						
	/						

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CODE { CD — CERTIFICATE OF DEPOSIT; D — INDICATES RATE IN DOLLARS; F — PAR OF STOCKS IN FOREIGN CURRENCY; RFB — REGISTERED FULLY; RSB P — REGISTERED AS TO PRINCIPAL; STPD — STAMPED; WW — WITH WARRANTS; Y — YEAR (BONDS MATURING 20XX OR THEREAFTER)

WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE AUG -1 1938 F 6790

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
WESTERN PUBLIC SERVICE 1ST & REF A	5 1/2		2	1	60	4000	11000
	/						
	/						
	/						
	/						
	/						
	/						
	/						

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HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE AUG -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CHASE NATIONAL BANK OF NY CAPITAL	/					100	7000
	/						
	/						
	/						
	/						
	/						
	/						

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE AUG -1 1938 F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
NATIONAL CITY BANK OF NY COMMON	/					400	20000
	/						
	/						
	/						
	/						
	/						
	/						

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE AUG -2 1938

F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
AMEREX HOLDING CORP CAPITAL	/					10	700

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE SEP -1 1938

F 6790

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BALTIMORE & OHIO RR CO REF & GEN F5	/		3	1	96	2500	6250

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE SEP -1 1938

F 6787

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CLEVELAND&PITTSBURGH RR CO GTD CAP7	/					100	8750

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

CODE { CD — CERTIFICATE OF DEPOSIT; D — INDICATES RATE IN DOLLARS; F — PAR OF STOCKS IN FOREIGN CURRENCY; REG — REGISTERED FULLY; REG P — REGISTERED AS TO PRINCIPAL; STPD — STAMPED; WW — WITH WARRANTS; Y — YEAR (BONDS MATURING 19## OR THEREAFTER)

WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE SEP 15 1938

F 6790

709 N C B C B F

ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
UNITED STATES TREASURY	2 7/8		3	15	60	10000	14370

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE OCT -1 1938 F 6787

709 N C B C B F
ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
UNITED STATES TRUST CO NY CAPITAL	/					1	1500

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE OCT -3 1938 F 6787

709 N C B C B F
ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FIRST NATL BK POUGHKEEPSIE NEW COM	/					50	1000

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE OCT 1 1938 F 6787

709 N C B C B F
ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
GENERAL AMERICAN INVESTORS PFD WW	D6/					100	15000

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CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE OCT 17 1938 F 6787

709 N C B C B F
ROOSEVELT FRANKLIN D

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CONSOLIDATED CAR HEATING CO CAP	/					25	3750

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE OCT 18 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BANK OF CALIFORNIA NATL ASSN CAP	/					62	15500

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WE HAVE CREDITED THE FOLLOWING ACCOUNT AS DETAILED BELOW

709 N C B C B F

ROOSEVELT FRANKLIN D

file personal financial

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE NOV -1 1938 F 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
BUFFALO NY WATER	4	/	5	15	53	2000	4000
SOUTH BEND IND WATER WORKS	4 3/4	/	11	14	43	5000	11875
		/					15875

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709 N C B C B F

ROOSEVELT FRANKLIN D

file personal financial

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE DEC -1 1938 F 6790

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
PUGET SOUND PWR & LIGHT 1ST&REF A	5 1/2	/	6	1	49	5000	13750

→ RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE DEC -1 1938 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
CLEVELAND&PITTSBURGH RR CO GTD CAP7	/					100	8750

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN-3 1939 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
UNITED STATES TRUST CO NY CAPITAL	/					1	1500

RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN-3 1939 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FIRST NATL BK POUGHKEEPSIE NEW COM	/					50	1000

RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN-3 1939 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
GENERAL AMERICAN INVESTORS PFD WW	/	D				100	15000

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709 N C B C B F

ROOSEVELT FRANKLIN D

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK
TRUST COLLECTION DEPARTMENT

DATE JAN-6 1939 F 6787

	RATE	CODE	PAR OF STOCKS MAT. OF BONDS MO.	DAY	YEAR	AMOUNT HELD	INCOME AMOUNT
FEDERATION BANK & TRUST CO CAPITAL	/					25	875

RETAIN THIS ADVICE TO CHECK WITH YOUR STATEMENT AND TO ASSIST YOU IN PREPARING YOUR INCOME TAX RETURN.

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F 8188

46509 CITY BANK FARMERS TRUST COMPANY C709 JUL 1 - 1938

REDEMPTION ADVICE 151061 22 WILLIAM STREET NEW YORK

Account of FRANKLIN DELANO ROOSEVELT

	AMOUNT CREDITED
Redemption of $10000. TENNESSEE REFUNDING 4 1/4% DUE 7/1/38 J & J 1	$10,000.00

NATIONAL CITY BANK CITY BANK FARMERS BRANCH

THE PROCEEDS OF THE ABOVE COLLECTION HAVE BEEN CREDITED TO YOUR ACCOUNT
YOU MAY GIVE US INSTRUCTIONS AS TO REINVESTMENT OR CONSULT US ON THE SUBJECT, IF YOU HAVE NOT ALREADY DONE SO.

CHECKED BY E. de Forest

APPROVED

CITY BANK FARMERS TRUST COMPANY

TO CITY BANK FARMERS TRUST COMPANY. DR.
22 WILLIAM STREET
NEW YORK

F 4784A P8

August 9, 1938.

Fees for services rendered as Custodian for six months to August 6, 1938:	$100.00

MAIL TO

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
WASHINGTON, D. C.

709

WE ARE CHARGING YOUR ACCOUNT TODAY WITH THE ITEM(S) AS SHOWN ON THIS BILL.

NCB CBF Branch
Franklin Delano Roosevelt

Bookkeeping
DEPARTMENT

BY

KINDLY RETAIN THIS BILL FOR YOUR RECORDS.

TO CITY BANK FARMERS TRUST COMPANY. DR.
22 WILLIAM STREET
NEW YORK

F 4784A P8

February 7, 1938.

Fees for services rendered as Custodian for six months to February 6, 1938:	$100.00

MAIL TO

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
WASHINGTON, D. C.

709

WE ARE CHARGING YOUR ACCOUNT TODAY WITH THE ITEM(S) AS SHOWN ON THIS BILL.

NCB CBF Branch
Franklin Delano Roosevelt

Bookkeeping
DEPARTMENT

BY

KINDLY RETAIN THIS BILL FOR YOUR RECORDS.

The Commissioner of Internal Revenue

Item 29:

* Surtax must be computed on item 24--$33,375.73

Surtax on $32,000 = $3,380
on $ 1,375.73= 288.90 (@21%)

#29- Total Surtax $3,668.90

Item 30:

Change to: $4,944.18

Item 34:

Change to: $4,944.18

*In your computation, you figured surtax on item 27 instead of item 24.

Otherwise o.k.

Treasury Department

FORM 1040

UNITED STATES

Internal Revenue Service

1938 INDIVIDUAL INCOME TAX RETURN 1938

FOR NET INCOMES OF MORE THAN $5,000 FROM SALARIES, WAGES, DIVIDENDS, INTEREST, ANNUITIES, AND FOR INCOMES FROM OTHER SOURCES REGARDLESS OF AMOUNTS

For Calendar Year 1938

or fiscal year beginning _____, 1938, and ended _____, 1939

(Before Preparing This Return, Read the Instructions Carefully)

To be filed with the Collector of Internal Revenue for your district not later than the 15th day of the third month following the close of your taxable year

COMMISSIONER MAR 15 1939 INTERNAL REVENUE

PRINT NAME AND ADDRESS PLAINLY (See Instruction E)

(Name) (Use given names of both husband and wife, if a joint return)

(Street and number, or rural route)

(Post office) (County) (State)

DUPLICATE COPY

IMPORTANT

↓

One duplicate copy must be filed with original return.

($5 will be assessed if duplicate is not filed.)

Item and Instruction No.	INCOME		
1.	Salaries and other compensation for personal services. (From Schedule A)	$ 73000	
2.	Dividends	3358	20
3.	Interest on bank deposits, notes, mortgages, etc		
4.	Interest on corporation bonds	970	
5.	Taxable interest on Government obligations, etc. (From Schedule B)	93	75
6.	Income (or loss) from partnerships, syndicates, pools, etc. (other than capital gains or losses). (Furnish names and addresses):		
7.	Income from fiduciaries. (Furnish names and addresses): D-Basil B. Turner, Trustee	903	90
8.	Rents and royalties. (From Schedule C)	16352	31
9.	Income (or loss) from business or profession. (From Schedule D)		
10.	(a) Net short-term gain from sale or exchange of capital assets. (From Schedule F)		
	(b) Net long-term gain (or loss) from sale or exchange of capital assets. (From Schedule F)		
	(c) Net gain (or loss) from sale or exchange of property other than capital assets. (From Schedule G)		
11.	Other income (including income from annuities). (State nature; use separate schedule if necessary)	2345	
12.	Total income in items 1 to 11. (Enter nontaxable income in Schedule I)		$ 98993 16
	DEDUCTIONS		
13.	Contributions paid. (Explain in Schedule H)	$ 6331	01
14.	Interest. (Explain in Schedule H)	158	
15.	Taxes. (Explain in Schedule H)	6636	42
16.	Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule H)		
17.	Bad debts. (Explain in Schedule H)	50,000	
18.	Other deductions authorized by law. (Explain in Schedule H)		
19.	Total deductions in items 13 to 18		63117 43
20.	Net income (item 12 minus item 19)		$ 35875 73

COMPUTATION OF TAX

21.	Net income (item 20 above)		$ 35875 73		
22.	Less: Personal exemption. (From Schedule J-1)	$ 2500			
23.	Credit for dependents. (From Schedule J-2)		2500		
24.	Balance (surtax net income)		$ 33375 73		
25.	Less: Interest on Government obligations, etc. (See Instruction 25)	$ 9375			
26.	Earned income credit. (From Schedule K-1 or K-2)	1400	1493 75		
27.	Balance subject to normal tax		$ 31881 98		
28.	Normal tax (4% of item 27)			$ 1275	28
29.	Surtax on item 24. (See Instruction 29)			3357	58
30.	Total (item 28 plus item 29)			$ 4632	86
31.	Total tax (item 30, or if you had a net long-term capital gain or loss, enter line 16, Schedule F)			$	
32.	Less: Income tax paid at source	$			
33.	Income tax paid to a foreign country or U. S. possession. (Attach Form 1116)				
34.	Balance of tax (item 31 minus items 32 and 33)			$ 4632	86

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Schedule A.—INCOME RECEIVED FROM OTHERS CONSISTING OF SALARIES, WAGES, FEES, AND OTHER COMPENSATION FOR PERSONAL SERVICES. (See Instruction 1)

1. Name and address of employer and nature of income	2. Amount	3. Expenses (itemize)	4. Amount
Salary Bus. M.S	$ 75,000		$
Total of column 2 minus total of column 4 (enter as item 1, page 1)			$

Schedule B.—INTEREST ON GOVERNMENT OBLIGATIONS, ETC. (See Instruction 5)

1. Obligations or securities	2. Amount owned at end of year including your proportionate share of such obligations held by estates, trusts, partnerships, or common trust funds	3. Interest received or accrued during the year	4. Interest exempt from taxation	5. Interest on amount in excess of exemption
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions	$ 7,000	$ 742 50	All	xxxxxxxx xx
(b) Obligations issued under Federal Farm Loan Act, or under such Act as amended			All	xxxxxxxx xx
(c) Obligations of United States issued on or before September 1, 1917			All	xxxxxxxx xx
(d) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness			All	xxxxxxxx xx
(e) United States Savings Bonds and Treasury Bonds	10,000	187 50	$	$ 93 75
(f) Obligations of instrumentalities of the United States (other than obligations to be reported in (b) above)			None	
(g) Total (enter as item 5, page 1)				$

Schedule C.—INCOME FROM RENTS AND ROYALTIES. (See Instruction 8)

1. Kind of property	2. Amount	3. Depreciation (explain in Schedule E)	4. Repairs (explain below)	5. Other expenses (itemize below)	6. Net profit (column 2 minus sum of columns 3, 4, and 5) (enter as item 8, page 1)
Six Flat Attached	$	$	$	$	$

Explanation of deductions claimed in columns 4 and 5 _____

Schedule D.—PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION. (See Instruction 9)

1. Total receipts (state nature of business or profession) _____ $ _____

COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	
2. Labor	$	10. Salaries not included as "Labor" (do not deduct compensation for yourself)	$
3. Material and supplies		11. Interest on business indebtedness	
4. Merchandise bought for sale		12. Taxes on business and business property	
5. Other costs (itemize below)		13. Losses (explain below)	
6. Plus inventory at beginning of year		14. Bad debts arising from sales or services	
7. Total (lines 2 to 6)	$	15. Depreciation, obsolescence, and depletion (explain in Schedule E)	
8. Less inventory at end of year		16. Rent, repairs, and other expenses (itemize below or on separate sheet)	
9. Net cost of goods sold (line 7 minus line 8)	$	17. Total (lines 10 to 16)	$

Enter "C," or "C or M," on lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

18. Total deductions (line 9 plus line 17) _____

19. Net profit (or loss) (line 1 minus line 18) (enter as item 9, page 1) _____ $ _____

Explanation of deductions claimed in lines 5, 13, and 16 _____

Schedule E.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES C, D, F, AND G

1. Kind of property (if buildings, state material of which constructed)	2. Date acquired	3. Cost or other basis	4. Assets fully depreciated in use at end of year	5. Depreciation allowed (or allowable) in prior years	6. Remaining cost or other basis to be recovered	7. Estimated life used in accumulating depreciation	8. Estimated remaining life from beginning of year	9. Depreciation allowable this year
		$	$	$	$			$

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Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 10)

1. Kind of property (If necessary attach statement of descriptive details not shown below)	2. Date acquired Mo. Day Year	3. Date sold Mo. Day Year	4. Gross sales price (contract price)	5. Cost or other basis	6. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	7. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule E)	8. Gain or loss (column 4 plus column 7 minus the sum of columns 5 and 6)	Gain or loss to be taken into account: 9. Percentage	10. Amount
SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 18 MONTHS									
			$	$	$	$	$	100	$
								100	
								100	
								100	
Total net short-term capital gain or loss (enter in line 1, column 2, of summary below)									$
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 18 MONTHS BUT NOT FOR MORE THAN 24 MONTHS									
			$	$	$	$	$	66⅔	$
								66⅔	
								66⅔	
								66⅔	
LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 24 MONTHS									
			$	$	$	$	$	50	
								50	
								50	
								50	
Total net long-term capital gain or loss (enter in line 2, column 2, of summary below)									$

SUMMARY OF CAPITAL NET GAINS OR LOSSES

1. Classification	2. Net gain or loss to be taken into account from column 10, above: Gain	2. Net gain or loss to be taken into account from column 10, above: Loss	3. Net gain or loss to be taken into account from partnerships and "common trust funds": Gain	3. Net gain or loss to be taken into account from partnerships and "common trust funds": Loss	4. Total net gain or loss to be taken into account in columns 2 and 3 of this summary: Gain	4. Total net gain or loss to be taken into account in columns 2 and 3 of this summary: Loss
1. Total net short-term capital gain or loss (enter as item 10 (*a*), page 1, amount of gain shown in column 4)	$	$	$	$	$	No net loss allowable (See Instruction 10)
2. Total net long-term capital gain or loss (enter as item 10 (*b*), page 1, amount of gain or loss shown in column 4)	$	$	$	$	$	$

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items: _____

If any of the above items were acquired by you other than by purchase, explain fully how acquired: _____

COMPUTATION OF ALTERNATIVE TAX
(To be used only in the case of a net long-term capital gain or loss)

1. Net income (item 20, page 1)		$	
2. (*a*) Net long-term capital gain (item 10 (*b*), page 1)			
(*b*) Net long-term capital loss (item 10 (*b*), page 1)			
3. Ordinary net income (line 1 minus line 2 (*a*) or line 1 plus line 2 (*b*))		$	
4. Less: Personal exemption. (From Schedule J–1)	$		
5. Credit for dependents. (From Schedule J–2)			
6. Balance (surtax net income)		$	
7. Less: Interest on Government obligations, etc. (See Instruction 25.)	$		
8. Earned income credit. (From Schedule K–1 or K–2)			
9. Balance subject to normal tax		$	
10. Normal tax (4% of line 9)			$
11. Surtax on line 6 (See Instruction 29)			
12. Partial tax (line 10 plus line 11)			$
13. (*a*) 30% of net long-term capital gain (30% of line 2 (*a*))			
(*b*) 30% of net long-term capital loss (30% of line 2 (*b*))			
14. Alternative tax (line 12 plus line 13 (*a*) or line 12 minus line 13 (*b*))			$
15. Total normal tax and surtax (item 30, page 1)			$
16. Tax liability (if a net long-term capital gain, on line 2 (*a*), enter line 14 or line 15, whichever is the lesser; if a net long-term capital loss, on line 2 (*b*), enter line 14 or line 15, whichever is the greater). (Enter as item 31, page 1)			$

Schedule G.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS
(See Instruction 10)

1. Kind of property	2. Date acquired	3. Gross sales price (contract price)	4. Cost or other basis	5. Expense of sale and cost of improvements subsequent to acquisition or March 1, 1913	6. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule E)	7. Gain or loss (column 3 plus column 6 minus the sum of columns 4 and 5)
		$	$	$	$	$
Total net gain (or loss) (enter as item 10 (*c*), page 1)						$

State the family, fiduciary, or business relationship to you, if any, of purchaser of any of the above items: _____

If any of the above items were acquired by you other than by purchase, explain fully how acquired: _____

Schedule H.—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 13, 14, 15, 16, 17, AND 18

13. Sgt list attached
14. Interest on mortgage Belmont Valley N.Y.
15. Taxes see list attached
16.
17. See letter attached

Schedule I.—NONTAXABLE INCOME OTHER THAN INTEREST REPORTED IN SCHEDULE B. (See Instruction 12)

1. Source of income	2. Nature of income	3. Amount
		$

Schedule J.—EXPLANATION OF CREDITS CLAIMED IN ITEMS 22 AND 23. (See Instructions 22 and 23)

(1) Personal Exemption

Status	Number of months during the year in each status	Credit claimed
Single, or married and not living with husband or wife		$
Married and living with husband or wife	12	2520
Head of family (explain below)		

(2) Credit for Dependents

Name of dependent and relationship	Number of months during the year: Under 18 years old	Number of months during the year: Over 18 years old	Credit claimed
			$

Reason for support if over 18 years old

Schedule K.—COMPUTATION OF EARNED INCOME CREDIT. (See Instruction 26)

(1) If your net income is $3,000 or less, use only this part of schedule

Net income (item 20, page 1)	$
Earned income credit (10% of net income, above)	

(2) If your net income is more than $3,000, use only this part of schedule

Earned net income (not more than $14,000)	$ 14000
Net income (item 20, page 1)	
Earned income credit (10% of earned net income or net income, above, whichever amount is smaller, but do not enter less than $300)	1400

QUESTIONS

1. State your principal occupation or profession Sgt
2. Check whether you are a citizen ☑ or a resident alien ☐.
3. If you filed a return for the preceding year, to which Collector's office was it sent? Balto
4. Are items of income or deductions of both husband and wife included in this return? (See Instruction A) No
5. State name of husband or wife if a separate return was made; personal exemption, if any, claimed thereon; and the Collector's office to which it was sent Anna Edmonds Roosevelt
6. Check whether this return was prepared on the cash ☐ or accrual ☐ basis.
7. Did you at any time during your taxable year own directly or indirectly any stock of a foreign corporation or a personal holding company as defined by section 402? (Answer "yes" or "no") No (If answer is "yes," attach schedule required by Instruction M.)

