

# SHELL NEWS



FEBRUARY • 1944



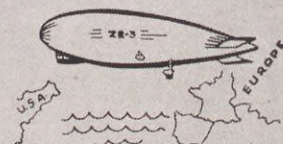
# -matters of *Fact*

TODAY SHELL AND ITS AFFILIATED COMPANIES HAVE OVER 28,000 EMPLOYEES.

**365** OF THEM WERE WITH THE COMPANY TWENTY-FIVE  
(1%) YEARS AGO WHEN THE VERSAILLES TREATY, FORMALLY  
ENDING THE FIRST WORLD WAR, WAS SIGNED.



**2,501** OF THEM WERE WITH THE COMPANY TWENTY YEARS  
(9%) AGO WHEN THE ZR-3 (LOS ANGELES) MADE THE FIRST  
TRANS-ATLANTIC WESTWARD FLIGHT OF A DIRIGIBLE.



**7,807** OF THEM WERE WITH THE COMPANY FIFTEEN YEARS  
(28%) AGO WHEN THE FIRST TALKING MOTION PICTURES  
WERE SHOWN TO AMAZED AUDIENCES WHO  
PREDICTED THEY WOULD NEVER BE A SUCCESS.



**12,767** OF THEM WERE WITH THE COMPANY TEN YEARS AGO  
(46%) WHEN ADOLF HITLER BECAME THE SOLE LEADER OF  
GERMANY, PROMISING THE WORLD A LASTING PEACE.



**19,259** OF THEM WERE WITH THE COMPANY FIVE YEARS AGO  
(69%) WHEN THAT "LASTING PEACE" WAS DESTROYED BY THE  
NAZI CONQUESTS.





# SHELL NEWS

Dedicated to the principle that the interests of  
employee and employer are mutual and inseparable

February • 1944

Vol. 12 • No. 2

## *This Issue*

LT. JACK EVANS, Boston Marketing Division, tells the interesting story of the Army's Fuels and Lubricants Division. His Commanding General, H. L. Peckham, has a few words of his own on the importance of oil toward winning the war . . . begins on page 2.

Those who have seen a preview of Shell's new motion-picture "Flight Log" have been enthusiastic. Shell News has adapted the picture to give you a taste of what is in store . . . turn to page 7.

Shell people travel, and in these days getting tickets is no easy task. We take you to the hectic offices of the Traffic Department so that you can see the activity for yourself . . . starts on page 13. If you turn to the center

of the magazine (pages 16-17) the booklet you find there is an aid to answering one of your more difficult problems . . . filling out your Tax Return; and R. V. Miller, Manager of Financial-Tax Department, has a simple explanatory article beginning on page 17.

It is possible that some day you may visit us in Head Office . . . or perhaps work here. Three and a half years ago 400 St. Louisans made the move to New York City. Was the city what they expected? For the answer to that question, turn to page 20 . . . for a partial explanation look at the picture on the Cover; it is a New York street, not far from Times Square, hardly what you pictured New York City to be.

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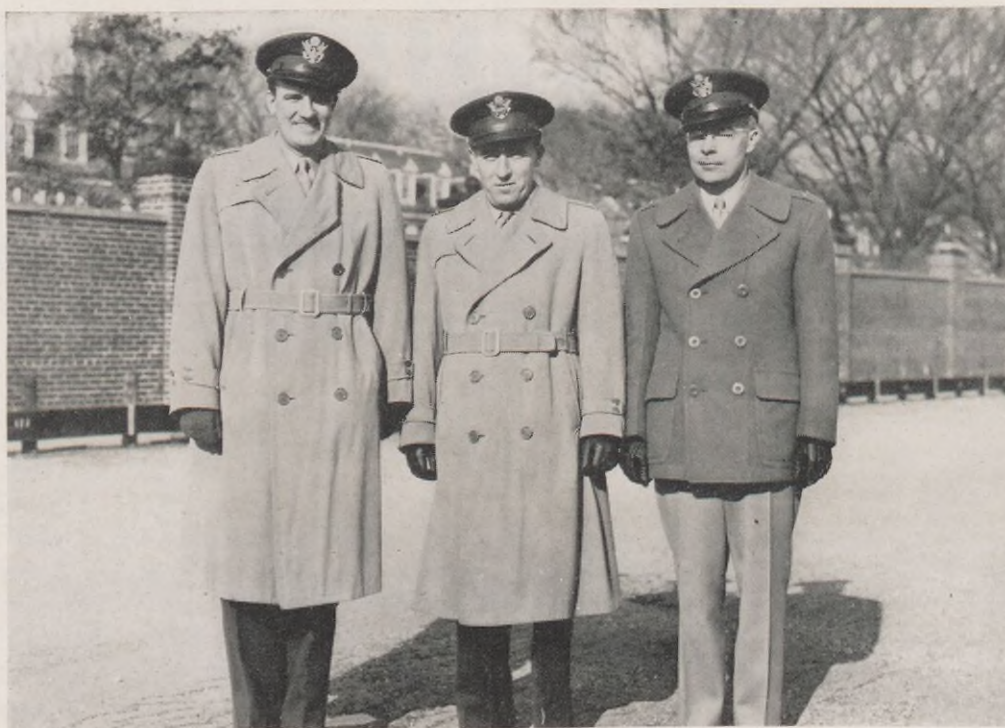
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Three former Boston Marketing Division employees are together in the Fuels and Lubricants Division. They are (l. to r.) Lt. John Evans, author of the article; Lt. J. F. Halligan; and Lt. G. W. Maker.

# THE MAGIC OF PETROLEUM

*... Story of the Fuels and Lubricants Division, Quartermaster Corps, U. S. Army*

*by Lieut. John K. Evans*

**I**N the first World War it was said that the Allies floated to victory on a sea of oil . . . but the wave in the last war was but a ripple compared to today. Then the bulk of petroleum products was for ships and trucks; now the army is mechanized to a degree undreamed of just twenty-five years ago. Modern warfare's wheels without petroleum are as helpless as would be the muskets of Napoleon's army against an onrushing tank.

Early in the war the Army command recognized the vital importance of the supply of the correct grades, specifications, and amounts of petroleum products which would be needed wherever there was a man in uniform. Hence the Army found itself in a new business . . . oil. The Quartermaster-General, Major-General Edmond B. Gregory, was assigned the responsibility of insuring a sufficient supply of petroleum products and their containers. Specifically this covered all phases of army fuel and lubricant requirements; and purchasing, inspection, storage, issue, and distribution to the Army Ground

Forces, Army Air Forces (except aircraft), and to the Army Service Forces (except recoil and certain special oils).

To handle this assignment effectively and efficiently, the Fuels and Lubricants Division was established in the Office of the Quartermaster-General, at Washington, D. C. It was realized that the complexities and profound importance of the new Division required that it be staffed with a skilled army and civilian personnel experienced in all phases of the petroleum industry. This basic policy was adopted and strictly adhered to while personnel were being obtained. From all branches of civilian life and all ranks and grades of army life, men with petroleum experience were recruited for the embryonic Division until eventually a closely coordinated, well-organized, full-fledged unit was in operation under the Director of Fuels and Lubricants, Brigadier-General H. L. Peckham.

Seventy-one different oil companies are represented in the group. Former Shell employees from all parts of the Company are among the approximately 100 officers



assigned to the Division. Major George R. Monkhouse, Minneapolis Marketing Division, is Chief of the Control Branch; Lt. Jos. F. Halligan, Boston Marketing Division, is with the Operations Branch; Lt. George W. Maker, also of Boston, is in Requirements Branch, computing estimates of petroleum needs of foreign and occupied countries. In my position I handle petroleum requirements for the Corps of Engineers and for the Medical Corps. W. G. Shallcross, on leave of absence from Head Office, is in the Division as a specialist and consultant on motor fuel and fuel oils. The other officers and key civilians are experts in distribution, production, marketing, refining, geology, etc., and are on hand ready to tackle any problem which could conceivably arise in getting petroleum products to the army in the required quantities and qualities at the right time and in the right place.

Today, when the tempo of the war demands that over two-thirds of all overseas shipments are petroleum products, it is no easy matter to keep in motion, on all fronts and under all conditions, the army's countless thousands of trucks, self-propelled artillery pieces, mobile land and water equipments (which means anything from 60-ton tanks, or landing barges to less romantic sewing machines). The figures for products needed are astronomical; supplies to power the modern machines of war run

into hundreds of millions of barrels of oil, and millions of containers.

Throughout the entire chain of supply it is the Quartermaster's responsibility to see that no hitch occurs and to coordinate plans and operations with all army, navy, and civilian agencies. During these critical times when all of our natural resources of production, distribution, and supply are being strained to their very limits, careful planning and gearing of available supply and distribution facilities to actual consumption must be constantly maintained if the entire machinery of civilian and military life are to function at the highest degree of efficiency. Control of stock piles prevents the accumulation of slow moving stocks; and as the courses and fields of battle ebb and flow, and change, the stock reserves are kept at compensating levels. This results in a minimum of reserves so that every possible gallon of the country's gasoline may be spared for vital civilian needs without, in any way, jeopardizing the front-line needs. The army, too, is making every effort to keep its waste of petroleum products to a minimum, and has severely restricted non-essential driving.

Broadly speaking, Fuels and Lubricants Division is concerned with two spheres of operation: first, the Zone of the Interior (continental United States); second, all other areas, generally referred to as "off-shore." Certain

Somewhere in New Guinea vital fuels for tanks, guns, and planes, are unloaded.







South Pacific natives carry containers of oil where no other transportation is available . . . and the oil must go through.

demands, the army can, of course, estimate to a mathematical certainty. For instance it is always possible to tell how many coats, hats, or guns will be needed, for the variable factors are reasonably consistent; but as the tide of battle changes new problems arise which require analysis, consideration, and quick but accurate decisions. The enemy's strength to resist, his ability to strike back, must be estimated, his tactical changes must be gauged, and we must calculate our own strength. As territory is captured and occupied, there arises the problem of reclamation of products, reconditioning of containers, and reconstruction of production and distribution facilities. The basic civilian requirements in occupied territories must be estimated also. Arrangements must be completed for supply and shipment of machinery needed to replace that destroyed beyond repair. These are but a few of the many and varied matters that receive the attention of the personnel of Fuels and Lubricants. Numerous other functions such as formulating policies governing purchasing; procurement and contracting; reviewing and approving production specifications; statistical methods and procedures; conservation and conversion measures; army supply program, and budgetary matters, all require the Staff's consideration.

In each Theatre of Operations there is an Area



Fuel for food . . . oil serves in many ways.



Petroleum Officer whose job is to requisition and distribute in the name of his Commanding General sufficient quantities of petroleum products to satisfy the Theatre's complete needs . . . not alone for the United States Army, but for all Allies under the single command. World Wide petroleum supply is coordinated by the Army-Navy Petroleum Board in Washington, an agency of the Joint Chiefs of Staff. The Fuels and Lubricants Division is directly under the Quartermaster-General, but the Director, General Peckham, represents General Somervell, Commanding General of the Army Service Forces, on the Executive Committee, Planning Division of the Army-Navy Petroleum Board.

Six branches have been established within the Division. The Requirements Branch is charged with the responsibility of estimating short and long-term requirements for petroleum products and their containers. This includes the needs of our armies, our Allies, and for essential industrial and civilian use in territories occupied by Allied Armies. The consolidation of requirements in one bureau lessens chances for duplication of orders and materially contributes to over-all efficiency.

Purchase, storage, and distribution responsibilities are assigned to the Operations Branch. The problem of supplying containers is one of the Branch's many activities. It continually bears in mind the fluctuating demands of off-shore shipments, and must work with industry in order to utilize all available facilities.

The Technical and Planning Branch formulates and coordinates a comprehensive program affecting supply, conservation, and usage of all fuels and lubricants, in-



ARMY SERVICE FORCES  
OFFICE OF THE QUARTERMASTER GENERAL  
WASHINGTON 25, D. C.

7 February 1944.

Mr. Alexander Fraser, President,  
Shell Oil Company, Inc.,  
50 West 50th Street,  
New York City, N. Y.

Dear Sir:

Inclosed herewith is the final approved draft of the article written by Lt. Evans describing the activities and functions of the Fuels and Lubricants Division of the Office of The Quartermaster General.

I am taking this opportunity of expressing my personal appreciation for the cooperation that the staff of the Fuels and Lubricants Division has always received from all members of the oil industry. I cannot emphasize too much how vitally important a part that cooperation has played in our war effort and in the solution of the many problems that have confronted our Division.

For The Quartermaster General:

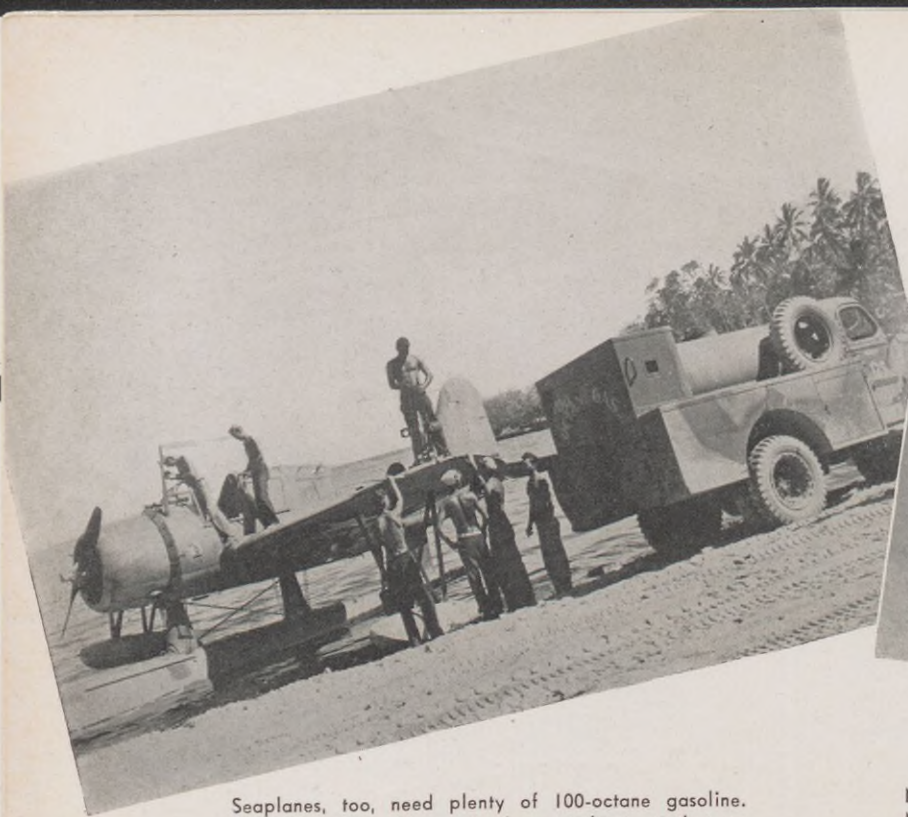
Very truly yours,

*H. L. Peckham*  
H. L. PECKHAM,  
Brigadier General, Q.M.C.,  
Assistant.

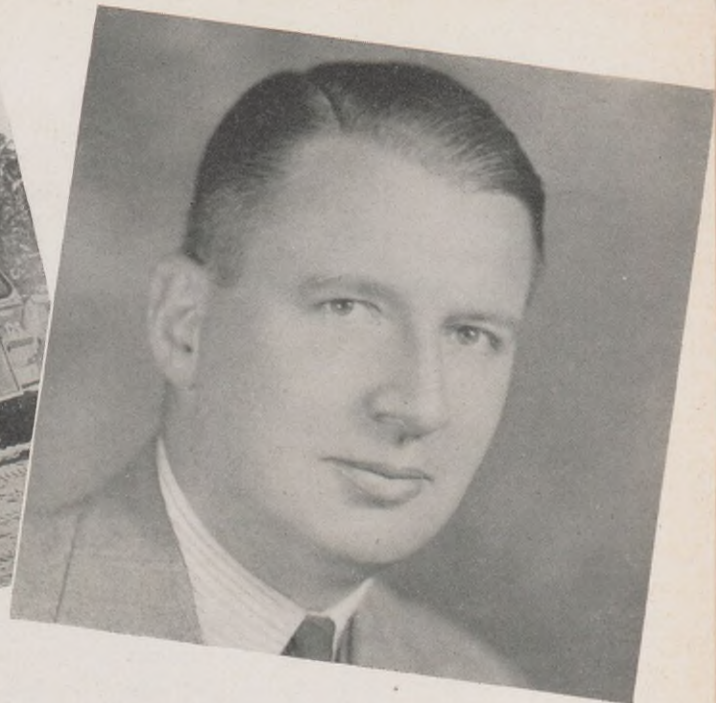


100-octane gas to fuel planes in far-off New Guinea. The Fuels and Lubricants Division sees that it gets there . . . when needed.





Seaplanes, too, need plenty of 100-octane gasoline. Here, a truck pulls up to the waterfront so that no time will be lost.



Major Monkhouse, former Shell Division Manager, at Minneapolis is now with the Fuels & Lubricants branch.

cluding programs for conversion to coal or gas. It prepares and tests specifications for petroleum products and containers. The branch also analyzes the petroleum position of the enemy; it recommends programs for rehabilitation of production, refining, and distribution facilities in enemy-held territory for use when those areas come under Allied control.

The Solid Fuels Branch directs the purchase of coal, and assists in formulating plans and procedures for the development of coal reserves in foreign territory that is, or will be, under allied control.

The Administrative and Control Branches complete the organization. The former renders office and personnel service to all branches, while the latter aids in problems relating to over-all organization, procedure and management. Field Petroleum Offices have been established at Regional Depots and are principally concerned with negotiating purchase orders, storage, and distribution. They are located at Jersey City, N. J., Seattle, Wash., Oakland, Calif., Los Angeles, Calif., and Edmonton, Canada.

Lt. Colonel Royal Linden, Chief of Operations Branch, in a recent speech expressed the thoughts of all of us in the Fuels and Lubricants Division. Colonel Linden said,

"The petroleum industry is fascinating to everyone, its magnitude is understood by only a few in the Armed Forces, and not by too many others in the industry. The more we learn, the more we acquaint others with the job on hand, the easier it is going to be to do the tremendous task we must perform every day.

"Let me emphasize the important things our partners in the industry are doing in this war in addition to the things most people think of: they manufacture butadiene

for synthetic rubber, toluol for explosives, 100-octane aviation gasoline, 50-centane diesel oil, high melting point wax, motor oils, lubricants which will stand severe tests in heat and cold, asphalt for air fields and for general use by the Engineers, white oils for use in bakeries and in meat handling as well as for medicinal purposes, gasoline for incendiary bombs, fog oil for smoke screens, and other items too numerous to mention.

"Why did I refer to those in the petroleum industry as our partners? You men should know and must realize that the producer, the manufacturer, the marketing and transportation branches of the petroleum industry must be our close partners. In 1944 we are going to need more oil than ever and we know we will get it!

"But suppose we figure that we haven't sent the product to the fighting front. Maybe it's your brother, maybe it's your son who is driving that truck or tank . . . and the differential suddenly goes out because he couldn't change the oil, since there wasn't any available.

"Suppose a whole battalion is wiped out because the fog oil didn't arrive. Suppose oil didn't get to a boy in the hospital who needed it to get him well. It would be our fault. We are charged with the responsibility of getting the petroleum products, and getting them there on time. Let's not fail."

Petroleum products play a vital part in every step and phase of every military man's activities from the first moment of army life to the last, not too distant, we hope, moment of demobilization. Always the magic of petroleum is ministering to every whim and want of the fighting man, transporting, feeding, protecting, healing, cleaning, and amusing him.



# FLIGHT LOG

by Alan Miles

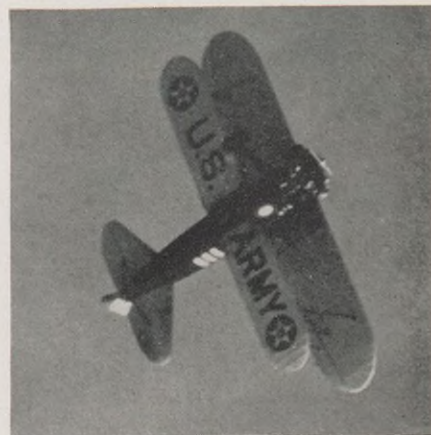
Some Shell employees have already seen a preview of the motion picture, "Flight Log," and it is intended that as many others, as possible, will see it in the near future. For those who have seen it, and would like, once again, to see its exciting story; for those who will see it and would like to preview; and particularly for Shell employees in the armed forces and others who are unable to view it, at present, Shell News presents the high spots from an outstanding film about aviation and petroleum.



1. The Flight Log of aviation progress began on December 17, 1903, when the Wright Brothers made man's first successful flight, at Kitty Hawk, North Carolina.



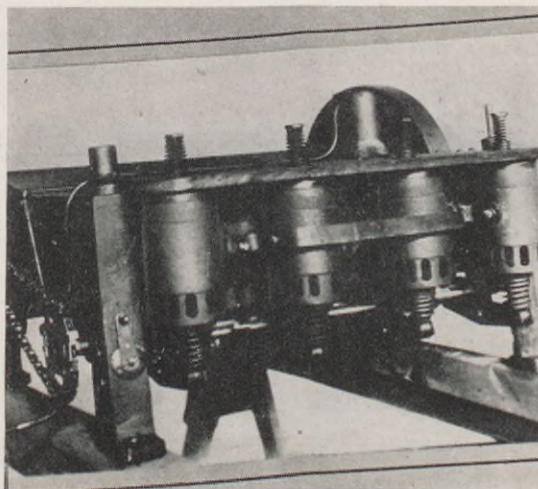
2. Countless daring men risked their lives to develop the world of wings . . . men like Curtiss, whose experiments gave us the seaplane.



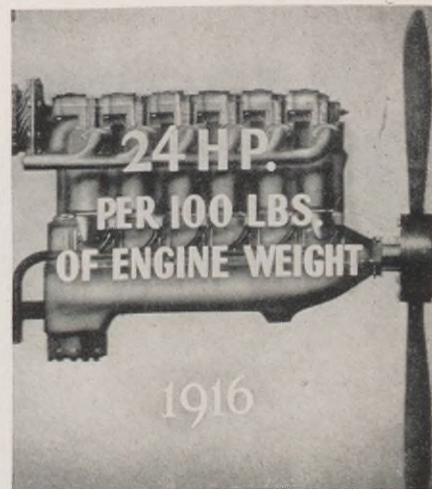
3. Then came the pioneers, the countless captains of early mail and passenger flights; test pilots who tried each new development and wrote new pages in the log.



4. Today's plane is the story of men who dared. It is the story, too, of designers spending hours over their boards . . . and of petroleum scientists in their laboratories, developing fuels to power planes. Theirs is the story of gasoline and of the age of flight.

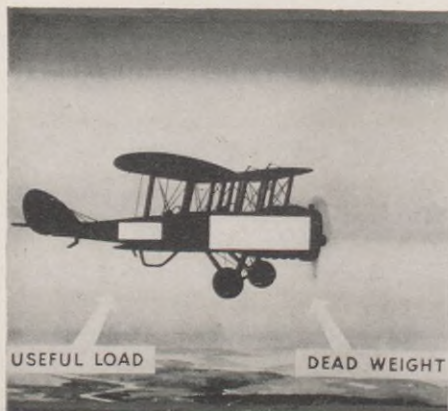


5. Turning back the pages of the Log we find that a gasoline engine was the source of power which lifted man into the skies. It was a comparatively light engine, compact, and using a concentrated, easily carried fuel gasoline.

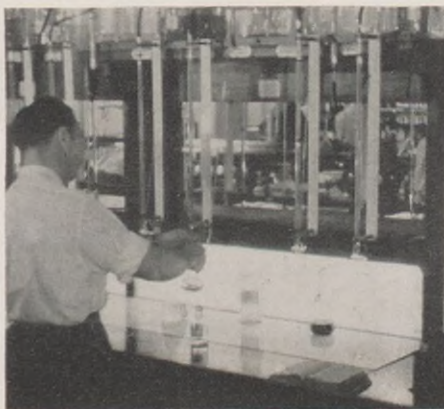


6. But as man's mastery of the air grew, he looked for better planes, and for more powerful, more efficient engines. By 1916 an engine was perfected which developed 24 h.p. per 100 lbs. of weight. This was good . . . but not good enough.





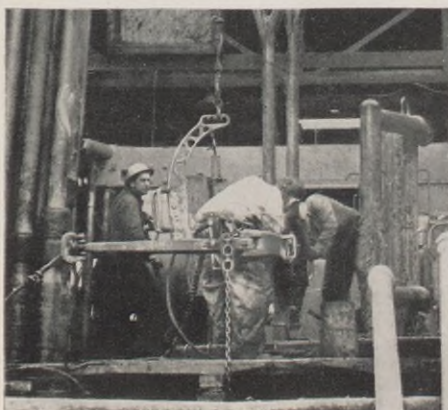
7. Man had wings, but his horizons were limited, for he carried too much deadweight in proportion to the useful load.



