

● PSF: F.D.R. Finances - Income Tax (1942)

Subject File

Box ~~179~~

179

1942
Income Tax
Folder

THE WHITE HOUSE
WASHINGTON

December 29, 1942

MEMORANDUM FOR

MR. SHIPMAN

The enclosures are self-explanatory and I am sending them to you for your records.

F. D. R.

Enclosures

Copy of letter to Dr. Buck 12/29/42 from the President together with list of articles now in the Hyde Park Library, which the President is giving to the U. S. Govt.

THE WHITE HOUSE

WASHINGTON

December 29, 1942

MEMORANDUM FOR

HON. GUY T. HELVERING

The enclosed copy of letter to Dr. Buck is self-explanatory and I am sending it to you for your records.

I assume you have a copy of the articles being given to the United States Government, since I sent it to you so that your appraisers could check the estimated value.

F. D. R.

Enclosure

HENRY T. HACKETT
ATTORNEY & COUNSELLOR AT LAW
226 UNION STREET
POUGHKEEPSIE, NEW YORK

HIP folder

Dec. 15, 1942.

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

Dear Franklin:

Mr. C. B. Allen, Revenue Agent in Charge
in New York City, just telephoned me that he has returned
from Washington and will bring an appraiser with him up
to Poughkeepsie whenever you let me know you will be here,
and I will take them up to your place.

Sincerely yours,

Henry T. Hackett

**THE WHITE HOUSE
WASHINGTON**

December 29, 1942.

MEMORANDUM FOR

THE ARCHIVIST OF THE UNITED STATES

I hereby give to the United States Government, as a free and unencumbered gift, the following list of articles belonging to me personally and now situated and on public exhibition in the Franklin D. Roosevelt Library at Hyde Park, New York, this Library being in the ownership of the United States Government.

The list enclosed has been checked by appraisers from the Treasury Department, who state that the property has a fair market value of \$9,900.

COPY

December 29, 1942

Dear Dr. Buck:

I hereby give to the United States Government, as a free and unencumbered gift, the following list of articles belonging to me personally and now situated and on public exhibition in the Franklin D. Roosevelt Library at Hyde Park, New York, this Library being in the ownership of the United States Government.

The list enclosed has been checked by appraisers from the Treasury Department, who state that the property has a fair market value of \$9,900.00.

Very sincerely yours,

Dr. Solon J. Buck,
The Archivist of the United States,
The National Archives,
Washington, D. C.

Enclosure *Commissioner Helvering*
c/c to ~~Treasury~~
Mr. Shipman

MAIN EXHIBITION ROOM
NORTH WING

FDR ESTIMATED VALUE

Right hand wall cabinet.

U.S.S. Constellation and Fred J. Owen (cabinet containing in all 14 sailing ship and steam ship models. Average value per model \$10.	\$140
Same case blown glass model of caravel.	50
Same case gold filigree of caravel	<u>50</u>

\$ 240

Middle wall cabinet.

Contains coins. Value of copper and silver coins but not including medals	25
Value of special medals in west of middle cabinet consisting of about 35 large bronze medals, average \$10 each	350
About 12 gold medals including inauguration medals total	<u>500</u>

875

Left hand wall cabinet.

Contains various curios including 2 trowels, block of pure gold, and gold key, total	<u>100</u>
--	------------

100

Museum case No. 4.

Heavy antique key wind watch	100
Watch chain of gold nuggets from California	50
Three fraternity pins, FDR	50
Gold cuff links designed for the President	20
Heavy ring of Chinese silver	5
Watch fob of Isaac Roosevelt, President's grandfather, bought by the President about 1930	150
Watch given to the President by General Camacho engraved on back, Mexican hammered gold	100
Cameo pin, portrait of Isaac Roosevelt, President's grandfather, bought by the President about 1928	100
Gold ring presented to the President at Texas Centennial, 1936	<u>10</u>

585

Museum case No. 5.

Contains 11 gavels including the one used at the Democratic National Convention, 1932, and others used

MAIN EXHIBITION ROOM
NORTH WING

FDR ESTIMATED VALUE

on special occasions or made from special woods
total value \$ 200

\$ 200

Glass case in middle of this area.