U. S. GOVERNMENT PRINTING OFFICE 2—17784

8-11-38-1,150,000 (3-1503)

Form 201. Page 1 of Return

Resident individuals subject to tax on net income must report their taxable income on page 2 of return and compute the Normal Tax and Emergency Tax on page 1.

Resident individuals having gain (or loss) from the sale or exchange of stocks, bonds, lands, buildings, or other property must report in Schedule K, page 4 of return, and compute the Net Capital Gain Tax thereon.

Individuals carrying on an unincorporated business the gross income of which is more than $10,000, or the net income more than $5,000 (or a proportionate part thereof for a period less than twelve months) must make additional report thereof on Form 202 and attach to this return.

Nonresidents must use Form 203.

NEW YORK STATE INCOME TAX
RESIDENT RETURN
For the Calendar Year 1938 or Fiscal Period

1938

DO NOT WRITE IN THESE SPACES

Serial Number .....

Begun ..... 193..... and Ended ..... 193.....

Paid $.....

Date .....

ROOSEVELT, FRANKLIN D 57664 092

[redacted]

(Address)

(City)

(County)

Read Instructions Carefully Before Preparing Your Return—Answer Questions 1-10 in Full

ATTACH REMITTANCE HERE

1. Did you file a N. Y. State return for 1936?..... 1937?.....
2. If so, give any address other than that above used on such returns .....
3. If no return for 1937 was filed, state reasons.....
4. Were you married and living with your wife (or husband) during your taxable year?.....
4a. If so, state name of your wife (or husband).....
5. Did your wife (or husband) have separate income?.....
5a. If so, is such income included in this return?.....
6. If separate return was filed, give address on such return.....
7. If not married, were you during your taxable year the "head of a family"?.....If so, explain.....
8. How many dependent persons (other than husband or wife) under eighteen years of age, or mentally or physically defective, were receiving their chief support from you during your taxable year?.....
9. What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 7 and 8?.....
10. If your status with respect to Questions 4-7-8 changed during the year, state the date and nature of such change.....

CALCULATION OF NORMAL TAX

11.	Net income (Item 35, page 2)	$
12.	Personal exemption and credit for dependents	
13.	Taxable balance (Item 11 minus Item 12)	$
14a.	Tax at 2% (First $1000 of Item 13)	$
14b.	Tax at 3% (2nd and 3rd $1000 of Item 13)	
14c.	Tax at 4% (4th and 5th $1000 of Item 13)	
14d.	Tax at 5% (6th and 7th $1000 of Item 13)	
14e.	Tax at 6% (8th and 9th $1000 of Item 13)	
14f.	Tax at 7% (All over $9000 of Item 13)	
15.	Normal Tax (Total of Items 14a to 14f incl.)	$

CALCULATION OF EMERGENCY TAX

16.	Amount subject to Emergency Tax (Item 13)	$
17.	Emergency Tax—1% on Item 16	★

SUMMARY—TOTAL TAX TO BE PAID

18.	Normal Tax (Item 15)	$
19.	Emergency Tax (Item 17)	
19a.	Net Capital Gain Tax (Item 39, page 4)	
19b.	Unincorporated Business Tax {Item 4, Sch. O, p. 2 of Form 202}	●
20.	Total Tax Due (Total of Items 18, 19, 19a, and 19b)	$

Date—Number	Amount Paid	Business Tax	Emergency Tax	Normal Tax and Net Capital Gain Tax
	(These spaces for office use only)			

INSTRUCTION:—The Total Tax (Item 20) may be paid when the return is filed. The entire Emergency Tax (Item 19) and Unincorporated Business Tax (Item 19b) MUST be paid when the return is filed. The Normal Tax (Item 18) and Net Capital Gain Tax (Item 19a) may be paid in three installments: one-half thereof to be paid at the time of filing, one-quarter within two months, and the remaining one-quarter within six months after the due date of the return.

Make checks or money orders payable to STATE TAX COMMISSION. Do not mail currency.

File at office of New York State Income Tax Bureau, State Office Building, Albany, N. Y., or at any District Office on or before April 15, 1939.

Affidavit on Page 4 must be executed

RETURN OF TAXABLE INCOME SUBJECT TO NORMAL AND EMERGENCY TAX

(Include income of wife (or husband) and earnings of dependent minor children unless reported in separate returns.)

21. Salaries, wages, fees, commissions, bonuses, etc. (See Instruction 21).

(a) OCCUPATION OR TRADE	(b) NAME AND ADDRESS OF EMPLOYER	(c) AMOUNT before	(d) EXPENSES PAID (explain in Sch. 1.)	AMOUNT
		$	$	$

22. Interest on bank deposits, notes, mortgages, corporation bonds, etc. ..... $

23. Dividends ..... $

24. Income from partnerships, estates and trusts (furnish name and address) .....
Enter net income (or loss) other than capital gains or capital losses from partnerships, syndicates, pools, or joint ventures. Report distributive share of net capital gain (or loss) at Item 1, Schedule E, page 4.
(a) .....
(b) ..... $

25. Income (or loss) from business or profession (from Schedule A) ..... $

26. Rents and royalties (from Schedule B) ..... $

27 } Gain (or loss) from sale or exchange of stocks, bonds, lands, buildings, and other property. (Report in
28 } Schedule E, page 4.) XXXXXXXXXX

29. Other income (Describe and itemize each source completely) ..... $

30. Total income from above sources (Items 21 to 29) ..... $

DEDUCTIONS

31a. Interest on indebtedness (explain in Schedule 1) ..... $
31b. Taxes on real property (except assessments for local benefits) (explain in Schedule 1) .....
31c. Other taxes (except income taxes) (explain in Schedule 1) .....
31d. Other deductions (explain in Schedule 1). Worthless securities may not be deducted here. (Report in Schedule E, page 4.) .....

32. Total deductions—(except contributions.) (Items 31a to 31d) ..... $

33. Balance (Item 30 minus Item 32) ..... $

34. Contributions—These must not exceed 15% of Item 33 (explain in Schedule 2) ..... $

35. Net income subject to Normal and Emergency Tax (Item 33 minus Item 34) Enter on page 1, Item 11. $

SCHEDULE 1
EXPLANATION OF DEDUCTIONS CLAIMED in Item 21 (d), Schedules A and B and Items 31 (a), (b), (c) and (d).

1. Refer to Item No.	2. EXPLANATION	3. AMOUNT	4. Refer to Item No.	5. EXPLANATION	6. AMOUNT
		$			$

SCHEDULE 2
DETAILS OF DEDUCTION FOR CONTRIBUTIONS (Item 34).

1. NAME AND ADDRESS OF ORGANIZATION	2. AMOUNT	3. NAME AND ADDRESS OF ORGANIZATION	4. AMOUNT
	$		$

SCHEDULE A

INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (Item 25 of return). Farming may be detailed on Form 207

If your GROSS INCOME FROM BUSINESS carried on in New York State exceeded $10,000, or if your NET INCOME from such sources exceeded $5,000 (or a prorata part thereof for a period less than twelve months), make additional report on Form 202 and attach to this return.

1. (a) Kind of business..... (b) Business Address.....
(c) Date when the business was begun..... 2. State whether cash or accrual basis is used.....
3. If inventories are used, state if (a) at cost or (b) at cost or market, whichever is lower.....
Taxpayers may submit statements attached hereto, in the form in which their books are kept, giving no less details than called for herein, and enter the net income (or loss) below.
4. TOTAL SALES AND INCOME FROM BUSINESS OR PROFESSIONAL SERVICES..... $.....

COST OF GOODS SOLD

5. Labor	$	
6. Materials and supplies		
7. Merchandise purchased		
8. Other costs		
9. *Plus* inventory at beginning of year		
10. TOTAL	$	
11. *Less* inventory at end of year		
12. COST OF GOODS SOLD (Item 10 minus Item 11)	$	

OTHER BUSINESS DEDUCTIONS

13. Salary withdrawn by taxpayer or paid to wife or minor children (*Report as income at Item 21, page 2*)	$	
13a. Other salaries and wages not reported under "Cost of Goods Sold"		
14. Rent for business property		
15. Interest on business indebtedness to others		
16. Taxes on business and business property		
17. Depreciation and depletion (explain in Schedule C, below)		
18. Losses, other than capital losses, not compensated by insurance (explain in Schedule 1, page 2)		
19. Bad debts (explain in Schedule 1, page 2)		
20. Repairs and other expenses (itemize in Schedule 1, page 2)		
21. TOTAL OTHER BUSINESS DEDUCTIONS	$	

22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21)..... $.....

23. NET INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (Item 4 minus Item 22) Enter at Item 25, page 2..... $.....

Report in Schedule E, page 4, gains or losses from sales or exchanges of property connected with trade or business, other than stock in trade, property includible in inventory, or property held primarily for sale to customers in the regular course of trade or business, which must be reported here.

Note.—If you paid to any resident individual personal service compensation, rent, interest or other fixed or determinable income of $1,000 or over, if single, or $2,500 or over, if married, returns of information on Forms 105 and 106 must be filed.
If you paid any nonresident individual personal service compensation earned in New York State in the foregoing amounts, withholding returns on Forms 102 and 103 must be filed.

SCHEDULE B

INCOME FROM RENTS AND ROYALTIES—(See Instruction 26.)

(a) KIND OF PROPERTY AND LOCATION. *If the property is owned jointly or in common with others, a partnership return must be filed disclosing the share of each owner in the income (or loss) and each owner must report the amount of his income (or loss) as Item 24 of this form.*	(b) GROSS AMOUNT OF RENTS	(c) DEPRECIATION AND DEPLETION (explain in Schedule C)	(d) REPAIRS	(e) OTHER EXPENSES (explain in Schedule 1)	(f) NET AMOUNT OF RENTS (enter at Item 26, page 2)
	$	$	$	$	$

SCHEDULE C

EXPLANATION OF DEDUCTION FOR DEPRECIATION AND DEPLETION CLAIMED IN SCHEDULES A AND B.

If the property was acquired after January 1, 1919, base depreciation on the cost thereof. If acquired prior to January 1, 1919, base depreciation on the January 1, 1919 value.

1. Refer to Item No.	2. KIND OF PROPERTY (*Principal material of which constructed*) AND LOCATION	3. DATE ACQUIRED	4. COST (*exclude value of land*)	5. VALUE ON JANUARY 1, 1919 (*If acquired prior thereto*)	DEPRECIATION AND DEPLETION 6. RATE	7. AMOUNT IN PRIOR YEARS	8. AMOUNT FOR THIS YEAR
			$	$		$	$

SCHEDULE D

NON-TAXABLE INCOME.

Enter here all income received during the taxable year, not reported on page 2 (See Instruction E).

1. DESCRIPTION	2. AMOUNT	3. DESCRIPTION	4. AMOUNT
	$		$

RETURN OF NET CAPITAL GAIN SUBJECT TO NET CAPITAL GAIN TAX

SCHEDULE E

GAINS AND LOSSES FROM SALES OR EXCHANGES OF STOCKS, BONDS, LANDS, BUILDINGS, AND OTHER PROPERTY—(See Instruction—Schedule E).

Include all property sold or exchanged, except stock in trade, or property includible in inventory, or property held primarily for sale to customers in the ordinary course of trade or business. Losses through securities claimed to be worthless are to be reported here.

If the transactions are too numerous to enter here, a separate schedule in the same form may be submitted.

1. Description of Securities or Property	2. No. of Shares / Amount of Bonds	3. Date Acquired	4. Sales Price	5. Cost or Other Basis	6. Value on January 1, 1919 (if acquired prior thereto)	7. Depreciation Allowed or Allowable	8. Gain	9. Loss
			$	$	$	$	$	$

1. If you were a member of a partnership, include here your distributive share of net capital gain (or loss) of partnership as reported at Item 4, column 6, page 1 of partnership return.....

2. Totals ..... $ ..... $

3. Net capital gain subject to Net Capital Gain Tax (excess of column 8 over column 9). Enter at Item 36 below..... $ ..... X X X X XX

If stock dividends or stock rights were received or stock rights exercised during the period of ownership with respect to any of the stocks sold, state whether cost and January 1, 1919 value (if acquired prior to January 1, 1919) were properly adjusted.....

If property sold was acquired prior to January 1, 1919, submit statement showing (a) original purchase price; (b) permanent improvements since purchase; (c) depreciation since purchase; (d) exchange value January 1, 1919; (e) permanent improvements since January 1, 1919; (f) depreciation since January 1, 1919.

AFFIDAVIT

STATE OF NEW YORK—COUNTY OF....., ss:

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law and regulations, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year, and that all deductions entered or claimed herein are allowable under the law and regulations.

(Signature of Individual or Agent).....

(Address of Agent).....

Sworn to and subscribed before me this.....day of....., 1939.

(Signature of officer administering oath).....
(Seal not required) (Title)

This space for office use only

AUDITED BY:

.....

CALCULATION OF NET CAPITAL GAIN TAX

36.	Net capital gain (Item 3—Schedule E above).....	$ .....
37.	Balance of personal exemption not deducted in {Item 12, page 1★}	
38.	Amount subject to Net Capital Gain Tax.....	$ .....
38a.	Tax at 1% (First $1,000 of Item 38).....	
38b.	Tax at 1½% (2nd and 3rd $1,000 of Item 38).....	
38c.	Tax at 2% (4th and 5th $1,000 of Item 38).....	
38d.	Tax at 2½% (6th and 7th $1,000 of Item 38).....	
38e.	Tax at 3% (8th and 9th $1,000 of Item 38).....	
38f.	Tax at 3½% (All over $9,000 of Item 38).....	
39.	Net Capital Gain Tax. (Total of Items 38a to 38f incl.) Enter Item 39 on page 1, Item 19a.....	$ .....

★IMPORTANT—In computing the tax on net capital gain, no exemption is permitted unless net income reported on page 1 of the return is less than the personal exemptions, in which case the amount of exemption unused in computation of the Normal Tax may be offset against net capital gain.

DETACH THIS SHEET BEFORE FILING YOUR RETURN

Form 201—GENERAL INSTRUCTIONS, CONCERNING PAGE 1 [1938]

A. WHO MUST MAKE A RETURN

1. A return must be made if the total of the gross income and capital gain (without deduction for capital losses) from whatever source derived, both from within and without the State of New York, is $5,000 or over, or if the total of the net income and net capital gain equals or exceeds:—

(a) $1,000 if unmarried, or married and not living with wife (or husband) during the entire taxable year;

(b) $2,500 if married and living with wife (or husband) during the entire taxable year;

(c) The personal exemption allowable if taxpayer was married and living with wife (or husband) during only part of the taxable year; (See paragraph 4 below).

2. If the aggregate of the combined net income and net capital gain of husband and wife is $2,500 or over, or if the aggregate of their combined gross income and capital gain (without deduction for capital losses) is $5,000 or over, including in each case the earnings of minor children, if their parents have the legal right to the same, all such income must be reported in a joint return or in separate returns of husband and wife. In the absence of proof to the contrary, a parent will be presumed to have the legal right to the earnings of a minor and must include such earnings in his return.

3. If not living together, husband and wife must file separate returns as single persons.

4. Additional exemption as the head of a family or for dependents is not to be considered in deciding whether to make a return.

5. A taxpayer changing his status during the year from that of resident to nonresident or from that of nonresident to resident must file two returns, one for each period, provided the aggregate of the net income and net capital gain from all sources while a resident and from sources within the State while a nonresident equals or exceeds the limitations referred to in paragraph 1 above; or provided the aggregate of the gross income and capital gain (without deduction for capital losses) from all sources while a resident and from sources within the State while a nonresident is $5,000 or over.

B. ACCRUED OR RECEIVED INCOME

1. A return may be made:

(a) On a cash basis; that is, reporting income received and expenses, etc., paid, or,

(b) On an accrual basis; that is, showing income accrued and expenses, etc., incurred or accrued,

in accord with the method of accounting regularly employed in keeping books, provided such method clearly reflects true net income and net capital gain.

2. If the taxpayer's books are not kept on the accrual basis, report should be made on a strictly cash basis, of all income received and expenses paid, including income constructively received, such as bank interest credited but not withdrawn, or interest coupons due but not collected even though such income is not entered on taxpayer's books.

C. PERIOD TO BE COVERED BY RETURN

1. The period covered by the return must be plainly stated at the head of the return.

2. The return must be for the calendar year 1938 unless taxpayer's books of account were regularly closed at the end of some month other than December, in which case the return should be made for the fiscal year ended when the books were closed.

3. This form should be used for filing a return for a fiscal year ending in 1939, by correcting the dates at the head of the return and in the affidavit.

D. PERSONAL EXEMPTIONS

1. The personal or family exemption must be supported by answers to questions 4 to 10.

A single person or a married person not living with husband or wife during the entire taxable year may claim a personal exemption of $1,000. A person who during the entire taxable year was the head of a family, or a husband and wife living together during the entire taxable year, and filing a joint return of income may claim an exemption of $2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains as a family unit one or more dependent individuals who are closely connected with him by blood relationship, relationship by marriage or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

An additional allowance of $400 may be claimed for each person (other than husband or wife) under 18 years of age, or incapable of self support because mentally or physically defective, receiving his or her chief support from the taxpayer. This allowance can be claimed only by the person who provides the chief support and cannot be divided between two individuals.

As to any of the exemptions above stated, if the status of the taxpayer changes during his taxable year, such exemptions shall be apportioned in accordance with the number of months before and after such change.