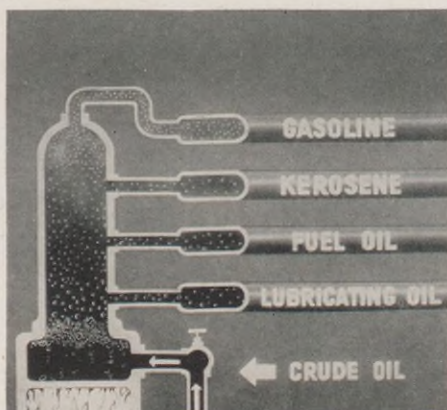
8. The problem of reducing dead-weight was recognized by designers, manufacturers, and petroleum scientists . . . who went to work on the problem.



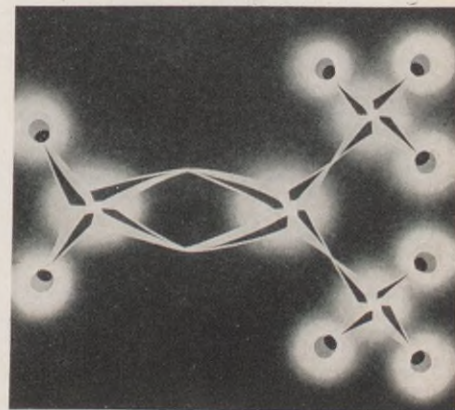
9. During World War I, when war took to the air, this useless weight of heavy engines and extra fuels meant sacrifices in speed and in armor.



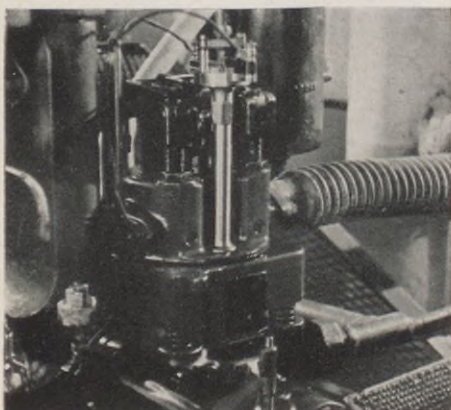
10. Petroleum research started with the basic material of the petroleum scientist, crude oil . . . from deep in the earth.



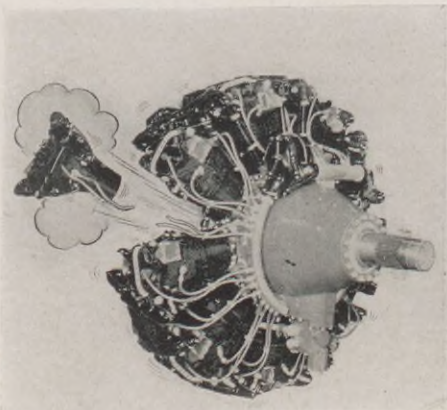
11. Crude is separated, by boiling or distillation, into these component parts, such as gasoline, kerosene, and fuel oils.



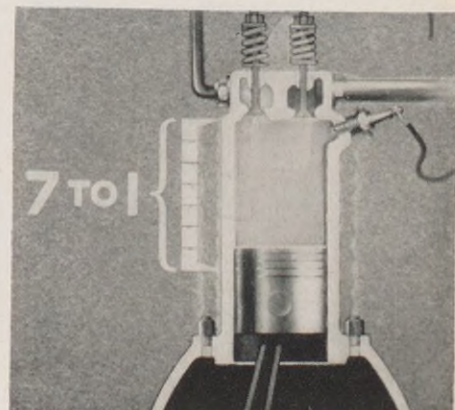
12. Gasoline is not a simple chemical compound, but a mixture of carbon and hydrogen atoms . . . to a chemist they might look like this.



13. From complex combinations of these atoms we get gasoline. It is then put to the test in special engines like these.



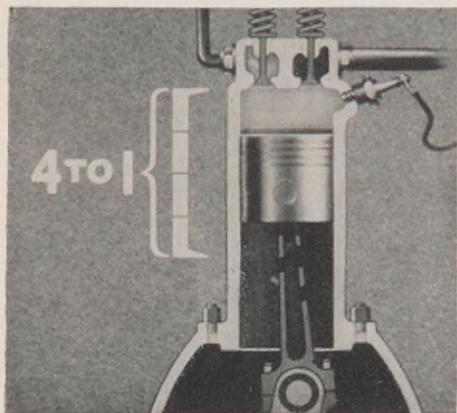
14. A hard, metallic clatter means the fuel is exploding violently. It is delivering power, but power by uncontrolled combustion.



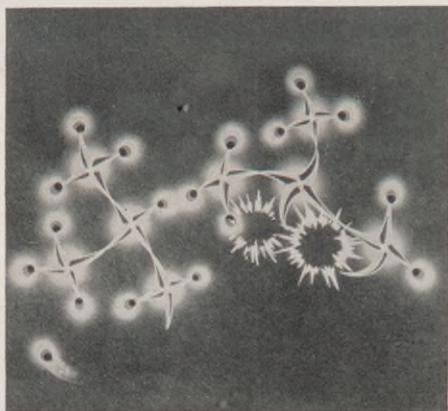
15. Scientists know that a higher compression ratio was necessary, but with fuels available a rating as high as 7 to 1 was an invitation to trouble.



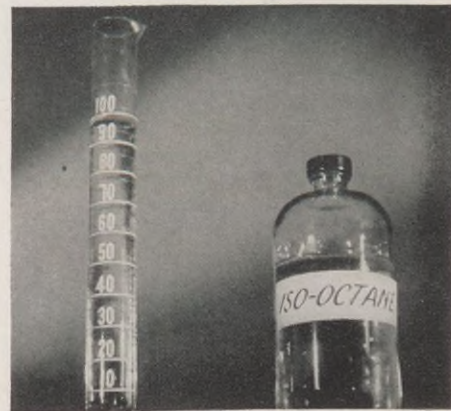
Engine designers early recognized that this mechanical rattle depended in some way on the compression ratio . . . that is, the extent in which the mixture of air and gasoline was compressed before the spark plug ignited it. They knew that, in theory, the higher the compression ratio, the more efficient the engine, the more power it would deliver per pound of engine weight. But untamed energy pounding with the suddenness and force of a sledge hammer . . . wild power . . . literally tore an engine apart, shortened its life span and efficiency. With a low compression ratio gasoline was a well-behaved fuel, for it produced power by gently pushing rather than hammering it. But the low compression engines had to be large and heavy to deliver the power demanded by plane designers. In the laboratory, the test engine continued its anvil chorus as the fuel scientists continued searching and experimenting.



16. And so, pending the development of a better gasoline, engines had compression ratios of about 4 to 1.

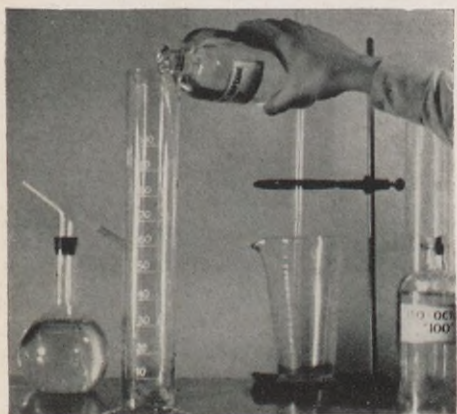


17. But there was a new mark to shoot at . . . a new discovery of a rare combination of atoms . . . Iso-Octane.

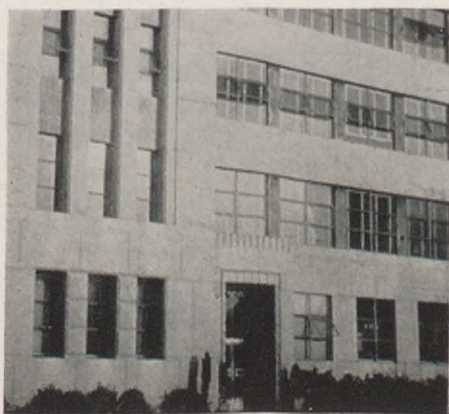


18. It would not knock in high compression engines, but it cost \$25 a gallon, too expensive for commercial use, but cheap as a measuring stick.

Pure Iso-Octane was rated at 100 . . . the theoretically ideal fuel. Then, just as a scale of sweetness could be made by mixing varying amounts of sweet and sour, so an anti-knock yardstick was made by mixing the high anti-knock fuel, Iso-Octane with the hardest knocking fuel, normal heptane. This yardstick, the octane scale, gave petroleum scientists a standard by which they could compare and evaluate the commercial fuels of the day . . . and it gave them a goal of 100 octane to shoot for.



19. Scientists could make a mixture equivalent to 60% Iso-Octane and add 40% normal heptane. The result was 60-octane gasoline.

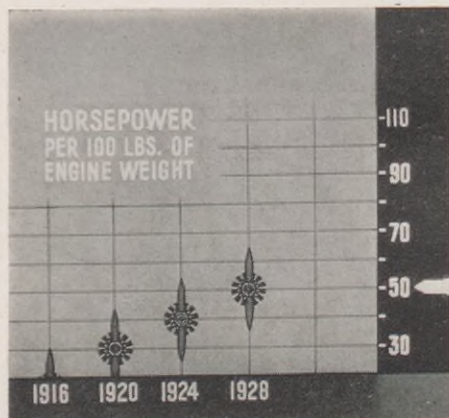


20. At Shell Development's laboratories they were convinced that a gasoline could be created with a higher rating . . . perhaps even 100-octane.



21. This standard, if attained, would open vast new horizons to the growing Age of Flight; but they had to bear in mind that crude varied greatly, even from well to well.

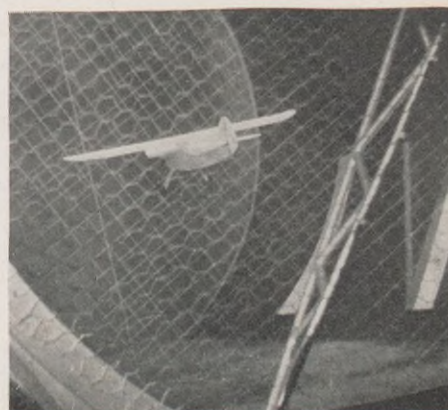




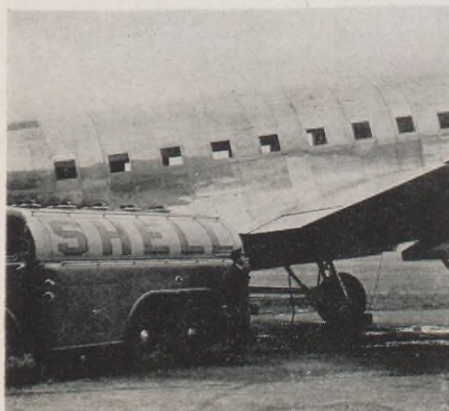
22. They knew the gasolines, too, varied. By analyzing and testing many gasolines, keeping only the best in anti-knock quality, they blended a 70 octane rating, making it possible to build engines with 40 h.p. for each 100 lbs. of weight.



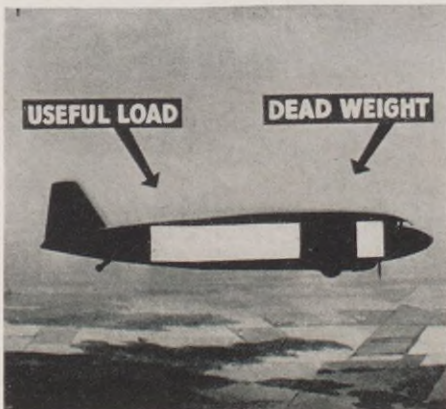
23. Meantime they discovered that the addition of small quantities of certain chemicals (one a rare compound of lead) helped bring the fuel under control and increased the octane rating. The result was an increase in power per pound. But the new discoveries could only do so much . . . research continued.



24. During these years of research in petroleum, came parallel research and progress in the sky. Working hand in hand with petroleum scientists, the plane designer brought forth new developments.



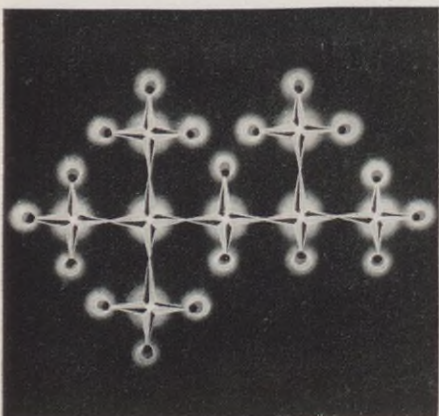
25. The first ships designed for airmail took to the air. Regular passenger service was inaugurated, then Douglas airliners revolutionized transportation, carrying large numbers of passengers.



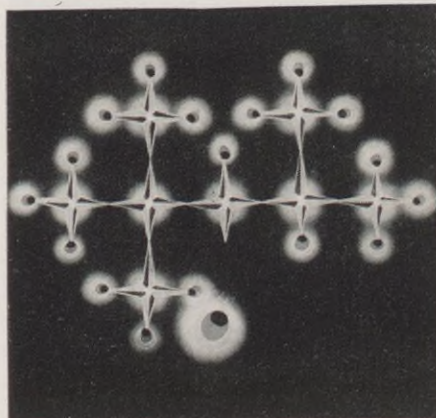
26. New planes, engines, and fuels meant that deadweight shrank, useful load increased. Ceilings became higher, speeds faster! But men of research wanted finer gasoline for finer planes . . . in the new Age of Flight.



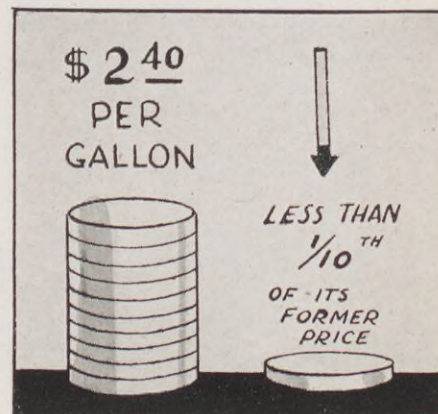
27. Their research led to an amazing discovery. It hinged on an earlier discovery, a process which literally cracked molecules of crude, creating new compounds; one iso-butylene . . .



28. Chemists succeeded in joining two of these molecules in a specific way . . . this first step is polymerization.



29. But the molecule was not complete; by hydrogenation he added two atoms of hydrogen: result . . . 100 octane gasoline . . . America's super-fuel.

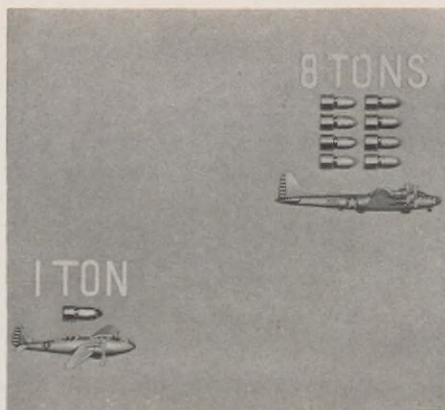


30. The Age of Flight had now truly dawned. Shell had found a process to manufacture iso-octane at a cost of one-tenth its former price.

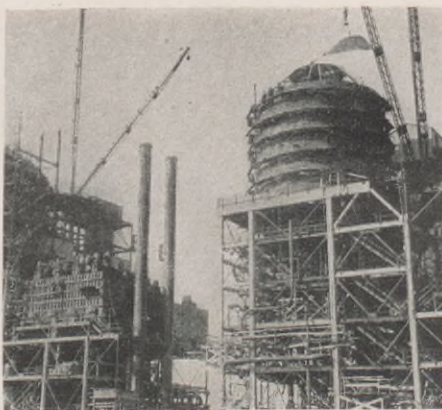








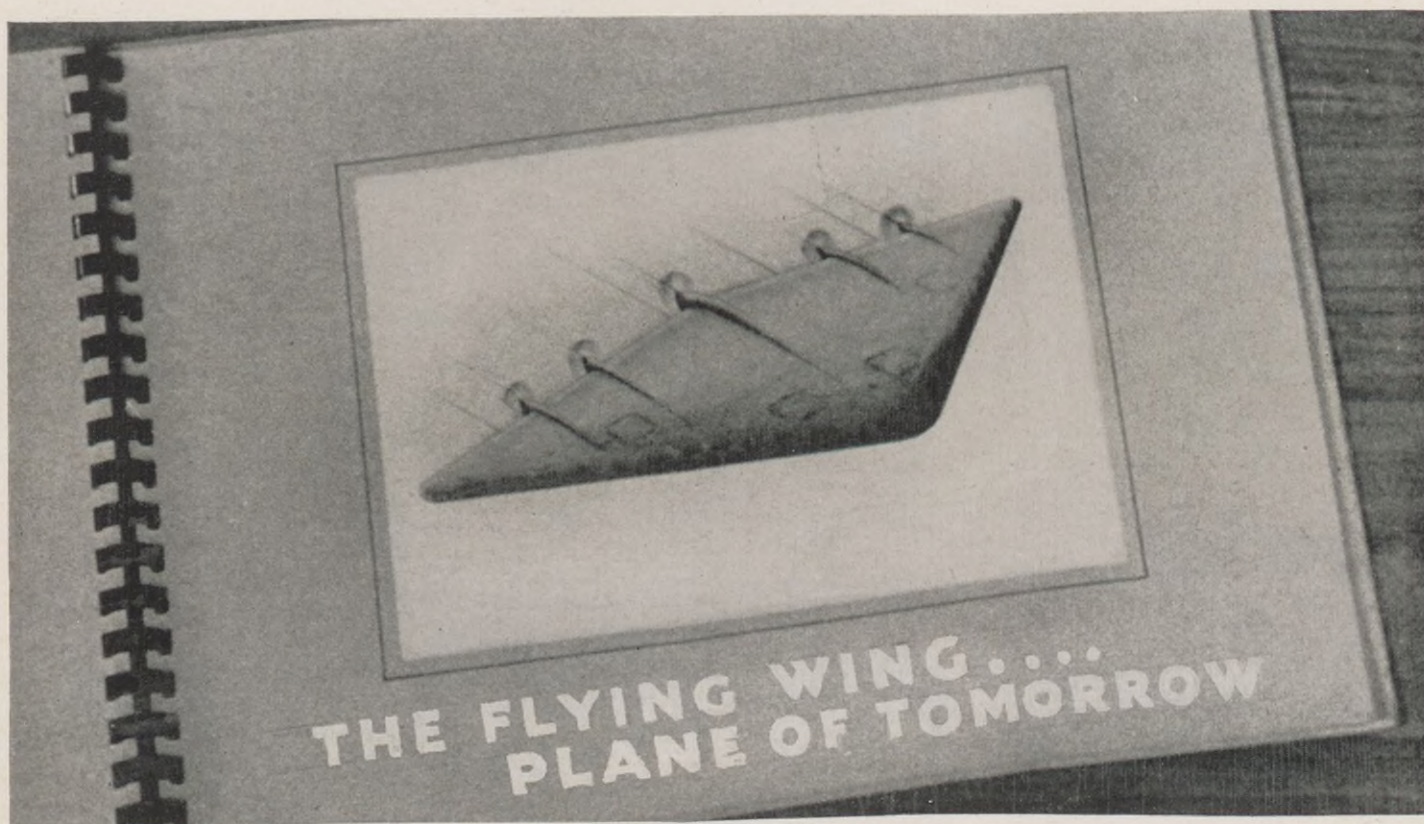
40. This superfuel has stretched the range of bombing missions to unbelievable distances . . . while increasing their carrying capacity eight-fold. The new B29 will have a three thousand mile cruising range, its capacity a military secret.



41. Ground has been broken to build new and larger refineries. At Wood River Refinery a new catalytic cracking plant has just opened; new 100 octane plants are opening in large numbers throughout the country.



42. Today the price of 100 octane has become as low as the retail price of ordinary gasoline, production has increased to millions of barrels, to fuel fighting planes, instead of a mere few hundred barrels each year.



All this has been made possible by the American petroleum industry's ingenuity . . . by new and revolutionary processes such as catalytic cracking, and isomerization and many others. Because of these discoveries 100 octane's price has been continually lowered.

Today, as designers are creating ever higher powered, faster, more devastating planes, the fuel scientist is creating better, more powerful fuels . . . and has already surpassed his former measuring stick of perfection.

The scientific man of oil, partner of the plane and engine designer, by his miracles of petroleum chemistry, has made possible deadly and effective weapons, undreamed of only a few years ago.

Through their teamwork and perseverance, the petroleum scientist, the engine manufacturer, and the plane designer are today writing victorious war history in the sky . . . the prelude to a new and glorious age of flight yet unrecorded in the Flight Log of man's conquest of the air.





Milling crowds pack railroad facilities these busy wartime days.  
... This shows New York's Pennsylvania station on a busy afternoon.

# 241 TRIPS AROUND THE WORLD

*by Herbert Squires*

**T**HE time: any hour from nine in the morning until well after five in the evening. The place: a corner of the north side of the 37th floor in Head Office. The cast: A. C. F. Hultgren, Manager of Shell's Traffic Department; B. F. Farrell, an Assistant to Mr. Hultgren; Jane McLean, Traffic Clerk; and her assistants, Anne Dunne, Kathryn Cosby and Pauline Catarevas.

As the curtain rises on our play, messengers are stream-

ing in and out of the scene. Some are bringing envelopes to Miss McLean's telephone-and-time-table-cluttered desk, while others are leaving with similar envelopes. Telegrams are delivered while other telegrams are being sent out. The phones ring (practically never does one ring alone, inevitably two or more ring at the same time) and Miss McLean manages to answer them simultaneously. Her assistants dash back and forth, occasionally





Phones ring almost incessantly.



Jane McLean and one of her assistants, Anne Dunne, tackle a travel problem.



"Will that last-minute cancellation come through?"

speaking on one of the phones, or on their extensions. Snatches of conversation are overheard—"St. Louis on the 8:55," or "San Francisco, March 12 and Los Angeles March 16th," and "Yes, this is very urgent. See what you can do!" In the midst of all this bustling activity two or three Shell executives, engineers, or technologists personally enter the scene to transact their business, concerned at the moment with their own problems of transportation. A passerby can sense the feeling of electric tenseness and dramatic movement in the setting and background of our true to life play.

It's all part of a day's work in the Traffic Department and it goes on six days a week, month in and month out, the year round. The object: to get Shell's many necessary travelers on their trains or planes on time and with the best possible accommodations. These days, with the record increase in passenger transportation, it is no easy task to satisfy the demands put upon the department. As a matter of fact, it almost seems to become a question of "pulling a rabbit out of a hat" at times. Probably very few of those who call upon the Travel Department for tickets and reservations (in Head Office, Area, Division or Refinery), realize how increasingly difficult it is to get space.

One of the stumbling blocks to Miss McLean's happiness is the black market. Elevator operators, maids, and desk clerks in some hotels in the big cities have arranged with conductors, porters and other railroad employees for a certain number of tickets to be kept from public sale. Thus, when the Traffic Department calls the railroad station ticket office they may be told that there is not a bit of space left on certain trains. But it is possible for persons willing to trade in the black market to get the desired space by paying exorbitant fees to those who have "cornered" the tickets. Investigations by authorities have revealed that a mark-up as high as \$50.00 has been charged for accommodations on some heavily traveled trains. Frequently travel agencies and ticket brokers who are legitimate purchasers of tickets get them from the railroads and then hold them for a mark-up in price. As a result, many passengers, including soldiers and sailors, are turned away at the railroad ticket offices and are told that the trains are completely sold out. This price mark-up situation has become so serious that the New York City Council recently passed a law limiting the legal mark-up of any ticket to \$1.00. Joseph Eastman, Director of the Office of Defense Transportation, has appealed to the mayors of over a hundred cities to take similar steps to combat black market operations. The railroads, themselves, condemn the black market in transportation, and are doing their best to stamp it out by working with the proper authorities.

It is probably not news to you to learn that Shell folks do a great deal of traveling. When our various opera-



## Familiar sights to Shell's travelers

**THE PULLMAN COMPANY**

STANDARD SLEEPING CAR TICKET

**NEW YORK TO CHICAGO, ILL.**

TRAIN 107 M BEDROOM CAR 1438

FOR ONE PASSENGER'S USE

7-5-00 (3) \$12.50 TAX

GOOD ONLY ON DATE STAMPED AND  
 SUBJECT TO TRANSIT REGULATIONS. *J. B. Smith*

**THE PULLMAN COMPANY** - Passenger's  
 Check. To identify accommodations purchased.

**NEW YORK TO CHICAGO, ILL.**

TRAIN 107 M BEDROOM CAR 1438

FOR ONE PASSENGER'S USE

Property taken into car will be entirely at owner's risk

\$12.50 TAX

ISSUED BY		Jan	Feb	Mar
APR		1	2	3
MAY		4	5	6
JUN		7	8	9
JULY		10	11	12
AUG		13	14	15
SEP		16	17	18
OCT		19	20	21
NOV		22	23	24
DEC		25	26	27
		28	29	30
		X	X	31

**THE PENNSYLVANIA RAILROAD COMPANY**

Non-Transferable

**ROUND TRIP TICKET**

Sold Subject to Tariff Regulations

When officially stamped is  
**GOOD FOR ONE PASSAGE  
 TO DESTINATION SHOWN  
 HEREON AND RETURN**

Not good for passage after midnight  
 of final limit punched in margin, ex-  
 ceptions.

