

Detailed statement of sources of income and the amount derived from each, during the year 1862.

(Gross amounts must be stated.)

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

Detailed statement of deductions authorized to be made.

	Amounts.	
1. Expenses necessarily incurred and paid in carrying on any trade, business, or vocation, such as rent of store, clerk hire, insurance, fuel, freight, &c.....		
2. Exempted by law, (except in the case of a citizen of the United States residing abroad,) the sum of six hundred dollars.....		
3. Amount actually paid for rent of the dwelling-house or estate occupied as a residence.....		
4. Other national, State, and local taxes assessed and paid for the year 1862, and not elsewhere included.....		
5. Amount actually paid by a property owner for necessary repairs, insurance, and interest on incumbrances upon his property.....		
6. Income from interest on bonds or other evidences of indebtedness of any railroad company or corporation, from which 3 per cent. thereon was withheld by the officers thereof, between September 1 and December 31, 1862, inclusive.....		
7. Income from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance or railroad company, from which 3 per cent. thereon was withheld by the officers thereof, between September 1 and December 31, 1862, inclusive.....		
8. Amount paid by a farmer or planter for— (a) Hired labor, including the subsistence of the laborers..... (b) For necessary repairs upon a farm or plantation..... (c) For insurance and interest on incumbrances upon a farm or plantation.....		
9. Salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, in excess of the rate of \$600.....		
10. Income from advertisements, on which 3 per cent. was paid, from September 1 to December 31, 1862, inclusive.....		
Total.....		

I hereby certify that the following is a true and faithful statement of the gains, profits, or income of _____, of the _____ of _____, in the county of _____, and State of _____, whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the 1st day of January to the 31st day of December, 1862, both days inclusive, and subject to an income tax under the excise laws of the United States:

	Rate.	Amount.	Amount of tax.
Income from all sources whatever, subject to.....	3 per cent.		
Income from all sources if exceeding \$10,000, subject to.....	5 per cent.		
Income derived from interest upon notes, bonds, or other securities of the United States, subject to.....	14 per cent.		
Income from property in the United States owned by a citizen thereof residing abroad, subject to.....	5 per cent.		
Income exceeding \$10,000, upon a portion of which a tax of 3 per cent. has already been paid, subject to.....	2 per cent.		
Total.....			

(Signed)
Dated at _____, this _____ day of _____, 1863.
Sworn and subscribed before me this _____ day of _____, 1863.

Assistant Assessor.

FORM 25.

Form of books to be kept by coal oil distillers.

LICENSE No. _____

Record of coal oil produced, removed for export, or sold, or removed for consumption or sale, at the factory carried on by _____, in the _____ of _____, county of _____, and State of _____.