E. NON-TAXABLE INCOME

The following classes of income are exempt from taxation and must be entered in Schedule D, page 3 of the return:

1. Interest on bonds or other obligations of the United States.

2. Interest on bonds or other obligations of the State of New York or of any municipal corporation or political subdivision of the State of New York (but interest on the obligations of other states and their political subdivisions is taxable).

3. Dividends from personal service corporations in certain cases are not taxable.

4. Gifts, and money and property acquired under a will or by inheritance (but the income derived therefrom must be included in gross income). Bonuses or other compensation received in consideration for services rendered are, however, taxable.

5. The amount received from accident and health insurance and under Workmen's Compensation Acts and the amount of any damages received by suit or agreement on account of personal injuries or sickness. However, compensation which is paid by an employer to an employee during a period of sickness is taxable.

6. Pensions, (other than those specifically exempt under the law) must be reported when they exceed the aggregate of contributions made by the taxpayer toward the pensions.

7. Proceeds of life insurance policies and contracts paid on the death of the insured to individual beneficiaries (but the income therefrom must be reported).

F. RETURNS: WHEN AND WHERE TO BE FILED

1. Offices are located at the following places:

MAIN OFFICE

Albany: State Office Building

DISTRICT OFFICES

Albany: State Office Building
New York City: State Office Building, 80 Centre Street
Brooklyn: 320 Schermerhorn Street
Buffalo: State Office Building, Niagara Square
Rochester: 55 Broad Street
Syracuse: 236 West Genesee Street
Utica: 200 Oriskany Street, East

2. A return may be filed at any of the offices above listed.

3. If this return is for the calendar year 1938, it should be filed on or before April 15, 1939. If the return is for a period other than a calendar year, it should be filed on or before the 15th day of the fourth month following the close of such period.

G. PENALTIES

The law imposes severe penalties for failing to make a return, or to pay the tax when due, or for making a false or fraudulent return.

TAXES TO BE PAID—SPECIFIC INSTRUCTIONS, CONCERNING ITEMS 18, 19, 19a AND 19b OF PAGE 1.

1. NORMAL TAX

1. Rates of normal tax are 2 per cent on the first $1,000; 3 per cent on the second and third $1,000; 4 per cent on the fourth and fifth $1,000; 5 per cent on the sixth and seventh $1,000; 6 per cent on the eighth and ninth $1,000, and 7 per cent on all over $9,000 of net income, less the personal exemptions, as computed at Item 13, page 1.

2. If the taxpayer elects the installment method of payment each installment must be paid when due. If any installment is not so paid the entire balance of tax will become due immediately and penalties will be imposed. Failure to receive notice of the amount of the installment will not relieve the taxpayer from the necessity of paying the installment when due.

2. EMERGENCY TAX

In addition to the normal tax an emergency tax of one per cent on "net income" is imposed. The emergency tax is based on the same net income as computed for normal tax purposes. Personal exemptions are allowed against net income in computing the emergency tax.

The emergency tax must be paid in full at time of filing of return.

3. NET CAPITAL GAIN TAX

1. Capital gains and losses are not to be included in the computation of net income. Instead a tax at one-half the normal rates (see "1" above) is imposed upon net capital gain computed separately.

2. Net capital gain is defined to mean the excess of capital gains over capital losses. The words "capital gain" mean gain or profit, and the words "capital loss" mean loss, resulting from the sale or exchange of capital assets. The words "capital assets" mean property held by the taxpayer (whether or not connected with his trade or business), but do not include stock in trade or property includible in inventory or property held primarily for sale to customers in taxpayer's trade or business. The words "sale or exchange" include (a) short sales, (b) failure to exercise options, (c) retirement of stocks, bonds and other evidences of corporate indebtedness with interest coupons or in registered form, (d) stocks, which became worthless, and bonds or other evidences of corporate indebtedness with interest coupons or in registered form determined to be worthless and charged off during the taxable year, (e) complete or partial liquidation of a corporation whereby a stockholder receives liquidating dividends.

3. Tax on net capital gain is to be computed separately on page 4 and the amount carried to page 1, to be paid at the same time and in the same manner as the normal tax. Personal exemption shall not be allowed against net capital gain, except to the extent that the allowable exemptions exceed the net income subject to normal tax. (See Instruction—Schedule E).

4. UNINCORPORATED BUSINESS TAX

If gross income from business carried on in New York State amounted to more than $10,000, or if the net income from such sources exceeded $5,000 (or a prorata part thereof for a period less than twelve months), make additional report thereof on Form 202 and attach to this return. The tax is to be computed on Form 202 and the amount due is to be entered on page 1 of Form 201, to be paid in full at time of filing of return.

FORM 201—SPECIFIC INSTRUCTIONS, CONCERNING PAGE 2

IMPORTANT

First read the instructions carefully. If you cannot fill out the return, go to any district office and assistance will be rendered without charge. File your return as early as possible.

NOTE: The following instructions are numbered to correspond with the items of the return.

INSTRUCTION 21—INCOME FROM PERSONAL SERVICES, SALARIES, WAGES, FEES, COMMISSIONS, BONUSES, ETC.

(Report) personal service compensation received by you, your wife (or husband), and each dependent minor child from any one employer, of $1,000 or more during the year, on a separate line together with the occupation or position and the employer's name and address. All other items of income from personal service of less than $1,000 from any one source may be combined and reported on a single line.

INSTRUCTION 22—INCOME FROM INTEREST

Report here all interest received (or accrued) during the year except nontaxable interest as shown in Instruction E, page 1 of instructions.

INSTRUCTION 23—INCOME FROM DIVIDENDS

Report all dividends received in cash from corporate stock and dividends received in property, except true stock dividends. The fair market value of such property (or scrip) when subject to your demand and control should be reported. Dividends paid in the stock of the corporation declaring such dividends (true stock dividends) should not be included. Ordinarily dividends received from personal service corporations need not be included in gross income. (See Tax Law, section 359, Paragraph h.)

INSTRUCTION 24—INCOME FROM PARTNERSHIPS, ESTATES AND TRUSTS

(a) Report your share (whether distributed or not) of the income of the estate or trust, or of the net income (or loss) of the partnership, syndicate, pool, or joint venture, other than capital gains or capital losses. Report distributive share of net capital gain (or loss) of partnership, syndicate, pool or joint venture at Item 1 of Schedule E on page 4. If the accounting period of the partnership or the estate or trust differs from the period covered by this return, report your share for the accounting period of the partnership or estate or trust which ended during your taxable year.

(b) If you received a salary from a partnership in addition to the amount reported in this item, report such salary at Item 21.

INSTRUCTION 25—INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (INCLUDING FARMING)

Schedule A, page 3, should be completed before entering any amount at Item 25, page 2. Individuals having several businesses should submit a separate schedule for each business in the same form as Schedule A, and should enter the combined total net income (or loss) other than capital gains or losses at Item 25, page 2, of the return.

Report at Schedule A income (or loss) other than capital gains or losses from business of any kind owned and conducted by you or from any profession practiced on your own account. Do not report here salary received by you if employed by another, nor partnership profits or dividends from personal service corporations.

Individuals operating a farm on an inventory and accrual basis should fill in Schedule A and submit such other schedules as may be required to reflect properly the results of their operations. In lieu of other forms a copy of the farm schedule (1040-F) filed with the Collector of Internal Revenue for federal income tax purposes will be accepted. Individuals conducting farms on a strictly cash basis may use Farm Schedule Form 207, a separate blank, which will be furnished upon application. The net income (or loss) other than capital gains or losses computed on any schedule so prepared should be entered at Item 25, page 2 of the return.

Gains or losses from sales or exchanges of property, not dealt in as a business, but carried as business assets must be reported in Schedule E, page 4 of the return.

In filling in Schedule A on page 3 the following specific instructions should be observed:

SCHEDULE A

Income now Professional: In reporting income from a profession, disregard the schedule of "cost of goods sold" and include all your business expenses under the head of "other business deductions." (Items 33-21.)

Item 1.—Kind of business: State kind of goods dealt in or kind of services rendered and whether manufacturer, wholesaler, retailer, as *"Wholesale dry goods," "Manufacturer of shoes," etc.*

Items 5-12.—Cost of goods sold: Do not include cost of business equipment or furniture, expenditures for permanent improvements to property, or living and family expenses. Do not include interest on your own investment in your business.

Item 13.—Salaries, etc.: Do not deduct salary or wages for your own services or services of your family unless these items are included as income at Item 21 of the return, or reported in a separate return, and do not deduct any withdrawal of profits.

Item 14.—Rent for business property: Do not include the rental value of building owned by you unless the rent is included in "income from rents" at Schedule B of the return.

Item 15.—Interest on business indebtedness to others: Report only interest paid or accrued on business indebtedness to others. Do not include interest on your capital investment in or advances to the business.

Item 16.—Taxes: Do not include income taxes or assessments for local improvements of a kind tending to increase the value of the property assessed, as for paving, etc.

Item 17.—Depreciation and depletion. Report here:

(a) A reasonable allowance for exhaustion, wear, tear and obsolescence, during the period covered by this return to the extent not offset by repairs, replacements or losses claimed as deductions in this return. (Restricted to property the income from which is to be included in gross income.)

(b) Any claim for depletion of mines, oil and gas wells or timber lands.

Do not claim depreciation for articles that have been included in your inventory.

The amount claimed for depreciation should be based on some approved accounting method and taken against the cost of the property, or, if acquired prior to January 1, 1919, its fair market value as of that date. (For definition of "cost" see Regulations.)

Item 18.—Losses, other than capital losses, not compensated by insurance: Losses from sales or exchanges of capital assets should be entered in Schedule E of return.

Item 19.—Bad debts: Report here only debts which you ascertained to be worthless and charged off during the year. Show in Schedule 1 on page 2 of the return the years when the debts now written off were created and how they were ascertained to be worthless.

Bad debts arising out of personal loans should be reported at Item 31d.

Debts arising from sales or services are not deductible unless the original amount has been reported as income.

Corporation stock which became worthless, and bonds, notes, debentures or certificates of indebtedness with interest coupons or in registered form, not dealt in as a business, but carried as business assets, ascertained to be worthless during the taxable year are considered losses from "sales or exchanges" and are to be reported in Schedule E of return.

INSTRUCTION 26—INCOME FROM RENTS AND ROYALTIES

Schedule B, page 3, should be completed before entering any amount at Item 26, page 2.

Amount of rent: Include in income from rents any amounts deducted by you at Item 14, Schedule A, as the rental value of building owned by you and occupied by you for business purposes.

If you accepted crops or other property in lieu of cash rents, report the income as though the rent had been paid in cash.

Repairs, depreciation, and other expenses: See Instruction 25, Item 17, above.

Do not deduct repairs, depreciation, and other expenses on a dwelling occupied by you. If you rented or used for business or professional purposes any part of a building owned by you and in which you resided, apportion the deduction for repairs, depreciation, and other expenses, deducting only the part attributed to that portion of the building which was rented or used for business purposes.

INSTRUCTION 29—OTHER INCOME

Amounts received in payment of accounts previously written off as worthless or any other items of income not mentioned in these instructions should be included here (except exempt income).

INSTRUCTION 31—GENERAL DEDUCTIONS

1. (a) *Interest on personal indebtedness:* Report here interest paid or accrued on personal indebtedness as distinguished from business indebtedness, which should be reported at Item 15, Schedule A, or Item (e), Schedule B.

(b) *Taxes on real property:* Report here all taxes upon real property except taxes or assessments for local improvements of a kind tending to increase the value of the property assessed, and except those deducted at Item 16, Schedule A.

(c) *Other taxes:* Do not deduct estate, inheritance, legacy, succession, gift and income taxes. Taxes on club dues and on admissions may be deducted.

(d) *Bad debts:* Bad debts arising out of personal loans may be reported here.

Corporation stock, which became worthless, and bonds, notes, debentures, or certificates of indebtedness with interest coupons or in registered form, ascertained to be worthless during the taxable year are considered losses from "sales or exchanges," and are to be reported in Schedule E of the return.

2. Deductions connected with the production of exempt income are not allowed.

3. Deductions should be explained and itemized in Schedule 1.

INSTRUCTION 34—CONTRIBUTIONS

Contributions should be explained and itemized in Schedule 2.

Report here only contributions made during the taxable year (a) to the United States, any state, territory, or any political subdivision thereof, or to the District of Columbia, for exclusively public purposes, or (b) to any corporation or trust, or community chest fund, or foundation organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, no part of the net earnings of which inures to the benefit of any private stockholder or individual; (c) to a post or organization of war veterans, or auxiliary units or societies thereof organized in the United States or any of its possessions or (d) to a fraternal society, order, or association, operating under the lodge system, if such contributions are to be used exclusively for religious, charitable, scientific, literary, or educational purposes. The deduction for contributions must not exceed in the aggregate 15 per cent of the net taxable income computed without the benefit of this deduction.

INSTRUCTION—SCHEDULE E.

BASIS FOR COMPUTING GAIN (OR LOSS) FROM SALE OR EXCHANGE OF CAPITAL ASSETS

Schedule E should contain complete information called for in respect of each sale or exchange of capital assets during the taxable year. If the amount shown as the basis is other than actual cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

If the capital gains exceed the capital losses, the excess thereof shall be calculated and the net capital gain resulting will be carried to Item 36, page 4, and the tax there computed.

If the capital losses exceed the capital gains, no deduction of the excess is allowed against any other item of income and no tax on net capital gain will result.

In computing the tax on net capital gain, no exemption is permitted unless net income reported on page 1 of the return is less than the personal exemption, in which case the amount of exemption unused in computation of the normal tax may be offset against net capital gain.

In case of property acquired subsequent to January 1, 1919, gain or loss is the difference between the sales price and the cost. (For definition of "cost" see Regulations.)

If the property disposed of was acquired prior to January 1, 1919, no taxable gain is realized unless the sales price exceeds both the cost and January 1, 1919 value; the amount of any taxable gain is the difference between the sales price (or in the case of property exchanged the fair market value of the property received) and the cost, or fair market value on January 1, 1919, whichever is higher.

If the property was acquired prior to January 1, 1919, no deductible loss is sustained unless the sales price is lower than both cost and fair market value on January 1, 1919; the amount of any deductible loss is the difference between the sales price (or in the case of property exchanged the fair market value of the property received) and the cost or fair market value on January 1, 1919, whichever is lower.

Do not report gain, nor deduct loss, if the sales price is an amount falling between the cost and January 1, 1919 value, or is the same as either of the two.

In certain cases when property is exchanged for other property, no gain or loss results. (See Tax Law, sections 334 and 335.)

8-11-38-1,750,000 (3-1505)

Form 201. Page 1 of Return

NEW YORK STATE INCOME TAX
RESIDENT RETURN
For the Calendar Year 1938 or Fiscal Period

1938

DO NOT WRITE IN THESE SPACES

Serial Number

Begun.....193..... and Ended.....193.....

Paid $.....

Date

Hi-Pres

FRED; JC - M

Resident individuals subject to tax on net income must report their taxable income on page 3 of return and compute the Normal Tax and Emergency Tax on page 1.

Resident individuals having gain (or loss) from the sale or exchange of stocks, bonds, lands, buildings, or other property must report in Schedule E, page 4 of return, and compute the Net Capital Gain Tax thereon.

Individuals carrying on an unincorporated business the gross income of which is more than $10,000, or the net income more than $5,000 (or a prorata part thereof for a period less than twelve months) must make additional report thereof on Form 202 and attach to this return.

Nonresidents must use Form 203.

PRINT NAME AND RESIDENCE ADDRESS PLAINLY BELOW

NAME .....

RESIDENCE ADDRESS .....(First name in full—middle initials—last name in full)

(No.) .....(Street or avenue or rural route)

(City).....(County).....(State)

Read Instructions Carefully Before Preparing Your Return—Answer Questions 1-10 in Full

ATTACH REMITTANCE HERE

1. Did you file a N. Y. State return for 1936?..... 1937?.....
2. If so, give any address other than that above used on such returns .....
3. If no return for 1937 was filed, state reasons.....
4. Were you married and living with your wife (or husband) during your taxable year?.....
4a. If so, state name of your wife (or husband).....
5. Did your wife (or husband) have separate income?.....
5a. If so, is such income included in this return?.....
6. If separate return was filed, give address on such return.....
7. If not married, were you during your taxable year the "head of a family"?.....If so, explain.....
8. How many dependent persons (other than husband or wife) under eighteen years of age, or mentally or physically defective, were receiving their chief support from you during your taxable year?.....
9. What is the relationship to you of the dependent persons for whose support you claim exemption under Questions 7 and 8?.....
10. If your status with respect to Questions 4-7-8 changed during the year, state the date and nature of such change.....

CALCULATION OF NORMAL TAX

11. Net income (Item 35, page 2)	$.....	
12. Personal exemption and credit for dependents	.....	
13. Taxable balance (Item 11 minus Item 12)	$.....	
14a. Tax at 2% (First $1000 of Item 13)	$.....	
14b. Tax at 3% (2nd and 3rd $1000 of Item 13)	.....	
14c. Tax at 4% (4th and 5th $1000 of Item 13)	.....	
14d. Tax at 5% (6th and 7th $1000 of Item 13)	.....	
14e. Tax at 6% (8th and 9th $1000 of Item 13)	.....	
14f. Tax at 7% (All over $9000 of Item 13)	.....	
15. Normal Tax (Total of Items 14a to 14f incl.)	$.....	

CALCULATION OF EMERGENCY TAX

16. Amount subject to Emergency Tax (Item 13)	$.....	
17. Emergency Tax—1% on Item 16	.....	★

SUMMARY—TOTAL TAX TO BE PAID

18. Normal Tax (Item 15)	$.....	
19. Emergency Tax (Item 17)	.....	
19a. Net Capital Gain Tax (Item 39, page 4)	.....	
19b. Unincorporated Business Tax {Item 4, Sch. O, p. 2 of Form 202}	.....	●
20. Total Tax Due (Total of Items 18, 19, 19a, and 19b)	$.....	

Date—Number	Amount Paid	Business Tax	Emergency Tax	Normal Tax and Net Capital Gain Tax
	(These spaces for office use only)			

INSTRUCTION:—The Total Tax (Item 20) may be paid when the return is filed. The entire Emergency Tax (Item 19) and Unincorporated Business Tax (Item 19b) MUST be paid when the return is filed. The Normal Tax (Item 18) and Net Capital Gain Tax (Item 19a) may be paid in three installments: one-half thereof to be paid at the time of filing, one-quarter within two months, and the remaining one-quarter within six months after the due date of the return.

Make checks or money orders payable to STATE TAX COMMISSION. Do not mail currency.