In selling this ticket and checking  
 baggage hereon, the selling carrier  
 acts only as agent, and is not respon-  
 sible beyond its own line, except as  
 such responsibility may be imposed  
 by law with respect to baggage.

*Chas. H. Smith*  
 Passenger Traffic Manager  
 Philadelphia, Pa.

1900 AND  
 43:44 45  
 46:47 48  
 49:50 51

From \_\_\_\_\_ R. R.

To \_\_\_\_\_

Insert class or other endorsements here

49050 Form K. X.-3 Subject to conditions of  
 contract of this ticket,  
 and is void if detached.

Destination \_\_\_\_\_

ISSUED BY THE PENNSYLVANIA RAILROAD CO.

and Return \_\_\_\_\_

Issued by  
**NEW YORK CENTRAL  
RAILROAD**

**NON-TRANSFERABLE TICKET**  
Sold Subject to Tariff Regulations

When officially stamped  
**GOOD FOR** *1*  
**ONE PASSAGE**

to destination shown hereon and will be hon-  
ored within **Thirty (30) Days** in addition to date  
stamped on back, except as otherwise provided  
in tariff regulations.

In selling this ticket and in checking baggage  
hereon, the selling carrier acts only as agent and  
such responsibility beyond its own line, except as  
respect to baggage.

Con. A-30

*W. Baird*  
Gen'l Pass. Traffic Mgr.

**Southern Pacific Lines**

**OGDEN**  
—TO—  
**SAN FRANCISCO, CAL.**  
Destination

☐ Baggage  
☒ Punch Here

Insert class or other endorsement here.

Form 480-19  
Destination

☐ Not good if detached

**SHOWN ABOVE**

Issued by  
**NEW YORK CENTRAL R.R.**  
VIA NYC TR C&NW UP SF

☐ One-Hal.  
★  
☒ Punch Here

UNION PACIFIC RAILROAD		Baggage * Punch Here
Levy	COUNCIL BLUFFS —TO— OGDEN	
Car	Insert class or other endorsement here:	
S E	Form 460-19	Not good if detached
	Destination	
	SAN FRANCISCO, CAL.	
SA	Issued by	
	NEW YORK CENTRAL R.R.	If One-Half * Punch Here
	Via NYC Tr C&NW UP SP	
CHICAGO & NORTH WESTERN LINE		Baggage * Punch Here
	CHICAGO —TO— COUNCIL BLUFFS	
	Insert class or other endorsement here:	
S E	Form 460-19	Not good if detached
	Destination	
	SAN FRANCISCO, CAL.	
S E	Issued by	
	NEW YORK CENTRAL R.R.	If One-Half * Punch Here
	Via NYC Tr C&NW UP SP	

**PENNSYLVANIA RAILROAD CO.**

To EXT

Saved by  
NEW YORK CENTRAL R.R.  
Via NYC Tr C&NW UP SP If One-Hall \* Punch Here

From ..... R. I

To .....

Insert class or other endorsement here

**Form K. X.-B** Subject to condition contract of this ticket and is void if detached

Destination

ISSUED BY THE PENNSYLVANIA RAILROAD Co and Ret

**On Extra I Leaving CHICAGO** Insert class

**Form X E Destination**

**La Salle St. Station or Central Station —TO— Chicago & North Western Line Station**

Insert class or other endorsement here:

**Form 480-19 Net good if detached**

Destination

**SAN FRANCISCO, CAL.**

Issued by  
**New York Central R.R.**  
Via NYC Tr C&NW UP SP If One-Hall \* Punch Here

**CHICAGO & EXTRA I COUNCIL**

**On Extra Fare Leaving CHICAGO** Insert class or oil

**Form X EF 03-1 Destination SAN FR**

Issued by  
**NEW YORK CE**  
Via C&NW

**New York Central R.R. —TO— CHICAGO**

Insert class or other endorsement here:

**Form 480-19 Net good if detached**

Destination

**SAN FRANCISCO, CAL.**

Issued by  
**New York Central R.R.**  
Via NYC Tr C&NW UP SP If One-Hall \* Punch Here

1 NORTH FERRY

THE NEW YORK CENTRAL SYSTEM  
WELCOMES YOU AS A GUEST AND EXTENDS  
CORDIAL THANKS FOR YOUR PATRONAGE

**NEW YORK CENTRAL**  
THE WATER LEVEL ROUTE

**THE NEW HAVEN R.R.**

There was an **empty** berth on the train that night. With clean sheets ... and the comforts a fighting man deserves.

But he couldn't have it. Because someone who had reserved that berth didn't cancel the reservation when plans changed.

Not much of a way to treat a hero is it? Should you be unable to use the enclosed tickets **please** notify us immediately. Thank you.



THE PUL  
Check. To identify  
**NEW YORK to CHICAGO, Ill.**  
TRAIN M BEDROOM CAR  
FOR ONE PASSENGER'S USE  
Property taken into car will be entirely at owner's risk.  
7-5-C (3) \$12.50 TAX  
PALISADES  
of the Hudson  
WEST POINT  
Hudson Highlands  
M  
#2777  
to the  
ADIRONDACKS  
NEW ENGLAND  
SHORES  
GREAT

a ticket for

M \_\_\_\_\_

\_\_\_\_\_

on the Pennsylvania Railroad

Tickets for those

Tickets for those traveling long distances are long and complicated.



ORDER No. **ATO- 175421**

**AMERICAN AIRLINES, INC.**  
**ONE TRIP AIR TRAVEL ORDER**

NOT GOOD FOR PASSAGE

DUPLICATE TO TICKET  
ISSUING LINE

NON-TRANSFERABLE

RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
This order must be surrendered in duplicate to airline employee when ticket is issued. Reservation of space must be cancelled at such times before plane departure as may be required by the rules of the airlines on which passage is reserved.

DATE ISSUED: 1/25 1944

TO TICKET OFFICE OF

IN EXCHANGE FOR THIS ORDER PLEASE PROVIDE TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE USED BY THE PERSONS NAMED AS USERS, WHOSE CONNECTIONS WITH THE SUBSCRIBER ARE STATED HEREUNDER.

NAMES OF USERS OF TRANSPORTATION

1. C.S. Harris

2. E.F. Bashor

3.

4.

TRANSPORTATION: #19 1946 AG

FROM NY TO AG

ONE WAY ☒ ROUND TRIP ☐

WITH ROUTING VIA SEA

NAMES OF AIRLINES Shell Oil Co. Inc

NAME OF SUBSCRIBER AS IT APPEARS ON AIR TRAVEL CARD Shell Oil Co. Inc

As Ordered on Authority of Card A CODE 6395 ACCOUNT 75-310 SERIAL

SIGNATURE OF USER MUST APPEAR IN THIS SPACE PRIOR TO PRESENTATION OF ORDER TO SECURE TICKETS IF ORDER IS PRESENTED TO AIRLINE BY USER.

SIGNATURE OF USER

BY  SIGNATURE OF CARD HOLDER AUTHORIZED TO SIGN THIS ORDER

PRINTED IN U. S. A.

A cancellation should be made as quickly as possible.

tions cover such far-flung territory it is only natural that many Shell employees must visit such widely separated cities as Atlanta and Los Angeles, St. Louis and San Francisco, New Orleans and New York, or any and all of Shell's divisions, refineries and areas. Frequently a single trip covers many of these locations and it requires a great deal of careful planning. Frequently, too, the trip may be the result of a last-minute decision. An engineer may be urgently needed at Wood River and have to leave his office within a few hours. In ordinary times, a plane would be the obvious answer. But in these wartime days most airplane travel must be approved by either an Army Priority Board, a Navy Priority Board, or by the P.A.W. Naturally, it just isn't possible to get these approvals in a very short time. So the only solution is a train . . . and most trains are crowded to capacity on almost every trip.

When a necessary business trip is planned sufficiently in advance Miss McLean learns the details and helps plan the itinerary. She calls a railroad station to find out what space is available and attempts to reserve the best possible space on the most convenient train. Often she finds that not a thing is available on the preferred trains, and she has no choice; the next best accommodations must do, or perhaps the itinerary must be changed. One of the factors that may affect the time and course of travel is the last-minute cancellation. Many times it is quite impossible to foresee events, and these cancellations cannot be avoided. But there are times when better preliminary planning can eliminate them. However, the last minute cancellation can be a great help to Miss McLean—when the other fellow does the cancelling. Occasionally they do come in at just the crucial moment, when she is desperately trying to make connections for one of Shell's necessary travelers, and when this happens

he is sent merrily on his way.

There are times when all of Miss McLean's tact and powers of persuasion cannot produce the much-needed tickets at the proper time. When this happens, she calls in Mr. Farrell, who keeps the telephone wires humming until he makes the proper contacts, and the tickets appear. And if he should be stymied in his search for the elusive pasteboards, Traffic Manager A. C. F. Hultgren goes into action. Of course there are times when all three of Shell's traffic experts are busy on the wires trying to secure the all-important transportation. It is sufficient to say, to add one word to the motto of the Royal Canadian Northwest Mounted Police, that "they always get their man THERE!"

Last year well over four thousand individual orders for passenger transportation were handled through this one office. This does not include the countless requests for non-company purchases which the Traffic Department also attempts to handle. For a quick bird's-eye picture, Shell's Head Office spent over two hundred thousand dollars on tickets during 1943. Based on the passenger rate of 3c per mile, the number of miles traveled would be almost six million—or the equivalent of 241 trips around the world. And this mileage is just a part of the total number of miles traveled by Shell people, since these figures include only the travel accommodations arranged through the Head Office. Transportation provided by the various areas, refineries and marketing divisions would boost the total mileage immensely. Every person in each office who has a role in this tremendous drama of movement is carrying an unusually heavy load in these crowded war days. And it is to their everlasting credit that the work goes on smoothly and efficiently, and they get the right man to the right place at the right time.





FACTORY • STORE • OFFICE

# *The* **EMPLOYEE'S INCOME TAX GUIDE**

*and* WORK SHEET

1944 EDITION

This Guide has been written for the employee  
It is easy to read and understand  
It contains a time and money-saving Work Sheet  
The Work Sheet is keyed to your Tax Return

## ***It Will Save You Money — Because***

It lists the deductions you may make . . . The exemptions you may claim . . . The credits allowed for dependents . . . The right form to use . . . The status of working wives, soldiers, sailors. The Work Sheet alone will solve many of your tax problems.

The new official forms for the 1943 returns  
are shown in this Guide

## **GAIN**

*Dept.*

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tions cover such far-flung t many Shell employees mu cities as Atlanta and Los Francisco, New Orleans an of Shell's divisions, refine single trip covers many of a great deal of careful plan may be the result of a last may be urgently needed at his office within a few hou would be the obvious answ most airplane travel must Army Priority Board, a the P.A.W. Naturally, it j approvals in a very short t train . . . and most trains almost every trip.

When a necessary busine in advance Miss McLean lea the itinerary. She calls a ra space is available and a possible space on the mos finds that not a thing is ava and she has no choice; th must do, or perhaps the iti of the factors that may a travel is the last-minute ca quite impossible to foreseot tions cannot be avoided. Bu preliminary planning can e last minute cancellation c McLean—when the other Occasionally they do come when she is desperately try one of Shell's necessary trav

ORDER No. **ATO- 175421**  
 NOT GOOD FOR PASSAGE  
 AMERICAN AIRLINES, INC.  
 ONE TRIP AIR TRAVEL ORDER  
 This order must be surrendered in duplicate to airline employee when ticket is issued.  
 RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
 Reservations not used must be cancelled at such times before plane departure as may be required by the rules of the airlines on which postage is reserved.  
 DATE ISSUED: 1/25 1944  
 TRANSPORTATION DESCRIBED BELOW TO BE PAID BY THE SUBSCRIBER ARE STATED HEREUNDER.  
 NAME OF AIRLINE: EAL  
 TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE PAID BY THE SUBSCRIBER ARE STATED HEREUNDER.  
 TO OFFICE IN USE

## THE PURPOSE OF THIS GUIDE

This Tax Guide has been prepared for the employee of the factory, store and office, for the taxpayer who is now on the Pay-as-you-go basis. Various instructions and illustrations that do not apply directly to his tax problems have been eliminated from this book.

## THE SPECIAL WORK SHEET

All Tax Returns this year require some information and figures that must be assembled in advance. No Tax Return can be made without first gathering this data together. This Tax Guide contains a simple **Work Sheet** that covers the information necessary for your income Tax Return. You may fill out this Work Sheet first; then, transfer the figures to your Tax Return as the totals etc. are **keyed to your Tax Forms**.

The Guide will show you the simplest way to prepare your own Income Tax Return. If for any reason your Return is made for you by someone else your filled-in Work Sheet will prove a valuable aid and help you take advantage of all deductions and exemptions to which you are justly entitled as this Work Sheet corresponds with the various lists of deductions shown in the Guide itself.

## HOW TO USE THE GUIDE

- (1) Read over the "Work Sheet" and check its various columns with the parts of this book which pertain to your "INCOME," "DEDUCTIBLE EXPENSES," etc.
- (2) Assemble all of your figures on the "Work Sheet."
- (3) Place the two Government Forms 1040A and 1040 before you.
- (4) Fill in each Form, step by step, as outlined in this Guide. When finished you will know:
  - (a) how much you owe; (b) which form is the more economical for you to use, or, if married, which is the best way to file your Return, separately or jointly.

Copyright

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Toledo (12), Ohio

ALL MATERIAL IN THIS GUIDE HAS BEEN CHECKED BY INDEPENDENT TAX EXPERTS AND  
CERTIFIED PUBLIC ACCOUNTANTS.

Compiled by the publishers of:

"A Century of Business Progress."  
 "Business Booms and Depressions since 1775."  
 "Five Centuries of War, Peace and Wheat Prices."  
 "My Daily Record."  
 "The Farmer's Income Tax Guide 1942-43."  
 "The Employee's Income Tax Guide 1942-43."

Source of Data: Current Tax Payment Act of 1943

U. S. Treasury instructions and interpretations.





## DO YOU HAVE TO FILE A RETURN?

Around 50,000,000 Americans will file an Income Tax Return this year on their earnings for 1943. Those who have been affected by the Pay-as-you-go Tax may for various reasons be entitled to a refund. This fact should be an incentive to use care and precaution in preparing the Return. The first step, however, is to make sure whether you are required to file a Return or not. This is determined by these simple factors: the amount of your Gross Income and whether you are single or married, and how your Income is affected by the new Victory Tax and the Tax Forgiveness Law.

### Who Must File a Return for 1943?

Any single person whose total income was \$500 or more.

Every husband or wife whose individual income was more than \$624.

Every husband and wife whose combined total incomes were \$1,200 or more.

Every individual who paid or owed a tax on 1942 income.

Part time workers, students, minors, those who perhaps worked two or three months during the year and have had tax withheld from their paycheck yet, do not meet the above requirements; by filing a Return may recover part of the tax as a refund or overpayment.

### Members of the Armed Forces and Their Wives

If the husband is a member of the armed forces and *outside* of the United States, he does not need to file a Return until after the War or until he returns home. The wife may also postpone filing a Return until he returns to the United States *unless she has an income of her own of \$1,200 or more.*

A member of the armed forces, in estimating his income, does not have to pay any tax on the first \$1,500 of his service pay. (Further information covering the income of a serviceman and his wife will be found in this Guide under the title "Members of the Armed Forces.")

### Minor Children

If there is a minor child in your home who has an Income or a part-time Income of his own, a Return must be filed, either by himself, parent, guardian, trustee, or any other person who may have charge of the minor or his property. This applies in certain States where the law provides that the earnings of the minor do NOT belong to the parent. In other States the law provides that the earnings of the minor belong to the father and, therefore, must be included in the Tax Return of the father.

### The Next Step

You have now decided whether or not it will be necessary for you to file a Return and, if so, the next most important step is to assemble all figures you have available of your Income and Allowable Deductions.

### Your Work Sheet

We have prepared a special simple, convenient form which will be used as your "Work Sheet."

This form is so arranged that the totals and various columns are "keyed" to the various lines and pages of your Tax Return. It refers to the many allowances and deductions itemized throughout the Guide itself. This Work Sheet may mean the saving of many dollars for you and will certainly make the preparation of your Tax Return much easier and simpler. *Do not put the preparation of this Work Sheet off until the last minute.* By starting now you will have sufficient time to assemble all of your figures and take advantage of all the allowances and deductions to which you are entitled under the law.

Do not wait until the last minute and then attempt to prepare your Tax Return with a few hurried figures thrown together. This may prove costly to you and your family. So, before you attempt to make out your Return, study the Work Sheet, assemble the figures required to the best of your ability, and read over the parts of this book which pertain to your "INCOME" and "DEDUCTIBLE EXPENSES," etc. Study the Credits and Exemptions you may take.

*If, for any reason, you cannot make up your own Return this year, this Work Sheet containing all of your figures will enable someone else to make the Return for you promptly and efficiently—may save you money and possibly secure a refund for you.*

When all of your notes and figures are assembled and the Work Sheet is completed, you are now ready for the Tax blanks.

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sheet refers to the many



AMERICAN AIRLINES, INC.  
**ONE TRIP AIR TRAVEL ORDER**  
 This order must be surrendered in duplicate to  
 airline employee when ticket is issued.  
**RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER**  
 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
 ORDER No. **ATO- 175421**  
 NOT GOOD FOR PASSAGE  
 DATE ISSUED: **1/25 1944**  
 TRANSPORTATION DESCRIBED BELOW TO BE  
 THE PROPERTY OF THE SUBSCRIBER ARE STATED HEREUNDER.  
 NAME OF AIRLINE FOR THE TRANSPORTATION DESCRIBED BELOW TO BE  
 THE PROPERTY OF THE SUBSCRIBER ARE STATED HEREUNDER.  
 (NAME OF AIRLINE, TICKETS, ETC.)

## WHERE TAX RETURN BLANKS MAY BE OBTAINED

If you filed a return last year the government will send you copies of this year's blanks. If you do not receive them, you will have to get them yourself. If you have never filed a return before, you are required to obtain copies by your own effort. It is also possible that your employer may have a supply of the blanks or they may be secured from your local bank, or your local post office will supply you with this information.

## WHICH FORM SHOULD YOU USE?

The government has again prepared this year two types of forms for individual returns: the Optional Form known as 1040A and the Regular Form known as 1040.

The short Form 1040A was intended by the Treasury Department to provide a simple table of reckoning and a short form for reporting but, unfortunately, in many cases, it has been found that the Optional Form may prove costly to those taxpayers whose earnings are under \$3,000 and, by using the short form, they may overpay their Tax. It is, therefore, recommended that every taxpayer to whom the option of filing Form 1040A is allowed should also figure his Tax on the Regular Form 1040 as well and determine for himself which is the more economical.

A small effort required here may be justified by the saving you would make.

### The Optional Form 1040A

This form may be used only if the individual has a Gross Income of \$3,000 or less and all of this Income is from Salary, Wages, Compensation for Personal Services, Dividends, Interest and Annuities. You cannot use this form if any part of your Income was derived from any other source. If you are engaged in business on the side or you have Income from Rents or Royalties, you must use the Regular Form 1040.

If you are married and your wife (husband) files a separate return, this form can be used only if both of you use Form 1040A.

A joint return of the husband and wife can be filed with this form if they were married and living together July 1, 1943, if they meet the conditions above and their combined total income does not exceed \$3,000.

#### The Optional Form 1040A may prove PROFITABLE to persons:

- (1) Who have no deductions whatever or if the total amount of their deductions is less than 6% of their Gross Income.
- (2) Who were married and living together on July 1, 1943, but were later divorced or separated, etc. (You are considered to be living together although temporarily apart, for instance, because one of you is in the armed forces.)
- (3) Who qualified as the "head of a family" on July 1, 1943, but who did not qualify for all of the year.
- (4) Who had dependents on July 1, 1943, who were not dependents for the whole year. (Examples: A baby born before July 1; a son who became eighteen after July 1.)

#### The Optional Form 1040A may prove COSTLY to persons:

- (1) Who became "single" (divorced, widowed, separated, etc.) in the first half of 1943.
- (2) Who could qualify as the "head of a family" sometime during 1943 but not on July 1, (who were married after July 1, 1943, and before December 15, 1943.)
- (3) Who have total deductions of more than 6% of their Gross Income.
- (4) Who had dependents but not on July 1 (such as a son became eighteen before July 1; a baby was born after July 1).
- (5) Who are married and wish to file separate returns, dividing their personal exemption unevenly.

### Filing 1040A

For your guidance we are using the filled-in Form 1040A on the following pages. Please lay Form 1040A, which you receive from the Government, before you and study the second or back page of this form.

You will note there are three boxes or spaces indicating in which bracket you would be qualified. You will read and determine whether you belong in Column A, B or C; then place a check mark opposite the group to which you belong.

Now refer to page 1 of the Optional Form.

Enter your name and address, and state whether the return is for yourself or husband and wife, your occupation and Social Security number.

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## Your Income

You will now begin to refer to your Work Sheet in the preparation of this form.

**On line 1** of the Tax Return you list your employer's name and address and enter here all income that you have received during the entire year of 1943 as salaries, wages, bonuses, commissions, etc. This is the amount before any deductions for taxes, dues, insurance or any other deductions have been made.

**Line 2.** If you have received dividends, interest or annuities during 1943, enter this amount.

**Line 3 is the total of lines 1 and 2. Enter.**

**Line 4.** Credit for Dependents. (If single with no dependents, you, of course, can make no deductions on this form.)

Note: Dependents must be as of July 1, 1943.

Your allowance for dependents on this form is \$385 for each dependent instead of \$350 which you will find is allowed on Regular Form 1040. If a child was born on July 2nd, 1943, no credit may be taken. If a child became eighteen years old on July 1, you cannot claim dependency.

Any dependents you may have over eighteen years of age who are physically unable to support themselves should be entered and reason given for their listing.

You will note where you may be "head of a family" (single person) that your dependency allowance is \$385 for each dependent *except one*. This exception is due to the fact that you are single and do not qualify for the husband and wife allowance.

List and enter dependents referred to as above. Enter your total dependency credit into the form. Subtract this amount from line 3. **Your total amount is now opposite line 5.**

## Your Tax Bill and Forgiveness

**Line 6.** You now refer to the second page on the opposite side of this return. You have already checked the bracket in which you belong. This classifies you in Column A, B or C and the total amount that you have already entered opposite Line 5 is the figure of net income, on which you will find the amount of tax you owe.

Example: If your net income was \$1,000 and you were in Column B, your total tax is \$57.00. If you were in Column C, your tax is nothing.

Now enter this amount on line 6.

## Your Victory Tax

Refer again to the back of your form, using the figure you have entered opposite line 3, your total income. (Enter this figure opposite the line marked "A" in your form.) If you have checked 1, 2, 3, 4 or 6 at the top of this page, place \$624 opposite line B. If you have checked number 5 and both you and your wife (husband) each had an income of more than \$624, enter \$1,248 here. However, if either of you had \$624 or less, add the smaller of the two incomes to \$624 and enter this figure. Whatever this figure may be is your Victory Tax exemption. You subtract this amount from the figure entered opposite line A and this amount is entered opposite line C. Line D—you now figure your net Victory Tax on this amount. The tables are shown at the bottom of the form. Your percentage is determined by the number of dependents you have and whether you are single or married. Circle the percentage to which you apply. Now multiply the amount you entered opposite line C by the percentage you have circled on your form. You entered this amount opposite line D. **You also now take this amount and enter it opposite line 7 on the other side of your report.**

**Line 8.** Now add line 6 and 7 and enter the amount on line 8.

**Line 9.** Here you pick up your figures from your Work Sheet or from your 1942 tax return (if you made a return for 1942). However, before making this entry, there are a number of points to consider:

When the Pay-as-you-go tax law went into effect in July you still owed a portion of your 1942 tax and the Pay-as-you-go tax, of course, covers a portion of your 1943 tax and as there was a forgiveness of 75% of the 1942 tax this figure must be recorded in order to bring both 1942 and 1943 taxes into balance.

However, if you had no 1942 tax return there is, of course, no figure involved.