Three airplane models	25
One World's Fair model of Trylon and Perisphere executed by Cartier	25
Reproduction of Mexican Aztec Calendar Stone given to the President by Vice President Wallace .	10
Two Chinese fans	5
Two Chinese sandals, spoon, soup plate and bowl, pair of chop sticks, and turtle from Korea total value	10
Chinese stone seals with box of seal ink and brush	25
Chinese compass and sun dial of 9th century . . .	100
Chinese hand iron with ivory handle given to the President by Mr. Gump	100
Two bronze mirrors from Dr. Kung, dating from year 192 A.D.	<u>300 (?)</u>

600

Wall screen.

Series of miniatures entitled George Washington
and His Times by Arthur Szyk, famous Polish artist,
38 miniatures 3800

3800

Museum case No. 6.

Contains Hebrew Torah presented to the President
by the National Council of Young Israel, which was
rescued from burning synagogue in Czechoslovakia
during Nazi persecutions and is over 200 years old 1000

1000

Roosevelt and Company Sugar House account books,
formerly in the possession of Miss Ellen Roosevelt 2500
(This was cost to me from dealers)

2500

Total estimated value

\$9,900

HP

December 7, 1942

MEMORANDUM FOR HON. GUY T. HELVERING

I am enclosing a list of gifts, which I propose to make to the United States Government before the end of the calendar year 1942. They represent my estimate of what they would bring at private or auction sale, if they were so offered.

All of these are my personal property.

Some of them have been purchased by me and others have been given to me during a period extending back twenty-five or thirty years.

Will you be good enough to have your appraiser go to Hyde Park as soon as possible to check on these estimates of value? Some of these estimates may be too high but, on the other hand, some of them may be too low. The estimates were made by me after a somewhat long experience in purchasing and selling books and other articles.

I expect to be at Hyde Park for several days about the twentieth of December and, if you prefer that I should be there when your appraiser goes there, I can arrange to take him up with me on the train when I go, if you will let me know the gentleman's name.

F. D. R.

Enclosure



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

K.P.
OK

TREASURY DEPARTMENT

WASHINGTON

December 16, 1942.

MEMORANDUM FOR THE PRESIDENT:

You are advised that I have arranged to have Mr. F. V. O'Brien, one of our appraisers attached to our New York office, proceed to Hyde Park on December 21, 1942, for the purpose of estimating the value of the property identified and itemized in the list which accompanied your memorandum to me dated December 7, 1942.

W. P. Hevering
Commissioner.



*file
Income Tax
1942*

National Archives
The Franklin D. Roosevelt Library

January 5, 1943

THE WHITE HOUSE
JAN 5 8 40 AM '43
RECEIVED

Dear Fred:

In regard to the two bronze mirrors from Dr. Kung, appraised at \$300 each, which my boy James said he wanted, I think the items should stand as gift items to the Government. Later on, a substitution of these items can be made for additional items worth more than \$600 to go to the Government. The Archivist or the Trustees, I forget which, have the right to make exchanges.

Very sincerely yours,

Hon. Fred W. Shipman, Director,
Franklin D. Roosevelt Library,
Hyde Park,
New York.

Very sincerely yours

Fred W. Shipman
Fred W. Shipman
Director

fdr/tmb

FWS:MEK

The National Archives
The Franklin D. Roosevelt Library
Hyde Park, N. Y.

THE WHITE HOUSE
JAN 5 8 30 AM '43
RECEIVED

OFFICE OF THE DIRECTOR

January 2, 1943

The President
The White House
Washington, D. C.

My dear Mr. President:

In accessioning the gift items appearing on the appraisal list which accompanied your memorandum to me of December 29, 1942, I find our records show that three items were previously set aside at your direction as intended for Mr. James Roosevelt. The items are the sailing ship model "Fred J. Owen," appraised at \$10.00, and "Two bronze mirrors from Dr. Kung," appraised at \$300 each, or \$600.

Would you care to substitute some other objects for these items, or do you wish the list to stand?

Very sincerely yours

Fred W. Shipman

Fred W. Shipman
Director

FWS:MEH

*file
Income Tax* *P7*

April 14, 1942.