File at office of New York State Income Tax Bureau, State Office Building, Albany, N. Y., or at any District Office on or before April 15, 1939.

Affidavit on Page 4 must be executed

RETURN OF TAXABLE INCOME SUBJECT TO NORMAL AND EMERGENCY TAX

(Include income of wife (or husband) and earnings of dependent minor children unless reported in separate returns.)

21. Salaries, wages, fees, commissions, bonuses, etc. (See Instruction 21).

(a) OCCUPATION OR TRADE	(b) NAME AND ADDRESS OF EMPLOYER	(c) AMOUNT RECEIVED	(d) EXPENSES PAID (explain in Sch. 1.)	AMOUNT
		$	$	$

22. Interest on bank deposits, notes, mortgages, corporation bonds, etc. ..... $

23. Dividends ..... $

24. Income from partnerships, estates and trusts (furnish name and address): .....
Enter net income (or loss) other than capital gains or capital losses from partnerships, syndicates, pools, or joint ventures. Report distributive share of net capital gain (or loss) at Item 1, Schedule E, page 4.
(a) ..... $
(b) ..... $

25. Income (or loss) from business or profession (from Schedule A) ..... $

26. Rents and royalties (from Schedule B) ..... $

27 } Gain (or loss) from sale or exchange of stocks, bonds, lands, buildings, and other property. (Report in
28 } Schedule E, page 4.) XXXXXXXXXX

29. Other income (Describe and itemize each source completely) ..... $
.....

30. Total income from above sources (Items 21 to 29) ..... $

DEDUCTIONS

31a. Interest on indebtedness (explain in Schedule 1) ..... $
31b. Taxes on real property (except assessments for local benefits) (explain in Schedule 1) .....
31c. Other taxes (except income taxes) (explain in Schedule 1) .....
31d. Other deductions (explain in Schedule 1). Worthless securities may not be deducted here. (Report in Schedule E, page 4.) .....

32. Total deductions—(except contributions.) (Items 31a to 31d) ..... $

33. Balance (Item 30 minus Item 32) ..... $

34. Contributions—These must not exceed 15% of Item 33 (explain in Schedule 2) .....

35. Net income subject to Normal and Emergency Tax (Item 33 minus Item 34) Enter on page 1, Item 11. $

SCHEDULE 1
EXPLANATION OF DEDUCTIONS CLAIMED in Item 21 (d), Schedules A and B and Items 31 (a), (b), (c) and (d).

1. Refer to Item No.	2. EXPLANATION	3. AMOUNT	4. Refer to Item No.	5. EXPLANATION	6. AMOUNT
		$			$

SCHEDULE 2
DETAILS OF DEDUCTION FOR CONTRIBUTIONS (Item 34).

1. NAME AND ADDRESS OF ORGANIZATION	2. AMOUNT	3. NAME AND ADDRESS OF ORGANIZATION	4. AMOUNT
	$		$

SEE INSTRUCTIONS HEREIN

SCHEDULE A

INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (Item 25 of return). Farming may be detailed on Form 207

If your GROSS INCOME FROM BUSINESS carried on in New York State exceeded $10,000, or if your NET INCOME from such sources exceeded $5,000 (or a prorata part thereof for a period less than twelve months), make additional report on Form 202 and attach to this return.

1. (a) Kind of business..... (b) Business Address.....
(c) Date when the business was begun..... 2. State whether cash or accrual basis is used.....
3. If inventories are used, state if (a) at cost or (b) at cost or market, whichever is lower.....
Taxpayers may submit statements attached hereto, in the form in which their books are kept, giving no less details than called for herein, and enter the net income (or loss) below.
4. TOTAL SALES AND INCOME FROM BUSINESS OR PROFESSIONAL SERVICES..... $.....

COST OF GOODS SOLD		OTHER BUSINESS DEDUCTIONS	
5. Labor.....	$.....	13. Salary withdrawn by taxpayer or paid to wife or minor children (*Report as income at Item 21, page 2*)	$.....
6. Materials and supplies.....	.....	13a. Other salaries and wages not reported under "Cost of Goods Sold"	.....
7. Merchandise purchased.....	.....	14. Rent for business property.....	.....
8. Other costs.....	.....	15. Interest on business indebtedness to others.....	.....
9. *Plus* inventory at beginning of year	.....	16. Taxes on business and business property.....	.....
10. TOTAL.....	$.....	17. Depreciation and depletion (explain in Schedule C, below).....	.....
11. *Less* inventory at end of year.....	.....	18. Losses, other than capital losses, not compensated by insurance (explain in Schedule 1, page 2).....	.....
12. COST OF GOODS SOLD (Item 10 minus Item 11).....	$.....	19. Bad debts (explain in Schedule 1, page 2).....	.....
		20. Repairs and other expenses (itemize in Schedule 1, page 2).....	.....
		21. TOTAL OTHER BUSINESS DEDUCTIONS	$.....

22. COST OF GOODS SOLD PLUS TOTAL OTHER BUSINESS DEDUCTIONS (Item 12 plus Item 21)..... $.....
23. NET INCOME (OR LOSS) FROM BUSINESS OR PROFESSION (Item 4 minus Item 22) Enter at Item 25, page 2..... $.....

Note.—If you paid to any resident individual personal service compensation, rent, interest or other fixed or determinable income of $1,000 or over, if single, or $2,500 or over, if married, returns of information on Forms 105 and 106 must be filed.
If you paid any nonresident individual personal service compensation earned in New York State in the foregoing amounts, withholding returns on Forms 102 and 103 must be filed.

Report in Schedule E, page 4, gains or losses from sales or exchanges of property connected with trade or business, *other than* stock in trade, or property includible in inventory, or property held primarily for sale to customers in the regular course of trade or business, which must be reported here.

SCHEDULE B

INCOME FROM RENTS AND ROYALTIES—(See Instruction 26.)

(a) KIND OF PROPERTY AND LOCATION *If the property is owned jointly or in common with others, a partnership return must be filed disclosing the share of each owner in the income (or loss) and each owner must report the amount of his income (or loss) at Item 24 of this form.*	(b) GROSS AMOUNT OF RENTS	(c) DEPRECIATION AND DEPLETION (explain in Schedule C)	(d) REPAIRS	(e) OTHER EXPENSES (explain in Schedule 1)	(f) NET AMOUNT OF RENTS (enter at Item 26, page 2)
.....	$.....	$.....	$.....	$.....	$.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....

SCHEDULE C

EXPLANATION OF DEDUCTION FOR DEPRECIATION AND DEPLETION CLAIMED IN SCHEDULES A AND B.

If the property was acquired after January 1, 1919, base depreciation on the cost thereof. If acquired prior to January 1, 1919, base depreciation on the January 1, 1919 value.

1. Refer to Item No.	2. KIND OF PROPERTY (*Principal material of which constructed*) AND LOCATION	3. DATE ACQUIRED	4. COST (*exclude value of land*)	5. VALUE ON JANUARY 1, 1919 (*If acquired prior thereto*)	DEPRECIATION AND DEPLETION 6. RATE	7. AMOUNT IN PRIOR YEARS	8. AMOUNT FOR THIS YEAR
.....	.....	.....	$.....	$.....	.....	$.....	$.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....

SCHEDULE D

NON-TAXABLE INCOME.

Enter here all income received during the taxable year, not reported on page 2 (See Instruction E).

1. DESCRIPTION	2. AMOUNT	3. DESCRIPTION	4. AMOUNT
.....	$.....	.....	$.....
.....	.....	.....	.....

RETURN OF NET CAPITAL GAIN SUBJECT TO NET CAPITAL GAIN TAX

SCHEDULE E

GAINS AND LOSSES FROM SALES OR EXCHANGES OF STOCKS, BONDS, LANDS, BUILDINGS, AND OTHER PROPERTY—(See Instruction—Schedule E).

Include all property sold or exchanged, except stock in trade, or property includible in inventory, or property held primarily for sale to customers in the ordinary course of trade or business. Losses through securities claimed to be worthless are to be reported here.

If the transactions are too numerous to enter here, a separate schedule in the same form may be submitted.

1. Description of Securities or Property	2. No of Shares / Amount of Bonds	3. Date Acquired	4. Sales Price	5. Cost or Other Basis	6. Value on January 1, 1919 (if acquired prior thereto)	7. Depreciation Allowed or Allowable	8. Gain	9. Loss
			$	$	$	$	$	$

1. If you were a member of a partnership, include here your distributive share of net capital gain (or loss) of partnership as reported at Item 4, column 6, page 1 of partnership return.....

2. Totals..... $ $

3. Net capital gain subject to Net Capital Gain Tax (excess of column 8 over column 9). Enter at Item 36 below..... $ X X X X XX

If stock dividends or stock rights were received or stock rights exercised during the period of ownership with respect to any of the stocks sold, state whether cost and January 1, 1919 value (if acquired prior to January 1, 1919) were properly adjusted.....

If property sold was acquired prior to January 1, 1919, submit statement showing (a) original purchase price; (b) permanent improvements since purchase; (c) depreciation since purchase; (d) exchange value January 1, 1919; (e) permanent improvements since January 1, 1919; (f) depreciation since January 1, 1919.

AFFIDAVIT

STATE OF NEW YORK—COUNTY OF....., ss:

I swear (or affirm) that to the best of my knowledge and belief, the statements contained in this return, including the accompanying schedules and statements (if any) are true, and that this return is a true and complete statement, in accordance with the law and regulations, of all income, gains and profits received by or accrued to me (or the person for whom this return is made) during the taxable year, and that all deductions entered or claimed herein are allowable under the law and regulations.

(Signature of Individual or Agent).....

(Address of Agent).....

Sworn to and subscribed before me this.....day of....., 1939.

(Signature of officer administering oath).....
(Seal not required) (Title)

This space for office use only

AUDITED BY:

.....

CALCULATION OF NET CAPITAL GAIN TAX

36. Net capital gain (Item 3—Schedule E above).....	$	
37. Balance of personal exemption not deducted in {Item 12, page 1★}		
38. Amount subject to Net Capital Gain Tax.....	$	
38a. Tax at 1% (First $1,000 of Item 38).....		
38b. Tax at 1½% (2nd and 3rd $1,000 of Item 38).....		
38c. Tax at 2% (4th and 5th $1,000 of Item 38).....		
38d. Tax at 2½% (6th and 7th $1,000 of Item 38).....		
38e. Tax at 3% (8th and 9th $1,000 of Item 38).....		
38f. Tax at 3½% (All over $9,000 of Item 38).....		
39. Net Capital Gain Tax. (Total of Items 38a to 38f incl.) Enter Item 39 on page 1, Item 19a.....	$	

★IMPORTANT.—In computing the tax on net capital gain, no exemption is permitted unless net income reported on page 1 of the return is less than the personal exemptions, in which case the amount of exemption unused in computation of the Normal Tax may be offset against net capital gain.

INSTRUCTIONS FOR FORM 1040
UNITED STATES INDIVIDUAL INCOME TAX RETURN

Taxpayers will find it helpful to read General Instructions A to M before commencing to fill in their returns, and to read Specific Instructions in connection with filling in the items to which they refer. (References are to the Revenue Act of 1938, unless otherwise noted.)

GENERAL INSTRUCTIONS

A. WHO MUST MAKE A RETURN.—For each taxable year a return of income shall be made by every citizen of the United States, whether residing at home or abroad, and every individual residing within the United States though not a citizen thereof, whether or not he is the head of a family or has dependents—

1. If single or married and not living with husband or wife for any part of the taxable year, and if—
   (a) having for the taxable year a gross income (as defined in sections 22 and 116) of $5,000 or over; or
   (b) having for the taxable year a net income (as defined in section 21) of $1,000 or over.
2. If married and living with husband or wife for the entire taxable year, if no joint return is made, and if—
   (a) having for the taxable year a net income of $2,500 or over or a gross income of $5,000 or over (regardless of the amount of the net income), and the other spouse has no gross income; or
   (b) such individual and his or her spouse each has for the taxable year a gross income (regardless of the amount of the net income) and the aggregate net income of the two is $2,500 or over; or
   (c) such individual and his or her spouse each has for the taxable year a gross income (regardless of the amount of the net income) and the aggregate gross income is $5,000 or over.
3. If married and living with husband or wife for any part of the taxable year, but not at the close thereof, or if married and living with husband or wife at the close of the taxable year, but not during the entire taxable year, if no joint return is made, and if—
   (a) having for the taxable year a net income equal to, or in excess of, the credit allowed him or her by section 25 (b) (1) and (3) (computed without regard to any credit to which he or she may be entitled as the head of a family (see Specific Instructions 22 and 23)), or a gross income of $5,000 or over (regardless of the amount of the net income) and the other spouse has no gross income; or
   (b) such individual and his or her spouse each has for the taxable year a gross income (regardless of the amount of the net income), and the aggregate net income of the two is equal to, or in excess of, the credit allowed them by section 25 (b) (1) and (3) (computed without regard to any credit to which either or both may be entitled as the head of a family (see Specific Instructions 22 and 23)); or
   (c) such individual and his or her spouse each has for the taxable year a gross income (regardless of the amount of the net income), and their aggregate gross income is $5,000 or over.
4. A husband and wife, if living together at the close of the taxable year, may elect to make a joint return, that is, to include in a single return made by them jointly the income and deductions of each, even though one has no gross income. In such a case, the tax shall be computed on the aggregate income and all deductions and credits to which either is entitled shall be taken from such aggregate income. The liability with respect to the tax shall be joint and several. If one spouse dies prior to the last day of the taxable year, the surviving spouse may not include the income of the deceased spouse in a joint return for such taxable year. A joint return may not be made if either the husband or wife is a nonresident alien.

B. WHO MUST USE FORM 1040.—Form 1040 must be used by all individuals (except nonresident aliens), who are required to make returns and (1) whose net income is more than $5,000, or (2) whose income, regardless of amount, includes any item other than salaries or other compensation received from others for personal services, dividends, interest, and taxable income from annuities, or (3) whose return is made on an accrual basis, or (4) whose return is made for a fiscal year.

All other individuals, except nonresident aliens, required to make returns shall use Form 1040A. Nonresident aliens are required to use Form 1040B or Form 1040NB.

C. RETURNS OF INCOME OF DECEDENTS.—If the net income of a decedent to the date of his death was $1,000 or over, if unmarried, or equal to or in excess of the credit allowed him by section 25 (b) (1) and (3) (computed without regard to his status as the head of a family), if married and living with spouse, or if his gross income for the period was $5,000 or over, the executor or administrator shall make a return for him on Form 1040 or Form 1040A. The return for a decedent shall include all items of income and deductions accrued up to the date of death (except deductions under section 23(o)) regardless of the fact that the decedent may have kept his books on a cash basis or kept no books.

Returns of income of estates and trusts must be made on Form 1041.

D. PERIOD TO BE COVERED BY RETURN.—Calendar year 1938 or fiscal year beginning in 1938 and ended in 1939.

The established accounting period must be adhered to for all years, unless permission is received from the Commissioner to make a change. An application for a change in the accounting period shall be made on Form 1128 and forwarded to the collector prior to the expiration of 30 days from the close of the proposed taxable year.

E. WHEN AND WHERE THE RETURN MUST BE FILED.—On or before the 15th day of the third month following the close of your taxable year with the collector of internal revenue for the district in which you live or have your principal place of business. In case you have no legal residence or place of business in the United States, the return should be forwarded to Collector of Internal Revenue, Baltimore, Md.

Your home or residential address should be given in the space provided at the top of the first page of the return. If you have a permanent business address, that address may be given as the principal or mailing address, provided that the complete home or residential address is also given.

F. AFFIDAVITS.—The affidavit must be executed by the person whose income is reported or by his legal representative or agent. The return may be made by an agent (1) if, by reason of illness, the person liable for the making of the return is unable to make it, or (2) if the taxpayer is unable to make the return by reason of continuous absence from the United States for a period of at least 60 days prior to the date prescribed by law for making the return. Whenever a return is made by an agent, it must be accompanied by a power of attorney on Form 935, or, in the case of husband and wife, on Form 936 (copies of which may be obtained from any collector of internal revenue).

Where the return is actually prepared by some person or persons other than the taxpayer, such person or persons must execute the affidavit at the foot of page 4 of the return.

The oath or affirmation will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths for general purposes by the law of the United States or of any State, Territory, or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax liability.

G. WHEN AND TO WHOM THE TAX MUST BE PAID.—The tax may be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue." Do not send cash by mail, nor pay it in person except at the collector's office.

The tax must be paid in full when the return is filed, or in four equal installments, as follows: On or before the 15th day of the third month, on or before the 15th day of the sixth month, on or before the 15th day of the ninth month, and on or before the 15th day of the twelfth month, from the close of the taxable year. If any installment is not paid on or before the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the collector.

H. PENALTIES.—The law imposes severe penalties for failing to make a return or for making a false or fraudulent return. Penalties are also imposed for failing to file a return on time.

I. RECEIVED OR ACCRUED INCOME.—If your books of account are kept on the accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid. As to items not deductible consisting of unpaid expenses and interest due to certain persons, see Specific Instruction 14. If your books are not kept on the accrual basis, or if you kept no books, make your return on a cash basis and report all income received or constructively received, such as bank interest credited to your account and coupon bond interest matured, and report expenses actually paid.

J. ITEMS PARTIALLY AND WHOLLY EXEMPT FROM TAX.—*All items of income received and claimed to be wholly exempt should be explained in Schedule I, except interest to be reported in Schedule B.*

1. The following items are *partially* exempt from tax:
   (a) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts and other than amounts received as annuities) under a life insurance or endowment contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income;
   (b) The interest on United States Savings Bonds and Treasury Bonds, owned in excess of $5,000, and interest on obligations of instrumentalities of the United States (other than obligations issued under the Federal Farm Loan Act or under such Act as amended) is subject to surtax if the surtax net income is over $4,000. Such interest should be reported in Schedule B (see also Specific Instruction 5); and
   (c) Dividends on share accounts in Federal savings and loan associations, but such dividends are subject to surtax if the surtax net income is over $4,000 (see Specific Instruction 11).
2. The following items are *wholly* exempt from tax:
   (a) Amounts received under a life insurance contract paid by reason of the death of the insured; whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);
   (b) Gifts (not received as a consideration for service rendered) and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);
   (c) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;
   (d) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;
   (e) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered if such compensation is constitutionally exempt from Federal taxation;
   (f) Pensions and compensation received by veterans from the United States and pensions received from the United States by the family of a veteran, for services rendered by the veteran to the United States in time of war;
   (g) Amounts received as earned income from sources without the United States (except amounts paid by the United States or any agency thereof) by an individual citizen of the United States who is a bona fide nonresident for more than 6 months during the taxable year (the taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income); and
   (h) The interest on (1) obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions; (2) obligations issued under Federal Farm Loan Act, or under such Act as amended; (3) obligations of United States issued on or before September 1, 1917; and (4) Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness.