If your total 1943 tax was less than your 1942 tax then the forgiveness must be figured on the 1943 tax; therefore, the reason for placing both of these figures in this form now is for comparison.

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ORDER No. **ATO- 175421**  
 NOT GOOD FOR PASSAGE  
 AMERICAN AIRLINES, INC.  
 ONE TRIP AIR TRAVEL ORDER  
 This order must be surrendered in duplicate to  
 airline employee when ticket is issued  
 RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
 Rules of the airlines on which passage is reserved.  
 DATE ISSUED: 1/25 1944  
 TO OFFICE IN USE  
 NAME OF AIRLINE  
 TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE  
 ISSUED WITH THE SUBSCRIBER ARE STATED HEREUNDER.  
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Enter opposite line 9 the total of your 1942 Tax.

Read the following if husband and wife file joint return one year and separate returns the other:

If you filed separate returns in 1942 but are filing a joint return now you need only add the tax for the two 1942 returns and enter in line 9.

If you filed a joint return in 1942 but are filing separate returns in 1943 the following applies: Where the tax for 1942 was less than the combined taxes in 1943, you may divide that tax between you any way you wish as long as your share does not exceed your separate 1943 tax and enter in line 9; where the 1942 tax was greater than the combined 1943 Tax, divide the excess between you any way you wish, add to your portion your 1943 tax and enter in line 9.

Now, if your 1943 tax is larger than your 1942 tax, enter the 1943 tax on line 10. If it is smaller, of course, you can enter the total amount that you entered on line 8.

Line 11. A. In the event that your 1942 tax or your 1943 tax is \$50 or less, then you do not enter anything in the next three lines A, B or C. If your tax is more than \$50, then you enter, on line A, either the amount you have entered on line 8 or 9, whichever is smaller.

B. Take three-fourths of this figure shown on line A but not less than \$50. This is the forgiven part of your tax. Enter this figure on line B.

C. Now subtract these amounts and this balance is the *unforgiven* part of the tax. Enter it in the space provided and then carry it over to the amount column.

Line 12. Now take the figure shown on line 10 and add it to the figure on line 11 (C), if any, and enter this total on line 12. This is your Total Income and Victory Tax.

### What You Paid and What You Owe

Line 13 (A). Now refer to your Work Sheet or the figures furnished you by your employer. Add your Income and Victory Tax that has been withheld by your employer. Place the total on line 13.

(B) Now add the total sums that you paid last year on your 1942 tax. The payment was in all probability made on March 15 and June 15, 1943. Add these together and enter them on line 13 (B).

(C) If you have filed an estimate and paid a portion of your 1943 tax in September and December, enter these totals on line 13 (C).

(D) Now add the A, B and C figures and enter the total.

Line 14. Now, if your figure on line 12 is more than the total payment on line 13, you owe the difference. Enter it on line 14. If the payments are greater, write "None" and skip line 15 and line 16.

### Terms of Payment or Refund

On line 11 (C) you have the balance due the Government of the 25% of your unforgiven 1942 tax. You may, if you desire, pay only half of this amount on March 15, 1944, and, if so, enter the postponed amount on line 15.

Now, enter the amount you are paying with this return. (You find this by subtracting line 15 from line 14 and enter on line 16.

Line 17. If the total of your 1943 payments, line 13, is greater than your tax, line 12, enter the difference and, if there is a difference, this is the amount you have overpaid your 1943 taxes. This sum may be applied to your 1944 estimated tax or it may be refunded to you, whichever you prefer. Check your choice.

Date your return and sign it. If it is a joint return, it must be signed by both husband and wife.

You will find now, when you compare this Optional Form 1040A with the Regular Form 1040, that in this short form no deductions have been made for personal exemptions, earned income, contributions, interest on mortgages, taxes, occupational expense, etc., as this has already been automatically allowed you or estimated by the Government in setting up the table of schedules in this short form.

Since you have completed Form 1040A, set it aside and prepare your tax return on Form 1040 to determine which is the more economical for you to use. Form 1040 is a long form and will require a little more time, study and care to prepare. On the following pages we will take you step by step through this next Form 1040.





THIS IS A FILLED-IN COPY OF PAGE 1 OF THE SIMPLIFIED FORM 1040A.

READ THIS FIRST: You probably have paid a substantial part of your 1943 tax bill through withholding or directly to the government. You may have underpaid or overpaid. File this form. It tells you and your government whether you owe any more, or are entitled to any refund.

Treasury Dept., Internal Revenue Service  
FORM 1040A

## OPTIONAL U. S. INDIVIDUAL INCOME AND VICTORY TAX RETURN - CALENDAR YEAR 1943

[This form may be used instead of Form 1040 if gross income is not more than \$3,000 and is only from the sources stated in items 1 and 2 below.]

NAME JOHN AND MARY DOE

Please print. If this return is for a husband and wife, use both first names.

ADDRESS 112 OAK STREET - TOLEDO, OHIO

Print street and number or rural route

City or town State

OCCUPATION Owner: Housewife

Social Security

No. (if any) 25-076 02

Do not write in these spaces

Serial

No.

Amount

paid, \$

(Cashier's stamp)

Cash—Check—M. O.

# GAIN

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or owed a tax on 1942

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allowances are given to and their families or dependents and women are not exempted from the armed forces, in which they do not have to pay any income tax, but if service pay is received, service pay receives other income, and exemption cannot be claimed. If the soldier, sailor, or airman in the United States, he does not have to pay income tax after the war or until he comes back to this country. If he is overseas, he may be exempted from income tax of her own of \$1,200 for those in the armed forces. See the booklet.

heet

on the back page of the booklet with the totals and various lines and pages of the booklet refers to the many

Your  
Income

1. Enter the TOTAL amount, before deductions for taxes, dues, insurance, bonds, etc., that you received in 1943 as salary, wages, bonuses, commissions, etc. (Members of armed forces read instruction 6)

List Employer's Name

City and State

Star Engine Works

Toledo Ohio

Total

2. Enter here any amounts you received in 1943 in dividends, interest, and annuities.

3. Now add items 1 and 2 to get your TOTAL INCOME and enter it here.

4. List the persons—other than wife or husband—who on July 1, 1943, obtained their chief support from you if they were not yet 18, or were mentally or physically unable to support themselves.

Name of Dependent

Relationship

If 18 years or over, give reason for listing

Ray

Son

You are allowed a credit of \$385 for each dependent. However, if you are not a married person living with wife or husband, you may nevertheless be the head of a family as defined in No. 6 on the other side of the form. If you are the head of a family only because of the dependents you listed above, allow \$385 for each listed dependent except one. Enter total dependency credit here.

5. Subtract item 4 from item 3. Enter the difference here. (Enter item 3 if item 4 is blank)

6. Turn over this form and check the box at the top which applies to you. Then, using the figure you entered in item 5, find your income tax in the table. Enter the amount here.

7. In the space on the back of this form, figure your Victory tax on item 5. Enter the tax here.

8. Now add items 6 and 7. Enter the total here.

9. If you filed a tax return on 1942 income, enter the amount of tax here. However, before entering anything, read carefully instruction 4.

10. Enter item 8 or item 9, whichever is larger.

11. FORGIVENESS FEATURE: Don't fill in A, B, and C below if either item 8 or 9 is \$50 or less.

A Enter item 8 or 9, whichever is smaller.

B Take three-fourths of A above. Enter this amount or \$50, whichever is larger. This is the forgiven part of the tax.

C Subtract B from A. This is the unforgiven part of the tax. Enter it here.

12. Add item 10 to the amount in item 11C, if any. Enter the total here. This is your total income and Victory tax

13. A Enter here your income and Victory taxes withheld by your employer.

B Enter here the total sums you paid last year on your 1942 income tax bill

C Enter here any 1943 income tax payments last September and December

D Now add the figures in A, B and C and enter the total here.

14. If the tax in item 12 is more than the total payments in item 13, you owe the difference. Enter it here. If the payments are greater, write "NONE" and skip items 15 and 16.

15. You may postpone, until not later than March 15, 1945, payment of the amount you owe up to one half of item 11C. Enter the postponed amount here.

16. Enter the amount you are paying with this return (subtract item 15 from item 14).

17. If the TOTAL of your 1943 payments (item 13) is larger than your tax (item 12), enter the difference. You have overpaid your 1943 tax by this amount.

Check (✓) what you want done: Refund it to me ☒ Credit it on my 1944 estimated tax ☐

What You've  
Paid  
and What  
You Owe

Terms of  
Payment  
or Refund

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

Date March 2, 1944 (Signature) Mary Doe (Signature) John Doe

If this return includes income of both a husband and wife, it must be signed by both



ORDER No. **ATO-175421**  
 NOT GOOD FOR PASSAGE  
 AMERICAN AIRLINES, INC.  
 ONE TRIP AIR TRAVEL ORDER  
 This order must be surrendered in duplicate to  
 airline employee when ticket is issued  
 RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
 DATE ISSUED: **1/25** 194**4**  
 NAME OF AIRLINE: **Eastern**  
 TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE  
 ISSUED WITH THE SUBSCRIBER ARE STATED HEREUNDER.  
 OF TRIP (S) WITH SUBSCRIBER (NAME, ETC.)

DUPLICATE TO TICKET  
 ISSUING LINE  
 NON-TRANSFERABLE  
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 IN USE

THIS IS A FILLED-IN COPY OF PAGE 2 OF THE SIMPLIFIED FORM 1040A.

Check your family status in the proper box below before you use the table to find your income tax.

1. Single (and not head of family) on July 1, 1943. ☐  
 2. Married but not living with wife or husband (and not head of family) on July 1, 1943. ☐ **A**  
 If you checked No. 1 or No. 2 above, find your tax in column **A** of the table below

3. Married and living with wife or husband on July 1, 1943, but each filing separate returns on this form. ☐ **B**  
 If you checked No. 3 above, find your tax in column **B** of the table below

4. Married and living with wife or husband on July 1, 1943, and only one had gross income during the year. ☒  
 5. Married and living with wife or husband on July 1, 1943, and this return includes gross income of both wife and husband for the entire year. ☐  
 6. Others who are head of family (a single person or married person not living with wife and husband who exercises family control and supports closely connected dependent relative(s) in one household) on July 1, 1943. ☐  
 (State number of such dependent relatives: **2**) **C**  
 If you checked No. 4, 5, or 6 above, find your tax in column **C** of the table below

Now read down to where the figure you entered in item 5 falls, and then across to your column. Enter the tax you find there as item 6 on the other side.

If Income subject to tax (item 5 on other side) is		COLUMN			If Income subject to tax (item 5 on other side) is		COLUMN			If Income subject to tax (item 5 on other side) is		COLUMN		
OVER	But not over	Your TAX is	Your TAX is	Your TAX is	OVER	But not over	Your TAX is	Your TAX is	Your TAX is	OVER	But not over	Your TAX is	Your TAX is	Your TAX is
\$0	\$525	\$0	\$0	\$0	\$1,350	\$1,375	\$141	\$122	\$10	\$2,175	\$2,200	\$283	\$264	\$150
525	550	1	0	0	1,375	1,400	145	126	14	2,200	2,225	288	269	155
550	575	4	0	0	1,400	1,425	149	130	17	2,225	2,250	292	273	159
575	600	7	0	0	1,425	1,450	154	135	21	2,250	2,275	296	277	163
600	625	11	0	0	1,450	1,475	158	139	25	2,275	2,300	301	282	168
625	650	15	0	0	1,475	1,500	162	143	29	2,300	2,325	305	286	172
650	675	20	3	0	1,500	1,525	167	148	34	2,325	2,350	309	290	176
675	700	24	6	0	1,525	1,550	171	152	38	2,350	2,375	314	295	181
700	725	28	9	0	1,550	1,575	175	156	42	2,375	2,400	318	299	185
725	750	33	14	0	1,575	1,600	180	161	47	2,400	2,425	322	303	189
750	775	37	18	0	1,600	1,625	184	165	51	2,425	2,450	327	308	194
775	800	41	22	0	1,625	1,650	188	169	55	2,450	2,475	331	312	198
800	825	46	27	0	1,650	1,675	193	174	60	2,475	2,500	335	316	202
825	850	50	31	0	1,675	1,700	197	178	64	2,500	2,525	340	321	207
850	875	54	35	0	1,700	1,725	201	182	68	2,525	2,550	344	325	211
875	900	59	40	0	1,725	1,750	206	187	73	2,550	2,575	348	329	215
900	925	63	44	0	1,750	1,775	210	191	77	2,575	2,600	353	334	220
925	950	67	48	0	1,775	1,800	214	195	81	2,600	2,625	357	338	224
950	975	71	52	0	1,800	1,825	218	199	85	2,625	2,650	361	342	228
975	1,000	76	57	0	1,825	1,850	223	204	90	2,650	2,675	366	347	233
1,000	1,025	80	61	0	1,850	1,875	227	208	94	2,675	2,700	371	351	237
1,025	1,050	84	65	0	1,875	1,900	231	212	98	2,700	2,725	376	355	241
1,050	1,075	89	70	0	1,900	1,925	236	217	103	2,725	2,750	381	359	245
1,075	1,100	93	74	0	1,925	1,950	240	221	107	2,750	2,775	386	364	250
1,100	1,125	97	78	0	1,950	1,975	244	225	111	2,775	2,800	391	369	254
1,125	1,150	102	83	0	1,975	2,000	249	230	116	2,800	2,825	396	374	258
1,150	1,175	106	87	0	2,000	2,025	253	234	120	2,825	2,850	401	379	263
1,175	1,200	110	91	0	2,025	2,050	257	238	124	2,850	2,875	406	384	267
1,200	1,225	115	96	0	2,050	2,075	262	243	129	2,875	2,900	411	389	271
1,225	1,250	119	100	0	2,075	2,100	266	247	133	2,900	2,925	416	394	276
1,250	1,275	123	104	0	2,100	2,125	270	251	137	2,925	2,950	421	399	280
1,275	1,300	128	109	1	2,125	2,150	275	256	142	2,950	2,975	426	404	284
1,300	1,325	132	113	4	2,150	2,175	279	260	145	2,975	3,000	431	409	289
1,325	1,350	136	117	7										

a) Copy here the figure you entered in item 3 on the other side of this form. **\$2,442.00**  
 b) If you checked No. 1, 2, 3, 4 or 6 at the top of this page, enter \$624, or  
 If you checked No. 5, and both you and your wife or husband each had income of more than \$624, enter \$1,248  
 here; however, if either of you had \$624 or less, add the smaller of the two incomes to \$624 and enter the total  
 here. The figure you enter is your Victory tax exemption. **624.00**  
 c) Now subtract the amount in line b from the amount in line a. Enter the difference here. **1,818.00**  
 d) You now figure your net Victory tax. In the table below first find the percentage which applies to you and circle  
 it. Now, multiply the amount you entered in line c by the rate you circled. Enter the result here and in item 7  
 on the other side. (See examples below.) This method automatically allows you your credit, which depends on  
 whether you are married or single and how many dependents you have. **52.72**

DEPENDENTS	None	1	2	3	4	5	6	7	8	9	10
Single	3.75%	3.65%	3.55%	3.45%	3.35%	3.25%	3.15%	3.05%	2.95%	2.85%	2.75%
Married	3.0%	2.9%	2.8%	2.7%	2.6%	2.5%	2.4%	2.3%	2.2%	2.1%	2.0%

Those who checked No. 6 at the top of this page should use the rates for married persons in the table just above. However, count as dependents only the number for whom you claimed credit in item 4 on the other side of this form.

**EXAMPLE 1—Single, no dependents**

Amount entered in line c..... \$1525

Net Victory Tax rate..... 3.65%

(from table above)..... 55.68

Net Victory Tax (enter in line d) \$57.19

**EXAMPLE 2—Married, no dependents**

Amount entered in line c..... \$1525

Net Victory Tax rate..... 2.9%

(from table above)..... 44.75

Net Victory Tax (enter in line d) \$45.75

**EXAMPLE 3—Married, 2 dependents**

Amount entered in line c..... \$1525

Net Victory Tax rate..... 2.2%

(from table above)..... 33.79

Net Victory Tax (enter in line d) \$42.70

tions cover such far-flung t many Shell employees mu cities as Atlanta and Los Francisco, New Orleans a of Shell's divisions, refine single trip covers many of a great deal of careful plan may be the result of a last may be urgently needed at his office within a few hou would be the obvious answ most airplane travel must Army Priority Board, a the P.A.W. Naturally, it j approvals in a very short t train . . . and most trains almost every trip.

When a necessary busin in advance Miss McLean le: the itinerary. She calls a ra space is available and a possible space on the mos finds that not a thing is ava and she has no choice; tl must do, or perhaps the iti of the factors that may a travel is the last-minute c quite impossible to forese tions cannot be avoided. B preliminary planning can last minute cancellation c McLean—when the other Occasionally they do come when she is desperately try one of Shell's necessary tra





## THE REGULAR FORM 1040

You may use this form regardless of whether your GROSS income is \$3,000 or not, but you must use this form if your GROSS income is over \$3,000.

For your reference a filled-in copy of this form will be found in the back of this Guide. In order to make it easy for you to fill out this form, we will take each item from the beginning to the end of your Return, and discuss each item as we go along. Therefore, place Form 1040 before you.

Under "For Calendar Year 1943"—if you have previously reported on a fiscal year basis (any 12 months' period that you desire), you must continue to do so this year. But if this is your first Return, it is easier to keep your record on a calendar year basis, from January 1 to December 31.

Enter your name and address and state whether the Return is for yourself or you and your wife (husband), your occupation and Social Security number.

### INCOME: Salaries, Wages, Etc.

Enter your employer's name and address and the amount of earnings received from each on **Line 1**. Upon examining your Return for 1943 you will find two columns in the Return, Column 1 "Income Tax Net Income", and Column 2 "Victory Tax Net Income". This second Column is for the purpose of assembling the necessary figures to calculate the Victory Tax Return. You will note there are several lines where the extensions have been exed out (xxxxx) which indicate that no figures are necessary in that column at those points.

As we go through the routine of making up your report you will find that we instruct you where the figures are to be extended over to the Victory Tax Net Income Column.

You no doubt have set up your Income figures in your Work Sheet. Check the following carefully to determine that all income has been reported which covers salaries, wages, and other compensations for personal services. Where your services have been traded or paid for in goods, the value of same must be included.

If you have estimated your total wages from figures given you by your employer, please keep in mind that any deductions he has made from your paycheck such as the purchase of Defense Bonds, Stamps, Union Dues, Old Age Benefit Taxes, State Unemployment Insurance, Group Insurance, or Pension Plan Contributions, must be considered by you as part of your wages and reported in your total income.

**Other possible sources of income** that must be reported: gifts in the form of cash, bonds, stamps or merchandise (which are received as a consideration for services rendered)—back salary upon reinstatement to your job—fees as a juror, director or executor of an estate—amount received in cancellation of a contract, rewards, tips, salaries received while absent from work for sickness or other reason—pay received after retirement because of disability, board and lodging if furnished by employer (taxable if not furnished for the convenience of the employer)—earnings of minor children (in states where parents are entitled to receive them)—strike benefits, severance pay on leaving a job, bonuses, premiums paid by employer for life insurance of employee if the employee is the beneficiary. **Alimony payments** (see Special Section covering alimony).

### Non-Taxable Income

There are some types of income you do not have to report, as follows: gifts not received as consideration for services rendered, pension payments to soldiers' and sailors' widows, Social Security, railroad retirement compensation, compensations paid out of trust created by employee, receipts under Workmen's Compensation Act, accident or health or employment insurance benefit, premiums on group insurance that were paid by the employer, bonuses paid to a widow who rendered no service after the death of the husband, whether paid in lump sum or over a period of time—obligation or bequest received from an estate.

You have now determined your total gross income and have entered the amounts opposite your various employers' names or other sources. **These amounts are entered in Column 1 under "Income Tax Net Income" in Column 2 under "Victory Tax Net Income."** Total up the two columns and you have the figures opposite "Total", of Line 1, Page 1, of your Income Tax Return.

### Deductible Expense

(Note here that you are required to attach an itemized statement of these expenses.)

Upon referring to your Work Sheet you will find a number of items that you have entered as Deductible Expense which include your union dues and all occupational expenses. Again check these carefully and include the following: fee paid to an employment agency, legal fees paid for

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**ONE TRIP AIR TRAVEL ORDER**  
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 airline employee when ticket is issued  
**RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER**  
 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
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### Expenses You Cannot Deduct

Bus or streetcar fare—traveling expense in search of employment—legal fees for personal work—expense for moving because of changed employment—dues paid to social and athletic clubs—wages paid to servants—fees for infraction of laws—any illegal expense—rent of your home, board or room.

Again check back your deductible expenses, total same and enter the amounts in Columns 1 and 2; and deduct this from your total income and enter the difference opposite line "Compensation after deductible expenses" in Column 1 and Column 2, of Line 1, Page 1, of your Income Tax Return.

### DIVIDENDS

This is line 2 on your Tax Return. If you owned any securities during 1943 and have received dividends therefrom in cash, this amount must be reported in full—if you received property, the full market value must be reported—if a stock dividend this may or may not be taxable (if you received the same type of stock that you now hold, common for common, there is no tax to be reported, but if you received a different type stock, such as preferred, then the value of the stock must be reported as income). When you receive a check or cash for dividends sometimes a portion of the dividend may not be taxable. A notification slip accompanying your dividend will inform you of the amount that is not taxable. Distribution of earnings or shares of stock paid to or credited to your account from a Building and Loan Association are taxable dividends.

If you have received any dividends referred to as above, enter these amounts in Column 1 and Column 2, Line 2, Page 1, of your Income Tax Return.

### INTEREST ON CORPORATION BONDS, BANK DEPOSITS, NOTES

This is line 3 on your Tax Return. It covers all interest received by you during the year 1943—such as interest on bank accounts, both savings and commercial—on loans and mortgages; also, life insurance proceeds left on deposit with the insurance company.

### Corporation Bonds

If you have purchased any corporation bonds during the year, the interest due on these bonds must be reported less any interest paid at the time of purchase. You will find this information on the statement you received with your bond. Include in this interest any bond coupons that are due but have not as yet been collected or cashed. If you have in your possession any corporation bonds that you have received as a gift, the interest on these bonds must be computed from the time you receive such gift to the payment date of the interest coupon. We would suggest that if you possess such bonds you consult your bank or Internal Revenue Bureau to inform you the amount of interest that should be reported.

The total of your interest received from the above sources is now entered in Column 1 and Column 2, Line 3, Page 1, of your Income Tax Return.





## INTEREST ON GOVERNMENT OBLIGATIONS

This is line 4 on your Tax Return. If you do not own Government Bonds leave this line blank. By Government Bonds we mean bonds or notes issued by the Federal, State or Municipal Governments. The interest on many of these bonds is tax-exempt or partially taxable, depending on their type or date of issue. If you own any of these bonds, we suggest that you take a list of them to your bank or the Internal Revenue Bureau, and they will determine for you the amount of interest you must report.

### United States War Bonds

During the past year you may have bought War Bonds issued at a discount, to mature in 10 or 12 years. The discount is considered the same as interest and may be reported in either of two ways: no income until you actually cash the bond, or the increase in value of the bond as shown by its table of redemption values. If you use this latter method the first year, you must report the full increase of value from the date of purchase to the beginning of the year. You will find it much simpler to report according to the first method. This information also applies on savings or Baby Bonds.

You now enter the total of this interest in Column 1 and Column 2, Line 4, Page 1, of your Income Tax Return.

## ANNUITIES

If you are the beneficiary under an annuity or endowment contract, you will generally receive installments over a fixed period or during your entire life. If you received annuity payments in 1943 you must include an amount equal to 3 percent of the cost of the annuity.

This cost is the amount you paid for it if you purchased it, or the giver's cost if you received the annuity as a gift. For example, if a life annuity cost \$5,000 and you receive annual installments of \$500 each, you must include \$150 of each installment as income. (3% of \$5,000).

The remainder of \$350 is not taxable. However, if the total amounts excluded from income tax equal more than the cost, the entire amount of installments received thereafter must be reported as income and subject to tax.

The net amount, if any, is now entered in Column 1 and Column 2, Line 5, Page 1, of your Income Tax Return.

## CAPITAL GAINS AND LOSSES

This is Line 6 on your Tax Return (also Supplement, Schedule B).

Most employees will not use this form or this column. If you are an exception, we suggest that you go to your banker or the Internal Revenue Bureau for help. Otherwise, leave this space blank. (However, please note that for the first time non-business Bad Debts must be entered under this classification.)

## RENTS AND ROYALTIES

This is line 7 on your Tax Return. If you do not own property and have not received rent or royalties, this section does not apply to you.

If you receive income from property which you own or which you re-rent to another, or, if you own a duplex and rent half, the amount of rent received must be reported as rent on your Tax Return. You must also report as rent any bonuses received on signing of lease, any amounts received to obtain cancellation of lease, or any rent paid in advance.