Dear Guy:-

I had a couple of very nice talks with Mr. Cann while you were away and, on the first occasion, submitted to him the problem as to whether the Supreme Court decision regarding the constitutional provision against reducing Judges' salaries applied to the salary of the President of the United States. In a nutshell, I pointed out that the constitutional provision relating to Judges was based, first, on the consideration that no Judge (if appointed for life) should be forced out of office through a reduction of his salary and, second, that the salary of a Judge from the very beginning of our Government has been intended as a "living wage", the Judge having no obligations to live on any abnormal scale merely because of his position.

I pointed out that in the case of the President the salary, from the earliest days of the Republic, has been far greater than the mere cost of maintenance of a President and his family, and has been intended to enable the President of the United States to maintain the White House in accordance with an unwritten obligation which goes with the office of head of the Government.

I pointed out that the provision that the salary of the President could not be decreased during the term for which he had been elected was intended to cover the maintenance of the position in accordance with the standard of cost obtaining at the time of the beginning of his term and to last throughout the term.

I pointed out that successive new tax bills could (and did) make this provision wholly inoperative.

If I am subject to the tax bill passed in the Summer of 1941, my income tax will be about \$40,000, and it is wholly possible that under the new tax bill, which will shortly become law, my personal income tax may very easily run to between \$50,000 and \$60,000 -- all out of a salary of \$75,000.

Mr. Cann had grave doubts as to whether the constitutional provision applies, in view of the decision on Judges' salaries, and he suggested that it would be proper for me to deduct certain expenses, now paid out of my salary, as business expenses.

I have gone over my books and find that this is an extremely difficult thing to do. For example, I have paid, and am still paying, \$24,000 a year for food alone in the White House. Actually I have been in the habit, before becoming President, of spending not more than \$6,000 a year for food in my own home when I was living in New York. The old rulings of the Comptroller differentiate between food on strictly official occasions, i.e., when Members of the Congress, Diplomats, visiting foreigners are present -- in which case the food is charged to another appropriation, and those occasions at which such persons are not present, in which case the charge is made against the President's salary.

It is almost impossible to differentiate between what is official entertaining and what is not. For example, a normal family dinner of three or four persons is increased to ten or twelve persons who are not Members of the Congress, etc., but who are invited in order to talk with them about the conduct of Government, pending legislation, reports from overseas, etc., etc. This entertainment is not, in a narrow sense, official, yet, as you will readily realize, it is what I consider to be an essential part of the Office of President. It is in this way that I keep in touch with facts and opinions throughout this country and throughout the world.

Therefore, you will see that I am in a quandary. It is impossible to break down each meal or the cost of each dish. I could make a rule-of-thumb calculation but if I were to do so, I would be hard put to break it down into specific items. Furthermore, it is not generally realized that the White House servants, while paid out of another appropriation, are fed in the White House out of the salary of the President. Naturally if I were a private citizen the number of our servants would be, at a maximum, about five instead of about a total of twenty-five.

But this is not the least of it. Since the war started the number of Secret Service men and White House Guards has naturally doubled. They are not entitled, of course, to meals in the White House but, because of often irregular hours, it is only natural that occasionally some of them get a bite to eat from the White House kitchen. It is not an offset that official entertaining, such as large official dinners and receptions, has ceased since the war -- because of the fact that these large parties

have always been paid for from another appropriation. This does not relieve the charge against the President's salary.

Considering all these factors, I could only make a guess as to any "business expense charge" as a deduction from the salary itself. I would put it at about half the total food expense of \$24,000 -- in other words, about \$12,000.

This \$12,000 would not include certain other expenses, such as contributions to charities which, of course, are somewhat larger than if I were not in an official position.

I wish, therefore, that I could have your help in solving a rather difficult problem. Personally, I would rather stand on the simple provision of the Constitution of the United States -- there being, in my opinion, a clear differential between the objective of the Constitution in relation to Judges of the Federal Courts on the one hand, and the provision relating to the salary of the President on the other hand.

In order that interest may not run any longer on the tax, due March 15th, I am enclosing my check for \$10,000, which I believe to be amply adequate to cover the first quarter's income, with interest for thirty days.

Very sincerely yours,

Honorable Guy T. Helvering,
Commissioner of Internal Revenue,
Washington, D. C.

(Enclosure)

file P.M.

March 7, 1942.