K. TREATMENT OF DEPRECIATION AND DEPLETION.—A reasonable allowance for the exhaustion, wear and tear, including obsolescence, of property used in the trade or business may be deducted. All deductions for depreciation must be explained in Schedule E. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its expected useful life, except if the property was purchased prior to

March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see section 114.

See sections 23 (m) and 114 and Regulations 101 with respect to additional forms and information required if a deduction is claimed for depletion.

L. INFORMATION AT SOURCE.—Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,000 or more during the calendar year 1938, to an individual, a partnership, or a fiduciary, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient, except that a return need not be made for payments of salaries or other compensation for personal services aggregating less than $2,500 made to a married individual. These forms will be furnished by any collector of internal revenue upon request and must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1939.

M. STOCK OWNED IN FOREIGN CORPORATIONS AND PERSONAL HOLDING COMPANIES.—If at any time during the taxable year you owned directly or indirectly any stock of a foreign corporation (including a foreign personal holding company, as defined in section 331, in which you owned less than 5 percent in value of the outstanding stock of such company) or a personal holding company, as defined by section 402, attach to your return a statement setting forth the name and address of each such company and the total number of shares of each class of outstanding stock owned by you during the taxable year. If you owned stock at any time during the taxable year in a foreign personal holding company, as defined in section 331, you must include in your return as a dividend the amount required to be included in your gross income by section 337. If you owned 5 percent or more in value of the outstanding stock of such foreign personal holding company, set forth in an attached statement in complete detail the information required by section 337 (d).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with item numbers on page 1 of the return:

1. Salaries and other compensation for personal services.—Any amount claimed as a deduction for ordinary and necessary expenses against salaries, etc., such as traveling expenses while away from home in connection with your occupation, should be fully explained in Schedule A or in an attached statement. Traveling expenses ordinarily include expenditures for transportation, meals, and lodging. The expenses of a commuter in traveling to and from work are not deductible.

If a joint return is filed, enter as separate items in Schedule A earnings of each spouse. Earnings of minor children should also be entered in Schedule A, if parent is legally entitled to such earnings.

2. Dividends.—Enter as item 2 the total of all taxable dividends received from domestic and foreign corporations. Enter in Schedule I all dividends received which are claimed to be nontaxable, and include in item 11 dividends on share accounts in Federal savings and loan associations.

5. Interest on Government obligations, etc.—Interest on an aggregate of not exceeding $5,000 principal amount of the obligations enumerated on line (*e*), Schedule B, is exempt from the surtaxes imposed by section 12. Enter in column 4, line (*e*), interest received from such obligations in an amount not exceeding the interest received or accrued on an aggregate principal of $5,000 of such obligations. If at any time during the taxable year you held more than $5,000 principal in the aggregate of such obligations, enter in column 5, line (*e*), the interest received or accrued in excess of interest on an aggregate of $5,000 principal amount of such obligations. If, during the taxable year, you were the beneficiary of an estate or trust, the income of which is to be distributed to the beneficiaries currently, or a member of a partnership, you are entitled to exemption as if you owned directly a proportionate part of such obligations. Therefore, your proportionate part should be included in filling out Schedule B.

Interest coupons falling due within the taxable year will be considered as income for such year where the books are kept on a cash basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

6, 7. Income from partnerships, syndicates, pools, etc., and fiduciaries.—Enter as item 6 your share of the profits (whether received or not) or of the losses of a partnership (including a syndicate, pool, etc., not taxable as a corporation) except your distributive share of partnership capital gains or losses, which should be reported in Schedule F and included in item 10 (*a*) or (*b*). Enter as item 7 income from an estate or trust. Your share of interest on obligations of the United States, etc., owned by a partnership or an estate or trust should be included in Schedule B. (See also Specific Instruction 5.) Include in items 32 and 33, respectively, your share of credits claimed for Federal income tax paid at source, and foreign income and profits taxes.

If the taxable year on the basis of which you file your return does not coincide with the annual accounting period of the partnership or fiduciary, you should include in your return your distributive share of the net profits for such accounting period ending within or with your taxable year.

If the taxable year of the partnership began before January 1, 1938, and your taxable year began after December 31, 1937, see section 188 (b).

8. Income from rents and royalties.—Fill in Schedule C giving the information requested.

If you received property or crops in lieu of cash rents, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return is on the accrual basis).

9. Profit (or loss) from business or profession.—If you owned a business, or practiced a profession on your own account, fill in Schedule D of the return, and enter the net profit (or loss) as item 9 of the return.

Farmer's income schedule.—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the collector, and attach to this return, Form 1040F, Schedule of Farm Income and Expenses, and enter the net farm income as item 9 of the return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1935, 1936, 1937, and 1938 the following: (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected. (See section 44.)

Inventories.—If you are engaged in a trade or business in which the production, manufacture, purchase and sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at (*a*) cost, or (*b*) cost or market, whichever is lower. Taxpayers were given an option to adopt the basis of either (*a*) cost, or (*b*) cost or market, whichever is lower, for their 1920 inventories. The basis properly adopted for that year or any subsequent year is controlling and a change can now be made only after permission is secured from the Commissioner. Application for permission to change the basis of valuing inventories shall be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to make the change. With respect to inventories of producers and processors of certain non-ferrous metals and tanners, see section 22 (d).

Salaries.—Do not include compensation for services of yourself, your dependent minor children (if you are legally entitled to their earnings) or of husband or wife if a joint return is filed, which items are not deductible.

Interest.—Enter on line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business. As to limitations on deductions for unpaid expenses and interest to certain persons, see Specific Instruction 14.

Taxes.—Enter on line 12 taxes on business property or for carrying on business. (See Specific Instruction 15.)

Losses.—Enter on line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise. (See also Specific Instruction 16.) Losses from sale or exchange of capital assets and other property should be entered in Schedules F and G, respectively, and item 10 of the return.

Bad debts.—Bad debts may be treated in either of two ways—(1) by a deduction from income in respect of debts ascertained to be worthless in whole or in part, or (2) by a deduction from income of a reasonable addition to a reserve for bad debts.

Taxpayers were given an option for 1921 to select either of these methods and the method used in the return for the year 1921 must be used in returns for all subsequent years unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method shall be made in writing at least 30 days prior to the close of the taxable year for which it is desired to effect the change.

A taxpayer filing a first return of income may select either of the two methods mentioned above subject to approval by the Commissioner upon examination of the return. If the method selected is approved, it must be followed in returns for subsequent years, except as permission may be granted by the Commissioner to change to the other method.

If the reserve method is used, you should attach to your return the statement required by article 23 (k)–5 of Regulations 101.

Debts arising from sales or services are not deductible unless the original amount has been reported as income. Bonds which are ascertained to be worthless and charged off within the taxable year, and which are capital assets, are not to be treated as bad debts, but the loss resulting therefrom shall be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets and should be reported in Schedule F.

A debt previously charged off, allowed as a deduction, and subsequently collected must be returned as income for the year in which collected.

Rents, repairs, and other expenses.—Do not include rent for a dwelling occupied by you for residential purposes, the cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, nor personal, living, or family expenses.

10. Gains and losses from sales or exchanges of capital assets and other property.—Report sales or exchanges of capital assets in Schedule F, and sales or exchanges of other property in Schedule G, and enter the net amount of gain or loss to be taken into account in computing net income as item 10.

Definition of "capital assets."—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade

or business), but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business, or property, used in the trade or business at the time of the sale or exchange, of a character which is subject to the allowance for depreciation. The exclusion from the term "capital assets" of property used in the trade or business of a taxpayer of a character which is subject to allowance of depreciation provided in section 23 (l) is limited to property used by the taxpayer in the trade or business at the time of the sale or exchange. It has no application to gains or losses arising from the sale of real property used in the trade or business to the extent that such gain or loss is allocable to the land, as distinguished from depreciable improvements upon the land.

Description of property.—Every sale or exchange of property, even though no gain or loss may be indicated, must be reported in detail. Enter full description of each item of property sold or exchanged. Such description should include the following facts: (a) For real estate, location and description of land, description of improvements, details explaining depreciation (column 7 of Schedule F); (b) for bonds or other evidences of indebtedness, name of issuing corporation, description of the particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, capital changes affecting basis (nontaxable stock dividends, other nontaxable dividends, stock rights, etc.).

Basis.—If the property was acquired before March 1, 1913, the "basis" for the property is not subject to the same rule for reporting gains as for losses. In such cases, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 113 (b), whichever is greater, but in determining LOSS the basis is cost so adjusted. If the property was acquired after March 1, 1913, basis for both gain and loss is the cost of such property, except as otherwise provided in section 113. The exceptions arise chiefly where property was acquired by gift, bequest, tax-free exchange, involuntary conversion, wash sale of stock; and in such cases section 113 provides the basis that shall be used. If the amount shown as the basis is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter in column 7 of Schedule F, or in column 6 with respect to Schedule G, the amount of depreciation, exhaustion, wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and renewals and replacements made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

Losses on securities becoming worthless.—If any securities (as defined below) are ascertained to be worthless and charged off within the taxable year and are capital assets, the loss resulting therefrom shall, in the case of a taxpayer other than a bank, as defined in section 104, be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

Definition of securities.—As used for this purpose, the term "securities" means bonds, debentures, notes, or certificates, or other evidences of indebtedness, issued by any corporation (including those issued by a government or political subdivision thereof), with interest coupons or in registered form.

Losses on stocks or stock rights becoming worthless.—If any shares of stock in a corporation or rights to subscribe for or to receive such shares become worthless during the taxable year, and are capital assets, the loss resulting therefrom shall be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets.

Classification of capital gains and losses.—Section 117 (a) (2) to (9), inclusive, defines "short-term capital gain," "short-term capital loss," "long-term capital gain," "long-term capital loss," "net short-term capital gain," "net short-term capital loss," "net long-term capital gain," and "net long-term capital loss." The phrase "short-term" applies to the category of gains and losses arising from the sale or exchange of capital assets held for 18 months or less; the phrase "long-term," to the category of gains and losses arising from the sale or exchange of capital assets held for more than 18 months.

In the case of individuals, gains and losses from the sale or exchange of capital assets held for not more than 18 months (described as short-term capital gains and short-term capital losses) shall be segregated from gains and losses arising from the sale or exchange of such assets held for more than 18 months (described as long-term capital gains and long-term capital losses).

Percentage of capital gain or loss taken into account.—In computing the net income of an individual, the following percentages of the gain or loss recognized upon the sale or exchange of a capital asset shall be taken into account in computing net income:

100% If the capital asset has been held for not more than 18 months;
66⅔% If the capital asset has been held for more than 18 months and not more than 24 months;
50% If the capital asset has been held for more than 24 months.

Limitation on short-term capital losses.—Section 117 (d) (2) provides a limitation on deductions for short-term capital losses of individuals, that is, losses from sales or exchanges of capital assets held for 18 months or less shall be allowed as deductions only to the extent of the gains from sales or exchanges of capital assets held for 18 months or less. However, subsection (e) provides that in the case of an individual having in any taxable year (beginning after December 31, 1937) a net short-term capital loss, he may carry over such loss, in an amount not in excess of his net income for such year (the year in which the loss is realized), to the next succeeding taxable year and treat it in such succeeding year as a short-term capital loss. The carry-over is thus applied in such succeeding year to offset any short-term capital gains in such succeeding year not already offset by short-term capital losses in such year. The carry-over is restricted to one year, namely the succeeding taxable year, and hence the amount of the net short-term capital loss carry-over may not be included in computing a new short-term capital loss which can be carried over to the succeeding taxable year. In the case of individuals, there is no limitation on deductions for long-term capital losses.

Alternative tax in case of net long-term capital gain or loss.—In the case of a net long-term capital gain of an individual, subsection (c) (1) of section 117 imposes an alternative tax in lieu of the normal tax and surtax imposed upon net income, if and only if such alternative tax is less than the tax otherwise imposed. This alternative tax is the sum of (1) a partial tax, computed at the normal tax and surtax rates on the net income of the taxpayer decreased by the amount of such net long-term capital gain, plus (2) 30 percent of the net long-term capital gain.

In the case of a net long-term capital loss of an individual, an alternative tax is imposed in lieu of the normal tax and surtax imposed on net income, if and only if such alternative tax is greater than the tax otherwise imposed. This alternative tax is the excess of (1) a tax, computed at the normal tax and surtax rates on the net income of the taxpayer increased by the amount of such net long-term capital loss, over (2) 30 percent of the net long-term capital loss.

Determination of period for which capital assets are held.—If property was acquired in certain transactions described in sections 112, 113, and 118, the period for which such property is considered to have been held by the taxpayer is not computed from the date such property was acquired by the taxpayer but from a prior date, as provided in section 117 (h).

Application of section 117 in the case of husband and wife.—In the application of section 117 to short-term capital gains and losses, a husband and wife, regardless of whether a joint return or separate returns are made, are considered to be separate taxpayers. Accordingly, the limitation under section 117 (d) (2) on the allowance of losses of one spouse from the sales or exchanges of capital assets held for not more than 18 months is in all cases to be computed without regard to gains and losses of the other spouse upon sales or exchanges of capital assets held for not more than 18 months. In the case of a joint return of a husband and wife, capital transactions of each should be reported in separate schedules.

As to gains and losses from short sales, see section 117 (g). As to gains and losses from distributions in liquidation of corporations, see section 115 (c).

Losses not allowable.—Wash sales.—In the case of any loss claimed to have been sustained from any sale or other disposition of shares of stock or securities where it appears that, within a period beginning 30 days before the date of such sale or disposition and ending 30 days after such date, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option so to acquire, substantially identical stock or securities, then no deduction for the loss shall be allowed unless the claim is made in connection with the taxpayer's trade or business. (See section 118.)

Losses in transactions between certain persons.—No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly—

A. Between members of a family, which is defined for the purpose of this paragraph to include only the taxpayer's brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants;
B. Except in the case of distributions in liquidation, between an individual and a corporation more than 50 percent in value of the outstanding stock of which is owned, directly or indirectly, by or for such individual;
C. Between a grantor and a fiduciary of any trust; or
D. Between a fiduciary of a trust and a beneficiary of such trust.

For the purposes of determining ownership of stock in applying this paragraph, see section 24 (b) (2).

11. **Other income.**—If you had any taxable income, space for reporting which is not provided elsewhere on the return, enter it as item 11, and explain its nature, using a separate sheet if necessary for that purpose. Include in this item taxable income from annuities and insurance proceeds. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income to the extent of 3 percent of the aggregate premiums or consideration paid for such annuity. If the aggregate of the amounts received and excluded from gross income in years previous to the taxable year equals the aggregate premiums or consideration paid for such annuity, the entire amount received must be included in gross income. (Section 22 (b) (2).)

Amounts received during the taxable year under a life insurance or endowment policy (other than amounts paid by reason of the death of the insured, interest payments on such amounts, and amounts received as annuities) shall be included in gross income if the amounts so received (when added to the amounts received before the taxable year under such policy) exceed the total premiums or consideration paid.

Include also in item 11 dividends on share accounts in Federal savings and loan associations.

12. **Total income.**—Enter and explain in Schedule I all income (except interest which should be explained in Schedule B) claimed as exempt, but do not include as part of item 12.

13. **Contributions paid.**—Enter as item 13 the contributions or gifts reported in Schedule H, payment of which was made within the taxable year to or for the use of—

(a) The United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(b) A domestic corporation, or domestic trust, or domestic community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation;

(c) The special fund for vocational rehabilitation authorized by section 12 of the World War Veterans' Act, 1924;

(d) Posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or

(e) A domestic fraternal society, order, or association, operating under the lodge system, but only if such contributions or gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

The amount claimed shall not exceed 15 percent of your net income computed without the benefit of this deduction.

14. **Interest.**—Enter as item 14 interest on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedules C and D). Do not include interest on indebtedness incurred or continued to purchase or carry obligations (other than obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer) the interest upon which is wholly exempt from taxation. Any deductions on account of interest should be explained and itemized in Schedule H.

Attention is called to the following limitations on deductions for unpaid expenses and interest provided in section 24 (c):

(c) *Unpaid expenses and interest.*—In computing net income no deduction shall be allowed under section 23 (a), relating to expenses incurred, or under section 23 (b), relating to interest accrued—

(1) If such expenses or interest are not paid within the taxable year or within two and one-half months after the close thereof; and

(2) If, by reason of the method of accounting of the person to whom the payment is to be made, the amount thereof is not, unless paid, includible in the gross income of such person for the taxable year in which or with which the taxable year of the taxpayer ends; and

(3) If, at the close of the taxable year of the taxpayer or at any time within two and one-half months thereafter, both the taxpayer and the person to whom the payment is to be made are persons between whom losses would be disallowed under section 24 (b).

15. **Taxes.**—Enter as item 15 taxes imposed upon you and paid or accrued during the taxable year, not including taxes on property used in your business or profession and those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, gift taxes, taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in item 33. Tax withheld or paid under section 801 of the Social Security Act for or in behalf of the employee is a Federal income tax and is not deductible by the employee. Do not include sales taxes unless such taxes were imposed directly upon you by law. No deduction is allowable for any portion of foreign income and profits taxes if a credit is claimed in item 33.

Any deduction on account of taxes should be explained and itemized in Schedule H.

16. **Losses from fire, storm, shipwreck, or other casualty, or theft.**—Enter as item 16 losses of property not connected with your business or profession, sustained during the year, if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise.

Explain and itemize losses claimed in Schedule H, setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowable since acquisition, insurance, salvage value, and deductible loss.

17. **Bad debts.**—Enter as item 17 all bad debts other than those claimed as a deduction in Schedule D. State in Schedule H (*a*) of what the debts consisted, (*b*) name and family relationship, if any, of the debtor, (*c*) when they were created, (*d*) when they became due, (*e*) what efforts were made to collect, and (*f*) how they were actually determined to be worthless. Bonds which are ascertained to be worthless and charged off within the taxable year, and which are capital assets, are not to be treated as bad debts, but the loss resulting therefrom shall be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets and should be reported in Schedule F.

18. **Other deductions.**—Enter as item 18 any other authorized deductions for which no space is provided on page 1 of the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business nor entered into for profit. Losses from wagering transactions are allowable only to the extent of the gains derived by you from such transactions. Any deduction claimed should be explained in Schedule H.

