


Form  73  
 Mail return to  
**INCOME TAX DIVISION**  
 State Office Bldg.  
 St. Paul 1, Minn.  
 or before March 15, 1948  
 checks or money orders should  
 be drawn to the order of  
**Commissioner of Taxation**  
 Account Income Tax  
 Do not send cash or stamps by mail.

# STATE OF MINNESOTA 1947

## DEPARTMENT OF TAXATION

### INDIVIDUAL INCOME TAX RETURN

For Incomes From Business, Profession, Rents or Sale of Property.  
 FOR CALENDAR YEAR 1947

Or Fiscal Year Begun.....1947 and Ended.....1948

PRINT NAME AND ADDRESS BELOW

**Orville M. Christianson**

Name and Social Security No. (Both husband and wife, if this is a joint return)

**R/A**

(Street and number, or rural route)

**Goodridge, Pennington, Minnesota**

(City or Town) (Zone No. if any) (County) (State)

Give former name and address if different from that shown on this return

OCCUPATION **Farming**

Comp..... Audit.....  
 Add'l. Tax ..... \$.....  
 Reduction ..... \$.....  
 Interest ..... \$.....  
 Cert..... Order.....  
 Date .....  
 \$.....

1. Did you file a Minnesota State Return in 1946? **Yes**
2. If not, state reason.....
3. Check your status for the year 1947.  
 Single  Married and living with spouse  
 Single (Head of Household)  Married and not living with spouse
4. Did your spouse have separate income? **No**
5. If so, is such income included in this return?.....
6. If separate return was filed give name and address.....
7. Did you permanently change residence from Minnesota to another state, or from another state to Minnesota during 1947?.....
8. If your status with respect to questions 3 or 7 changed during the year, state the date and nature of such change.....
9. Are you claiming the special credit based on payments of support to a divorced or separated wife not a resident of this State?.....

10. Were you notified of any adjustments to your Federal returns for 1944? **No** 1945? **No** 1946? **No**
11. Is this return filed on a cash or accrual basis? **Cash**
12. HAS INCOME FROM ALL SOURCES BEEN INCLUDED IN THIS RETURN? **Yes** If not, complete schedule of nontaxable income below.

SCHEDULE J—KIND OF INCOME	Amount Received
Interest on U. S. Government obligations.....	\$.....
Interest on Minnesota State, County or Municipal obligations.....	\$.....
Income from real estate or other tangible property located outside of Minnesota.....	\$.....
Other Nontaxable Income (Submit Schedule).....	\$.....
<b>TOTAL</b> .....	<b>\$.....</b>

ATTACH REMITTANCE HERE

**TABLE FOR COMPUTING TAX**

Taxable Income	Rate	Accumulated Tax
\$ 0 to \$1,000	1%	\$ 10.00
1,000 to 2,000	2%	30.00
2,000 to 3,000	3%	60.00
3,000 to 4,000	4%	100.00
4,000 to 5,000	5%	150.00
5,000 to 6,000	6%	210.00
6,000 to 7,000	6%	270.00
7,000 to 8,000	7%	340.00
8,000 to 9,000	7%	410.00
9,000 to 10,000	8%	490.00
10,000 to 11,000	8%	570.00
11,000 to 12,000	8%	650.00
12,000 to 12,500	8%	690.00
12,500 to 13,000	9%	735.00
13,000 to 14,000	9%	825.00
14,000 to 15,000	9%	915.00
15,000 to 16,000	9%	1,005.00
16,000 to 17,000	9%	1,095.00
17,000 to 18,000	9%	1,185.00
18,000 to 19,000	9%	1,275.00
19,000 to 20,000	9%	1,365.00
20,000	10%	

**Example No. 1**

Net Income (Item A)	\$1,400.00
Tax on \$1,000 @ 1%	\$10.00
Tax on 400 @ 2%	8.00
<b>Total Tax</b>	<b>\$18.00</b>
Less: Credit (single person)	10.00
<b>Tax Assessable</b>	<b>\$ 8.00</b>

**Example No. 2**

Net Income (Item A)	\$3,600.00
Tax on 1st \$1,000 @ 1%	\$10.00
Tax on 2nd 1,000 @ 2%	20.00
Tax on 3rd 1,000 @ 3%	30.00
Tax on 600 @ 4%	24.00
<b>Total Tax</b>	<b>\$84.00</b>
Less: Credit (Married person or head of household)	30.00
<b>Tax Assessable</b>	<b>\$54.00</b>

**Example No. 3**

Apportionment of credit for a taxpayer who was single from January 1 to April 20, and married from April 20 to December 31 is illustrated below:

Net Income, \$2,087.60	
Tax on 1st \$1,000.00 @ 1%	\$10.00
Tax on 2nd 1,000.00 @ 2%	20.00
Tax on 87.60 @ 3%	2.63
<b>Total Tax</b>	<b>\$32.63</b>
Less: Credit for single person—4 mo. (4/12 of \$10)	\$ 3.33
Credit for married person—8 mo. (8/12 of \$30)	20.00
<b>Tax Assessable</b>	<b>\$ 9.30</b>

