

141.01261937.1	<p>5x8.5 From: A. S. Hartt To: Esselstyn Noting attached, the Company must file an information blank showing amount paid out to employees of \$1000 to unmarried and \$2500 to married persons. Expect to report the \$44,325 to you as well the amount of salaries. Attached find Federal Income Tax Blank in duplicate on which I have figured your tax for 1936 to be \$7104.16 using the figures you gave me in yours January 17th (2 pages)</p>
141.02041937.2	<p>5x8.5 From: E. H. Simmons To: Esselstyn We sent you several days ago Federal Income Tax Blank for yourself with figures ready for you to fill in. If this doesn't reach you be sure to let us know and will send you another. PS: Hope it doesn't get lost in the flood.</p>
141.02041937.3	<p>From: Esselstyn To: Miss Hartt Your letter of 1-26-37 with the Income Tax forms reached me this morning, the first mail we received in two weeks. Enclosing various forms and wonder if you can make any suggestions or corrections. Sorry to bother you but under the conditions that exist here I have no one else to call on for help.</p>
141.02091937.4	<p>Hillman Land Company letterhead From: A. S. Hartt To: Esselstyn Attached are revised figures for your Federal Tax return. As for State Tax, no matter what the amount it could not be deducted until next year, on your 1937 return. Sorry I can't figure a lower tax for you. If your typewriter is underwater, let me know to finish it up for you if you return papers to me but you will need three blanks – two white and one green. Attached are 4x7 calculations.</p>
141.02211937.5	<p>From: Esselstyn To: Miss Hartt Your letter of the 9th enclosing my personal Income Tax Return and suggestions; I think I can handle the matter but if I have problem I will have you diagnose the case. Undoubtedly I have spent or given to various causes but I have not record of them but I don't want to get into any controversy. It hurts that I have to give up approximately one sixth of total amount received to a bunch of spend thrifts. I shall not send this return with a check for the tax until after March 1st</p>
141.03121937.6	<p>E. H. Simmons / 214 Parkview Building / 6233 Delmar Blvd letterhead From: A. S. Hartt To: Esselstyn</p>

	<p>We have an extension on the Hillman Income Tax Return. I have been figuring schedules today. Do not find here any blanks for the Corporation Franchise Return which to be made out about this time. Can you have these blanks sent to us or let me know where to write for them? Mr. Simmons expects to go back to the hospital: his operation was not as successful as it should have been and has to be done again. If he is unable to sign the tax return will send to you for signature before mailing</p>
141.03141937.7	<p>Hillman Land Company letterhead [new stationary with "Home of Kentucky's Largest Game Refuge"] From: J. N. E. (Esselstyn) To: Miss Hartt Incorporating the Hillman Ferry; only advantage would be limiting liability in case of accident. Supposing the ferry should be incorporated as of April 1st, 1937 would it be permissible to include the business of the entire year in the books and records of the Corporation or would it be necessary to include the first three months of the year as my personal property and the nine months the property of the corporation?</p> <p>A.S.H. reply appended Corporate returns are made beginning with the date of incorporation -- you pay on everything you take in over and above expenses. As long as you are entitled to certain exemptions on your personal return you might save money by handling it as a personal matter provided you do not sell out until after 1937</p>
141.03141937.8	<p>From: J. N. E. (Esselstyn) To: Miss Hartt Enclosed clippings are first thing I have seen that gives the rate of taxation; I have written to Frankfort for forms. From the information I believe my personal tax will be \$1602.91. I am going to keep record of my contributions so I can claim exemptions in 1937. Two newspaper clippings – "Ferry Operation near Dycusburg upheld by Court" and "U. S. Disallows 3 deductions by Taxpayers"</p>
141.03151937.9	<p>From: Esselstyn To: Kentucky State Tax Commission Please send me by return mail forms and instructions for filling the Income Tax Return for an individual return and a form for Corporation. Please advise me if you have anyone in Paducah who can assist and advise in making out these returns</p>
141.03161937.10	<p>From: Esselstyn To: Miss Hartt Regarding the Corporation License Tax both Federal and State. Am returning the papers in connection with the Social Security Act so that you will have them in case the matter is brought up again. I cannot see how the Company can be involved in this matter because the company practically had no employees during 1936</p>