Stock and stock rights which become worthless during the taxable year, and which are capital assets, should not be included among other deductions in item 18, but the loss resulting therefrom shall be considered as a loss from the sale or exchange, on the last day of such taxable year, of capital assets and should be reported in Schedule F.

In case you incurred expenses in connection with exempt income (other than interest) or owned any property the income from which is exempt, see section 24 (a) (5) and Regulations 101.

22, 23. **Credit for personal exemption and dependents.**—Enter as items 22 and 23 the amounts explained in Schedule J–1 and J–2. A single person, or a married person not living with husband or wife, is entitled to a personal exemption of $1,000. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, is entitled to an exemption of $2,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under 18 years of age, or incapable of self-support because mentally or physically defective, who received his or her chief support from the taxpayer. This credit may be allowed only to the person who furnishes the chief support, and may not be divided between two individuals.

If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and credit shall be apportioned in accordance with the number of months before and after such change. For the purpose of such apportionment a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a month. For example, if a child became 18 years of age on June 16, 1938, the taxpayer will be allowed a credit of $200 for such dependent.

25. **Credit for interest on Government obligations, etc.**—Enter as item 25 interest on Government obligations, etc., reported as item 5, and also dividends on share accounts in Federal savings and loan associations reported in item 11.

26. **Earned income credit.**—Enter as item 26 the amount of earned income credit computed in Schedule K–1 or K–2.

"Earned income" means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered, but does not include any amount not included in gross income, nor that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer, not in excess of 20 percent of his share of the net profits of such trade or business, shall be considered as earned income. "Earned income deductions" means such deductions as are allowable by section 23, for the purposes of computing net income, and are properly allocable to or chargeable against earned income. "Earned net income" means the excess of the amount of the earned income over the sum of the earned income deductions. The earned income credit allowable to each spouse in a joint return is the same as is allowable to each spouse in separate returns; however, the earned income, earned income deductions, earned net income, and net income of each spouse must be shown separately.

29. **Surtax.**—The surtax is computed at the graduated rates shown in the table below. Its application may be illustrated by the following example: If your surtax net income (item 24) is $9,261.84, the surtax on $8,000 is $180 and the surtax on the excess of $1,261.84 is 6 percent of that amount, or $75.71, making a total surtax of $255.71 to be entered as item 29.

SURTAX RATES

Amount of surtax net income	Rate per-cent	Total surtax	Amount of surtax net income	Rate per-cent	Total surtax
A	B	C	A	B	C
$0 to $4,000			$62,000 to $68,000	39	$14,000
4,000 to 6,000	4	$80	68,000 to 74,000	43	16,580
6,000 to 8,000	5	180	74,000 to 80,000	47	19,400
8,000 to 10,000	6	300	80,000 to 90,000	51	24,500
10,000 to 12,000	7	440	90,000 to 100,000	55	30,000
12,000 to 14,000	8	600	100,000 to 150,000	58	59,000
14,000 to 16,000	9	780	150,000 to 200,000	60	89,000
16,000 to 18,000	11	1,000	200,000 to 250,000	62	120,000
18,000 to 20,000	13	1,220	250,000 to 300,000	64	152,000
20,000 to 22,000	15	1,560	300,000 to 400,000	66	218,000
22,000 to 26,000	17	2,240	400,000 to 500,000	68	286,000
26,000 to 32,000	19	3,380	500,000 to 750,000	70	461,000
32,000 to 38,000	21	4,640	750,000 to 1,000,000	72	641,000
38,000 to 44,000	24	6,080	1,000,000 to 2,000,000	73	1,371,000
44,000 to 50,000	27	7,700	2,000,000 to 5,000,000	74	3,591,000
50,000 to 56,000	31	9,560	5,000,000 up	75	
56,000 to 62,000	35	11,660			

32. **Income tax paid at the source.**—Enter as item 32, 2 percent of interest on bonds on which a Federal income tax was paid at the source by the debtor corporation.

33. **Income tax paid to a foreign country or United States possession.**—If, in accordance with section 131 (a), a credit is claimed in item 33 for income, war-profits, and excess-profits taxes paid to a foreign country or a possession of the United States, submit Form 1116 with your return with the receipts for such payments. In case credit is sought for taxes accrued, the form must have attached to it a certified copy of the return on which the tax was based, and the Commissioner may require a bond on Form 1117 for the payment of any tax found due if the tax when paid differs from the credit claimed.

U. S. GOVERNMENT PRINTING OFFICE 3—17725

1938

Statement of rent received and payments made by John M. Hackett for Franklin D. Roosevelt during the year 1938.

Received					
Balance on hand					$ 277.58
Mrs. Johannessen					
Jan. 4th, 1938	rent for Dec. 1937 and Jan. 1938		$ 50.00		
Feb. 11th "	" " Feb. 1938		25.00		
Apr. 4th "	" " March "		25.00		
May 5th "	" " Apr. "		25.00		
June 14th "	" " May & June 1938 By cash		40.60		
	" receipted bills	$ 9.40			
Aug. 17th "	" " July and Aug.		50.00		
Sept. 6th "	" " Sept.		25.00		
Oct. 14th "	" " Oct. By cash		18.40		
	" receipted "	6.60			
Dec. 6th "	" " Nov. & Dec. By cash		39.76		
	" receipted "	10.24			
		$26.24	$298.76		298.76
Moses Smith					
Feb. 4th, 1938	By cash		$279.25		279.25
	" receipted bills	$20.75			
	(This pays $60. balance on 1935 rent and $240. on account of 1936 rent)				
Peter Rohan					
July 1st, 1938	One-half year's rent		$250.00		
Dec. 19th, "	" " " "		250.00		
					500.00
Robert Hicks					
Jan. 8th, 1938	Portion of Jan. rent		$ 5.00		
Feb. 7th, "	" " Feb. rent		5.00		
March 4th, "	" " Mar. "		5.00		
" 31st, "	" " Apr. "		5.00		
			$ 20.00		20.00
Christian Bie					
Nov. 9th, 1938	rent for Nov.		$ 20.00		
Dec. 1st, "	" " Dec.		20.00		
			$ 40.00		40.00
F. D. Roosevelt					
Jan. 17th, 1938	advancement		$856.30		
Oct. 26th, "	"		300.00		
			$1156.30		1,156.30
Refund					
Oct. 26th, 1938	Ins. premium on Jones house & barn				12.89
			BY CASH.....		$ 2,584.78
			" RECEIPTED BILLS....		46.99
					$ 2,631.77

Received in cash	$2,584.78
Payments	2,313.20
CASH BALANCE.....	$ 271.58

Payments

Jan. 17th, 1938	W. W. Luckey, ins. prem. on buildings on Dumphy farm on west side of Violet Ave. and bldgs. on Hughson farm		$ 169.95
" " "	Frederick W. Lovelace, Collector, general taxes on Pleasant Valley wood lot		9.11
" 18th, "	Ralph A. Simmons, Collector, general taxes		1,009.82
June 2nd, "	Graham Agency, Inc., insurance on property purchased from Wyatt Jones		14.88
July 5th, "	Vail & Sutton, ins. prem. on Bennett farm		110.90
" 6th, "	Louise Golden, Collector, fire tax on land bought from Rogers' estate		4.93
Sept. 6th, "	Mrs. Arch. Riley, school taxes on land bought from Mrs. Rogers		10.50
" 1st, "	W. W. Luckey, vacancy permit on Hughson farm		3.49
" 20th, "	" " " " " " " "		3.49
" 22nd, "	Louise Murray, Collector, school taxes on:		
	Hughson farm	$ 79.00	
	Hyde Park lot	12.50	
	Dumphy farm	75.04	
	Right of way	11.85	
	Bennett farm	189.57	
	Tompkins "	43.44	
		$ 411.40	
	1% fee	4.12	
		$ 415.52	415.52
" 27th, "	Harry Franz, school taxes on Pleasant Valley wood lot		3.69
Oct. 24th, "	Henry T. Hackett,		
	stamp on deed to Mrs. Backer	$ 5.00	
	recording deed to F. D. R. from Mrs. Backer	1.50	
		$ 6.50	6.50
" 26th, "	W. W. Luckey, fire ins. prem. on Dutchess Hill		114.99
" " "	O. A. D'Luhosch, surveying Jones property sold to Mrs. Backer		42.32
" " "	Louise Murray, Receiver of Taxes, school taxes on Dumphy farm sold by Mrs. Backer to President Roosevelt		56.68
" " "	Henry T. Hackett, reimbursement for additional stamp on deed to Mrs. Backer from President Roosevelt		4.00
" 28th, "	Laura W. Coapman, Collector, school taxes on Briggs wood lot, Dumphy farm 74 acres, Rohan farm and 1/2 Jones farm		195.84
Dec. 19th, "	W. W. Luckey, ins. prem. on Dumphy farm bldgs.		136.59
			$ 2,313.20

$9866.77 Jule PSF Bx 180

Fds: amount in the
N.Y. State Employees
Fund Oct 20 1938

RANDOM HOUSE
INCORPORATED
20 E 57TH ST
NEW YORK

PLEASE DETACH BEFORE DEPOSITING CHECK

In settlement:

DATE		TERMS	AMOUNT
6/30/38	royalties	Roosevelt Papers	1,751.09

Less discount: %

Balance herewith:

SAMUEL I. ROSENMAN
60 CENTRE STREET
NEW YORK, N.Y.

December 19th, 1938.

P F
1-38

Miss Marguerite A. LeHand
The White House
Washington, D.C.

Dear Missy:

I am herewith enclosing a check for $1751.09 to the order of the President. This is his one-half of the royalties due us as of June 30, 1938 as per revised statement which I gave to the President.

I understand that the President is going to deposit this in his regular account as it is his share of the book royalties and has nothing to do with the newspaper or serial publications.. I am depositing my check for the same amount for my one-half of the book royalties in my personal account.

Kindest regards
Cordially yours,

Sam

A Centre for the After-Treatment of Poliomyelitis *(Infantile Paralysis)*

GEORGIA WARM SPRINGS FOUNDATION, INC.

WARM SPRINGS, GEORGIA

March 7, 1939

Miss M. A. LeHand,
The White House,
Washington, D. C.

Dear Miss LeHand:

I am enclosing statement of the President's account - including taxes, insurance, revenues, and other items for 1938 - for income tax purposes.

With very kind regards, and hoping to see you soon in Warm Springs, I am

Sincerely,

E. E. Boone, Jr.
Administrator.

EEBJr:JCW
Enc.

TAXES, INSURANCE, REVENUES, AND OTHER ITEMS FROM F. D. R. ACCOUNT FOR 1938

Date	Explanation	Amount
Paid Revenues:	Rental of James Roosevelt Cottage - Total	$ 220.00
	Total	220.00
Taxes		
Jan 15	(Meriwether County, Georgia (Real and Personal Property (for 1937 -	354.42
	Harris County, Georgia	
Jan 20	Real Estate for 1937 -	55.00
	(Meriwether County, Georgia (Real and Personal Property (Taxes on Jas. Roosevelt Cottage -	25.25
	Total -	$ 409.42
Insurance		
Jan 13	(Insurance on Little White House, (Guest Cottage and Garage: $184.27	
	Less: Credit 6.27	178.00
Apr 28	(Insurance on Jas. Roosevelt (Cottage	30.80
	Total -	$ 208.80
Miscellaneous		
	(Rent commissions deducted from (Jas. Roosevelt Cottage Rental (Credits --	11.00
Feb. 15	Pine Mountain Timber Protective Association Dues for 1938	88.52
Jan 20	Survey of Property	22.50
	Total	$ 122.02

STANDARD FORM No. 14A
APPROVED BY THE PRESIDENT
MARCH 10, 1926

TELEGRAM

OFFICIAL BUSINESS—GOVERNMENT RATES

FROM The White House
Washington

File Personal Financial

U. S. GOVERNMENT PRINTING OFFICE 45763

December 29, 1938.

JAMES ROOSEVELT, ESQ.,
49 EAST 65TH STREET
NEW YORK CITY, N. Y.

HAVE NO TRACE OF CHRISTMAS TREE ACCOUNT STOP PLEASE SEND CHECK SO CAN DEPOSIT BEFORE JANUARY FIRST STOP ALSO COPY OF ACCOUNT

MISSY

Do you need
these in doing
your income tax?

Yes
Mary - Put in
Pers. Financial"
"Miss - 1938 - Missy

Georgia Warm Springs Foundation

WARM SPRINGS, GA.

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

Dec. 31, 1937

Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

In remitting, please tear off coupon and attach to your check. Amount remitted $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.
DATE PAID_____19____CHECK NO_____AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
12/1	BALANCE BROUGHT FORWARD				1216.33
2	Yard Work - Nov. 3		2.25		
5	2 Matresses		33.00		
	Credit - 1 Used Matress			2.50	
16	1 7' Umbrella - Check				
	Ga. Tent & Awning Co.		15.00		
	Brewster Rent				
	Dec. 12 - Jan. 12, 1938			75.00	
	Rent Commission		3.75		
29	Repair Steps and Build				
	Coal Bin in Basement		9.27		
30	Plumbing Repairs - Dec. 13		2.07		
	Abstracts - By Thompson		60.00		1264.17

PAY LAST AMT. IN THIS COLUMN

GEORGIA WARM SPRINGS FOUNDATION

P. F.

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

MAR 26 1938, 19__

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
May 3	BALANCE BROUGHT FORWARD				2202.88
" 3	Woodbury Rent: April 28 - May 6, 8 Days @ $2.50			20.00	
	Rent Commission		1.00		
" 5	Yard Work		1.00		
" 8	Electric Service: March 16 - April 18		15.00		
	Electrical Repairs: Replacing Assembly on Water Heater		13.50		
	Other Repairs Water Heater		1.00		
	Installation of new unit and wire on Range		6.65		
May 11	Cottage Supplies		5.35		
" 15	Yard Work		.75		
	Cottage Laundry		2.60		
" 16	Drayage - Load Trash		.50		
	Cottage Repair-Bathroom door		.88		
	Repairs to screen door		3.69		
	Painting fence and bench at Guard House		6.63		2241.43

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

May 28, 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

Itemized Statement
April 1 - 26, 1938

STATEMENT TO

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
Apr. 1	BALANCE BROUGHT FORWARD				2193.05
" 3	Filling Station - March 31		2.42		
" 4	Groceries - April 1		7.42		
	" " 2		.95		
	" " 2		4.90		
" 7	Drayage - 1 Load Trash		1.00		
" 10	March Telephone Rent		3.15		
	Installing Telephone		2.00		
	Dry Cleaning		4.75		
	Cottage Repair		15.73		
" 11	Kitchen Supplies		9.50		
" 12	Cleaning Cottage		4.50		
" 17	Drayage - 1 Load Trash		1.00		
" 19	Woodbury Rent - April 9 April 21, 1938			32.50	
	Rent Commission		1.63		
" 26	Woodbury Rent - April 22 - 28			17.50	
	Rent Commission		.88		2202.88

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

July 31, 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The Little White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
7/ 8	BALANCE BROUGHT FORWARD				2247.94
	Repair to baseboard		3.52		
11	Electric service - May 17 - June 16 MIN		1.00		
22	Termite treatment of cottage		180.00		
26	Fire insurance - Haas & Dodd		27.36		
31	Check - insurance credit			6.27	2453.55

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

~~August 31,~~ 19~~38~~

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OF COUPON AND ATTACH TO YOUR CHECK.

AMOUNT REMITTED, $_____

YOUR MEMO.

GEORGIA WARM SPRINGS FOUNDATION

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
8/4	BALANCE BROUGHT FORWARD				2453.55
	Repair lamp		.57		
5	Install rope on flag pole		2.75		
7	Yard work		1.00		
8	Paint guard house at L. W. H.		41.50		
	Cottage repair - L. W. H.		1.66		
	Brace shop		1.50		
18	Electric service - June 16 - July 18, 1938		1.00		
29	Electric service - July 18 - Aug 17 MIN		1.00		2504.53

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.

OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

~~September 30,~~ 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
9/ 12	BALANCE BROUGHT FORWARD				2504.53
	Drayage - ½ Load trash		.50		
30	Furnace repairs - L. W. H.		17.25		2522.28

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

October 31, 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The White House
Washington, D.C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
10/ 6	BALANCE BROUGHT FORWARD				
10/ 6	Electric service- Aug 17 - Sept 16		1.00		2522.28
17	Paint post &Baseboard At L.W. H.		1.27		2524.55

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

November 30, 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The White House
Washington, D. C.

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
11/ 6	BALANCE BROUGHT FORWARD				
					2524.55
6	Repair front porch		34.35		
8	Electric service - Sept 16 - Oct 17 Min		1.00		
14	Make new banister rail on front porch	o	9.56		
21	Yard work		1.50		
	Yard work		2.50		
	Groceries - Nov 21		9.05		
	Groceries - Nov 21		4.08		
	Groceries - Nov 21		4.88		
	Groceries - Nov 21		4.90		
	Groceries - Nov 21		6.90		
	Groceries - Nov 21		5.60		
	Groceries - Nov 21		2.00		
	Groceries - Nov 21		.55		
22	Drayage - 1 pkg		.25		
	Filling Station - Nov 22		2.60		
	Groceries - Nov 21		.80		
	Groceries - Nov 22		1.25		
24	Groceries- Nov 23		5.85		
	Groceries - Nov 24		4.10		
27	1 Ton coal		8.00		
	Filling Station Nov 25		1.08		2635.35

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

MAKE CHECKS PAYABLE TO MERIWETHER RESERVE, INC.

BILLS PAYABLE WEEKLY

November 30, 19 38

ACCOUNT OF

Hon. Franklin D. Roosevelt

STATEMENT TO

Miss Marguerite LeHand
The White House
Washington, D.C.

Page 2

IN REMITTING, PLEASE TEAR OFF COUPON AND ATTACH TO YOUR CHECK

AMOUNT REMITTED $_____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID_____19____ CHECK NO._____ AMT. OF CHECK $_____

DATE	DESCRIPTION	FOLIO	CHARGES	CREDITS	BALANCE
	BALANCE BROUGHT FORWARD				
11/27	Groceries - Nov 25		4.60		2635.55
	Groceries - Nov 26		6.16		
28	1 Load wood - Nov 25		1.50		
	1 Load wood - Nov 26		1.50		
	Replace pipe on hot water heater, put up aerial, change door to guard house		5.06		
	Groceries - Nov 28		.43		
	Groceries- Nov 28		8.10		
29	FillingStation - Nov 29		1.53		
	Groceries - Nov 29		3.30		
	Groceries- Nov 29		2.05		
30	FillingStation		.50		2670.08

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.
OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENT OF FOLLOWING WEEK.