Enter such amounts in Column 2, Schedule C (1), Page 2, of your Tax Return.

## Depreciation

Your total income for rent is subject to deductions such as depreciation, repairs and other expense.

This item appears under Column 3 in Schedule C(1), Page 2. A separate statement must be attached to your return showing how you arrived at your depreciation figure. For example: on a piece of property that cost \$5,000 and the land cost \$500, the balance of \$4,500 represents the cost of the building. If this building is brick with a life estimated at 40 years, you are allowed  $2\frac{1}{2}\%$  or \$112.50 for depreciation. If it is wood or stucco, with estimated life of 25 years, you may deduct a depreciation of 4%. This deduction taken each year and termed "Depreciation" must represent a reasonable allowance for such wear and tear on the property and you must be

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 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
 ORDER No. **ATO- 175421**  
 NOT GOOD FOR PASSAGE  
 DATE ISSUED: **1/25 1944**  
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prepared at all times to prove both the basis of computation used and the original cost of the property. You can best determine the depreciation rates on your property by consulting your local real estate dealer or banker.

### Repairs

This item appears in Column 4, Schedule C(1). These deductions represent the ordinary and necessary repairs to maintain the property that is rented, such as plumbing, painting, carpentry, masonry, roofing, etc.

### Other Expenses

This item appears under Column 5 in Schedule C(1). Any ordinary and necessary expenses paid, are an additional deduction from rents received. These usually are: light, fuel, exterminating, water charges, insurance, interest on mortgage, real estate taxes, supplies, legal fees for dispossessing tenants, etc.—or janitor's wages if you employ a janitor (also his Social Security tax).

**PLEASE NOTE:** If you take a deduction for real estate taxes, interest, and other expenses in your rent schedule, you cannot again make this deduction for these same items elsewhere in your return. This applies particularly where you are renting part of your home such as a duplex or a four-family flat, and you have taken your mortgage interest and taxes, etc., here. You cannot again deduct them on Line 12 or 13 shown later in this schedule. (If you are renting part of your house or duplex in which you live all expenses, except interest and taxes, must be apportioned.)

### Net Profit (or Loss) from Rentals

This item appears under Column 6 of Schedule C(1). The net profit or loss would be the difference between the amount you receive for rents and the total of depreciation, repairs and other expenses. The difference shows either a profit or a loss and enter on Line 7 on Page 1. You must file a detailed statement to accompany your Tax Return of all items listed under Schedule C(1). On the line: "Explanation of deductions claimed in Column 4 and 5" you can write: "See attached statement."

### Royalties

This income represents any amounts that you might receive from patents or royalties, secret processes or formulas, or ownership of land producing oil, gas, coal, etc. (for which you may deduct a depreciation or depletion from royalties received. The principal deductions are as follows: oil 27½%, gas 27½%, coal 5%, metals 15%; if you have extensive holdings of this kind, we suggest that you go to the Internal Revenue Bureau for help.)

These items would also be entered under Schedule C(1), Columns 2 and 6.

The entire totals of Schedule C(1) are now entered in Column 1 and Column 2, Line 7, Page 1, of your Income Tax Return.

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

As an employee working for others and not being engaged in a business or profession, you disregard this Line 8.

## OTHER INCOME

This is Line 9 on your Tax Return. This type of income differs from your regular income as reported on Line 1. Such income is derived from partnerships, fiduciary income or unusual transactions. If you have income from these sources, fill in Schedule C(3) on Page 2.

Enter the total of this type of income or loss in Column 1 and Column 2, Line 9, Page 1, of your Income Tax Return.

## TOTAL INCOME

You now total up the various sums in Column 1 and Column 2 that you have entered on your Tax Return covering all Lines from 1 through 9, and enter on Line 10 the total amount of your "Income Tax Net Income" and "Victory Tax Net Income."

## DEDUCTIONS

This is one of the most important parts of your Tax Return. This year's taxes will be heavy; therefore, oversights can be costly. Here is where your Work Sheet can be of considerable value to you if you have prepared it in advance of making out this Return. The more time you spend in

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checking and comparing your Work Sheet with the various Deductions listed here in this Guide, the greater the opportunity you will have for a substantial saving in your Return.

The first of these Deductions you will find opposite Line 11 on your Tax Return listed as:

## CONTRIBUTIONS

Note here the various Deductions under this heading must also be itemized under Schedule D on Page 3 of the Tax Return. If there is not room for them on your report, make a separate statement and attach it to your Return and note thereon "Refer to Line 11, Schedule D, Page 3."

These deductions, however, are limited to an amount equal to 15% of your Net Income before that deduction and any deduction for Medical Expenses.

A husband and wife filing a joint return are regarded as a single taxpayer.

You are allowed to deduct any contributions you made during the past year to non-profit organizations who are engaged in charitable, scientific, or philanthropic activities. Following is a list of your most likely contributions: American Red Cross, U. S. O., your church (includes pew rent, etc.), Community Chest, Y. M. or Y. W. C. A., Salvation Army, milk funds, hospitals, home for aged or needy, orphan asylums, Boy or Girl Scouts, American Legion and auxiliaries, Veterans of Foreign Wars, Elks, Masonic and other fraternal organizations where contributions are used for religious or charitable purposes. Some record should be kept of all contributions of this kind, such as receipts or cancelled checks.

You cannot make a deduction under this heading for dues to social fraternities, lodges, political campaigns, leagues, accounting societies.

Enter the total amount opposite Line 11 on your Tax Return.

## INTEREST

This is Line 12 on your Tax Return.

Note here the various Deductions under this heading must also be itemized under Schedule E on Page 3 of the Tax Return. If there is not room for them on your report, make a separate statement and attach it to your Return and note thereon "Refer to Line 12, Schedule E, Page 3."

All interest must be incurred and paid for by the taxpayer claiming deduction. If your home or property is in your wife's name you cannot deduct for interest unless you file a joint return, or your wife files a separate return. She may make the deduction in her return. You cannot deduct interest paid by you for others or interest paid by you on a guarantee for some other person.

The following are various types of interest if paid by you, or your wife on a joint return, that may be deducted: interest paid on loans or mortgages—interest included in F.H.A. or H.O.L.C. payments—interest on past-due taxes—interest on purchase of an automobile. These interest and finance charges must be clearly indicated as such in the contract, otherwise no deduction will be allowed. Interest on loans on life insurance policies only when the interest is actually paid.

### Interest Deductions for Victory Tax, Etc.

This applies generally when the taxpayer is engaged in carrying on a trade or business.

Enter the total amount of interest opposite Line 12 on your Tax Return.

## TAXES

This is Line 13 on your Tax Return.

Note here the various Deductions under this heading must also be itemized under Schedule F on Page 3 of the Tax Return. If there is not room for them on your report, make a separate statement and attach it to your Return and note thereon "Refer to Line 13, Schedule F, Page 3."

Remember that real estate taxes can be deducted only by the owner of the property. If your home or property is in your wife's name, as in the case of interest, you cannot deduct for taxes unless you file a joint return, or if your wife files a separate return she may make the deduction. You cannot deduct for assessments (such as street paving) which tend to increase the value of your property.

### Other Taxes

Automobile license tax—automobile operator's tax—Federal Use Tax (\$5.00) Federal admission tax on tickets for theaters, movies, sporting events (for this deduction, figure the average amount you would pay for one week, multiply it by 52, and deduct 10% of this amount for your allowable deduction)—gasoline taxes (only the state tax may be deducted with the exception of the following

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states where no deduction is allowed: Alabama, California, Georgia, Mississippi, Nebraska, South Carolina, Tennessee, Utah, Wyoming. To estimate this tax, ask your filling station operator the amount of state tax per gallon, and multiply it by the approximate number of gallons you purchased last year. You cannot deduct the  $1\frac{1}{2}\%$  Federal gasoline tax.

### Sales Taxes

You may deduct local and state retail sales taxes provided that at the time of purchase the tax was separately stated and paid by you. If you do not have receipts for all sales taxes that you claim, remember the government allows you to make a reasonable estimate. If you live in a state where a 3% sales tax is levied on consumers' purchases, try to estimate only the purchases made on which the actual state tax was levied, such as food, clothing, furniture, etc. Do not multiply your entire expenditures by 3% to estimate the amount of tax paid. You cannot deduct for a Federal sales tax of any kind, such as tax on automobiles, furs, jewelry, radios, tires, etc. Other Federal taxes that cannot be deducted are Federal Income Tax, Social Security Tax, Estate and Inheritance Tax, Gift Tax.

### Deductions for Victory Tax

This applies generally when the taxpayer is engaged in carrying on a trade or business.

Enter the total amount of your Taxes on Line 13 of your Tax Return.

### LOSSES FROM FIRE, STORM, SHIPWRECK, OR OTHER CASUALTY, OR THEFT

This is Line 14 on your Tax Return.

Note here the various Deductions under this heading must also be itemized under Schedule G on Page 3 of the Tax Return. If there is not room for them on your report, make a separate statement and attach it to your Return and note thereon "Refer to Line 14, Schedule G, Page 3."

The government allows for losses on your property (not connected with trade or business) from fire, storm, shipwreck and other casualties, or theft, and not covered by insurance, or if only partly covered by insurance. The loss must be deducted in the year in which it occurred and cannot be deducted in a future year even if not discovered until then. The amount of loss that can be deducted is limited to the difference in value of the property immediately before the loss and the value of the property immediately after the loss. If you lost or damaged an automobile owned for pleasure and where such damage is the result of faulty driving by yourself or another, but not due to wilful act, you can deduct this loss.

A few of the various losses not covered by insurance that may be deducted: damage to personal property by fire—damage to home, trees, lawns, or other buildings by storms—damage to automobile due to skidding on icy road, etc.—loss of personal property on a ship—damage to pipes by freezing—theft of jewelry, luggage, personal property, etc.—damage by floods or other natural physical forces—damage to a boiler in a home by explosion—loss of property seized or destroyed due to war.

Enter the total amount of your Losses From Fire, Storm, Shipwreck, or Other Casualty, or Theft on Line 14 of your Tax Return.

### MEDICAL, DENTAL, ETC., EXPENSES

This is Line 15 on your Tax Return.

Note here the various Deductions under this heading must also be itemized under Schedule H on Page 3 of the Tax Return.

Due to the manner in which the government allows these deductions they have set up an elaborate Schedule involving other figures in your return. Therefore, turn to Schedule H on Page 3. List here the names and addresses of the persons to whom doctor bills or hospital bills have been paid. List in column 2 dates of payment and the total in column 3. (If you do not have room in the Schedule for your various payments, make up a separate Schedule itemizing all payments and dates and amounts. Then enter in Schedule H as follows: "See attached Schedule of Medical, Dental, Etc., Expenses" and list your total amount under column 3.)

These various items include all medical expense such as doctor, dental, nurses' bills, drugs, medical supplies, hospital care, premiums on accident, health and hospitalization insurance for yourself, wife or dependents, any amount paid for the treatment or prevention of diseases, money paid for blood tests or blood transfusions, hearing devices, eye glasses, crutches or invalid chairs, the necessary travel expenses involved in physical or mental defects or illnesses.





This allowance is the portion of these expenses that exceeds 5% of your net income for 1943 as computed under Schedule H. The maximum deductions are \$2,500 for the head of a family or husband and wife who file a joint return, and in all other cases the maximum deduction is \$1,250.

You have now entered the total of the above deductions on Line 1 in Schedule H.

On Line 2 you deduct the amount of all compensation that you have received during the year from hospital insurance, etc.

On Line 3 you now have the total payment for medical care.

On Line 4 of Schedule H you enter your total income\* taken from Line 10 on Page 1 of your Tax Return.

Then you total all of the deductions you claimed on Page 1 of your Tax Return on Lines 11, 12, 13, 14 and 16. Subtract this total from Line 4, Schedule H.

You now have, on Line 6, your Net Income Before Deductions for Medical, Dental, Etc. Expense.

On Line 7 of Schedule H you take 5% of this total and enter it on Line 7; subtract it from Line 3 and this gives you the amount you may deduct and enter on Line 15 under DEDUCTIONS on Page 1 of your Tax Return. This figure cannot be more than the \$2,500 allowance as head of a family or husband and wife filing a joint return and in all other cases not greater than \$1,250.

## OTHER DEDUCTIONS

This is Line 16 on your Tax Return.

Note here the various Deductions under this heading must also be itemized under Schedule G on Page 3 of the Tax Return. If there is not room for them on your report, make a separate statement and attach it to your Return and note thereon "Refer to Line 16, Schedule G, Page 3."

### Alimony Payments

A husband may deduct alimony or separation payments to his wife provided a decree of divorce or separation was made and the obligation to pay is contained in a court order or decree or written instrument incident to the decree or order.

If a lump sum settlement is made by decree or instrument wherein the total sum is required to be paid in a period more than 10 years from the date of the decree, yearly installments not in excess of 10% of the principal sum can be deducted.

Payments made by the husband to the wife for the support of children are not deductible but may furnish the basis for a "dependent credit." Such payments received by the wife for the support of the children are not considered as income by her.

Temporary alimony payments before final decree are neither income to the wife nor deductible by the husband but permanent alimony payments after the decree are income to the wife and deductions by the husband.

The total amount of alimony payments, if any, is entered under Schedule G on Page 3.

### Bad Debts

For the first time, non-business bad debts, if any, must be entered under the classification of Capital Gains and Losses.

You now total all of the items you have listed under Schedule G and then enter this total in Column 1 and Column 2 on Line 16, Page 1, of your Tax Return.

## LINE 17

Total of Column 1 and Column 2 on Line 17.

## LINE 18

Subtract your total Deductions (Line 17, Column 1) from Line 10, Total Income. This gives you the sum for Line 18 or your "Income Tax Net Income."

## LINE 19

Subtract the Total of Column 2 under DEDUCTIONS from Line 10, Total Income, Column 2, which gives you Line 19, "Victory Tax Net Income."

## COMPUTATION OF INCOME AND VICTORY TAX

The final compiling of your tax this year is considerably more complicated due to the fact that we have two taxes involved, the Income and Victory Tax. We also have a portion of the 1942

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DUPLICATE TO TICKET  
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RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
This order must be surrendered in duplicate to airline employee when ticket is issued  
Reservations not used must be cancelled at such times before plane departure as may be required by the rules of the airlines on which passage is reserved.

AMERICAN AIRLINES, INC.  
ONE TRIP AIR TRAVEL ORDER

ORDER No. ATO- 175421  
NOT GOOD FOR PASSAGE

DATE ISSUED: 4/25 1944

NAME OF AIRLINE TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE PAID BY THE SUBSCRIBER ARE STATED HEREUNDER.  
(NAME, ADDRESS, PHONE NUMBER, ETC.)

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tax that has not as yet been paid, part of which was forgiven, and then a final balancing of your pay-as-you-go tax from July 1 on.

Refer now to your tax form, Page 4, Line 1, "Income Tax Net Income." Enter the figure here that you placed on Line 18 on Page 1 of your Tax Return.

### PERSONAL EXEMPTION

Your next entry, Line 2, is your Personal Exemption.

Please refer now to Schedule I on Page 3 of your Tax Return. This is an important item in your return as the government has given you exemptions under certain circumstances which cover in particular your general living expenses, such as food, shelter, and clothing. The government has set up a flat figure of exemption for this purpose regardless of the size of your income. The only distinction the law makes is between single and married persons.

If you are a single person the allowance is \$500, or

If married and not living with husband or wife the allowance is \$500, or

A married couple living together are entitled to a combined exemption of \$1200.

### Husband and Wife Both Have Income

In this case a married couple living together each have a personal income and each file a separate return—there is only one exemption allowed, \$1200. This deduction may be allowed to either one or the other on separate returns, or it may be split up, each taking whichever portion proves desirable. If married during the year, you must divide your exemption as to the number of months single and married. If you were single for four months you would take 4/12th of \$500 and 8/12th of \$1200 to arrive at your proper exemption. In figuring the fractional part of a month, if it is half a month or over, figure it as a full month.

If you are separated, divorced: if you do not live together with your wife or husband you are treated as a single person; for the time you have been separated your personal exemption drops back to \$500, but this does not apply where travel, business or illness makes it necessary for you to be absent from home, or where the husband is in military service, or a journeyman mechanic. Just as long as the two of you maintain a home to which you intend to and will return, you are entitled to the \$1200 exemption, but if you are legally or voluntarily separated, you cannot claim a married person's exemption.

### Head of Family

A person considered the head of a family is entitled to the full \$1200 exemption. Remember if you are claiming \$1200 as a married person you cannot also claim personal exemption as a head of a family (such as supporting parents). If you are single, divorced, or separated or a widow or widower you may possibly be entitled to head of family exemption, providing that you are maintaining the home and that there is but one household maintained, which you actually support. But for instance if you are supporting your parents or others in one home and you have a home of your own somewhere else, you cannot claim another exemption. If through circumstances you are obliged to maintain your parents or children with relatives or even find it necessary to place them with strangers, you are entitled to the exemption providing you are furnishing actual support. If a son or daughter supports, in one household, unemployed parents who are not capable of self-support, the son or daughter are entitled to a personal exemption of \$1200.

You now enter your exemptions and the credit claimed by you for same in Column 1 of Schedule I. If you are head of the family you state the circumstances such as "Maintain home for mother, brother, and myself."

You now enter the total of these exemptions opposite line 2 "Less: Personal Exemption" on Page 4.

### CREDIT FOR DEPENDENTS

This is Line 3 on Page 4. Again refer to your Schedule I on Page 4. In the second column of this Schedule you list your dependents.

A dependent is a person other than husband or wife who is under 18 years of age or incapable of self-support because of mental and physical condition. He may not reside with you but he must be dependent upon or receive chief support from you. You must give this person actual financial help or support to claim this dependency. You may be a single person supporting an aged father who maintains no home, providing you pay for his support. Minor children who receive half or more of their chief support from a trust fund or some other source may not be claimed as dependents





by parents although they live in the same household. If you are supporting refugee children or orphans you may claim credit for dependents regardless of where they reside. The only requirement is that you must be the chief support of the child or dependent.

We are working with Form 1040 on which you are entitled to a credit of \$350 for each dependent. This differs from the Optional Form referred to in the beginning of this Guide wherein the dependent figured at \$385.

### **Divorced or Separated**

If you are divorced or separated you may claim credit for the dependence of each child you support under 18 even though they live with the mother IF the Court Decree or Separation Agreement specifically states the amount you must give for the children and such amount is more than 50% of their support; if no mention was made about the children, you cannot claim credit (although your former wife can).

### **Partial Credit for Dependents**

Credit for dependents may be taken for only that part of the year during which the taxpayer is considered having contributed chief support: In this instance your deduction for the dependent must be figured on the number of months you actually supported him, based on a yearly allowance of \$350. For example, if a child is born the 1st of June, you may deduct 7/12ths of \$350 or \$204.17.

You now enter your Credit for Dependents in Column 2, Schedule I. Enter your reason for support of any dependent 18 years of age or over.

You now take the total figure of your dependents and enter it on Line 3, "Credit for Dependents," on Page 4.

You total both amounts of Lines 2 and 3 extend them to the last column. Subtract this total from Line 1 and you now have the balance, Line 4, of your "(surtax net income)."

### **Government Bond Interest**

This is Line 5 and represents a deduction for any Government Bond interest that you may have had on Line 4 (a), Page 1, of this Return.

It represents that portion of bond interest that is subject only to surtax. If you have no Government Bond interest to be deducted, disregard this and leave the space blank.

### **EARNED INCOME CREDIT**

This is Line 6 on Page 4 of your return. You now refer to Schedule J on Page 3.

If your income is \$3,000 or less, you will use Part 1. If it is more than \$3,000, use Part 2 of this Schedule. This is another deduction that the government allows you from your total income. This "Earned Income Credit" is to give a slight advantage to taxpayers whose incomes are derived from wages, salaries and other payments for personal services. The Earned Income Credit is 10% of the amount of the Earned Net Income. If your net income is \$3,000 or less, enter this net income on the first line of Part 1 of Schedule J which is Line 18 on Page 1; then enter your 10% credit on Line 2 and you have the total of your "Earned income credit."

If your net income is more than \$3,000, use the second column of Schedule J. Enter your Earned Net Income (not more than \$14,000) on the first line of the second column. This "Earned Net Income" is the net amount you have earned through personal services. In figuring it, simply add up your earned income items such as salaries, commissions or bonuses; then subtract the expense connected with them such as travel, union dues, etc. This balance is entered on the "Earned Net Income" line of Column 2. Then enter "Net Income" from Line 18, Page 1, on the second line of Column 2. Now take 10% of the first line or 10% of the second line, whichever is smaller, but not less than \$300, and enter on the third line of Schedule J, Column 2.

You now enter this amount on Line 6 on Page 4. You then subtract the total of Line 5 and Line 6 from Line 4. The balance which you now have by subtracting the above gives you Line 7 or the "Balance subject to normal tax."

### **NORMAL TAX**

This is Line 8, Page 4.

Your Normal tax is 6% and you figure this on the total that you have on Line 7.

### **SURTAX**

This is Line 9 on Page 4 and is figured on the amount shown on Line 4 or your "Balance (surtax net income)." This surtax is an additional tax on your taxable income.

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 AMERICAN AIRLINES, INC.  
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 airline employee when ticket is issued  
 RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
 DATE ISSUED: **1/25-1944**  
 NAME OF AIRLINE: **EAL**  
 TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE  
 ISSUED WITH THE SUBSCRIBER ARE STATED HEREUNDER.  
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 TRAVELER, ETC.)

tions cover such far-flung many Shell employees municipalities as Atlanta and Los Francisco, New Orleans and of Shell's divisions, refine single trip covers many of a great deal of careful plan may be the result of a last may be urgently needed at his office within a few hours would be the obvious answer most airplane travel must Army Priority Board, at the P.A.W. Naturally, it just approvals in a very short time train . . . and most trains almost every trip.

When a necessary business in advance Miss McLean leaves the itinerary. She calls a room space is available and a possible space on the most finds that not a thing is available and she has no choice; then must do, or perhaps the itinerary of the factors that may a travel is the last-minute cancellations quite impossible to foresee tions cannot be avoided. But preliminary planning can last minute cancellation c McLean—when the other Occasionally they do come when she is desperately trying one of Shell's necessary tra

This tax starts at 13% on the first \$2,000 and increases as your income increases. The government has prepared a surtax table which must be used in computing this tax. (See the government General Instructions form which accompanied your tax return under heading of "Tax Computation Instructions" on Page 3.)

You select the percentage that applies to the nearest figure to your income; i.e., if your net income was \$2,000 the amount of your surtax would be 13%, or \$260. Always use the percentage on the nearest amount shown on the table.

If your income subject to surtax was \$4,000, then you would pay 13% on the first \$2,000 or \$260, and 16% on the second \$2,000, or \$320—or a total of \$580 on the total income of \$4,000.

You now have your Surtax figure which you enter on Line 9, Page 4, of your Tax Return.

### YOUR TOTAL INCOME TAX

Add Line 8 and Line 9 and enter total on Line 10, Page 4, of your Tax Return.

You in all probability have not filled in Schedule B as this represents a Gain or Loss from Sales of Capital Assets, etc. If you paid Income Tax in a foreign country or possession of the United States, this should be entered on Special Form 1116. If you have any, deduct it. If not, bring down the total on Line 10 to Line 12, Page 4, of your Return.

This amount is the "BALANCE OF INCOME TAX."

### VICTORY TAX

Before continuing on with your return you now must compute your Net Victory Tax. This is a new War tax and automatically ceases at the end of the year in which the War ends.

Refer now to Schedule K on Page 4 of your tax return.

On Line 1, "Victory Tax net income," you refer to Line 19 on Page 1, second column. Enter this figure on Line 1, under Schedule K.

### VICTORY TAX EXEMPTION

Every individual taxpayer is entitled to an exemption of \$624. An exemption of \$1,248 is allowed a husband and wife filing a joint return unless the Victory Tax Net Income of one spouse is less than \$624 in which case the total exemption is limited to \$624 plus the Victory Tax net income of such spouse. Example: Where the husband and wife file a joint return and the wife has an income of \$200, the joint exemption is then \$824.

The total of your exemption is now entered on Line 2, under Schedule K.

You now subtract Line 2 from Line 1 and you have Line 3, "Income subject to Victory Tax."

Line 4—you take 5% of the total that you have entered on Line 3 and enter it on Line 4.

### VICTORY TAX CREDIT

This is Line 5 of Schedule K. This was originally a "Post-War Credit" but since most taxpayers are eligible to claim it now because of War Bond purchases, etc., it was decided that this credit be allowed annually.

Read over the Schedule as it appears in the following order: (a), (b), and (c). Select whichever bracket to which you belong. Example: if you are a married person living with husband or wife, and only one return or a joint return is filed, or head of a family (c), you take 40% (plus 2% for each dependent) of the total that you have written on Line 4 and this amount must not be more than \$1,000 (plus \$100 for each dependent). Example: if the amount of the figure on Line 4 was \$100 and you had one dependent, you would take 42% of \$100 or \$42.