MEMORANDUM FOR

THE COMMISSIONER OF INTERNAL REVENUE

It is solely because I do not wish to do anything which could or should be criticized in the future or which was contrary to the spirit of the Constitution or the laws of the United States that I am once more calling your attention to a matter which has arisen several times during the past nine years of my tenure of office as President of the United States. I refer to the clause of the Constitution which provides that the salary of the President of the United States shall not be increased or diminished during the term for which he shall have been elected. On several previous occasions during a specific four year term, a new and upward revision of the personal income tax law has been passed and approved by the President. The present amendments to the income tax law were passed in 1941, many months after my Inauguration on January 20, 1941.

The question, therefore, arises, as on several previous occasions, as to whether the law in existence on January 20, 1941 shall remain as applying to the salary of the President until January 20, 1945, or whether the latter statute of the Summer of 1941 takes its place.

It has been held by the Supreme Court, of course, that the current income tax laws apply to Justices of the Supreme Court, in spite of the provision that the salaries of Federal Judges shall not be diminished during their continuance in office. It is believed by some, therefore, that the same ruling of the Supreme Court should apply to the salary of the President of the United States.

On the other hand, it is held by many others that the two situations are in no way analogous, and for the following reasons:

1. In the early days of the Government under the Constitution, the salaries of Judges were fixed on a strictly compensatory basis -- in other words, a basis of remuneration sufficient to enable Judges to support themselves without having to engage in private practice or business, and it was the desire of the framers of the Constitution to prevent

legislating them out of office by reducing their salaries to such an extent that they would be unable to continue to devote their time solely to the duties of their office. In other words, the compensation of Judges was intended to be a wage or salary for the cost of living -- a reasonable livelihood.

2. The compensation of the President of the United States was originally, and has consistently remained, at a far higher level than that of any other officer of the Government. This was made a constant figure for a four year term in recognition of the undoubted fact that the Office of President calls for the expenditure of sums far above a mere compensation or cost of living figure. It recognized the fact that the Office of President calls for the expenditure, out of the President's salary, of sums necessary to the maintenance of the position -- sums which no other officer of the Government is called on to pay. Obviously the Office of President calls for the maintenance of the White House on a scale required for the convenience of the people of the United States, and a scale compatible with the entertainment and reception of representatives of foreign nations.

There is, therefore, a definite distinction between the livelihood compensation of Judges and the livelihood, plus official obligation compensation, of the President.

It is true that from time to time additional funds have been appropriated by the Congress for certain needs of the Presidential Office, such as certain forms of official entertaining (always strictly interpreted by Presidents) and an allowance for travel expenses. It is also true that the actual salaries of most of the White House Staff of servants and other employees is paid directly by the Government, and is not a charge on the President's personal pocketbook.

However, it is only judicial to take note of the fact that the cost of food for the servants is paid directly from the President's salary and, in addition to this, it is clearly impossible to prevent food costs from the same salary -- in an emergency -- for the eighty or one hundred

additional employees, such as Secret Service, White House Guards, Executive Office Staff, etc. This is especially true in a time of war like the present.

Finally, very many charges must, under a strict interpretation of the law, be made against the President's salary for the entertainment of literally thousands of persons in the course of each year who come to Washington from all parts of the nation -- persons who are not officials but who occupy positions which entitle them, in accordance with an historic use, to invitations to some form of entertainment, requiring the purchase of food. This applies also to contributions to private or quasi-public charities and drives, in amounts far larger than would be given by the same individual in a private capacity.

I am, therefore, of the personal belief that the case of the Presidential Office is wholly removed from the Supreme Court decision of O'Malley v. Woodrough (1939) 307 U.S. 277.

I believe, therefore, that the law as it existed on January 20, 1941 should apply to the income tax of the President, payable March 15, 1942, on the fiscal year 1941.

F. D. R.

O'CONNOR & FARBER
120 Broadway
New York

February 5, 1942.

The President
The White House
Washington, D. C.

Dear Mr. President:

You have asked me to express an opinion on the question whether the salary of the President of the United States is subject to an increase in income taxes enacted by the Congress during his term of office, or whether the imposition of such increased tax would be an unconstitutional diminution of his compensation. After an examination of the law on this matter, I have reached the conclusion that the President's salary is subject to higher income tax rates, even though contained in a revenue act enacted during his term of office, and that the imposition of such increased taxes is not unconstitutional.