ADDRESS ALL COMMUNICATIONS TO
STATE COMPTROLLER

MORRIS S. TREMAINE
COMPTROLLER

File
Personal Secretary

STATE OF NEW YORK
DEPARTMENT OF AUDIT AND CONTROL
ALBANY

December 19, 1938.

IN REPLYING REFER TO
EMPLOYEES' RETIREMENT SYSTEM
Rec. No.
61722

Refer to 10.

Miss Marguerite LaHand,
Personal Secretary to
The President,
Washington, D.C.

My dear Miss LaHand:-

The Retirement System acknowledges receipt of application from President Roosevelt for return of contributions.

The length of service has no relation to return of contributions.

For the reason that President Roosevelt is no longer a member of the New York State Employees' Retirement System under the Law he may withdraw his accumulated contributions with interest accruals.

Check will be forwarded to President Roosevelt within a few days.

Very truly yours,

F. B. Holmes

F. B. HOLMES, Director,
Employees' Retirement System.

FBH:H

December 15, 1932.

Dear Miss Murphy:-

I am enclosing the application blank which the President has filled out and signed.

I hope that consideration has been given to the President's former service as a Member of the State Senate from January 1, 1911 to March 17, 1913 --- two years and seventy-eight days. Will you be good enough to have this checked?

Very sincerely yours,

M. A. Le Hand
PRIVATE SECRETARY

Miss May F. Murphy,
Secretary to Comptroller Tremaine,
Department of Audit and Control,
State Office Building,
Albany, N. Y.

(Enclosure)

STATE OF NEW YORK
DEPARTMENT OF AUDIT AND CONTROL
ALBANY

MORRIS S. TREMAINE
STATE COMPTROLLER

Dec.13,1938

Miss Marguerite Lehand,
Personal Secretary to
The President,
Washington,D.C.

My dear Miss Lehand,

Will you be good enough to have the enclosed application blank filled out and signed, returning it to me so that we may complete the matter of President Roosevelt's retirement fund in New York State.

This is in reference to the President letter from Warm Springs on Nov. 23rd, and is sent you at Comptroller Tremaine's request.

Yours very truly,

Mary F. Murphy
Secretary to
Comptroller Tremaine

MEMO FOR THE P. S.

DOES THIS FILE "PERSONAL FINANCIAL" AND DO YOU TAKE THE CHECK FOR DEPOSIT?

G.

December 20, 1938.

My dear Mr. Laing:-

Thank you for your note and also for the promptness of the Grand Union Company in sending me the check for the Christmas trees.

I wish much that you would come to see me next Spring after I get back to Hyde Park and tell me of your experience in selling these trees.

As you know, while my plantations will not be in full production for several years to come, I hope that in time I will have available about ten thousand trees each year for cutting.

With all good wishes of the Christmas Season,

Very sincerely yours,

W. D. Laing, Esq.,
The Grand Union Company,
Woolworth Building,
New York, N. Y.

P.O. BOX 1131, CHURCH STREET ANNEX, NEW YORK

TELEPHONE CORTLANDT 7-2211

3

THE GRAND UNION COMPANY

WOOLWORTH BUILDING

NEW YORK

December 19, 1938

THE WHITE HOUSE
DEC 20 10 AM '38
RECEIVED

Honorable Franklin D. Roosevelt
White House
Washington, D.C.

Dear Sir:

It gives us a great deal of pleasure to enclose our check for $400.00 in payment of eight hundred (800) Spruce Trees picked up at your Hyde Park Estate last Thursday.

We feel certain that our customers will be fully satisfied with their fine quality.

May we take this opportunity to express our sincere wishes for a happy Holiday Season.

Very truly yours,
THE GRAND UNION COMPANY

W. D. Laing

W.D. Laing
Produce Buyer

QUALITY
FOOD STORES
SINCE 1872

ch
enclosure

Personal & Confidential

Warm Springs, Ga.,
November 25, 1932.

City Bank Farmers Trust Company,
22 William Street,
New York, N. Y.

Gentlemen:-

Replying to your letter of November twenty-first, I hereby assent to the Baltimore and Ohio plan for modification of interest charges and maturities.

I enclose copy of your letter, together with assent form duly signed.

Very truly yours,

(Enclosures)

file personal financial

City Bank Farmers Trust Company

CHARTERED 1822

22 William Street

New York

CABLE ADDRESS: FARMTRUST

November 21, 1938

IN REPLY PLEASE QUOTE
INVT:REORG JEG

Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

Sir,

Among the securities held for your account are $2,500. The Baltimore and Ohio Railroad Company, Refunding and General Mortgage Bonds, Series "F" 5% due March 1, 1996, with March 1, 1939 and subsequent coupons attached.

The Baltimore and Ohio Railroad Company has announced that because of unsatisfactory earnings over the past several years, it is essential that fixed interest charges on certain of the indebtedness of the company be reduced at least for such time as will provide a reasonable opportunity for the re-establishment of earnings and credit. Moreover, the company feels that suitable provision should be made at this time for principal obligations that will mature in the next four years. Rather than to obtain this relief through the initiation of proceedings for reorganization under the Bankruptcy Law, the company has determined to request the relief it seeks through voluntary agreement with security holders. A Plan for Modification of Interest Charges and Maturities dated August 15, 1938 has been formulated which the company is submitting to its bondholders for acceptance.

The proposed plan, it is stated, does not contemplate any reduction in the principal amount of existing obligations or disturbance of their existing liens. Briefly, the plan provides the following treatment for the above mentioned bonds held for your account. One per cent of interest is to remain a fixed charge and the balance of 4% for the period of eight years from September 1, 1938 is to be made contingent and cumulative and payable, if earned, on May 1st of each year beginning May 1, 1939 and yearly thereafter until May 1, 1946. It is also provided that bonds shall be convertible into common stock of the company at $100 per share. For complete information we refer you to the enclosed copy of the plan dated August 15, 1938 and letter dated November 3 addressed to bondholders by the company.

The company may declare the plan operative at its discretion and reserves the privilege of carrying out the plan through court action, in which latter case the assents now executed will be effective in such proceedings. The company requests bondholders to accept the plan by either executing and filing with it the enclosed form of assent or by depositing their bonds with all coupons due after January 1, 1939 attached, accompanied by an executed copy of the enclosed letter

of transmittal and assent form. Please note especially that the assent form contains an agreement not to dispose of the bonds unless they shall have been deposited under the plan. Registered certificates of deposit will be issued for deposited bonds and an application has been filed to list such certificates of deposit on the New York Stock Exchange. Bondholders who do not approve the plan are requested to so inform the company by filling out and returning the enclosed letter provided for that purpose. Provision is also made for the revocation of assents to the plan, presumably without charge, and for the withdrawal of deposited securities at any time after December 31, 1938 and before the plan shall have been declared operative upon payment of the reasonable charges and expenses of the company's Agent for its services in connection with such withdrawal. If, however, the plan is modified or amended, withdrawal may be made without charge at any time within 30 days of the publication of notice of such amendment.

Kindly advise us what action you wish to take with respect to the bonds held for your account. For your convenience when replying we enclose a copy of this letter on which you may indicate your instructions.

Very truly yours,

Assistant Trust Officer.

(DUPLICATE—FOR RETENTION BY SECURITY HOLDERS)

THE BALTIMORE AND OHIO RAILROAD COMPANY

Assent to Plan for Modification of Interest Charges and Maturities, dated August 15, 1938.

The Baltimore and Ohio Railroad Company,
2 Wall Street,
New York, N. Y.

....., 1938.

Dear Sirs:

The undersigned hereby acknowledges receipt of a copy of said Plan. The undersigned is the owner of Bonds of The Baltimore and Ohio Railroad Company or its operated subsidiaries (hereinafter called the Bonds) having the serial numbers specified on the back hereof, and, if in coupon form, bearing all appurtenant coupons maturing after January 1, 1939.

The undersigned hereby assents to said Plan in respect of the Bonds and agrees to be bound by the provisions thereof, subject to the right of revocation of this Assent under the conditions provided in said Plan for the withdrawal of deposited bonds.

In consideration of the acceptance of this Assent by The Baltimore and Ohio Railroad Company (hereinafter called the Company) without requiring the deposit of the Bonds under said Plan, the undersigned agrees that, so long as this Assent remains in effect, the undersigned will not sell or otherwise dispose of the Bonds, or any of them, unless the Bonds so disposed of shall have been deposited under said Plan. The undersigned further agrees, upon deposit of any of the Bonds under said Plan, to execute a further assent, in the form prescribed by the Company, to said Plan in respect of the Bonds so deposited. Such further assent, when so executed, shall supersede this Assent as to the Bonds so deposited.

The undersigned further agrees that when the Company is prepared to carry out said Plan, in accordance with the provisions thereof, the undersigned will, upon written request of the Company, if this Assent shall then be in effect, promptly present the Bonds, with all unpaid appurtenant coupons maturing after January 1, 1939, to the Company to be stamped or exchanged in accordance with the Plan.

As provided in said Plan, the undersigned may at any time after December 31, 1938, and before said Plan shall have been declared operative, revoke this Assent. As further provided in said Plan, if said Plan shall be modified or amended, notice of such modification or amendment shall be given as provided in said Plan, and if any such modification or amendment affects the Bonds, the undersigned will be entitled to revoke this Assent within thirty days after the first publication of notice thereof in accordance with said Plan. It is understood and agreed, however, that, if the undersigned does not revoke this Assent within said thirty-day period, the undersigned shall be deemed to have consented to such modification or amendment of said Plan and shall be bound thereby with like effect as if such modification or amendment had been part of said Plan prior to the execution of this Assent.

It is understood that if the Company shall so determine, said Plan may be carried out through proceedings under Section 77 of the Bankruptcy Act or other similar law at the time in force or through such other legal proceedings as the Company may deem appropriate to bind non-assenting security holders. It is agreed that this assent will be effective as an acceptance of said Plan in any such legal proceedings as fully as if this assent had been executed after the institution of such proceedings and after the submission therein of a plan to the security holders for their acceptance or rejection, and the undersigned hereby constitutes and appoints the Company his duly authorized attorney and representative to accept the Plan in such proceedings in his behalf, in either case subject to the withdrawal rights permitted by the Plan.

Yours very truly,

.....
Name

.....
Address

The assent on the reverse side covers securities affected by the Plan, as follows:

Securities Affected by the Plan			Principal Amount Owned	Serial Numbers of Bonds
First Mortgage	5s	'48		
P. L. E. & W. Va.	4s	'41		
Southwestern Division	5s	'50		
Five Year Notes	4½s	'39		
Refunding and General Series "A"	5s	'95		
Series "C"	6s	'95		
Series "D"	5s	2000		
Series "F"	5s	'96		
Thirty Year Convert.	4½s	'60		
B. R. & P. Ry. Co. Cons.	4½s	'57		
L. P. & C. R. R. Co. 1st	5s	'39		
B. & S. R. R. Corp. 1st	4s	'63		
C. I. & W. R. R. Co. 1st	5s	'65		
TOTAL				

November 12, 1928.

City Bank Farmers Trust Company,
22 William Street,
New York, N. Y.

Gentlemen:-

In reply to your letter of November ninth, I enclose my approval of purchase by the New Boston Land Company of 10% of issued preferred stock of the Company.

Very truly yours,

(Enclosures)

City Bank Farmers Trust Company
CHARTERED 1822
22 William Street
New York

CABLE ADDRESS: FARMTRUST

November 9th, 1938

IN REPLY PLEASE QUOTE CUST

Honorable Franklin D. Roosevelt,
The White House,
Washington, D. C.

Sir:

The New Boston Land Company has advised us in their letter of November 7th, 1938, that their Board of Directors have authorized the purchase on or after November 22nd, 1938, of 10% of the issued preferred stock of the Company at par.

If you desire that we present the 11½ shares of the issue presently held in your Custodian account for partial redemption in accordance with the above terms, we would appreciate your so indicating by signing and returning to us the enclosed copy of this letter.

Further, we would ask that you sign and return the enclosed assignment in blank in the event we are to present the shares.

Very truly yours,

R. M. Thebaud,
Asst. Trust Officer.

ENCLOSURE

CIRCLE 7-4346

CABLE ADDRESS: NANJOSEF

Nannine Joseph

200 WEST 54TH STREET
NEW YORK, N. Y.

Miss Lehand

Mary P.

September 14th, 1938

Dear Mr. Early:

Herewith check for royalties due on LOOKING FORWARD for period of five months ending May 31st, 1938...

Royalties on American edition were	$10.93
Italian edition	5.70
	$16.63
Less commission	1.67
	$14.96
The President's half of which is	7.48

Sincerely,

Sylvia Amaral

Assistant to Nannine Joseph

Mr. Stephen Early

WE ARE NOT RESPONSIBLE FOR ACCIDENTAL LOSS OR DAMAGE TO MANUSCRIPTS WHILE IN OUR CHARGE

personal financial

October 15, 1928

City Bank Farmers Trust Company
22 William Street,
New York, New York

Gentlemen:

Referring to your letter relating to additional investment in the Federation Bank and Trust Company, I beg to advise you that I do not wish to subscribe for any new stock.

Very truly yours,

fdr/tmb

BASIL O'CONNOR
JOHN C. FARBER
ARNOLD T. KOCH

KENNETH L. HOFFMAN
HENRY K. URION
WILLIAM F. SNYDER
MAURICE MOUND
EARLE R. KOONS
STEPHEN V. RYAN, JR.

O'CONNOR & FARBER
COUNSELORS AT LAW
120 BROADWAY
NEW YORK

October 13, 1938.

The President,
The White House,
Washington, D. C.

Dear Mr. President:

In response to your inquiry of October 12, 1938, as to whether you should make an additional investment in the Federation Bank and Trust Company, the answer is "no."

As a stockholder of record, you have had an option for the past six years to subscribe for twenty-five shares for $20.00 a share. This option expires on October 20, 1938. As the market for the stock is 9-10 there does not seem to be any good reason why you should subscribe for additional stock.

Faithfully yours,

Doc

Basil O'Connor

MEMO. FOR F.D.R.

Referring to the conversations I have had with you about the oil cases, and to Mr. Chafitz and Mr. Lewin in the Department of Justice, you may be interested to know that Mr. Chafitz is no longer with the Department of Justice but is now in charge of the Washington office of Mr. Kirkland's firm. Mr. Kirkland was counsel for the Standard Oil Company of Indiana in the oil cases.

6

file personal financial

AYMAR JOHNSON
VICTOR S. BYRON
EDWARD S. BYRON

JOHNSON & WOOD
MEMBERS NEW YORK STOCK EXCHANGE
MEMBERS NEW YORK CURB EXCHANGE
67 BROAD STREET
NEW YORK
TELEPHONE WHITEHALL 4-4647

AMBROSE D. HENRY
HERBERT C. STRACK
PERCY A. BYRON, JR.
MEMBER NEW YORK STOCK EXCHANGE

October 10, 1938.

Hon. Franklin D. Roosevelt,
White House,
Washington, D. C.

Dear Mr. President:

We have your communication of October 6, 1938, instructing us to make payments to Basil O'Connor, 120 Broadway, New York, N. Y., of all dividends received by us for your account on securities standing in our name, which instructions will be carried out.

Faithfully yours,

Johnson & Wood.

VSB:K

April 5, 1938

My dear Miss Klots:

I have received your note of April fifth and in compliance with your request am sending you the enclosed check.

Very sincerely yours,

M. A. Le Hand
PRIVATE SECRETARY

Miss Henrietta S. Klots,
2211 Thirtieth Street,
Washington, D. C.

oh

Enclosure. (Check in the amount $37.50)

2211 THIRTIETH STREET
WASHINGTON, D. C.

April 5, 1938.

Dear Miss LeHand:

On March 28th I sent to Judge John E. Mack Mr. Morgenthau's check for $75.00, paying the interest to April 1st on the mortgage of the Washington Hollow property.

Would you please send me your check for half.

Sincerely,

Miss Marguerite LeHand,
The White House.

P.F.

March 14, 1928.

City Bank Farmers Trust Company,
22 William Street,
New York, N. Y.

Gentlemen:-

I beg to acknowledge your letter of March tenth and request that you present the 16½ shares of New Boston Land Company stock for partial redemption in accordance with the offer of the company.

I return assignment in blank duly signed.

Very truly yours,

(Enclosure)

City Bank Farmers Trust Company
CHARTERED 1822
22 William Street
New York

CABLE ADDRESS: FARMTRUST

March 10th, 1938

IN REPLY PLEASE QUOTE CUST

Honorable Franklin D. Roosevelt,
The White House,
Washington, D. C.

Sir:

The New Boston Land Company has advised us in their letter of March 8, 1938, that their Board of Directors have authorized the purchase on or after March 31st, 1938 of 10% of the issued preferred stock of the Company at par.

If you desire that we present the 16½ shares of the issue presently held in your Custodian account for partial redemption in accordance with the above terms, we would appreciate your so indicating by signing and returning to us the enclosed copy of this letter.

Further, we would ask that you sign and return the enclosed assignment in blank in the event we are to present the shares.

Very truly yours,

H. M. Peterson,
Assistant Trust Officer.

CEC:JM

ENCLOSURE

P.F.

February 8, 1938.

Dear Mrs. Klotz:

I am enclosing check covering taxes and premium on renewal of fire insurance policy on the Washington Hollow property.

Sincerely,

M. A. Le Hand
PRIVATE SECRETARY

Mrs. H. S. Klotz,
2211--30th Street,
Washington, D. C.

Enc. check for $150.58

2211 THIRTIETH STREET
WASHINGTON, D. C.

January 25, 1938.

Dear Miss LeHand:

Would you be kind enough to send me a check for $126.08 covering taxes on the Washington Hollow property.

I have sent Mr. Morgenthau's check for $252.16 to Judge Mack to-day.

Sincerely,

Miss Marguerite LeHand,
The White House.

2211 THIRTIETH STREET
WASHINGTON, D. C.

February 1, 1938.

Dear Miss LeHand:

On January 29th we sent a check to John E. Mack for $49.00 covering premium on renewal of fire insurance policy on the Washington Hollow property in the amount of $2,000.

At your convenience, would you please send me a check for half payable to Henry Morgenthau, Jr.

Sincerely,

H K Mack

Miss Marguerite LeHand,
The White House.

S. S. Brown, President
I. H. Davis, Vice President
J. P. Atkinson, Vice President
D. H. Smith, Sec'y and Treas.

FEDERAL SAVINGS AND LOAN ASSOCIATION

MANCHESTER, GA.