You enter this figure opposite whichever one of the group of three to which you belong (a), (b) or (c).

You now subtract this amount from the total on Line 4 and you have the total to enter on Line 6.

You now take this amount and enter it on Line 13, "NET VICTORY TAX," under your "COMPUTATION OF INCOME AND VICTORY TAX," Page 4 of your return.

You now total Lines 12 and 13 and enter the amount on Line 14 under "COMPUTATION OF INCOME AND VICTORY TAX," Page 4 of your return.

### INCOME TAX PAID AT SOURCE ON TAX-FREE COVENANT BOND INTEREST

This is Line 15 on Page 4 of your return.

If you have any income from this source you will find a special Schedule for this purpose on Page 4 of the Government General Instructions. If you have this type of bond, we again suggest that you consult your banker or Revenue office; otherwise, disregard this item.





Line 16 on Page 4 of your return would be the balance after any amount entered on Line 15 was deducted from Line 14.

## TAX FORGIVENESS 1942

In addition to the 1943 Income and Victory Tax, you probably owe the unforgiven portion of your 1942 tax. This is due to the fact that when the nation's taxpayer was placed on a current basis and started on the Pay-as-you-go system there was one-fourth of your 1942 tax still unpaid. If your 1942 tax was \$50 or less, then your tax liability was completely forgiven. If this tax was over \$50 but less than \$66.67, the \$50 was cancelled and you pay the excess over the \$50 on March 15, 1944 and March 15, 1945. If your 1942 tax was over \$66.67, there is a 75% cancellation of the 1942 tax and 25% of this tax is still due and payable on March 15, 1944, or at your option, half in 1944 and half in 1945.

**IF YOUR 1943 TAX WAS LESS THAN YOUR 1942 TAX, THEN THIS PROCEDURE IS BASED ON YOUR 1943 TAX.**

However, this will work itself out by continuing to fill in your computation.

## YOUR INCOME TAX FOR 1942

You should receive this figure by mail from the government with your tax blanks on a special Form 1125 and this form must be returned when you file your tax return this year. If the figures shown on this form do not agree with your 1942 records, return the statement at once with a letter of explanation.

Enter here on Line 17 the total of your Income Tax for 1942.

You now take the total that you entered on Line 16 and enter it on Line 18 which is your 1943 tax providing this 1943 tax is **LARGER** than your 1942 tax.

If your 1942 tax is the **LARGER** amount, then again enter the amount you have already entered on Line 17.

If you are a member of the Armed Forces and served any time during the years of 1942 or 1943, and are filing a return at this time, see Page 4 of the government instructions. Also read the information in this book under the heading "SOLDIERS, SAILORS AND THEIR DEPENDENTS."

## FORGIVENESS FEATURE

This is Line 19 of your computation on Page 4 of your return.

If your Line 16 or Line 17 is \$50 or less, you do not make these entries. If they are more than \$50, enter the total that you placed on Line 16 or 17, whichever is smaller, on Line (a).

You now take  $\frac{3}{4}$  of this figure and, if this result is less than \$50, enter \$50; if it is larger, enter the exact amount on line (b).

Subtract these amounts and enter the result on line (c) which is the unforgiven part of your tax and is the balance that is entered on line (c) in your Computation form.

You now add Line 18 and 19(c) and the result is your "TOTAL INCOME AND VICTORY TAX." This is entered on Line 20.

## TAX PAYMENTS YOU HAVE ALREADY MADE

You now enter the total amount of your Income and Victory Tax that has been withheld by your employer on Line 21 (a). (See your Work Sheet.)

Then enter the Total Income Tax that you paid on your 1942 Income opposite item (b). This amount is also shown on the Form 1125 that you received from the government. If your payments were made in installments on March 15 and June 15, 1943, this would be the total of those figures. If you paid the entire amount of your 1942 tax in March, 1943, then this amount should be entered here opposite item (b). If you filed a Declaration of Estimated Tax for 1943 in September and paid a portion of that tax at that time, and also paid an additional portion of it in December 1943, you add these amounts paid on your Declaration and enter them opposite item (c) on your computation.

You now add these total payments and place them opposite item (d) on this computation.

If item (d), the "Total payments," is less than Line 20, "Total Income and Victory Tax," bring down the difference and enter on Line 22.

Refer back to Page 1 of your Return.

If there is an unpaid balance you enter it on Line 20. If there is an overpayment, you enter this amount on Line 23, Page 1.

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 DATE ISSUED: **1/25/1944**  
 TO OFFICE IN USE  
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You now refer back to Page 4 again and check Line 19 (c). This is the amount of the unforgiven tax that you still owe. You may, if you so desire, pay half of this now and postpone the other half until March 15, 1945. If you are postponing half of it, enter this amount on Line 21, Page 1.

You now subtract Line 21 from Line 20 and enter the difference on Line 22, which is the amount you will pay with this return unless you are overpaid and, if your tax shows an overpayment, the amount is shown on Line 23. You either pay this full amount on Line 22 or you check your tax return indicating how you wish to have your refund, shown on Line 23, settled by the government, either as a credit on your 1944 tax or a refund to you.

You now sign and date your return at the right. Husband and wife both sign if it is a joint return. (The space at the lower left is for the additional signature of the person who prepared your return in case you had it prepared by someone else.)

You received Form 1125 (your 1942 tax figures) from the government with your tax blanks. Attach this Form to your tax report and return.

Be sure and keep duplicate copies of all your Income Tax Returns and mark your copies as to where they were filed, the date they were filed, and the amount of money paid.

Keep your Work Sheet and all receipts you may have and used in preparing this return for future reference and for next year's return.

**Method of Payment.** The final tax may be paid by cash, check or money order. If paid by check or money order it must be made payable to the "Collector of Internal Revenue." The final tax must be paid in full when filing the return except, however, that one-half of the unforgiven portion of the tax may be paid on March 15, 1945.

### SOLDIERS, SAILORS, AND THEIR DEPENDENTS

The fact that you are a member of the Armed Forces does not exempt you from tax, but the government does give you and your dependents certain allowances and considerations. This allowance is given only to those in active service and does not apply to civilian workers or members of the Army Specialist Corps or personnel in inactive service or retirement.

If you are serving outside of the United States, you do not have to file a return until after the War or until you come back home. You wife may also postpone filing until you come back to the United States unless she has an income of her own of \$1,200 or more. If she files a return, she should take all exemptions.

As a member of the Armed Forces, you do not have to report on or include the first \$1,500 of your service pay. This special allowance is called EXCLUSION.

If you served any time during the year 1942 or 1943 you may recompute your tax for 1942, excluding from it all earned income up to \$14,000. This tax, as recomputed, then becomes the tax to compare with the 1943 tax to determine the amount of tax forgiven. In most cases this will result in complete elimination of the 1942 tax for the serviceman and a possible refund on his final return.

### QUESTIONS

At the bottom of Page 3 are a series of questions to be answered by the taxpayer. Most of the questions are fairly simple and easy to answer.

1. Did you file a return for any prior year? Answer Yes or No.  
If so, what was the latest year? If last year was the latest return, enter 1942. To what Collector's office was it sent? This is the office of the District in which you reside unless you moved to some other location since filing your last return.
2. This represents taxes, either estimated or installments paid on your 1943 tax. List the Collector's office to which these taxes were sent.
3. If a separate return was made for the current year, state (a) your wife's or husband's name; (b) personal exemption, if any claimed; (c) again the Collector's office to which it was sent.
4. Your return in all probability was made on a cash basis unless you were in business or a farmer.
5. This question as to any raises in wages may be answered by Yes or No.
6. Under the General Instructions on Page 1, items exempt from tax—these would include special gifts that you may have received that were not considered for services rendered; any money or property that you received through a will or inheritance; the proceeds of a life insurance policy that you may have received by reason of death, or any amounts received from a life insurance policy or endowment policy not payable by death.  
Attach a statement showing source, nature and amount of such income.
7. If you have, during the year, directly or indirectly, owned any stock in a foreign corporation or personal holding company, answer Yes or No and if Yes, attach a statement listing the various securities that you hold.





THIS IS A FILLED-IN COPY OF PAGE 1 OF THE REGULAR FORM 1040.

FORM 1040  
Treasury Department  
Internal Revenue Service

UNITED STATES  
INDIVIDUAL INCOME AND VICTORY TAX RETURN

Page 1  
1943

OPTIONAL FORM 1040A MAY BE FILED INSTEAD OF THIS FORM IF GROSS INCOME IS REPORTED ON THE CASH BASIS FOR THE CALENDAR YEAR, IS NOT MORE THAN \$1,000, AND CONSISTS WHOLLY OF SALARY, WAGES, OTHER COMPENSATION FOR PERSONAL SERVICES, DIVIDENDS, INTEREST OR ANNUITIES

FOR CALENDAR YEAR 1943

or fiscal year beginning Jan. 1, 1943, and ending Jan. 1, 1944

PRINT NAME AND ADDRESS PLAINLY. (See Instruction C)

JOHN AND MARY SMITH

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

112 OAK STREET

(Street and number, or rural route)

TOLEDO

OHIO

(City or town)

(State)

Occupation *Housewife* Social Security number, if any *26-271-03*

(Do not use these spaces)

File Code

Serial No.

District

(Cashier's Stamp)

COMPUTATION OF NET INCOME

INCOME		Column 1 Income Tax Net Income	Column 2 Victory Tax Net Income
1. Salary, Wages, and Compensation for Personal Services	Employer's Name <i>Lion Stamping Co.</i> City and State <i>Toledo Ohio</i>	\$ 3950 00	\$ 3950 00
(Members of armed forces see Instruction I)	Total	\$ 3950 00	\$ 3950 00
	Less: Deductible expenses. (Attach itemized statement.) \$ 109 00	109 00	109 00
	Compensation after deductible expenses	\$ 3841 00	\$ 3841 00
2. Dividends		40 00	40 00
3. Interest on corporation bonds, bank deposits, notes, etc.		12 00	12 00
4. Interest on Government obligations, etc.: (a) From line A (8), Schedule A.			xxxxxx xx
	(b) From line B (5) and (3), Schedule A		
5. Annuities			xxxxxx xx
6. (a) Net gain (or loss) from sale or exchange of capital assets. (From Schedule B)			xxxxxx xx
	(b) Net gain (or loss) from sale or exchange of property other than capital assets. (From Schedule D)		
7. Rents and royalties. (From Schedule C (1))			
8. Net profit (or loss) from business or profession. (From Schedule C (2))			
	(State total receipts, from line 1, Schedule C (2) \$ )		
9. Income (or loss) from partnerships; fiduciary income; and other income. (From Schedule C (3))			
10. Total income in items 1 to 9		\$ 3893 00	\$ 3893 00
DEDUCTIONS			
11. Contributions. (Explain in Schedule D)		\$ 70 00	xxxxxx xx
12. Interest. (Explain in Schedule E) (See Instructions 12 and 16 for Victory Tax deduction)		120 00	xxxxxx xx
13. Taxes. (Explain in Schedule F) (See Instructions 13 and 16 for Victory Tax deduction)		118 40	xxxxxx xx
14. Losses from fire, storm, shipwreck, or other casualty, or theft. (Explain in Schedule G)			xxxxxx xx
15. Medical, dental, etc., expenses. (Explain in Schedule H)		120 77	xxxxxx xx
16. Other deductions authorized by law. (Explain in Schedule G)			
17. Total deductions in items 11 to 16		\$ 429 17	
18. Income Tax net income (item 10, col. 1, less item 17, col. 1)		\$ 3463 83	xxxxxx xx
19. Victory Tax net income (item 10, col. 2, less item 17, col. 2)		xxxxxx xx	\$ 3893 00
INCOME AND VICTORY TAX			
20. Unpaid balance of 1943 Income and Victory Tax (from line 22, page 4)			\$ 141 13
21. You may postpone, until not later than March 15, 1945, payment of the amount you owe up to one-half of item 19 (c), page 4. Enter the amount postponed. (For persons whose surtax net income for 1942 or 1943 exceeded \$20,000, see Schedule L-2)			14 00
22. Amount paid with this return (item 20 less item 21)			\$ 127 13
23. Refund or Credit	If the total of your payments (line 21 (d) on page 4) is larger than your tax (line 20 on page 4), enter the difference. Indicate by a check mark (✓) what you want done with this overpayment: Refund it to me <input type="checkbox"/> ; Apply it on my 1944 estimated tax <input type="checkbox"/> .		

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

(Signature of person (other than taxpayer or agent) preparing return)

(Date)

(Signature of taxpayer)

(Date)

(Name of firm or employer, if any)

(If this is a joint return (not made by agent), it must be signed by both husband and wife.  
A return made by an agent must be accompanied by power of attorney. (See Instruction C)

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 NOT GOOD FOR PASSAGE  
 AMERICAN AIRLINES, INC.  
 ONE TRIP AIR TRAVEL ORDER  
 This order must be surrendered in duplicate to  
 airline employee when ticket is issued  
 RESERVATION OF SPACE MUST BE MADE IN USUAL MANNER  
 Reservations not used must be cancelled at such times before plane departure as may be required by the  
 rules of the airlines on which passage is reserved.  
 DATE ISSUED: **1/25** 194**4**  
 NAME OF AIRLINE: **ATL**  
 TICKETS FOR THE TRANSPORTATION DESCRIBED BELOW TO BE  
 ISSUED WITH THE SUBSCRIBER ARE STATED HEREUNDER.  
 OF PASSENGERS WITH SUBSCRIBER  
 (NAME, ADDRESS, ETC.)

THIS IS A FILLED-IN COPY OF PAGE 3 OF THE REGULAR FORM 1040.

Page 3

Schedule D.—CONTRIBUTIONS. (See Instruction 11)

Schedule E.—INTEREST. (See Instruction 12)

1. Name and Address of Organization	2. Amount	1. To Whom Paid	2. Amount
<i>St. Ann's Church</i>	<i>\$ 55.00</i>	<i>Mt. Zion Home - Interest</i>	<i>\$ 120.00</i>
<i>Red Cross</i>	<i>5.00</i>		
<i>Y. M. C. A.</i>	<i>5.00</i>		
<i>W. B. O.</i>	<i>5.00</i>		
Total. (Enter as item 11, page 1, subject to 15% limitation.)	<i>\$ 70.00</i>	Total. (Enter as item 12, page 1.)	<i>\$ 120.00</i>

Schedule F.—TAXES. (See Instruction 13)

Schedule G.—LOSSES AND OTHER DEDUCTIONS. (See Instructions 14 and 15)

1. Nature	2. Amount	1. Item No.	2. Explanation	3. Amount
<i>Real Estate Tax on Home</i>	<i>\$ 84.90</i>			
<i>Retail Sales Tax</i>	<i>12.00</i>			
<i>Gasoline</i>	<i>4.50</i>			
<i>Auto Tax State</i>	<i>17.00</i>			
Total. (Enter as item 13, page 1.)	<i>\$ 118.40</i>			

Schedule H.—MEDICAL, DENTAL, ETC., EXPENSES. (See Instruction 15)

1. Name and Address of Person to Whom Payments Were Made	2. Approximate Date of Actual Payment	3. Amount
<i>Dr. W. E. Smith, Toledo, Ohio</i>	<i>Sept. 1 - 1943</i>	<i>\$ 200.00</i>
<i>Dr. R. C. Stewart</i>	<i>Sept. 2 - 1943</i>	<i>150.00</i>
<i>St. Johns Hospital</i>	<i>Sept. 9 - 1943</i>	<i>150.00</i>
1. Total medical, dental, etc., expenses actually paid during the year as shown in column 3, above		<i>\$ 500.00</i>
2. Amount received during the year as compensation for such expenses	<i>Ohio Ins. Co.</i>	<i>200.00</i>
3. Payment for medical care not compensated for during the year (line 1 less line 2)		<i>\$ 300.00</i>
4. Total income in item 10, page 1		<i>\$ 3893.00</i>
5. Total deductions claimed in items 11, 12, 13, 14, and 16, page 1		<i>308.40</i>
6. Net income before deduction for medical, dental, etc., expenses (line 4 less line 5)		<i>\$ 3584.60</i>
7. 5% of line 6		<i>179.23</i>
8. Excess of line 3 over line 7. (Enter as item 15, page 1, subject to maximum limitation.) (See Instruction 15)		<i>\$ 120.77</i>

Schedule I.—PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS. (See Tax Computation Instructions)

(1) Personal Exemption			(2) Credit for Dependents				
Status	Number of months during the year in each status	Credit claimed	Name of dependent and relationship	Number of months during the year		Credit claimed (Head of a family may not claim credit for dependent used to qualify him as head of a family)	
				Under 18 years old	18 years or over		
Single, or married and not living with husband or wife, and not head of family.....		\$.....	John Jr.	12		\$ 350.00	
Married and living with husband or wife.....	12	1200.00	Mary	12		350.00	
Head of a family (explain below).....							
			Reason for support if 18 years or over.....				

Schedule J.—COMPUTATION OF EARNED INCOME CREDIT. (See Tax Computation Instructions)

(1) If your net income is \$3,000 or LESS, use only this part of schedule	(2) If your net income is MORE than \$3,000, use only this part of schedule
Net income (item 18, page 1) <i>\$ 3463.82</i>	Earned net income (not more than \$14,000) <i>\$ 3841.00</i>
Earned income credit (10% of net income, above) <i>346.38</i>	Net income (item 18, page 1) <i>3463.82</i>
	Earned income credit (10% of earned net income, or 10% of net income, above, whichever amount is smaller, but do not enter less than \$300) <i>346.38</i>

QUESTIONS

- Did you file a return for any prior year? If so, what was the latest year? To which Collector's office was it sent?
- If you claimed credit for tax paid in line 21 (c), page 4, to which Collector's office was your declaration sent?
- If separate return was made for the current year, state:
  - Name of husband or wife
  - Personal exemption, if any, claimed thereon
  - Collector's office to which it was sent
- Check whether this return was prepared on the cash ☐ or accrual ☐ basis.
- Was the rate of your salary or wages increased or decreased during your taxable year? (Yes or No)
- Did you receive during your taxable year any amount claimed to be non-taxable (see General Instruction I)? If so, attach schedule showing source, nature, and amount of such income.
- 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 501 of the Internal Revenue Code? If so, attach statement required by General Instruction L.

tions cover such far-flung t many Shell employees mu cities as Atlanta and Los Francisco, New Orleans an of Shell's divisions, refine single trip covers many of a great deal of careful plan may be the result of a last may be urgently needed at his office within a few hou would be the obvious answ most airplane travel mus Army Priority Board, a the P.A.W. Naturally, it j approvals in a very short t train . . . and most trains almost every trip.

When a necessary busin in advance Miss McLean le the itinerary. She calls a ra space is available and a possible space on the mos finds that not a thing is ava and she has no choice; tl must do, or perhaps the iti of the factors that may a travel is the last-minute c quite impossible to forese tions cannot be avoided. Bu preliminary planning can last minute cancellation c McLean—when the other Occasionally they do come when she is desperately try one of Shell's necessary tra





THIS IS A FILLED-IN COPY OF PAGE 4 OF THE REGULAR FORM 1040.

COMPUTATION OF INCOME AND VICTORY TAX. (See Tax Computation Instructions)

Page 4

1. Income Tax net income (item 18, page 1)		\$ 346.38
2. Less: Personal exemption. (From Schedule I-1)	\$ 1200.00	
3. Credit for dependents. (From Schedule I-2)	700.00	
4. Balance (surtax net income)		\$ 1900.00
5. Less: Certain interest on Government obligations (item 4 (a), page 1)		\$ 1563.88
6. Earned income credit. (From Schedule J-1 or J-2)	346.38	
7. Balance subject to normal tax		\$ 346.38
8. Normal tax (6% of line 7)		\$ 20.78
9. Surtax on amount in line 4. (See Surtax Table, page 3 of Instructions)		\$ 262.30
10. Total Income Tax (line 8 plus line 9). (If Schedule B is used and alternative tax computation made, enter line 16, Schedule B)		\$ 276.35
11. Less: Income Tax paid to a foreign country or U. S. possession. (Attach Form 1116)		\$ 276.35
12. BALANCE OF INCOME TAX		\$ 0.00
13. NET VICTORY TAX (line 6 of Victory Tax Schedule, below)		\$ 91.53
14. Total of lines 12 and 13		\$ 91.53
15. Income Tax paid at source on tax-free covenant bond interest. (See Footnote 1)		\$ 367.88
16. Line 14 less line 15		\$ 0.00
17. Income Tax for 1942. (See Statement, Form 1125, from Collector) (First, see page 4 of Instructions)		\$ 112.00
18. Enter line 16 or 17 whichever is LARGER. (Members of the armed forces see page 4 of Instructions)		\$ 367.88
19. FORGIVENESS FEATURE (Don't fill in (a), (b), and (c) below, if either line 16 or 17 is \$50 or less):		
(a) Enter line 16 or 17, whichever is SMALLER	\$ 112.00	
(b) Enter \$50 or three-fourths of (a), immediately above, whichever is LARGER. This is the FORGIVEN part of the tax	\$ 84.00	
(c) Enter the UNFORGIVEN part of the tax which is the BALANCE (subtract (b) from (a)). (See Footnote 2)		\$ 28.00
20. TOTAL INCOME AND VICTORY TAX. (Total of lines 18 and 19 (c))		\$ 395.88
21. Less: (a) Income and Victory Tax withheld by employer	\$ 198.75	
(b) Income Tax paid on 1942 income	56.00	
(c) Tax paid on 1943 income on account of Declaration of Estimated Tax		
(d) Total payments		\$ 254.75
2. UNPAID BALANCE OF INCOME AND VICTORY TAX. (If line 20 is larger than line 21 (d), enter the difference here and also as item 20, page 1; if not, see item 23, page 1)		\$ 141.13

FOOTNOTE 1.—If you claim a credit in line 15, disregard lines 19 (a) and (b), complete Schedule L-1 on page 4 of Instructions, and enter result in line 19 (c). Attach completed schedule.

FOOTNOTE 2.—If your surtax net income for 1942 or 1943 exceeded \$20,000, requiring you to complete Schedule L-2, enter here the amount shown on line 10 or 27 of such schedule, \$ \_\_\_\_\_ and increase 19 (c) by such amount.

Schedule K.—VICTORY TAX. (See Tax Computation Instructions)

1. Victory Tax net income (item 19, page 1)		\$ 3893.00
2. Less: Specific exemption (\$624 if return reports income of only one person; otherwise, see Instructions, page 3)		\$ 624.00
3. Income subject to Victory Tax (line 1 less line 2)		\$ 3269.00
4. Victory Tax before credit (5% of line 3)		\$ 163.45
5. Victory Tax credit:		
(a) Single person, or married person not living with husband or wife: 25% (plus 2% for each dependent) of line 4, but not more than \$500 (plus \$100 for each dependent)		\$ _____
(b) Married person living with husband or wife if separate returns are filed: 40% (plus 2% for each dependent) of line 4, but not more than \$500 (plus \$100 for each dependent)		\$ _____
(c) Married person living with husband or wife if only one return or a joint return is filed, or head of a family: 40% (plus 2% for each dependent) of line 4, but not more than \$1,000 (plus \$100 for each dependent). (See Schedule I-2, for exclusion of one dependent by head of a family)		\$ 71.92
6. Net Victory Tax (line 4 less line 5). (Enter in line 13, above)		\$ 91.53

Schedule L.—To be used only by individuals whose surtax net income for 1942 or 1943 exceeded \$20,000. Schedule to determine whether Section 6 (c) of the Current Tax Payment Act of 1943 is applicable

1. Surtax net income for 1942 (item 23, Form 1040 (1942))	\$ _____
2. Surtax net income for 1943 (line 4, above)	\$ _____
3. Surtax net income for base year, \$ _____ plus \$20,000: \$ _____ (Check year used: 1937 ____; 1938 ____; 1939 ____; 1940 ____)	

If either line 1 or 2 is greater than line 3, separate Schedule L-2 should be secured from the collector and filed with and as a part of this return.

Note.—If a joint return is filed for either 1942 or 1943 and separate returns for the other of such years, enter the aggregate of the separate surtax net incomes for the separate return year. The surtax net income to be entered in line 3 shall be determined in the same manner as the surtax net income entered in line 1 or 2, whichever is the lesser.

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### A Summary of Income—Deductions—Expenses for Year

Assembly here the necessary figures and information for your 1943 tax return which must be made on or before March 15, 1944.

