

AIR MINISTRY.



DATE OF ENTRY 12/1/41
RATE OF PAY 14/6
TAX INSTAL £3/15/-

File No.
D. C. B.
5/

Name, Rank and No. 60787
Address P/O. CHARLES McLEAN
c/o COMMERCIAL BANK OF SCOTLAND.
62 LOMBARD STREET
LONDON.

INCOME TAX.

RETURN OF INCOME OF THE YEAR 1940-41, ENDED 5 APRIL, 1941 ; AND CLAIM FOR RELIEFS FOR THE YEAR 1941-42, ENDING 5 APRIL, 1942.

By virtue of the Income Tax Acts you are hereby required to prepare in Sections B, C and D (pages 2 and 3) of this form a true and correct return of all the sources of your income and of the amount derived from each source, computed in accordance with the said Acts, for the year 1940-41, ended 5 April, 1941, and to deliver such return, duly signed, to me **within 21 days** from this date.

You should also complete page 4, so far as applicable to your case, to enable you to obtain any reliefs to which you are entitled for the Income Tax year 1941-42, ending 5 April, 1942.

For guidance in filling up the form, notes are given in the enclosure and references to the appropriate notes will be found in each Section of the form.

If a return has been made elsewhere, Section A only should be filled up.

If you wish for any further information, you should apply either to me or to—
The Chief Inspector of Taxes (Departmental Claims Branch), The Hydro, Llandudno, Caernarvonshire.

F. GATENBY, Assessor of Income Tax,
Air Ministry, Stroud, Gloucestershire.

21 May 1941 Date.

Section
A

Declaration that a full return has been made elsewhere.

I have already made the return required by this form from my ^{*business address,} _{*private residence,} namely—

Name of Employer, in case of an Employee.....
.....Signature.

* Delete as necessary.

FOR USE IN THE DEPARTMENT.

Assessed	Departmental Income	£.....	Charged £..... at full rate to cover charges ; £..... at reduced rate ; balance at full rate.
	Less E.I.R.	£..... £.....	
	Untaxed Interest ..	£.....	
Allowed for	Less Age Allowance ..	£..... £.....	Allowances of tax for { Life Assurance £..... at £..... s..... d. " " £..... at £..... s..... d. " " Marginal Relief £..... s..... d. Investment Income Relief .. £..... s..... d. £..... s..... d.
	Personal Allowance	£.....	
	Housekeeper	£.....	
	Children	£.....	
	Dependent Relatives	£.....	

STATEMENT OF ALL INCOME NOT TAXED AT THE SOURCE FOR THE YEAR 1940-41, ENDED 5 APRIL, 1941.

Section B

Where under any head there was no income which was not subjected to United Kingdom Income Tax at the source, enter the word "None."

Enter the following in Section C and not in Section B :—Dividends, Interest, Annuities, etc., subjected to United Kingdom Income Tax before receipt ; and income from ownership of land and houses in the United Kingdom.

Enter particulars of each source and the amount derived therefrom.

£ s. d.

From Official Emoluments. See Notes 1 and 2..

(i) Pay as * L.A.C. + P/O (Seniority 12/1/41) in the }
G.D. Branch, £ 141 less £ 25 Uniform Allowance† } 116

* Enter here rank or grade.

† In assessing the pay of Officers of the Royal Air Force an allowance will be made in respect of the cost of the upkeep of uniform as follows:—(a) Officers of the rank of Squadron Leader or of higher rank, £30; (b) All other Officers, £25.

(ii) { Command Pay.....

{ Colonial Allowance.....

(iii) Extra Duty Pay, Additional Pay, Air Ministry Allowance, etc.....

(iv) Family Allowance (taxable part).....

(v) Overtime pay (civilians).....

From any Office or Employment not included above, or from any Pension other than a Wounds, Disablement or Disability Pension. Enter description, the full earnings, and particulars of any deductions claimed for expenses. Include any casual fees, etc., in respect of services. See Notes 1, 2 and 3.

Commercial Bank of Scotland Ltd., George St., Edin. (Retaining salary) } 60

From Trade, Profession or Vocation. State nature, and where and in what name carried on. See Notes 4 & 5 :—

From Interest, Dividends, Annuities and other Annual Payments, and Dominion and Foreign Securities and Possessions, not subjected to United Kingdom Income Tax at the source. See Note 6 :—

(i) Interest or Dividends on War Loan (not subjected to United Kingdom Income Tax at the source), viz. :—

(ii) Interest on Bank (including Post Office or other Savings Bank) Accounts or Deposits.....