Safety of Your Investment Insured Up to $5,000.00

June 29, 1938

Hon. F. D. Roosevelt
President of the United States
Washington, D. C.

Dear Shareholder: In Re: Dividend No. 9

Attached please find your dividend check for the period ending June 30, 1938, which is at the rate of four per cent per annum. We have never failed to pay a dividend, and the rate has averaged 4-2/3 per cent per annum.

We are proud of the record that has been made by the Association since its organization in January, 1934. It is our hope that you will continue to render the same cooperation to the Association that you have in the past.

If you feel that the Association has been profitable to you, we will appreciate very much your telling your friends of our savings and investment plan.

Our assets are now over $182,000.00, the third largest financial institution within 25 miles radius of Manchester, Georgia.

With kindest personal regards, we remain,

Yours very truly,

M. F. S. & L. ASSN.

Per S. S. Brown
President

SSB:MJ

FRANK C. WALKER
1600 BROADWAY
NEW YORK CITY

January 3, 1939

The Honorable Franklin D. Roosevelt
The White House
Washington, D. C.

Mr. President:

I wish to acknowledge and thank you very much for your contribution of seventy-five hundred ($7,500.00) dollars to The Franklin D. Roosevelt, Library, Inc., which was received by me on December thirty-first.

Sincerely yours,

Frank Walker

FCW DF

Sent July 7

2211 THIRTIETH STREET
WASHINGTON, D. C.

June 28, 1938.

Dear Miss LeHand:

I have to-day sent to Judge John E. Mack Mr. Morgenthau's check for $75.00, paying the interest to July 1st on the mortgage of the Washington Hollow property.

Would you please send me your check for half.

Sincerely,

Miss Marguerite LeHand,
The White House.

O'CONNOR & FARBER
COUNSELORS AT LAW
120 BROADWAY
NEW YORK

BASIL O'CONNOR
JOHN C. FARBER
ARNOLD T. KOCH
KENNETH L. HOFFMAN
HENRY K. URION
WILLIAM F. SNYDER
MAURICE MOUND
EARLE R. KOONS
STEPHEN V. RYAN, JR.

July 6, 1938.

Miss Marguerite LeHand,
The White House,
Washington, D. C.

My dear Miss LeHand:

Will you please have the President endorse the two dividend checks enclosed:

100	Bulova Watch....	$50.00
50	General American Investors, 6% Preferred.....	75.00
	Total	$125.00

Very truly yours,

Howard W. Dayton

Encl.

CIRCLE 7-4846 CABLE ADDRESS: NANJOSEF

Nanmuse Joseph

200 WEST 54TH STREET
NEW YORK, N. Y.

April 22nd, 1938

Dear Miss LeHand:

Latest royalty statement on LOOKING FORWARD showed a balance due of $18.00, which less commission left $16.20. I am enclosing check herewith for the President's half, which is $8.10.

Sincerely,

NJ:SA
Miss Marguerite LeHand

WE ARE NOT RESPONSIBLE FOR ACCIDENTAL LOSS OR DAMAGE TO MANUSCRIPTS WHILE IN OUR CHARGE

THE JOHN DAY COMPANY INC. *PUBLISHERS*

386 FOURTH AVENUE-NEW YORK CITY

ROYALTY STATEMENT

In Account with

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

New York February 28 193 8

FOR THE

{SIX MONTHS
{ENDED Dec. 31st, 1937

TITLE	Number Sold	Price	Copies Subject to Royalty	Royalty per Copy	AMOUNT
On Our Way	33	$2.50	33	.375	$ 12.38

Need check for 37½ Jan. 1st.

2211 THIRTIETH STREET
WASHINGTON, D. C.

December 30, 1937.

Dear Miss LeHand:

I have paid the interest to January 1st on the mortgage of the Washington Hollow property which is $75.00.

Would you please send me your check for half.

With best wishes for a Happy New Year.

Sincerely,

Miss Marguerite LeHand,
The White House.

S. S. Brown, President
I. H. Davis, Vice President
J. P. Atkinson, Vice President
D. H. Smith, Sec'y and Treas.

FEDERAL SAVINGS
AND LOAN ASSOCIATION

Safety of Your
Investment Insured
Up to $5,000.00

MANCHESTER, GA.

January 1, 1938.

Hon. Franklin D. Roosevelt,
President of the United States,
Washington, D. C.

Dear Sir:

Enclosed check for $10.00 representing 2% semi-annual dividend on your share account.

Yours very truly,

D. H. Smith
Secretary.

Campobello, N. B., ... 193 8

Mr Franklin Roosevelt

Take notice that you have been taxed in 193 8

COUNTY TAX, $ 8 8 5 —

ROAD TAX, $.....

Total, $.....

Which you are requested to pay to

Thaddeus Calder, Collector.

Received Payment, Thaddeus Calder

4

JOHNSON & WOOD
MEMBERS NEW YORK STOCK EXCHANGE
MEMBERS NEW YORK CURB EXCHANGE
67 BROAD STREET
NEW YORK
TELEPHONE WHITEHALL 4-4647

AYMAR JOHNSON
VICTOR S. BYRON
EDWARD B. BYRON

AMBROSE D. HENRY
HERBERT C. STRACK
PERCY A. BYRON, JR.
MEMBER NEW YORK STOCK EXCHANGE

Jan 13th 1939.

THE WHITE HOUSE
JAN 14 12 10 PM '39
RECEIVED

The President,
Washington,
D.C.

Dear Mr. President:

In compliance with the laws it is necessary for us to report to Washington all dividends paid to our customers during 1938, which amount to $100.00 or more on any one dividend paying organization.

We have therefore reported the following dividends paid to you.

$300.00 on 50 shs General American Investors Co., Inc. Pfd.
$300.00 " 100 " Bulova Watch Co., Inc.

Yours very truly.

Johnson & Wood.

PRIVATE ORDER

UNITED STATES GOVERNMENT PRINTING OFFICE

INVOICE FOR PRINTING AND BINDING

E.T.

For Hon. Franklin D. Roosevelt, The President of the United States, Washington, D. C., Jan. 7, 1938

Bill No.	Req. No.	Jacket No.	Quantity and Description.	Charge
110	-	126432	27 Addresses of the President of the United States in South America, 1936	710 00

RECEIVED PAYMENT
Jan. 7/38
J B Perkins
Disbursing Clerk

7 Bound in Full Leather @ $30.00.....$210.00
20 Bound in ½ Leather @ $25.00.....500.00
710.00

DIV. ACCTS.—FORM R-369 Make checks payable to the order of the Public Printer 10—1607

P F

January 6, 1938.

Dear Mr. Giegengack:-

I am sending you herewith the President's check in the amount of $710.00 covering the volumes of the speeches of the President in South America:

7 De Luxe copies @ $30.00 ....$210.00
20 Regular copies @ $25.00 .... 500.00

The President asks me to tell you how much he appreciates the beautiful work that was done by your Bureau, and also to thank you for all your trouble.

Very sincerely yours,

M. A. Le Hand
PRIVATE SECRETARY

Hon. Augustus E. Giegengack,
Government Printing Office,
Corner North Capitol and G. Sts.,
Washington, D. C.

JACKSON & CURTIS
ESTABLISHED 1879
10 POST OFFICE SQUARE
BOSTON

MEMBERS
PRINCIPAL STOCK AND
COMMODITY EXCHANGES

File Personal

January 25, 1939

Hon. Franklin D. Roosevelt
White House
Washington, D. C.

Dear Roosevelt:

I received the receipt for my records and thank you for the same.

As Executor of Livy's Estate I do not recall seeing any account of his trips or any diary. Probably if there had been any, Georgia would have taken them. I will certainly speak to her about it and see if she still has any records and can help you in any way as I know she will be glad to do it if she can.

Very truly yours,

A. Wilson Weed

AWW:B

file
Personal Financial

JACKSON & CURTIS

10 POST OFFICE SQUARE

BOSTON

THE WHITE HOUSE
JAN 15 12 37 PM '39
RECEIVED

January 21, 1939

My dear Weld:

Many thanks for sending me the check from Livy's estate. I am enclosing the receipt for your records.

I am going over some of my World War papers - hoping to write something about the two trips to Europe, one in the summer of 1918 and the other in January 1919. Livy was on both of them with me as you know and afterwards he wrote up an account of at least one of the trips. I thought he had sent me a copy, but I cannot find it anywhere. I do not know whether Georgia has his papers or whether perhaps you have any knowledge of this.

Please do not bother yourself about it - but if by chance you have ever heard of such a diary or account, it would help me much to fill in certain dates and places which I seem to have no record of.

Very sincerely yours,

F. D. R.

A. Winsor Weld, Esq.
Jackson & Curtis
10 Post Office Square
Boston, Massachusetts

FDR:G

THE WHITE HOUSE
JAN 19 12 37 PM '39
RECEIVED

JACKSON & CURTIS
ESTABLISHED 1879
10 POST OFFICE SQUARE
BOSTON

MEMBERS
PRINCIPAL STOCK AND
COMMODITY EXCHANGES

January 18, 1939

Hon. Franklin D. Roosevelt
Washington
D. C.

My dear Roosevelt:

I have your letter of the 16th and I am enclosing herewith a check for $1000. May I trouble you to sign and return the enclosed receipt for my records.

You were quite right in saying in your previous letter how much Livy would have enjoyed his association with you during these times. His death was certainly very tragic.

Very truly yours,

A. Winsor Weed

AWW:B
Enc.

THE WHITE HOUSE
WASHINGTON

December 6, 1939.

MEMORANDUM FOR

J. R.

A. Winsor Weld of Jackson and Curtis, 10 Post Office Square, Boston, Massachusetts, writes me that he gave you two checks in payment of Livy Davis' bequests -- one to me for $1,000 and the other to Franklin, Jr., for $500. Franklin, Jr., has apparently cashed his but I have no recollection of ever seeing mine! If you still have it, would you send it to me in order that I may cash it? If not, let me know at once and I will ask Winsor Weld to send me a duplicate.

By the way, the end of the year is drawing near and you have not sent me the check for the Christmas trees sold last December. I have to put this down in my Income Tax returns so will you send it to me?

F. D. R.

December 6, 1938.

My dear Weld:-

To the best of my recollection Jimmy has never told me about the check for my legacy, but I have written him to ask about it. I take it that the one to Franklin, Jr., has been duly cashed by him though, again, in this case, I did not know of it.

If the check is in Jimmy's possession I will, of course, cash it at once. If it is not, I will let you know, with the request that you issue a duplicate.

Poor old Livy — I wish so much that he were alive today, for he would have enjoyed going with me on various fishing cruises. I miss him much.

Very sincerely yours,

A. Winsor Weld, Esq.,
Jackson & Curtis,
10 Post Office Square,
Boston, Massachusetts.

JACKSON & CURTIS
ESTABLISHED 1879
10 POST OFFICE SQUARE
BOSTON

MEMBERS
PRINCIPAL STOCK AND
COMMODITY EXCHANGES

THE WHITE HOUSE
DEC 3 9 15 AM '38
RECEIVED

December 1, 1938

Hon. Franklin D. Roosevelt
Washington, D. C.

Attention of Personal Secretary

Dear Mr. President:

You will doubtless remember that by his will your college classmate and friend, Livingston Davis, who died in January, 1932, bequeathed you a legacy of $1,000. To his godson and your child, Franklin D. Roosevelt, Jr., Mr. Davis bequeathed the sum of $500.

The various notices in regard to these legacies were sent in due course but received no acknowledgment, and afterwards letters of the executor both to you and your secretary remained unanswered. Finally, I saw your son James when he was in Boston and explained the situation to him. At his suggestion I gave to him two checks, one for $1,000 and another for $500, which he told me he would see personally delivered to you and his brother.

The check of $500 issued to your son eventually came back through the bank, but your check for $1,000 has never been cashed. The payment of your legacy is the only outstanding obligation of the estate, and I should deeply appreciate it if you will advise me whether you hold the check and intend to cash it, or whether you would like a duplicate check or whether by chance you have intended to decline the legacy.

Very truly yours,

A. Winsor Weld
Executor

AWW:B

MEMBERS
NEW YORK STOCK EXCHANGE
NEW YORK CURB EXCHANGE
BOSTON STOCK EXCHANGE
CHICAGO STOCK EXCHANGE
CHICAGO CURB EXCHANGE
CLEVELAND STOCK EXCHANGE

JACKSON & CURTIS
ESTABLISHED 1879
10 POST OFFICE SQUARE
BOSTON

BOSTON
NEW YORK
CHICAGO
CLEVELAND
AKRON
PROVIDENCE
WORCESTER
SPRINGFIELD
CAMBRIDGE
LYNN

7 10/24

May 27, 1932

Governor Franklin D. Roosevelt
Albany
New York

Dear Roosevelt:

I am enclosing copy of a letter that I wrote you some little time ago which possibly you did not receive, and the reason that I am doing so is that I have now sold Livingston's house and therefore shortly it will have to be cleared out, and I would be glad to know if you have any wishes concerning the books and pamphlets mentioned in my letter.

With best regards, I am,

Very truly yours,

A Winsor Weld

Enc.
AWW/P

January 28, 1932

Governor Franklin D. Roosevelt
Albany
New York

My dear Roosevelt:

I first want to tell you how pleased we were to have your family represented at the funeral through your son, James.

My second reason for writing is that as executor of Livingston's estate, I have one problem which I think that possibly you could help me on if you will be good enough to do so.

He had in the closet of his house a large quantity of books, pamphlets and typewritten articles regarding the Navy which he had collected during his work with you, and which he brought away on leaving Washington. His will, which was dated last March, makes no reference to this collection which he has always spoken of as his "naval papers". He instructed the lawyers, however, to draw a codicil to his will, leaving them to Harvard College. The codicil had been drawn but had never been signed.

Georgia, his wife, says that within a comparatively short time he mentioned to her that he was going to leave these papers to you. It might appear, therefore, that he had changed his mind about leaving them to Harvard College and that is why he did not sign the codicil, but he never got around to making a new one with your name in it. The family would, of course, prefer for you to have them if they would be of any interest or value to you.

I realize that this is a hard question for you to answer without knowing better as to what they are. There is such a mass of them that it was impossible for me to in any way list them, but I give you three titles which I copied off to give you an idea of what some of

the things are. There is a book with plans entitled "Coast Defenses Austria Hungary", a typewritten pamphlet entitled "Depth Charge Tactics" and another one "Anti-Submarine Bulletins". These are all marked "most confidential". If you should decide that the collection is of no interest to you, then arises the question of whether I should give them to Harvard College without first having somebody go over them and make sure that there is nothing contained therein which it would be better not to throw open to public inspection.

The matter is further somewhat complicated as not having signed any codicil, they strictly speaking are part of a trust fund which he created for the benefit of Georgia and Jim. I think this matter could be arranged, however, as the collection would have no intrinsic value and the trustees could sell it for a nominal figure and, therefore, get it out from under the trust.

There is no need for you to make any hurried decision in this matter, as I will not receive my appointment as executor for at least six weeks, and moreover, the matter, as you readily can see, need not be acted upon until such time as you care to make some move, but I thought I would write you to get your general reaction on the subject.

With best wishes, I am,

Very truly yours,

AWW/P

JACKSON & CURTIS
ESTABLISHED 1879
10 POST OFFICE SQUARE
BOSTON

MEMBERS
NEW YORK STOCK EXCHANGE
BOSTON STOCK EXCHANGE
CHICAGO STOCK EXCHANGE
NEW YORK CURB EXCHANGE

BOSTON
NEW YORK
CHICAGO
SPRINGFIELD
WORCESTER
PROVIDENCE
LYNN
AKRON

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With best wishes, I am,

Very truly yours,

A. Wiswor Weld

AWW/P

STUDIO-LOS ANGELES
7210 SANTA MONICA BLVD.

CABLE ADDRESS
"GOLDSAM"

SAMUEL GOLDWYN, INC.
729 SEVENTH AVENUE
NEW YORK

JAMES ROOSEVELT
VICE PRESIDENT

1938 Income

January 23, 1939

1938 Income
Jan-

Dear Father:

The enclosed check for $420.00 covers the sale of seven hundred trees at sixty cents apiece, and represents the net sum after the deduction of $40.80 for sixty-eight trees returned as unsalable.

Sorry it has taken so long to get this straight, but I couldn't get them to check up on the facts.

Much love to you.

Jimmy

Is this = Mary the fidelity personal "Fernandez"

This is the cable about which Basil spoke to you—

O'CONNOR & FARRAR
COUNSELLORS AT LAW
120 BROADWAY
NEW YORK

February 6, 1939.

January 30, 1939.

Dear Doc:

Thank you for the check for $905.90, representing net income of my trust for 1938.

I have endorsed the check back to the trust fund to be treated as principal.

Very sincerely yours,

The President,
The White House,
Washington, D. C.

Dear Mr. President:

Enclosed herewith is a check for $905.90 representing the net income of your Trust for 1938 which is composed as follows:

Dividend:

Bulova Watch	$600.00
General American	300.00
American Cyanamid	5.40
Mother Lode	30.00
	$935.40
Less stock transfer tax	31.50
	$905.90

Basil O'Connor, Esq.,
120 Broadway,
New York, N. Y.

Enclosure. Check No. 507 to the order of Franklin D. Roosevelt, Jan. 31, 1939 in the amount of $905.90.

FDR/dj

This amount should be entered as Item No. 7 on your Federal income tax return as having been received from the Franklin D. Roosevelt Trust, care of Basil O'Connor, 120 Broadway, New York, N. Y.

Please endorse the check and return it to me so that I can deposit it in the Trust Fund.

Faithfully yours,

Doc.

BASIL O'CONNOR
JOHN C. FARBER
ARNOLD T. KOCH

KENNETH L. HOFFMAN
HENRY K. URION
WILLIAM F. SNYDER
MAURICE MOUND
EARLE R. KOONS
STEPHEN V. RYAN, JR.

O'CONNOR & FARBER
COUNSELORS AT LAW
120 BROADWAY
NEW YORK

January 30, 1939.

The President,
The White House,
Washington, D. C.

Dear Mr. President:

Enclosed herewith is a check for $903.90 representing the net income of your Trust for 1938 which is composed as follows:

Dividend:	
Bulova Watch	$600.00
General American	300.00
American Cyanamid	5.40
Mother Lode	30.00
	$935.40
Less stock transfer tax	31.50
Total	$903.90

This amount should be entered as Item No. 7 on your Federal income tax return as having been received from the Franklin D. Roosevelt Trust, care of Basil O'Connor, 120 Broadway, New York, N. Y.

Please endorse the check and return it to me so that I can deposit it in the Trust Fund.

Faithfully yours,

Basil O'Connor

Enc.