141.03161937.11	Hillman Land Company letterhead From: A. S. H. (Hartt) To: Esselstyn Answering yours of the 14 th in regard to Ky State Income Tax. I do not think you can deduct on your 1936 return the \$7100.39 Federal Taxes which could not possibly be paid until 1937. We cannot do it in Missouri. In other words money paid out in 1937 is deductible in 1937. On this basis, your tax would be \$1957.93 instead of \$1602.91 For your information, the Harris-Harrison interests are holding up liquidation proceedings until I can give them a statement of receipts and disbursements for 1935 and 1936.
141.XXXX1936.12	16x9.5 folded Instruction for filling out Federal Income Tax. Paragraph #31 states returns covering calendar year 1936 must be received no later than February 15, 1937
141.undated.13	10x7.5 bound "Purpose Composition" book labeled "1937 Income Tax Return Memo" First page is an Index
141.undated.14	3.5x8 Form 1099 Treasury Department To: J. N. Esselstyn Paid by Hillman Land Co.
141.undated.15	16x9.5 folded Individual Income Tax Return For Calendar Year 1936 Copy to be retained by Taxpayer For: John N. & Mary M. Esselstyn
141.03191937.16	Form letter addressed to Hillman Land Company From: Office of Collector of Internal Revenue Title VIII (Old Age Benefits) of the Social Security Act, Effective January 1, 1937 imposes a tax on wages paid employees, the rate being 1% on the employee and 1% on the employer. Your name was on a list of potential taxpayers. In December the SS-1 tax return was mailed to you. The return should have been filed in February covering wages paid in January. We do not find that you have filed your return. As the January return is now delinquent, you should attach your return and affidavit explaining the delinquency.
141.04021937.17	From: Esselstyn To: Kentucky State Tax Commission Please send me Revenue Form 740F, Schedule of Farm income and Expenses.
141.04091937.18	From: Esselstyn To: Kentucky Department of Revenue Enclosed find check for \$2044.93 in payment of Income Tax as per enclosed return
141.undated.19	16x9.5 folded

	Commonwealth of Kentucky Individual Income Tax Return For Calendar Year 1936 Copy to be retained by Taxpayer For: John N. & Mary M. Esselstyn
141.04091937.20	2x6 Receipt for Registered Article #4034 From: Esselstyn To: Ky Dept of Revenue
141.04121937.21	3x5 Return Receipt postcard From Department of Revenue To: Esselstyn
141.undated.22	Hillman Land & Iron Company letterhead, folded in half. Pencil calculations noted as "1937 Income" Jan 9 th H.L.Co / AT&T stock / AT&T Bonds / SAC of NJ / US Bonds
141.undated.23	4 stapled pages <ul style="list-style-type: none"> • "Nov 20, 1936 Purchased 15000 USB 1956-59" • "AT&T Co" • "Dairy Herd 1937" • "Reid Farm Crops Operations exclusive of Pay roll labor"
141.undated.24	11x8.5 United States Individual Income Tax Return 1937, Form 1040 From: J. N. Esselstyn Inside are 2 typed explanations for various itemizations Stapled to form is 3x5 Return Receipt postcard From ? To: Esselstyn And 2x6 Receipt for Registered Article #3941 From: Esselstyn To: ? Louisville, Ky
141.undated.25	14x9 folded Commonwealth of Kentucky Individual Income Tax Return For Calendar Year 1937 Copy to be retained by Taxpayer For: John N. & Mary M. Esselstyn Stapled to form is 1 typewritten page of itemizations And 3x5 Return Receipt postcard From: Tax Dept, Frankfort, Ky To: Esselstyn And

	<p>2x6 Receipt for Registered Article #3940 From: Esselstyn To: Dept Revenue Div Income Tax</p>
141.undated.26	<p>22x8, folded in half U.S. Individual Income Tax Return 1945 For: Mrs. Mary Malone Esselstyn Inside fold are three typewritten pages on itemizations for Grocery Store Operations, Elizabethtown Ferry Operations, and Rental of Apartment</p>
141.undated.27	<p>13.5x8.5 folded Commonwealth of Kentucky Individual Income Tax Return for Calendar year 1945 For: Mrs. Mary Malone Esselstyn Stapled to form are three typewritten pages on itemizations for Grocery Store Operations, Elizabethtown Ferry Operations, and Rental of Apartment</p>
141.undated.28	<p>Declaration of Estimated Income Tax by Individuals (Form 1040-ES) for 1946 for: Mrs. Mary Malone Esselstyn Bottom of form is torn off implying section was filed with the collector.</p>