(iii) Other Interest, Dividends, Annuities, Annual Payments, etc. (not subjected to United Kingdom Income Tax at the source), viz. :—

From other Profits or Income not taxed at the source (including "excess rents" (see Note 8), and any income, not taxed at the source, under settlements, etc., such as are mentioned in Note 7). See Note 9 :—

Wife's Income, not taxed at the source, if not all included above. See Note 10 :—

If, since 5 April, 1940, there have been any alterations in the sources of income, not taxable by deduction, of the taxpayer (or his wife), e.g.,

by ceasing to possess any particular source, or any part thereof, or

by acquiring a new source, or

by acquiring an addition to an existing source,

full particulars of the alterations should be given hereunder. See Note 11.

Particulars of alterations (with the dates) :—

DECLARATION WHICH MUST BE MADE

I declare that, to the best of my judgment and belief, (i) the statements in Sections B, C and D derived from each source for the year ended 5 April, 1941, computed in accordance with the provisions in Section F or G, or if any other individual is so entitled that such individual has relinquished his or her interest in Sections B to L.

Given under my hand this Ninth

**STATEMENT OF INCOME TAXED AT THE SOURCE FOR
THE YEAR 1940-41, ENDED 5 APRIL, 1941.**

**Section
C**

Income from any office, employment or pension, and income in respect of which Income Tax is payable directly and not by deduction should be entered in Section B and not in Section C. Income from ownership of land and houses, however, and income from occupation of land should be included in Section C and not in Section B.

Enter the word "None" in any of the spaces (a) to (d) which relate to the heads under which you had no income.

If under any head there is insufficient space, enter the particulars on a separate sheet and carry the total to the appropriate space below.

Enter particulars of each source and the amount derived therefrom.		£	s.	d.
(a)	From the Ownership of Land and Houses in the United Kingdom, including the net annual value of any property occupied by and belonging to the taxpayer or his wife (see Note 13 (a)); or from Land, Houses, etc., occupied rent free or at a rent less than the net annual value (see Note 13 (b)) :—			
<small>(N.B.—Where a property has been purchased or sold since 5 April, 1940, state date of purchase or sale.)</small>				
(b)	From the Occupation of Land in the United Kingdom. See Note 14 :—			
(c)	From Dividends, Interest, Annuities, and other income subjected to United Kingdom Income Tax at the source. Enter gross amounts receivable in the above year—see Note 15 (a). As regards vouchers, see Note 15 (b). In the case of Building Society interest, the amount to be entered is the actual amount received or credited.			
(d)	Wife's income, taxed at the source, if not all included above. See Note 10 :—			
TOTAL OF INCOME TAXED AT THE SOURCE ..				

**Section
D**

**STATEMENT OF CHARGES PAYABLE IN THE YEAR 1940-41,
ENDED 5 APRIL, 1941.**

[See Note 16.]

Description of Charges.		Gross amounts payable in above year.		
<small>If there are no Charges, state "None." It is not sufficient to leave this space blank.</small>		£	s.	d.
(i)	Ground Rent on			
	" "			
	Interest on Mortgage or Loan :—			
£	at % on			
£	" % "			
£	" % "			
	Annuities and other Annual Charges, viz. :—			
TOTAL OF CHARGES ..				

(ii) If, since 5 April, 1940, there has been any alteration in the annual amount of any Charge, or any new Charge has become payable, particulars should be given hereunder.

Particulars of alterations (with the dates) :—

BE COMPLETED AND SIGNED.

of this form contain a true and correct return of all the sources of my income and of the amount of the Income Tax Acts, and (ii) all the particulars given by me in Sections E to L on page 4 in respect of whom I have claimed a deduction or claim to the deduction. I claim the reliefs to which I am entitled by reason of the facts stated

day of June 1941.

Charles McLean. Signature (in full).

Edwin de Lillibrow, Scot. } Private Residence(s).

NOTE.—If a woman, state whether widow, spinster or married.

(PLEASE TURN OVER.)

CLAIM FOR RELIEFS FOR THE YEAR 1941-42, ENDING 5 APRIL, 1942. [See Note 17.]

Section E RELIEF TO A MARRIED MAN in respect of his wife. [See Note 20]

Full Christian names of my wife who is living with me, or is wholly maintained by me }
Date of marriage (if after 5 April, 1940) ..

Section F RELIEF TO A WIDOWER OR WIDOW in respect of female relative resident with him or her, or in respect of other female person resident with and employed by him or her, for the purpose stated below. [See Note 21]

Name of female relative resident with me, or of other female person resident with and employed by me, for the purpose of having the charge and care of any child or adopted child of mine in respect of whom the deduction for children is allowed, or in the capacity of a housekeeper. Surname. Full Christian Names.