The compensation of such Presidents and judges are strictly governed according to Article II, Section 1, Clause 6, of the Constitution provides as follows:

"The President shall, at stated Times, receive for his services, a Compensation, which shall neither be increased nor diminished during the Period for which he shall have been elected, and he shall not receive within that Period any other Emolument from the United States, or any of them."

It will be observed that the constitutional provision respecting compensation of judges is quite similar. This provision is contained in Article III, Section 1, and reads in part as follows:

"*** The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behavior, and shall, at stated Times, receive for their Services, a Compensation which shall not be diminished during Continuance in Office."

Although there are several court decisions involving the constitutionality of an income tax statute in so far as it is made applicable to judges, I have not found a decision on this point with respect to the President's compensation. However, in 1919, Attorney General A. Mitchell Palmer stated in an opinion to the Secretary of the Treasury (31 Opinions of Attorneys General 475) that the salary of the President of the

United States was subject to the income tax imposed by the Act of February 24, 1919, and that the provisions requiring the salary of the President to be included were valid and constitutional. The Act referred to, in levying a tax upon the net income of individuals, provided that the net income shall be the gross income, less certain deductions and subject to certain exemptions, and defined "gross income" as including "gains, profits, and income derived from salaries, wages, or compensation for personal services (including in the case of the President of the United States, the judges of the Supreme and inferior courts of the United States *** the compensation received as such) ***." Previous revenue acts had expressly exempted from the tax the salary of the President during the term for which he had been elected at the time of the passage of the act and also the salaries of all judges then in office.

Section 22 (a) of the Internal Revenue Code provides, in defining "gross income" that, "In the case of Presidents of the United States and judges of courts of the United States taking office after June 6, 1932, the compensation received as such shall be included in gross income; and all Acts fixing the compensation of such Presidents and judges are hereby amended accordingly."

The Attorney General based his opinion primarily on the thought that the prohibition in the Constitution restrains the enactment of laws which have a reduction in compensation as their object and not as their consequence. In the course of his opinion the Attorney General said,

"The officials in question are entitled to receive an income from the Government which shall be not less than it was when their terms of office began. But when this income has been received, it is subject to the same burdens imposed by general laws which rest upon similar incomes received by others from other sources. The Revenue Act does not lay a tax on these incomes because of their source or in any discriminative way. The tax is laid on them just as it is laid on other income. The tax is not laid on the salaries as such. It does not necessarily apply to the whole of the salaries received. These salaries simply go, along with any other income the officials may have, to make up the gross income. From this, the same exemptions and deductions are allowed which are allowed to other taxpayers. And, as in the case of all other taxpayers, what is taxed is the amount of the gross income after making these allowances."

The Attorney General pointed out an anomalous situation which would arise if a new revenue act were held inapplicable to the President's compensation. Since the new revenue act repealed the previously existing revenue act and the President's compensation may not be increased, the revenue act in effect at the time he took office would always have to apply to the President's salary or it would result in an increase in his salary upon the repeal thereof. Of course, at the present time new revenue acts merely amend the Internal Revenue Code, but the same anomalous situation would in many cases be possible.

As heretofore pointed out, the provision in the Constitution with respect to judges is quite similar to the provision respecting the President's compensation. It would, therefore, appear that the recent Supreme Court decision of *O'Malley v. Woodrough* (1939) 307 U.S. 277, 59 S. Ct. 838, in which the opinion was written by Mr. Justice Frankfurter, would be closely analagous. In this case it was held that the salary of Judge Woodrough, who was appointed a United States Circuit Judge on April 12, 1933, was taxable under the Revenue Act of 1936. The court rejected the contention that Congress exceeded its constitutional power in providing that the compensation received by United States judges appointed after the Revenue Act of 1932 shall be included in gross income from which the net taxable income is to be computed.

On the basis of the foregoing, I have reached the conclusion set forth in the first paragraph of this letter.

Faithfully yours,

BASIL O'CONNOR
JOHN C. FARBER
ARNOLD T. KOCH
KENNETH L. HOFFMAN
HENRY K. URION
WILLIAM F. SNYDER
EARLE R. KOONS

O'CONNOR & FARBER
COUNSELORS AT LAW
120 BROADWAY
NEW YORK

*file
personal financial*

February 1, 1943.