**COMPUTATION OF TAX**

A. Net Income (Item 20, Page 2)	\$ <b>4064.97</b>
B. Tax on Item A (See Tables at Left)	\$ <b>108.92</b>
C. Less Allowable Credits:	
Single, or (married and not living with husband or wife)	\$10.00
Married and living with husband or wife, or Head of Household	30.00 <b>12 30</b>
Dependent's name, age and relationship: See Instructions	Each
<b>Arlene, dau. 9</b>	10.00 <b>12 10</b>
<b>Corinne, dau. 3</b>	10.00 <b>12 10</b>
<b>Corella, dau. 3</b>	10.00 <b>12 10</b>
	10.00
D. Total Credit Claimed Item C	\$ <b>60.00</b>
E. Tax Assessable (Item B, minus Item D)	\$ <b>48.92</b>

**DECLARATION**

(Read carefully the portion of the "Instructions" relating to penalties before signing)

I hereby declare under the penalties of criminal liability for wilfully making a false return, that this return has been examined by me and to the best of my knowledge and belief, it is true and complete for the taxable year stated.

(Title of Firm and Signature of Person who prepared this return)

(Signature of Taxpayer)

(Date)

**3-11-48**

INCOME			
1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer)		\$	
2. Income (or Loss) from Business or Profession (From Schedule K)			
Interest Received on Bank Deposits, Notes, Bonds, etc. (From Schedule A)			
4. Dividends Received (From Schedule B)			
5. Income (or Loss) from Rents on Property in Minnesota (Total of Col. 7, Schedule C)			
6. Royalty Received from Minnesota Mineral Properties (See Instruction No. 6)			
7. (a) Capital gain (or loss) (from Schedule D). (If a net loss, do not enter over \$2,000)			
(b) Net gain (or loss) from sale or exchange of property other than capital assets (from Schedule D-1) (See Instruction No. 7)			
8. Value of Merchandise Taken by Merchants from Stock for Family Use			
9. Distributive Share of Partnership Gain (or Loss)—Whether or not distributed (State name and address) <b>Orville M. and Merrit H. Christianson 689 30 Rt 4, Goodridge, Minnesota</b>			
10. Income from Fiduciaries (State name and address)			
11. Other Income (State Nature of Income) <b>Farm Income 1040P</b>			<b>3479.41</b>
(a) Refunds of Federal Income Taxes			
(b)			
12. Total Income (Items 1 to 11)		\$	<b>4204.82</b>
DEDUCTIONS			
13. Taxes Paid (From Schedule E). (Do not include State Income, Local Benefits, Inheritance, Gift and Estate Taxes)		\$	<b>128 00</b>
14. Interest Paid (Enter name, address and amount paid to each, in Schedule F)			
15. Sickness and Personal Injury Expense Paid (From Schedule G)			<b>76 17</b>
16. Other Deductions Authorized by Law (Explain in Schedule I)			
17. Total Deductions (Items 13 to 16)		\$	<b>204 17</b>
Net Income before Allowance of Credit for Contributions (Item 12 minus Item 17)		\$	<b>4000.65</b>
19. Contributions (Not in excess of 15% of Item 18). (See Schedule H)			<b>40</b>
20. Net Income (Item 18 minus Item 19) Carry forward to Line A, Page 1		\$	<b>4061.45</b>

**SCHEDULE A—INTEREST RECEIVED ON BANK DEPOSITS, NOTES, BONDS, ETC.—Do not include interest upon obligations of the State of Minnesota or interest on U. S. Securities in this Schedule.**

FROM WHOM RECEIVED	Amount of Interest
	\$
TOTAL (Enter as Item 3, above)	\$

**SCHEDULE B—INCOME FROM DIVIDENDS OF ALL CORPORATIONS, MINNESOTA AND FOREIGN, INCLUDING DIVIDENDS FROM STATE AND NATIONAL BANKS**

NAME OF CORPORATION	Amount of Dividend
	\$
TOTAL (Enter as Item 4, above)	\$

**SCHEDULE C—RENTS RECEIVED FROM PROPERTY IN MINNESOTA. If owner occupies in part any building listed below, deduct only proportionate part of all expenses; i. e., two family flat, one-half; four-family flat, three-fourths.**

1. Street Address of Property and Materials of which constructed	2. Amount Received	3. Depreciation (Explain in Schedule at bottom of page 2)	4. Taxes	5. Repairs and Other Expenses	6. Total Deductions (Cols. 3, 4 and 5)	7. Net Profit (Col. 2 less Col. 6)
	\$	\$	\$	\$	\$	\$
Enter Total of Col. 7 as Item 5, Page 2	\$	\$	\$	\$	\$	\$

Explanation of deductions claimed in Column 5 above.

**EXPLANATION OF DEDUCTIONS FOR DEPRECIATION CLAIMED IN SCHEDULE C**

ADDRESS—Itemize each property separately	2. Date Acquired	3. Age When Acquired	4. Probable Life After Acquisition	5. Cost (Exclusive of Land)	6. Jan. 1, 1933 Value if Acquired Prior to that Date (Exclusive of Land)	7. Depreciation Allowed (or Allowable) in Prior Years	8. Depreciat Allowabl. This Year
				\$	\$	\$	\$

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use.