Whether she is "married," "widow," or "spinster." (If married, but living apart from her husband, state so.)

Relationship (if any) to me or to my deceased wife (or husband). If no relative is available, state so.

Section G RELIEF TO AN UNMARRIED PERSON in respect of mother or other female relative maintained by and living with the claimant for the purpose stated below. [See Note 22.]

Name of mother, or other female relative, living with and maintained by me, for the purpose of having the charge and care of any brother or sister of mine in respect of whom the deduction for children or adopted children is allowed. Surname. Full Christian Names.

Whether she is "married," "widow," or "spinster." (If married, but living apart from her husband, state so.)

Relationship to me.

Whether any other relative contributes to her maintenance.

Section H RELIEF in respect of CHILDREN. [See Note 23.]

[If any child is a step-child, state so. As to adopted children, see Note 23.]
If the parents of a child are divorced or separated, the fact should be stated. In these and certain other cases—see Note 23—the relief is apportionable.

Name of each child or step-child who is living and under the age of 16 years at any time within the year ending 5 April, 1942, or who, if over that age on 6 April, 1941, is receiving full-time instruction at an educational establishment or is required to devote full time for not less than two years to training for a trade, profession, etc. Surname. Full Christian Names. Date of Birth. Day. Month. Year.

Has the child any income in own right? If so, state annual amount, excluding scholarship income.

In the case of children over the age of 16 years on 6 April, 1941—Name and address of educational establishment or Name and address of employer by whom the child is undergoing training and nature of trade, etc., for which the child is being trained.

Where deduction apportionable (See above), proportion claimed by me.

Section J RELIEF in respect of (I.) DEPENDENT RELATIVES maintained by the claimant or (II.) DAUGHTER upon whose services the claimant is compelled to depend by reason of old age or infirmity or (III.) RELATIVES denied unemployment allowance or public assistance. [See Note 24.]

(I.) CLAIM IN RESPECT OF RELATIVES MAINTAINED BY THE CLAIMANT.

Name of relative maintained at my own expense and incapacitated by old age or infirmity from maintaining himself or herself or name of widowed mother maintained at my own expense. Surname. Full Christian Names.

Relationship to me or to my wife (or husband). If widowed mother, state so.

Date of Birth. Day. Month. Year.

Annual income of the relative from all sources, excluding voluntary allowances. £

Nature of infirmity, if any.

Where now residing.

Whether any other relative contributes to the maintenance.

(II.) CLAIM IN RESPECT OF DAUGHTER.

Name of daughter maintained by me and upon whose services I am compelled to depend by reason of old age or infirmity. Surname. Full Christian Names.

Whether she is "married," "widow," or "spinster." (If married, but living apart from her husband, state so.)

Whether resident with me.

If you depend on her services on account of old age, state age. infirmity, state nature of infirmity.

(III.) CLAIM IN RESPECT OF RELATIVES DENIED UNEMPLOYMENT ALLOWANCE, ETC.

Name of relative denied, wholly or in part, unemployment allowance or public assistance on the ground that he or she is maintained wholly or partly by me. Surname. Full Christian Names.

Relationship to me.

Whether living with me.

Whether denied (a) unemployment allowance (b) public assistance.

Amount deemed to be paid by me towards the maintenance.

Section K RELIEF in respect of INCOME OTHER THAN EARNED INCOME, where either the claimant or his wife living with him was on 6 April, 1941, 65 years of age or more, and the total income does not exceed £500 by too great an amount. [See Note 19.]

Name of claimant, if 65 years of age or more, or of his wife, if 65 years of age or more and living with him. Surname. Full Christian Names. Date of Birth. Day. Month. Year.

Section L RELIEF in respect of LIFE ASSURANCES or contracts for deferred annuities on the life of claimant or his wife, or compulsory contributions under the Widows' Orphans' and Old Age Contributory Pensions Act, 1936. [See Note 26.]

State whether the Assurance or Annuity is on the life of "Self" or "Wife." SELF

Name of Assurance Company or Friendly Society, etc. Gresham Life Assurance Society Ltd

Date of Policy or Contract if before 23 June, 1916, or after 5 April, 1940.

* CAPITAL SUM PAYABLE AT DEATH—excluding bonus or any other additional benefit. £ 200

Amount of Premiums to be paid in the year ending 5 April, 1942. £ 13 s. 14

If you are a compulsory contributor, as an employee, under the Widows' Orphans' and Old Age Contributory Pensions Act, 1936, state the amount of your contribution

TOTAL ... £ 13 s. 14

[* If no CAPITAL SUM is payable at Death, state particulars of the Policy.]