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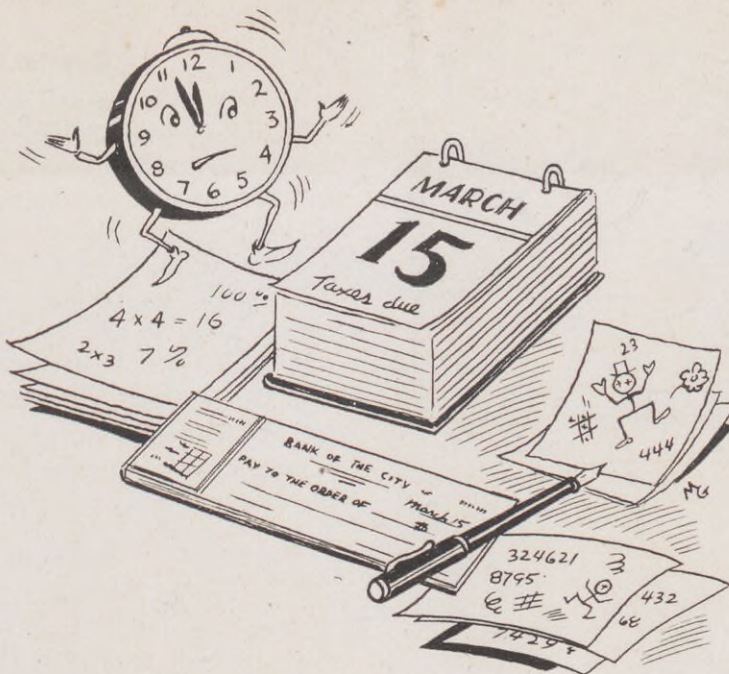
If you filed a Declaration of Estimated Tax in September or December, enter here:  
1. Amount paid on this Estimate Sept. 15 and Dec. 15, 1943 (Enter Page 4, line 21-c) - \$

**THIS IS YOUR PERSONAL RECORD . . . KEEP IT FOR FUTURE REFERENCE**

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# TAX TIME'S HERE AGAIN

by **R. V. Miller**

**Mgr. Financial Tax Dept.**

**M**ARCH 15th will be here before you realize it. And you know what that means—your 1943 Income Tax Return must be filed with the Collector of Internal Revenue on or before that date. Since more than 50 million Americans will file an Income Tax Return this year, yours will be far from the only headache caused by figuring up deductions and exemptions, allowances and credits on those rather complicated blanks.

## Assisting You

To assist you in preparing your Tax Returns, a special supplement—"The Employees Tax Guide"—is enclosed in this issue of Shell News. This booklet has been compiled and checked by independent tax experts and certified public accountants, and it should prove helpful to you as you dig down deep into your pocketbook for Uncle Sam.

## Who Must File?

Will you have to file an Income Tax Return for 1943? The answer is definitely "yes" if you come into any of the following classifications: a single person whose total income was \$500 or more; a married person whose individual income was over \$624; every husband and wife whose combined incomes were \$1,200 or more;

and every individual who paid or owed a tax on 1942 income.

## Armed Forces

Certain considerations and allowances are given to members of the armed forces and their families or dependents, although servicemen and women are not exempted from the tax. A member of the armed forces, in estimating his or her income, does not have to pay any tax on the first \$1,500 of service pay, but if service pay is less than \$1,500 and he or she receives other income, the unused portion of the special exemption cannot be used to offset the other income. If the soldier, sailor, or marine is serving *outside* of the United States, he does not have to file a return until after the war or until he returns home. A wife whose husband is overseas may postpone filing a return until he comes back to this country unless she has an income of her own of \$1,200 or more. Special information for those in the armed forces may be found on Page 18 of the booklet.

## A Work Sheet

A "Work Sheet" is printed on the back page of the Employees Income Tax Guide, with the totals and various columns "keyed" to the various lines and pages of your Tax Return. This Work Sheet refers to the many





allowances and deductions which are itemized throughout the Guide itself. It may be possible for you to save dollars by using the Work Sheet, and it will certainly make the preparation of your Tax Return much easier and simpler. So be sure to use the Work Sheet as it is suggested in the Guide. It's there to help you.

### Prepare Now

It is best to begin preparing your Tax Return early so that you will not have to rush to put some hurried figures on the blanks in the "wee small hours" after midnight on March 14th in order to get your Return filed by the 15th. Hastily prepared returns are quite apt to be incorrect, and they may also prove costly to you and your family.

### Check Your Records

So, before you begin to fill out your actual Income Tax Return, study the Work Sheet. Assemble the figures required there from your own personal financial records and from the information that Shell will give you on February 15th concerning your own income and the "withholding" tax. Read over the parts of the Guide which pertain to your particular income, deductible expenses, and other items. Study the exemptions and credits that you may take. When all of your notes and figures are assembled and the Work Sheet is completed, it is then time to begin filling out the actual tax blanks. You have probably already received these blanks by mail if you filed a return last year. If not, you may obtain them at almost any bank or postoffice.

## Capital Assets

A word might be said concerning the special rules applicable to gains and losses on the sale or exchange of capital assets, which subject is not covered in the booklet. For the ordinary taxpayer "capital assets" means stocks, bonds and other securities. If held over six months such assets are *long-term* and only 50% of any gain or loss is taken into account. The tax is in turn limited to 50%, thus resulting in an effective tax of 25% on the total long-term gain. If held for not more than six months they are *short-term* and 100% of any gain or loss is taken into account. The treatment of gains and losses after application of the foregoing percentages may be summarized as follows:

### Gains or Losses

If a taxpayer has both a net short-term gain and a net long-term gain, each is handled separately, i.e., the short-term gain is taxed in full as ordinary income; the long-term gain is taxed on the alternative basis which in effect limits the maximum tax to 25%. A net short-term gain, as reduced by a net long-term loss, is taxed in full as ordinary income. A net long-term gain, as reduced by a net short-term loss, is taxed on an alternative basis which in effect limits the tax to a maximum 25%. Finally, a net loss, either short or long-term, is deductible against a taxpayer's other income up to \$1,000. Any excess may then be carried over to the five succeeding years and applied first against a net capital gain, either short or long, in each of those years and then against other income to the extent of \$1,000.

### Residence Rentals

Certain other special rules giving the taxpayer the privilege of using the capital gain and loss provisions, apply to land and improvements used in trade or business which would include residences rented prior to sale.

### Amounts Withheld

Amounts withheld by the company are applied against the total tax due. If the amount withheld is greater than your tax liability, the law makes provision for a quick refund by granting the Collector of Internal Revenue authority to return the overpayment (where it does not exceed \$1,000) to you, or you may, if you wish, have such overpayment applied as a credit against your 1944 liability.

This year, with our armed forces pushing on to Victory with increasing might on every front, it is more important than ever that they have all the things they need for this tremendous battle. Every American should be proud and glad to pay his or her share of these taxes as a personal contribution toward winning the war and bringing our fighting men safely home again.





Fishing, while not a major part of New York City's living, is, nevertheless, important. Howard Beach, in Queens, has few streets, many canals, and the residents row from house to house, and to do their shopping.

*Photos by Lt. Herbert Edman, Air Corps, and Philip Wallach*

# THIS, TOO, IS NEW YORK

*by Norman Walters*

**T**HREE and a half years ago, reversing America's general westward trend, a mass migration occurred when 400 Shell employees and their families came East from St. Louis to the combined new Head Office in New York's Radio City. Those hectic moving days will be talked about for years by all who were either a part of the move, or who helped make it possible.

All in all over a thousand persons came to New York. To most of them it was an adventure which they greeted with mixed emotions. While St. Louis is far from a small town, indeed is the heart of the middle-west, obviously it is dwarfed by the largest city in the world. Some of those who came to New York were originally small-town residents who had looked with trepidation upon the events which took them to St. Louis . . . now the change to New York was looked upon with a mixture of awe, wonder, suspicion, and hope.

Today the general reaction is one of surprise. New York is not the city they had imagined, not the city pieced together from tales of those who had spent a few hours or even a few months in the metropolis. They feel that the country at large doesn't begin to know, and hence appreciate the city as a whole. The picture of New York they previously had was that portrayed by

the motion picture, radio, gossip columns, and popular fiction.

They have discovered that New York is very little different from other American cities; the people are the same, friendly when you get to know them; the buildings are bigger but . . .

New York, to most Americans, is Wall Street, Broadway, and Fifth Avenue; fashionable stores, night clubs, tall buildings, and opening nights. True . . . all of these are a part of the great city, but just a part.

To many Americans (and some New Yorkers) Brooklyn is their comic cousin, home of a peculiarly daft baseball team, and people who speak with an odd accent; the Bronx is an out-of-the-way, queer sort of place; Manhattan, the hectic business and pleasure center of the world; Queens a strange, unknown part; while Richmond (Staten Island) is rarely even thought of as a part of the City of New York. Yet each borough is just one fifth of the great city, each no more "New York" than the other.

Of course, a large percentage of "New Yorkers" don't actually live in the city. There are tens of thousands who, each morning, dash for the 8:11 from New Rochelle, Scarsdale, or White Plains in Westchester County (north





To most New Yorkers St. Patrick's Cathedral is representative of New York's churches . . . but there are many similar to the Flatbush Dutch Reformed Church in Brooklyn. Recent statistics show that the State of New York has the highest percentage of churchgoers in the entire 48 states.



The horse is not the forgotten animal in city life. These stables on Manhattan's 24th Street have been in business for over seventy-five years and "business was never better."

of the city); others from Garden City, Hempstead, or one of the many Long Island towns (east of the city); and countless other commuters who come from our neighboring states of New Jersey and Connecticut. Each of their communities is similar to those in all states . . . completely self-contained, with local officials, stores, and theatres. But there is one great difference . . . almost their entire male population works in New York City.

Since Manhattan is the best known borough perhaps it is best to start our tour of the New York YOU don't know in that over-publicized place. A smaller percentage of Shell employees live in Manhattan than in any other borough excepting little Richmond. In fact fewer Shell employees live in Manhattan than make the long commuter's trip. The probable explanation is that our fellow workers in Head Office are still country folks at heart, who prefer the wide open spaces to the more confining parts of the city.

But here in Manhattan there can be comfortable living, with the added advantage of convenience. For instance, a number of Shell people live in Tudor City on famous 42nd St., overlooking the East River and Long Island. It is just a fifteen minute stroll across 42nd St. and up 5th Avenue to Radio City and is one of many apartment developments with large gardens and terraces.

One of the features of life in Manhattan is "underground" living. You can walk amazing distances through and under buildings without ever going out in the street. The advantages in bad weather or heavy traffic are obvious. It is possible, for instance, to walk from Times Square to Pennsylvania Station or Macy's Department Store, without going outdoors. This is a distance of over a half-mile. In combination with New York's many subways the tunnels make it possible to go almost anywhere without getting your feet wet on snowy days. Here in Radio City almost every conceivable type of shop is found in the underground passages. On particularly stormy nights Shell commuters, by taking a few subway trains, and walking through a few passages, can go from Radio City to Grand Central Terminal (a half-mile in a diagonal direction, with no direct transportation other than taxi).

Familiar to all are New York's Times Square, 52nd Street, and the financial district; unfamiliar are neighborhoods within a few minutes from these more famous sections. Just one subway express station (three minutes) from Times Square, and a minute's walk, is the now rebuilt Riverside Drive with its tremendous park and promenade. The park stretches for  $7\frac{1}{2}$  miles to the north. It has been built on filled-in land over what once was the Hudson River's east bank. The unsightly tracks of the New York Central Railroad have been covered over and are completely lost to sight and sound by their covering of shrubs and trees. Here, daily, thousands



upon thousands of baby carriages are wheeled by fond parents, who can, if they wish, sit on any of the thousands of benches which overlook the picturesque Hudson River and the new express highway to New England. The park has countless tennis courts, tracks, bicycle paths, dance floors and roller rinks.

Crowded Manhattan's famous Central Park is just a half-mile east of the Drive. It is so large that when over a million people annually attend "I Am An American Day" they only partially fill two of its many tremendous lawns . . . a mere fraction of the park. On its lakes and ponds New Yorkers enjoy rowing in summer, skating in winter; and on its hills are many skiers. But "crowded" Manhattan's prize possession is Fort Tryon Park near the northern tip. In the shadow of gigantic George Washington Bridge, it is considered by experienced travelers to be one of the world's most beautiful parks.

Scattered throughout the borough (as in all of the city's boroughs) are many schools, old and new. Some are architectural gems such as Hunter College on Park Avenue. The High School of Music and Art is one of the very few such high schools in America. Also prominent in the scheme of Manhattan life is famous Columbia University which covers many acres of the world's most expensive land; also, branches of New York University and Fordham which occupy buildings in lower Manhattan.

In Manhattan the apartment house reigns supreme. In the neighboring borough of the Bronx, as well as the other boroughs, the apartment house is gradually replacing the private home. Surprisingly, the last census reveals that more New Yorkers live in private homes than in apartments.

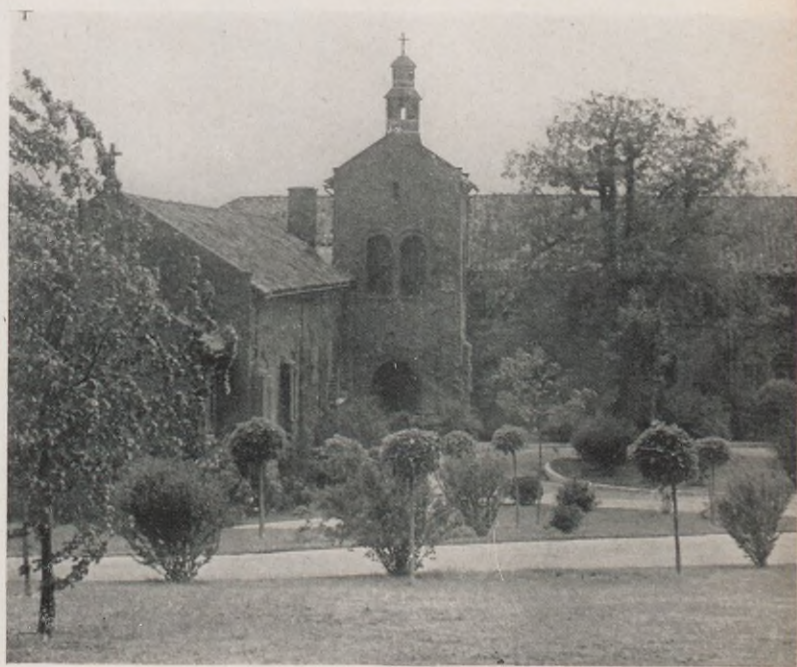
But the much maligned borough of the Bronx lays just claim to the most beautiful residential section of the entire city . . . Riverdale. Situated not far north of the Spuyten Duyvil Creek, which separates Manhattan and the Bronx, it is a community of private homes. The prominent (Toscanini, and John Kieran of Information Please fame, for instance) and the average New Yorker live side by side on acreage varying from a fraction of an acre to large farms. This is one of the many parts of the city which still hear the rooster's morning crow.

Riverdale houses Manhattan College, which (somewhat typical of New York) is one of the few colleges with no buildings in Manhattan. Below the hills of Riverdale is Van Cortlandt Park, scene of Revolutionary battles, home of one of the America's first golf courses, now a public links. The Bronx, wider than it is long, stretches many miles to the east. On its broad stretches are many of the city's largest parks.

Across Long Island Sound, south from the Bronx, is Queens, largest, fastest growing borough. Queens is



New York has many skyscraper schools but the old "rural" schools once far from the city proper, are now surrounded by modern buildings but are still in use. This is the annex to Newtown High School in Queens, not far from the site of the World's Fair.



The quiet dignity of Notre Dame Seminary is typical of Richmond, the city's smallest borough.





Contrasts are a fascinating part of Manhattan life . . . here in the shadow of the Waldorf-Astoria Hotel, towers looming in the background to the right, the old and new mingle.

composed of what once was a group of small independent communities, miniature cities in themselves. Among them are Jackson Heights, Sunnyside and Forest Hills, comparatively near Manhattan and within a half hour's subway or bus ride for the many Shell employees who reside there. Further out on Long Island are Flushing and Jamaica, more distant but still within subway reach of Manhattan. Each of these sections has a complete personality of its own, each has its own "Main Street," shopping centers, and theatres.

Queens is unique in that it has some communities, actually part of the City of New York, which can be reached only by railroad, or by long combinations of bus and subway rides. Among these are Far Rockaway, Howard Beach, Edgemere, and other Long Island towns. Far Rockaway, for example, has everything that most American cities have, and is considerably more populous than many. However, it is just as much "New York City" as 42nd Street, but at the same time has its own definite identity. When many of its 20,000 residents board their 8:11, they ride on the Long Island Railroad for nearly an hour, at the end of that time they are still in the city, just pulling in to Penn Station.

Far Rockaway and its neighboring sections have some of the finest beaches on the east coast. New York, of course, is one of the world's great seaports, and Queens and Brooklyn both face the Atlantic Ocean. Queens has many of the city's remaining farms, sharing that distinction with Staten Island, and can still boast of its cows, hens, and other less urban creatures.



Most New Yorkers feel that "everything happens in New York," and perhaps they are right. Staten Island (Richmond) has the only mink farm in the eastern states.



Separated from Queens by an invisible boundary line is the fabled borough of Brooklyn. Physically it is similar to Queens, Manhattan or the Bronx; its people essentially the same, . . . yet there IS a difference. It isn't too difficult to place a finger on the right spot. Brooklynites are much more conscious of their borough and take a greater pride in it than do residents of the other boroughs. Part of it, perhaps, is prompted by the natural instinct towards self-defense one feels when criticized; statistics supply the rest of the answer. The population of Manhattan is constantly changing. From the most populous borough Manhattan now finds itself sliding to fourth position. The average Manhattanite moves to another borough within a few years of his original residence. Until comparatively recently his choice was Brooklyn, for it combined many of the conveniences of Manhattan, with more space for him to live in. The average resident of Brooklyn, on the other hand, moves in and stays there. Today the trend is from Manhattan to the Bronx, and to Queens, and the probability is that the next generation there will be as possessive about their homes as are Brooklynites today.

Brooklyn sprawls all over the southwestern tip of Long Island . . . from the boardwalk at famed Coney Island to the Brooklyn Navy Yard, opposite Manhattan's 14th Street. It is possible for a Brooklynite to take the subway at Coney Island, travel for twenty-six miles, through Manhattan, Queens, Brooklyn and the Bronx for five cents. Possibly no other borough has as many different types of homes and so many rapidly changing



Fordham University's campus is one of the more attractive spots in the Bronx.



The hansom cab is still a favorite in Manhattan's Central Park.





Claremont Inn, on upper Riverside Drive overlooking the Hudson near Grant's Tomb, now a restaurant, was a Revolutionary War home.



On a hot night the Staten Island Ferry is extremely popular, but in mid-winter when it is mighty cold none dare the bay's blasts. . . . They are all inside the cabin.

neighborhoods. There are blocks upon blocks of one-family houses, followed by rows of apartments, then more homes, more apartments, houses, and so on throughout the borough. And there are many local shopping centers, but the chief attraction is Borough Hall with large department stores and theatres rivaling their Manhattan neighbors in size.

On a hot summer evening one of the most sensible things a New Yorker can do is to take the Staten Island Ferry. Here, for five cents, he can get a half hour's ride over the cool waters of New York Bay. When he arrives at Staten Island (the borough of Richmond) he must leave the boat and pay another nickel to return to Manhattan. If only for the ferry ride the trip to Richmond is decidedly worthwhile . . . an extra treat is a closeup of the Statue of Liberty and, in normal times, a look at the great ocean liners as they go to sea . . . today a view of many of the prides of our fleet.

Staten Island is the least developed of the five boroughs. It is rugged, hilly, and wooded. More a part of neighboring New Jersey, it became part of the city back in the days when the Dutch settled Manhattan. The story goes that if a Dutch official could row around the island in less than a day the property became New York's.

There are few apartment houses, many farms, countless small, private houses on the Island. It is the only section of the city where it is possible to drive for as long as fifteen minutes without passing a single house.

On Staten Island are the city's oldest cemeteries, churches, and schools . . . some in continual use since colonial days. Staten Island, too, has its villages. They are much smaller and more rural in atmosphere than those of Queens. Tottenville, on the southern tip overlooking Sandy Hook, is typical. The Main Street extends for three or four blocks; it has a lone, small movie house, typical country stores, . . . and that is Tottenville. Several miles down the road there is another community, and so on, until the heart of the Island, slightly more populous, is reached.

Transportation on the Island is either by railroad or bus. It takes more than an hour on either to go from one end to the other. One of the island's chief claims to fame is Todt Hill, highest spot on the east coast from Maine to Florida.

There is so much that can be said about New York that volumes couldn't do it justice. But the important thing to remember is that it has the same people who live in Tulsa or Houston, St. Louis or Atlanta. It has some friendly folks, others unfriendly.

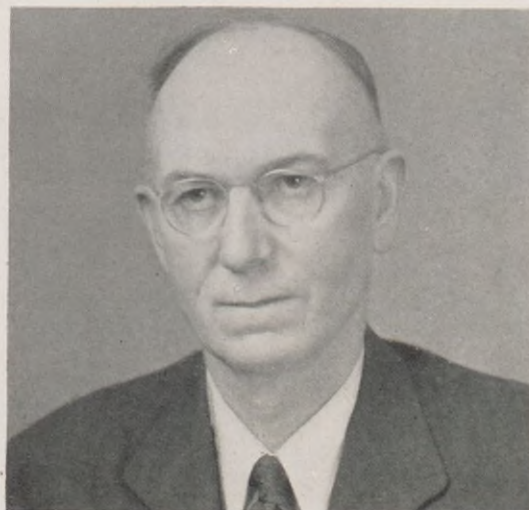
It does have subways, not common in the United States, it does have a glitter that many American cities lack, it is unusual . . . but scratch the surface and you can find YOUR home town.



# PEOPLE IN THE NEWS

L. F. YOUNG has been reappointed Superintendent of Shell Pipe Line Corporation's Mid-Continent Area with headquarters at Cushing, Oklahoma. He returns to this position after two years as Superintendent of the Texas-Gulf Area. Mr. Young has been with Shell since 1917, and prior to his earlier appointment to the Mid-Continent post in March 1939, was, in turn, Superintendent of Construction, Superintendent of Tank Construction, and Ass't Superintendent at Cushing.

• • •



L. F. YOUNG



C. D. WINKELMAN



D. B. HODGES

C. D. WINKELMAN has been appointed Superintendent of Shell Pipe Line Corporation's Texas-Gulf Area with headquarters at Houston, Texas. Mr. Winkelman, a Shell employee since 1928, has been Superintendent of the Bayou Pipe Line System since it started operation in January, 1943. In his new post he will continue to generally supervise the Bayou System, which has been made a Division of the Texas-Gulf Area. Prior to 1943 Mr. Winkelman was, in turn, Superintendent of the McCamey, West Texas-New Mexico Division, and Assistant to the Vice-President.

• • •

DENE B. HODGES, Manager of Transportation and Supplies, has been granted a leave of absence to serve as Associate Director of the Supply and Transportation Division of the Petroleum Administration for War, at Washington, D. C. Mr. Hodges attended the University of Nebraska and came with Shell in 1926 as a Clerk at Ventura, California. In 1936 he became an Administrative Assistant in the Manufacturing Department at San Francisco, and three years later became an Executive Assistant in the Vice President's office in that city. Mr. Hodges came to Head Office in 1940 as Manager of Shipping and Supplies Department, and in 1942 became Manager of T. & S., which position he held until his leave of absence.





## AFTER HOURS

A. M. Cowan, Indianapolis Marketing Division, has already given eleven pints of his blood to his local Red Cross Blood Bank. Mr. Cowan, veteran of ten major battles in the first World War, is with Private Claud Bracy, wounded in the Sicilian campaign. Both were among the guests at a dinner of the Indianapolis Gallon Club. Membership is limited to those who have given a gallon or more blood.



Arthur T. Gorman, Connecticut State Attorney, presents the Minute Man flag to employees of the New Haven office of the Boston Marketing Division.

Over two thousand Wood River Refinery employees gathered to hear several veteran Navy men describe battles in which they had participated. The employees were shown captured equipment of the Japanese and Nazis.