Mr. President,
The White House,
Washington, D. C.

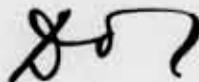
My dear Mr. President:

Enclosed herewith is a check for \$1,767.78 representing the income received by your Trust during the year 1942. I assume you will wish to endorse and return this check to me for deposit in the Trust.

This amount should be entered on line "10" of your personal Federal income tax return and my name and address entered in Schedule I.

The same amount should be entered on line "24(a)" of your personal New York State income tax return furnishing my name and address as the Fiduciary.

Faithfully yours,



Enc.

February 3, 1943

Dear Doc:

The President asks me to thank you for sending him the enclosed check, which he is returning herewith to be deposited in the Trust.

I am sorry I did not have a chance to see you while you were here. I hope for better luck next time.

My best to you.

Always sincerely,

GRACE G. TULLY
Private Secretary

Basil O'Connor, Esq.,
120 Broadway,
New York, New York.

ggt/tmb

Enclosure

Check No. 542 dated Feb. 1, 1943 drawn on Bank of New York and Trust Company, 48 Wall Street, NY to the order of Franklin D. Roosevelt in the amount of \$1,767.78 - signed Basil O'Connor

P7
(for income tax)

January 17, 1942.

Dear Sam:-

Enclosed herewith is my check for \$2,165.40, representing half of the amount paid by the London agents for the publication of extracts from the Public Papers and Addresses. Buy yourself a chocolate soda!

Always sincerely,

Honorable Samuel I. Rosenman,
135 Central Park West,
New York, N. Y.

Enclosure.

ggt/dj

THE WHITE HOUSE
WASHINGTON

January 13, 1942.

GRACE:

I think this can be deposited in City Bank Farmers and then draw a check on the same bank for half of it for Samuel I. Rosenman. Make a note in the check book that other half goes into my income tax receipts next March 1943. Also thank Bye for it.

F.D.R.

Telephone: MUrray Hill 2-8775

Cable Address:Byanbye

GEORGE T. BYE
AND COMPANY
535 FIFTH AVENUE
New York

January 9, 1942

Dear Mr. President:

We are in receipt of a check for \$4,330.80 from our London agents, Pearn, Pollinger & Higham, Ltd., for the Daily Herald publication of extracts from "THE PRESIDENT'S PAPERS", and are pleased to hand you herewith our check for this amount.

The price was £1,200. which, at the rate of \$4.01 per Pound equals \$4,812. - less the London agents' commission of 10% - leaving \$4,330.80 herewith.

Yours very truly

Jasper Spock
Jasper Spock

Hon. Franklin D. Roosevelt
The White House
Washington, D. C.

January 17, 1942.

Dear Mr. Bye:

The President has asked me to thank you ever so much for sending him the check from the London agents in the amount of \$4330.80.

Very sincerely yours,

Grace G. Tully

George T. Bye, Esq.,
535 Fifth Avenue,
New York, N. Y.

ggt/dj

P7
(Income tax)

The Val-Kill Cottage
Hyde Park, New York

Grace
Put into the
First Natl. Bank
of Poughkeepsie
7516

Miss Grace Tully
The White House
Washington, D.C.

Dear Grace:

I am enclosing a check for \$90.00, our taxes at the Cottage, and will you give it to the President for me.

I am paying it early so as to be sure to get that much done before the pocket book gets low.

I know you are all buried in work, but I hope you do get some rest now and then. Give my dear President all my love and best wishes.

When will you be coming to Hyde Park - do come over and see us. Bless you.

Affectionately,

Nancy Cook

Nancy Cook
January 7, 1942.

Check enclosed.

RECEIPT FOR PAYMENT OF TAXES

INCOME 1941

MARYLAND

(Class of tax)

Collector's Office _____, District of _____

(Description of collection: tax, penalty,

at _____ Date _____

interest, or offer in compromise, etc.)

(NAME AND ADDRESS OF TAXPAYER)

PAID-Cashier No. 1

a/c #363542 May 1942

COLLECTOR OF INTERNAL REVENUE 12 Treas. Notes Series A @ \$101.60

DISTRICT OF MARYLAND

Check \$5,906.80

Franklin Delano Roosevelt
White House
Washington, D. C.

