

DELAWARE COUNTY

DEFINITIONS (Section 6420 of Internal Revenue Code)

poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

"FARMING PURPOSES.—Gasoline shall be treated as used

for farming purposes only if used-

"(A) by the owner, tenant, or operator of a farm, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wildlife, on a farm of which he is the owner, tenant, or operator; except that if such use is by any person other than the owner, tenant, or operator of such farm, then * * * the owner, tenant, or operator of the farm on which gasoline * * * is used shall be treated as the user and ultimate purchaser of such gasoline * * *;

- "(B) by the owner, tenant, or operator of a farm, in handling, drying, packing, grading, or storing any agricultural or horticultural commodity in its unmanufactured state; but only if such owner, tenant, or operator produced more than one-half of the commodity which he so treated during the period with respect to which claim is filed;
- "(C) by the owner, tenant, or operator of a farm, in connection with—
 - "(i) the planting, cultivating, caring for, or cutting of trees, or
- "(ii) the preparation (other than milling) of trees for market,

incidental to farming operations; or

"(D) by the owner, tenant, or operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment."

Please	provided light that said a good art a wife-	File this card with your U. S. District Director of Internal Revenue. See instructions and definitions on separate sheet Please to tot bend, pin, or tear this card. District Director's use
SIGN	I declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of perjury that this claim is true and correct. **Declare under the penalties of	Title (owner, partner, president, etc.) Analysis of my knowledge and belief is 9-9-57 Date INTERNAL REVENUE SERVICE

Claim for Refund of Federal Tax on Gasoline Used on a Farm

Steps to be followed:

- 1. Read the instructions below and definitions on other side.
- 2. Fill out the copy on other side.
- 3. Transfer answers from this copy to the card. Keep this copy for your records.
- If your name and address is preprinted on the card form, please use that card, check the information, and write in any change.
- 5. Sign the card, place it in an envelope, and mail it to your U. S. District Director of Internal Revenue.

INSTRUCTIONS

Who may file.—The claim may be filed only by the owner, tenant, or operator of a farm. The farm must be situated in the United States (including Alaska, Hawaii, and the District of Columbia).

What gasoline to include.—Include gasoline purchased before July 1, 1958, which you used on a farm after June 30, 1957, and before July 1, 1958, for farming purposes as described on the other side of this sheet. Also include gasoline used by other persons on your farm in cultivating the soil or raising or harvesting any agricultural or horticultural commodity. Do not include gasoline used (1) on the highway; (2) in processing, packaging, freezing, or canning operations; or (3) for personal or nonbusiness purposes.

In many instances a vehicle will be used both on the farm for farming purposes and for nonfarming purposes. In such cases an allocation of the gasoline used must be made in arriving at the total gallons of gasoline used on the farm upon which refund is claimed.

Different rules apply to diesel fuel and special motor fuels. Ask your District Director for information. Rate of tax.—The Federal tax on gasoline is at the rate of 3 cents per gallon.

Where to file.—The claim should be filed with your U. S. District Director of Internal Revenue.

Period covered.—The period covered by this claim is from July 1, 1957, through June 30, 1958.

Time for filing.—This claim will be allowed only if filed on or before September 30, 1958. Only one claim a year should be filed.

Interest.—The law prohibits the payment of interest on these refunds.

Records.—Upon request by the District Director you must be able to support the amount of refund claimed by you.

Penalties.—The law provides criminal penalties for filing a false or fraudulent claim. It also provides that any person who claims an excessive amount (unless shown to be due to reasonable cause) is liable to a penalty equal to two times the excessive amount or \$10, whichever is greater.

Your claim will be mathematically verified. Your refund check will reflect any changes required by this verification.

ASSESSOR'S NOTICE OF DOG TAX , Ind., 1 1959 RECEIVED OF Malter C. Roth Address B.R. 1 (alenth che Dollars Dog Tax: On 1 male dog owned by Much dra \$ 100 On add'l male dog, owned by_ On 1 female dog, spayed, owned by___ On_____add'l female dog, spayed, owned by \$ On_____female dog, unspayed, owned by_____\$ Total Wellard Roth Assessor TAG No. Township, County, Indiana. \$1.00 for first male; \$3.00 for first female unspayed; \$5.00 for each additional dog male or female. Spayed female considered same as male dog. 253 A. E. BOYCE CO., MUNCIE, IND. J2001 ASSESSOR'S NOTICE OF DOG TAX No. 220 Salenth , Ind. april 27 1960 RECEIVED OF Walter Robbins

PERSONAL PROPERTY TAX STATEMENT - DELAWARE COUNTY, INDIANA PERSONAL PROPERTY VALUE EXEMPTION NET TAX VALUE HALF POLL 1959 PAYABLE IN DESCRIPTION 1960 DELINQUENT TAX RATE 4.58 **AFTER** SALEM MAY 2, 1960 TWP. OR CORP. NAME DALEVILLE, IND. CURRENT 41.90 TAX FOR THE FIRST INSTALLMENT OF STATE, COUNTY TOWNSHIP AND SEE THAT REAL ESTATE TAX IS PAID. TAX & PENALTY MAKE CHECK PAYABLE TO TREASURER DELAWARE COUNTY. TOTAL THIS IS A VALID RECEIPT WHEN STAMPED PAID BY TREASURER TO PAY FULL YEAR TAX BEFORE FIRST MONDAY IN MAY. RETURN ALL COPIES TO COUNTY TREASURER DOUBLE THIS AMOUNT. SAVE THIS RECEIPT FOR AUTO LICENSE JOHN B. LOTZ **ENCLOSE SELF-ADDRESSED STAMPED** FIRST INSTALLMENT ENVELOPE WHEN PAYING BY MAIL **TREASURER** DELAWARE COUNTY, INDIANA Approved by the State Board of MAIL OR BRING THIS STATEMENT WHEN PAYING TAXES Accounts for Delaware County. MUNCIE PERSONAL PROPERTY TAX STATEMENT - DELAWARE COUNTY, INDIANA PERSONAL PROPERTY VALUE **EXEMPTION** NET TAX VALUE HALF POLL 1958 DUPLICATE NO. PAYABLE IN DESCRIPTION 1959 TAX RATE DELINQUENT AFTER TWP. OR CORP. NOV. 2, 1959 NAME **CURRENT TAX** FOR THE SECOND INSTALLMENT STATE, COUNTY TOWNSHIP AND RECEIVED OF THE ABOVE NAMED PAYOR: FOR THE SECOND INSTALLMENT OF STATE, COUNTY, CORPORATION TOWNSHIP AND CORPORATION TAX FOR THE YEAR 1957 ON THE ABOVE DESCRIBED PROPERTY. SECOND THIS IS A VALID RECEIPT WHEN STAMPED PAID BY TREASURER INSTALLMENT FIRST INSTALLMENT DELINQUENT AFTER 1ST MONDAY IN MAY. RETURN ALL COPIES TO COUNTY TREASURER SECOND INSTALLMENT DELINQUENT AFTER 1ST MONDAY IN NOV. JOHN B. LOTZ SAVE THIS RECEIPT FOR AUTO LICENSE TREASURER **ENCLOSE SELF-ADDRESSED STAMPED** DELAWARE COUNTY, INDIANA ENVELOPE WHEN PAYING BY MAIL MAIL OR BRING THIS STATEMENT WHEN PAYING TAXES MUNCIE

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REAL ESTATE TAX STATEMENT - DELAWARE COUNTY, INDIANA

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