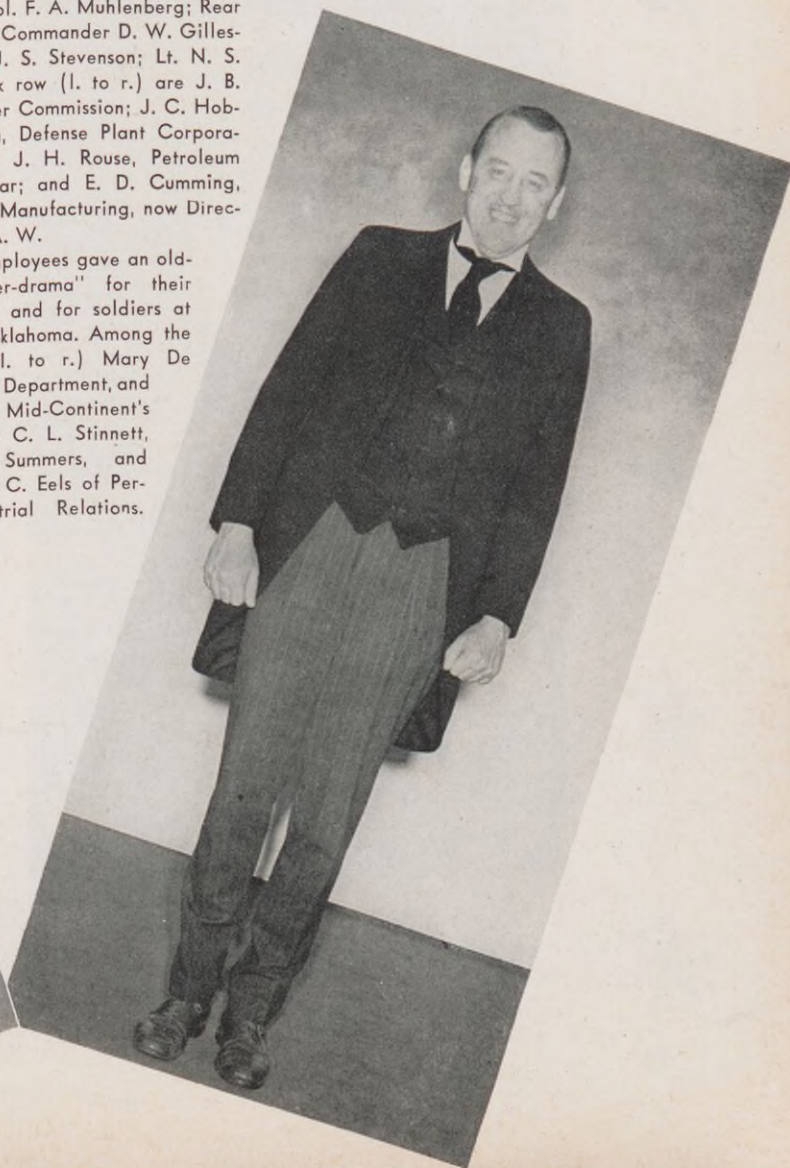


The Charlotte Pipe Line Terminal crew, too, were recently awarded the Minute Man flag for 100% participation in War Bond purchases.

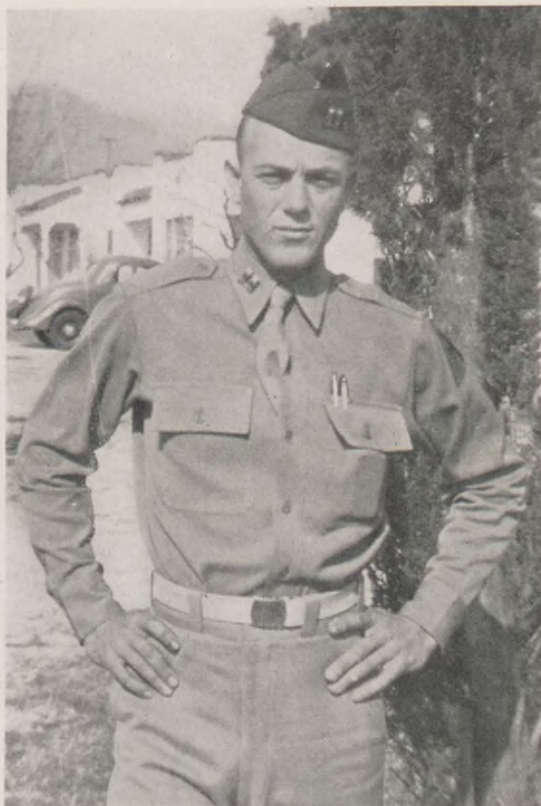


A group of high-ranking Army, Navy, and government officials visited Wood River Refinery recently to look over the construction of new catalytic cracking units. Left to right (front row) Lt. Col. A. E. Johnson; Major M. W. Levy (formerly Manufacturing, Head Office); Lt. Col. J. F. Hennessey; Lt. Col. F. A. Muhlenberg; Rear Admiral H. G. Taylor, Commander D. W. Gillespie, Lt. Commander J. S. Stevenson; Lt. N. S. Storgaard. In the back row (l. to r.) are J. B. Haight, War Manpower Commission; J. C. Hobday and J. F. Padden, Defense Plant Corporation; Max Miller and J. H. Rouse, Petroleum Administration for War; and E. D. Cumming, former Vice-President, Manufacturing, now Director of Refining for P. A. W.

Mid-Continent employees gave an old-fashioned "meller-drama" for their fellow employees and for soldiers at Camp Gruber, Oklahoma. Among the "actors" were (l. to r.) Mary De Groff, Land Department, and Editor of Mid-Continent's Shell Roar; C. L. Stinnett, Mariellen Summers, and right Harry C. Eels of Personnel-Industrial Relations.







Captain George L. T. Hustead, Mid-Continent Area, is stationed at the Quartermaster School at Camp Lee, Virginia.



W. J. Doucet, Bm 2/c (Texas-Gulf Area), is stationed at Port Hueneme, California.

# WITH THE

Pvt. J. W. Schaper	Indianapolis Division
Clifford Nugent	Atlanta Division
Pvt. Morris M. Epley	Mid-Continent Area
Olin H. Remmert	Mid-Continent Area
Pvt. Everett E. Boster	Mid-Continent Area
Pvt. Leonard L. Willinger	Mid-Continent Area
Alfred Turner A/S	Houston Refinery
J. Johnson A/S	Houston Refinery
Pvt. G. Livingston	Houston Refinery
Pvt. Lester Havard	Houston Refinery
Pvt. H. Hightower	Houston Refinery
Pvt. L. B. Oaks	Houston Refinery
Pvt. J. C. Valley	Houston Refinery
B. Sykes	Houston Refinery
Tracy Beall Medders A/S	Texas Gulf Area
Pvt. Eldon F. Hammer	Wood River Refinery
T. W. Crunk	Wood River Refinery
Pvt. J. J. Terry	Wood River Refinery
F. J. Merkel A/S	Wood River Refinery
W. E. Begley A/S	Wood River Refinery
W. S. Tenison A/S	Wood River Refinery
S. Ferrari	Wood River Refinery
G. S. Crider	Wood River Refinery
Pvt. R. J. Prange	Wood River Refinery
F. C. Gunter	Wood River Refinery
E. B. Meek A/S	Wood River Refinery
C. M. Cochran A/S	Wood River Refinery
Pvt. C. H. Wright	Wood River Refinery

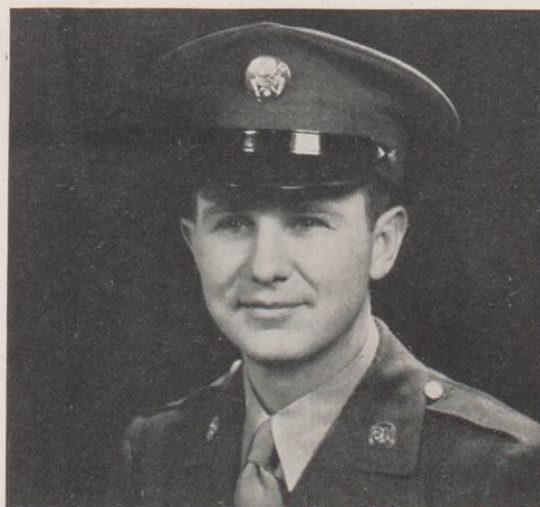


Lt. A. W. Wenck, former Geophysicist in Texas-Gulf Area, is at Camp Tyson, Tennessee. Lt. Wenck, front, is one of the members of the Barrage Balloon School Rifle Team.



# COLORS

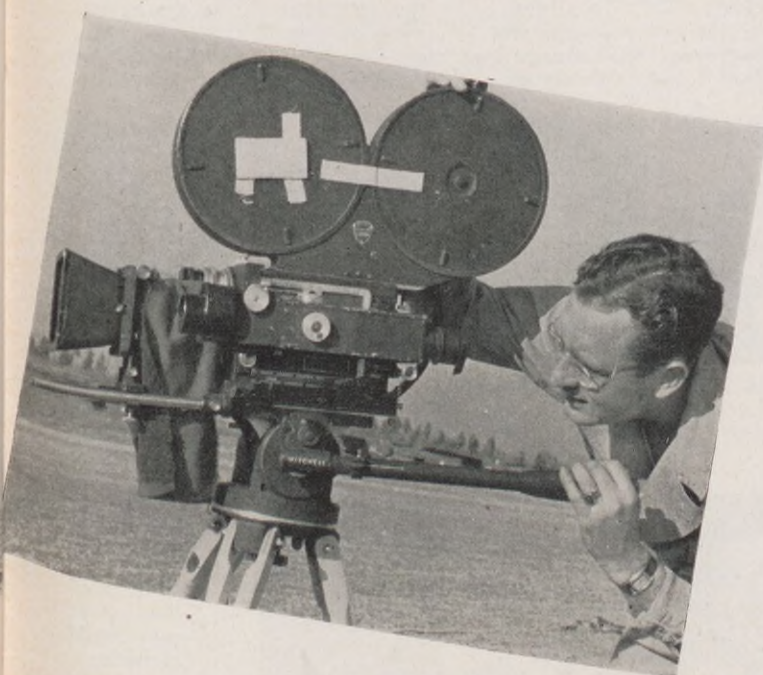
L. A. Edwards A/S	Wood River Refinery
L. D. Spalding	Wood River Refinery
Pvt. C. H. Merkel	Wood River Refinery
P. C. Ridens	Wood River Refinery
H. A. Hartman	Wood River Refinery
Pvt. Geo. E. Thompson	Wood River Refinery
Pvt. R. E. Whyers	Wood River Refinery
I. W. Miller A/S	Wood River Refinery
A. L. Guyman	Wood River Refinery
L. B. Smith A/S	Wood River Refinery
K. L. Bruning A/S	Wood River Refinery
K. I. Scroggins	Wood River Refinery
C. A. Little	Wood River Refinery
Ray Grammer	Wood River Refinery
H. D. Benner A/S	Wood River Refinery
M. J. Mygatt	Wood River Refinery
O. E. Williams A/S	Wood River Refinery
J. W. Williams A/S	Wood River Refinery
R. E. Tjaden	Wood River Refinery
R. C. Gilleland A/S	Wood River Refinery
C. J. Suhling A/S	Wood River Refinery
Othel Wilkerson A/S	Wood River Refinery
Dean Smith	Wood River Refinery
W. E. Bennett	Wood River Refinery
J. L. Leverett A/S	Wood River Refinery
C. A. Seely	Wood River Refinery
R. L. Turner	Wood River Refinery



Private Lamon R. Davis is at Fort Warren, Wyoming. Before entering the Army he was a stock clerk in the St. Louis Marketing Division.



Aviation Cadet T. D. May was a dispatcher in Products Pipe Line, Head Office. He has completed his basic training, is now at Gettysburg, Pa.



Private Edward A. Price, Wood River Refinery, is with a Signal Corps Camera Unit engaged in making O.W.I. movies.



Lt. Col. W. C. "Bill" Smith entered the Marines as a captain in 1940. He is personnel officer at Camp Elliott, San Diego, California. Col. Smith was Fuel Oil Manager in the Indianapolis Marketing Division before going on active duty.





# SERVICE BIRTHDAYS

## ... TWENTY-FIVE YEARS ...



H. W. PENTERMAN  
February, 1944  
Mid-Continent Area  
Land Dep't.



D. A. BRUGH  
February, 1944  
Mid-Continent Area  
Production

### T W E N T Y   Y E A R S



R. H. MEDLAR  
February, 1944  
Mid-Continent Area  
Personnel



A. W. GRAW  
February, 1944  
Wood River Refinery  
Light Oils



R. W. LEMMON  
February, 1944  
Mid-Continent Area  
Production



A. G. LEWIS  
February, 1944  
Mid-Continent Area  
Gas Plant



F. J. PEEK  
February, 1944  
Mid-Continent Area  
Production



T. E. HOOPER  
February, 1944  
Wood River Refinery  
Engineering



W. S. MARTIN  
February, 1944  
Mid-Continent Area  
Engineering



S. A. HERBERT  
February, 1944  
Head Office  
Tax-Claims



JOHN STRAWN  
February, 1944  
Texas-Gulf Area  
Production



L. P. FALGOUT  
February, 1944  
Norco Refinery  
Engineering



A. E. BREWER  
February, 1944  
Mid-Continent Area



G. C. DWIGGENS  
February, 1944  
Wood River Refinery  
Dispatching



R. HUNTER  
February, 1944  
Wood River Refinery  
Engineering



A. W. WEBER  
February, 1944  
Mid-Continent Area  
Production

W. L. CANNON  
February, 1944  
Mid-Continent Area  
Production

L. C. SLATEN  
February, 1944  
St. Louis Division  
Marketing



J. M. LONGINOTTI  
February, 1944  
Head Office  
T. & S.



T. F. AWTREY  
January, 1944  
Texas-Gulf Area  
Production



P. J. REBOWE  
February, 1944  
Norco Refinery  
Topping & Asphalt



A. L. NEFF  
January, 1944  
St. Louis Division  
Marketing



S. A. FLINT  
February, 1944  
Albany Division  
Marketing

A. WILLIAMS  
February, 1944  
Chicago Division  
Marketing



# F I F T E E N   Y E A R S

H. ANDERSON . . . . . BOSTON DIVISION Marketing	J. E. ELLIS . . . . . INDIANAPOLIS DIVISION Marketing	D. J. LEHANE . . . . . BOSTON DIVISION Marketing
L. AARON . . . . . HOUSTON REFINERY Cracking	J. G. EICHORN . . . . . HOUSTON REFINERY Dispatching	J. L. LEWIS . . . . . HOUSTON REFINERY Industrial Relations
G. G. BECKMAN . . . . . BOSTON DIVISION Marketing	B. F. FARRELL . . . . . HEAD OFFICE T. & S.	C. S. LINDSEY . . . . . HOUSTON REFINERY Engineering
G. G. BIGGAR . . . . . HEAD OFFICE Public Relations	G. H. FRYE . . . . . BOSTON DIVISION Marketing	A. LIZOTTE . . . . . BOSTON DIVISION Marketing
F. BUCKLEY . . . . . BOSTON DIVISION Marketing	J. A. FRASER . . . . . NEW YORK DIVISION Marketing	MISS V. RUTH LYNCH . . . . . MID-CONTINENT Treasury
W. C. BOYLTON . . . . . BOSTON DIVISION Marketing	E. FREDERICKS . . . . . ATLANTA DIVISION Marketing	A. MacDONALD . . . . . BOSTON DIVISION Marketing
P. S. BOULMAY . . . . . ATLANTA DIVISION Marketing	S. A. GARDELLA . . . . . BOSTON DIVISION Marketing	J. F. McCAFFREY . . . . . HEAD OFFICE T. & S.
E. T. BRADLEY . . . . . BOSTON DIVISION Marketing	A. H. GARRISON . . . . . HOUSTON REFINERY Ass't Superintendent	C. McCARTHY . . . . . BOSTON DIVISION Marketing
A. L. BRODEUR . . . . . BOSTON DIVISION Marketing	S. GENNUSA . . . . . HOUSTON REFINERY Dispatching	J. J. McNEIL . . . . . BOSTON DIVISION Marketing
G. S. BRUSH . . . . . BOSTON DIVISION Marketing	E. B. GLENDENNING . . . . . SEWAREN Manufacturing	I. A. McWHIRT . . . . . MID-CONTINENT Production
E. H. BROWNING . . . . . HOUSTON REFINERY Engineering	F. J. GLYNN . . . . . HEAD OFFICE T. & S.	F. MARSCHNER . . . . . HEAD OFFICE Marketing
W. T. BUTLER . . . . . ATLANTA DIVISION Marketing	J. W. GRADY . . . . . BOSTON DIVISION Marketing	G. Y. MASON . . . . . HOUSTON REFINERY Cracking
C. F. BURKE . . . . . BOSTON DIVISION Marketing	D. D. GRIFFIN . . . . . BOSTON DIVISION Marketing	V. C. MAYBERRY . . . . . HOUSTON REFINERY Engineering
H. CARVETH . . . . . ALBANY DIVISION Marketing	J. W. HAFEY . . . . . BOSTON DIVISION Marketing	J. F. MEEHAN . . . . . BOSTON DIVISION Marketing
R. M. CLOUGH . . . . . HEAD OFFICE Marketing	Z. P. HAGER . . . . . HOUSTON REFINERY Dispatching (Military Leave)	J. H. MILLS . . . . . BOSTON DIVISION Marketing
P. CODEGA . . . . . BOSTON DIVISION Marketing	M. B. HAMBRICK . . . . . TEXAS-GULF Shell Pipe Line Corp.	E. H. MILLER . . . . . BOSTON DIVISION Marketing
S. CODEGA . . . . . BOSTON DIVISION Marketing	A. R. HAMEL . . . . . BOSTON DIVISION Marketing	C. J. MONAHAN . . . . . BOSTON DIVISION Marketing
G. M. COLE . . . . . HOUSTON REFINERY Engineering	R. G. HANEY . . . . . TEXAS-GULF AREA Production (Military Leave)	G. R. MONKHOUSE . . . . . MINNEAPOLIS DIVISION Marketing (Military leave)
H. E. COLLINS . . . . . HOUSTON REFINERY Main Office	C. L. HANNA . . . . . HOUSTON REFINERY Topping	R. L. MONTGOMERY . . . . . AUBURN, ILL. Products Pipe Line
J. W. CONNORS . . . . . BOSTON DIVISION Marketing	W. E. HASSELL . . . . . TEXAS GULF Shell Pipe Line Corp.	H. R. MOORE . . . . . WEST TEXAS AREA Shell Pipe Line Corp.
MISS M. G. COOK . . . . . HEAD OFFICE Marketing	L. S. HARRIS . . . . . BOSTON DIVISION Marketing	M. A. MORAN . . . . . BOSTON DIVISION Marketing
E. L. COUGLIN . . . . . BOSTON DIVISION Marketing	G. A. HENSLEY . . . . . HOUSTON REFINERY Engineering	E. G. MORRIS . . . . . HOUSTON REFINERY Engineering
S. CORLETAZZI . . . . . BOSTON DIVISION Marketing	J. J. HICKMAN . . . . . HOUSTON REFINERY Treating	W. F. MURPHY . . . . . HEAD OFFICE Marketing
W. D. COUNSELLER . . . . . BOSTON DIVISION Marketing	L. J. HOAG . . . . . BOSTON DIVISION Marketing	W. D. MURRAY . . . . . BOSTON DIVISION Marketing
H. E. COX . . . . . BOSTON DIVISION Marketing	W. L. HOLMES . . . . . HEAD OFFICE Marketing	D. R. McNAMARA . . . . . BOSTON DIVISION Marketing
H. D. CROMBIE . . . . . BOSTON DIVISION Marketing	J. P. HUMMEL . . . . . CLEVELAND DIVISION Marketing	A. C. NEVES . . . . . BOSTON DIVISION Marketing
E. J. CRONIN . . . . . BOSTON DIVISION Marketing	H. G. HUNT . . . . . NEW YORK DIVISION Marketing	C. D. NIETHAMMER . . . . . DETROIT DIVISION Marketing
H. A. CURTIN . . . . . HEAD OFFICE Treasury	J. T. JANESCO . . . . . BOSTON DIVISION Marketing	J. P. NAMNOUN . . . . . BOSTON DIVISION Marketing
Q. B. DAVIS . . . . . HOUSTON REFINERY Engineering	H. T. KARCHER . . . . . BOSTON DIVISION Marketing	W. NICKERSON . . . . . BOSTON DIVISION Marketing
A. DEFILIPPO . . . . . BOSTON DIVISION Marketing	A. J. KELLER . . . . . WALTHAM, MASS. Products Pipe Line (Military leave)	MISS C. A. NORMAN . . . . . HEAD OFFICE Personnel
J. E. DEMPSEY . . . . . BOSTON DIVISION Marketing	I. L. KEMP . . . . . HEAD OFFICE Marketing	H. C. NORTON . . . . . NEW YORK DIVISION Marketing
H. H. DEITCHMAN . . . . . BOSTON DIVISION Marketing	L. O. KNIGGE . . . . . HOUSTON REFINERY Engineering	L. B. NOYES . . . . . BOSTON DIVISION Marketing
H. A. DELANO . . . . . BOSTON DIVISION Marketing	L. A. KNIPPING . . . . . WOOD RIVER REFINERY Engineering	T. H. NUGENT . . . . . BOSTON DIVISION Marketing
L. E. DODGE . . . . . BOSTON DIVISION Marketing	W. J. LAMB . . . . . NEW YORK DIVISION Marketing	W. E. NUGENT . . . . . HEAD OFFICE Treasury
E. M. DERWIN . . . . . WOOD RIVER REFINERY Main Office	G. T. LAWRENCE . . . . . WOOD RIVER REFINERY Engineering	G. F. NUTTALL . . . . . HEAD OFFICE T. & S.



J. C. OEDER . . . . .	TEXAS GULF AREA Production	F. I. RICHARDSON . . . . .	TEXAS GULF AREA Land (Military Leave)	J. T. SQUIRES . . . . .	HOUSTON REFINERY Engineering
E. E. OGLETHORPE . . . . .	HOUSTON REFINERY Engineering (Military Leave)	I. ROBERTSON . . . . .	ST. LOUIS DIVISION Marketing	F. M. SULLIVAN . . . . .	BOSTON DIVISION Marketing
L. O'REILLY . . . . .	BOSTON DIVISION Marketing	R. B. RODGERS . . . . .	TEXAS-GULF AREA Production (Military Leave)	N. THEW . . . . .	HOUSTON REFINERY Gas
A. G. PALAITH . . . . .	CHICAGO DIVISION Marketing	J. RODRIQUES . . . . .	BOSTON DIVISION Marketing	J. L. THIBAUT . . . . .	BOSTON DIVISION Marketing
W. T. PLACE . . . . .	BOSTON DIVISION Marketing	M. C. ROGERS . . . . .	BOSTON DIVISION Marketing	J. J. TYNER . . . . .	BOSTON DIVISION Marketing
M. G. PERKINS . . . . .	BOSTON DIVISION Marketing	T. E. ROSS . . . . .	HOUSTON REFINERY Engineering	L. H. VENTRES . . . . .	SEWAREN Manufacturing
G. M. PRICE . . . . .	CHICAGO DIVISION Marketing	L. E. ROUX . . . . .	BOSTON DIVISION Marketing	V. L. VINCENT . . . . .	WOOD RIVER REFINERY Engineering
W. D. QUILLEN . . . . .	BOSTON DIVISION Marketing	E. RYALLS . . . . .	BOSTON DIVISION Marketing	C. C. WALDRON . . . . .	BOSTON DIVISION Marketing
E. J. QUINLIVAN . . . . .	BOSTON DIVISION Marketing	L. SANDERS . . . . .	TEXAS-GULF AREA Production	J. E. WALKER . . . . .	CLEVELAND DIVISION Marketing
J. H. QUINN . . . . .	ATLANTA DIVISION Marketing	G. F. SHERMAN . . . . .	BOSTON DIVISION Marketing	M. F. WALSH . . . . .	BOSTON DIVISION Marketing
C. J. QUIGLEY . . . . .	BOSTON DIVISION Marketing	E. C. SMITH (MISS) . . . . .	HEAD OFFICE Personnel	GEO. F. WILLIAMS . . . . .	BALTIMORE DIVISION Marketing
J. H. RADFORD, Jr. . . . .	MID-CONTINENT Production	R. C. STEVENS . . . . .	BOSTON DIVISION Marketing	G. R. WOLVERTON . . . . .	MID-CONTINENT Production
J. C. RIVERS . . . . .	HOUSTON REFINERY Engineering	F. H. STODDARD . . . . .	BOSTON DIVISION Marketing	C. E. YOUNG . . . . .	BOSTON DIVISION Marketing

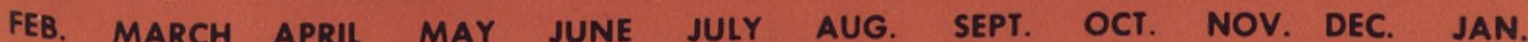
## T E N   Y E A R S

G. D. BANQUER . . . . .	NORCO REFINERY Engineering	J. E. FORSYTHE . . . . .	INDIANAPOLIS DIVISION Marketing	I. W. MILLER . . . . .	WOOD RIVER REFINERY Cracking
M. T. BROWN . . . . .	WEST TEXAS AREA Shell Pipe Line Corporation	R. E. GARVEY . . . . .	TEXAS-GULF AREA Exploration	E. NAYE . . . . .	WOOD RIVER REFINERY Lube
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## How to Hit a Target Two Miles Underground

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*Or a spark can turn your producing well  
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And every drop of oil is precious now!*

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