JUN 15 1942

(Period covered)

Amount, \$ 7,126.00

BALTIMORE OFFICE

Received payment,

Collector of Internal Revenue.

*file
Accountant*

1942

Paid for by
The President

State Functions

	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>
January	919	1634.92	124.18	621	1455.43	59.90
February	647	1067.16	---	741	994.10	313.48
March	692	823.11	---	137	302.52	21.40
April	720	1075.44	---	580	539.93	200.10
May	686	1435.62	9.08	288	533.94	144.25
June	863	1074.09	12.48	793	1347.04	131.90
July	435	1024.21	---	471	483.54	5.20
August	531	1122.37	---	162	701.61	502.57
September	700	835.61	30.67	613	798.32	90.57
October	642	933.77	---	486	732.52	122.57
T-o-t-a-l-s	6835	\$11026.30	\$176.61	4892	\$7888.95	\$1391.94
Total Help	6080					
T-o-t-a-l-s	12915					
Total Help						

November 21, 1942.

1941

Paid for by
The President

Social Functions

	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>
January	910	1245.16	302.13	6966	2343.57	82.64
February	677	1127.60	30.26	3228	1147.79	188.78
March	634	1042.58	72.19	350	549.87	65.20
April	714	1337.17	112.20	2908	556.58	9.18
May	676	1199.47	135.38	8526	1678.09	135.40
June	509	1372.84	102.28	798	303.58	22.48
July	445	788.07	60.61	359	293.94	1.08
August	347	696.30	7.14	22	572.18	66.30
September	601	513.36	69.96	476	431.27	28.40
October	722	1055.10	157.65	1189	727.47	31.22
November	579	1029.93	57.23	883	914.92	122.95
December	1194	795.83	51.75	3253	1384.44	104.38
T-o-t-a-l-s	8008	\$12203.41	\$1107.03	25958	\$10903.70	\$858.01
Total Help	7300	\$10800.80	\$509.08	25107	\$8537.58	\$858.01
Total Help	15308					

November 21, 1942.

November 21, 1942.

1 9 3 8

Paid for by
The President

State Functions

	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>
January	890	1826.99	29.50	5358	1370.19	170.50
February	654	1335.37	---	4685	1006.46	110.20
March	474	1100.26	242.72	23	102.32	---
April	646	955.33	8.15	5954	529.53	56.65
May	635	1263.13	18.90	6004	1190.66	65.00
June	248	1009.52	12.93	---	345.30	---
July	35	666.84	17.10	---	10.01	---
August	54	123.56	---	---	117.74	112.45
September	201	348.74	63.30	---	72.96	12.80
October	319	618.19	14.25	570	130.48	70.86
November	327	869.88	50.37	31	113.21	---
December	908	682.79	51.86	3482	1548.72	287.50
<u>T-o-t-a-l-s</u>	<u>5391</u>	<u>\$10800.60</u>	<u>\$509.08</u>	<u>26107</u>	<u>\$6537.58</u>	<u>\$885.96</u>
Total Help	7300					
<u>Total Help</u>	<u>12691</u>					

November 21, 1942.

1 9 3 7

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State Functions

	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>	<u>Total Persons Served</u>	<u>Total Cost of Food</u>	<u>Total Cost of Liquor</u>
January	1158	1010.35	30.70	9400	2046.96	95.43
February	793	1410.75	---	4133	845.52	16.20
March	458	1200.63	---	1234	656.79	146.70
April	551	971.69	---	1538	601.77	58.80
May	533	1033.47	13.00	4839	829.95	183.45
June	521	1070.37	---	---	259.00	---
July	254	1164.70	9.25	---	98.64	---
August	170	929.71	10.75	---	61.48	---
September	87	694.91	22.00	23	155.93	---
October	367	535.43	---	---	86.12	98.34
November	393	892.68	---	34	248.00	189.21
December	711	1162.28	---	5421	1544.82	145.60
T-o-t-a-l-s	5996	\$12076.97	\$85.70	26622	\$7434.98	\$933.73
Total Help	7300					
	<u>13296</u>					

November 21, 1942.