Taxing Design? 
Design and Readers in British Tax Forms Before 1914
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In 2008, a British government report estimated that in the financial year 2001–02, tax liabilities were understated by approximately £330 million as a result of “unintentional mistakes by taxpayers” when they were completing their returns. As a result it was decided that Revenue and Customs, the official body that deals with taxation in the United Kingdom, “will seek to reduce unintentional errors by redesigning forms.” Evidently, someone in authority believed that there was a connection between design and behavior—a connection that this article explores in an historical context. Articles in this journal and elsewhere have considered various aspects of late-twentieth and early twenty-first century tax forms and systems of taxation in Australia and the United States, although discussion of forms design has not been common. This article offers an original perspective, showing that some of the challenges faced by form-fillers today are not new but have existed in Britain since at least the 1840s. It might also help current-day forms producers to understand how paper-based forms have evolved, and how some features still used in 2011 have a long heritage.

Just as designers have paid little attention to forms in history, so historians have paid little attention to the design of forms. This article combines these areas, applying the insights offered by current-day information design and design studies literature to the design of nineteenth- and early twentieth-century British tax forms. In doing so, it engages with Victor Margolin’s recent article calling for more work on the social dimensions of design and design beyond consumption. It also adopts the case study methodology advocated by Maggie Breslin and Richard Buchanan. This methodology is particularly valuable when considering the design of everyday objects or historical artifacts, for which direct evidence of design decisions (e.g., memoirs or briefs) might not be available. Concentrated attention on particular documents and cautious interpretation can provide an understanding of factors likely to have been involved in design. The article thus considers: (1) the design of tax forms, looking at graphic and linguistic features, and (2) how forms have constituted dialogue between the state and the people. In doing so, it discusses the ways in which...
Design mediates peoples’ interactions with documents, as seen in some of the form-fillers’ responses to tax forms.

**Forms: Dialogue and Evolution**

In most documents that are designed, produced, and circulated, information flows in one direction: from producers to readers. Forms are unusual because they are designed to invite, or require, user interaction. They demand a response be entered to convey information back to the originator. Following David Frohlich and David Sless, in this exchange of information it is possible to see forms as a process of dialogue, in which a series of turns is taken by the question-asker and the answer-giver. However, an inherent problem with designing any document that tries to establish or create a dialogue in this way is the multiplicity of audiences. The design of forms therefore has to accommodate two distinct needs: those of form-fillers, who must be able to understand and complete the form, and those of information-gatherers, who need data that can be processed.

Forms have been produced for hundreds of years. They provide a fixed order of words, with space for individuals to record their specific details in response to questions. This standardized text ensures that obligations and rights are laid down accurately and are repeatable, time after time. Initially, forms were handwritten, but by the late eighteenth century it became more economical to print forms using moveable type because greater numbers of the same documents were required: in 1780 one printer advertised 85 different forms among his products. By the nineteenth century, forms were used for an array of dialogues between people and organizations: as employment contracts; to arrest criminals; to pursue men suspected of fathering illegitimate children; and as order forms, invoices, and receipts for business products and services.

Despite the increasing prevalence of forms after approximately 1800, very few studies have examined their design or reception in the past. One exception is Paul Dobraszczyk’s recent article on British census forms in one London parish between 1800 and 1840. He shows that householders completed the forms themselves, and that they showed varying degrees of ability when negotiating the tabular layout adopted on some of the forms. Although relying on a small sample, Dobraszczyk’s study is important because it helps us understand how some people responded to forms and the ways in which design might have had an effect on behavior.

Beyond this study, the history of forms design has not been well considered. This article contributes to a growing interest in this area by examining income tax returns between 1842 and 1914, although the points raised apply to other tax forms (and are likely to be applicable to other forms) of the same period. The article examines several tax returns, and highlights some of the most common graphic
and linguistic features, to consider forms design and the ways in which people interacted with this one genre of printed document. The forms used for this study are representative examples of the tax returns people would have encountered most often in the period before 1914, and have been selected from approximately 300 forms that have been consulted.

The British Income Tax System

The income tax was introduced in 1799 to finance war against Napoleonic France; it was levied on the basis of forms completed by the individuals liable to be taxed. The tax was revoked in 1816, after peace had been restored, although other taxes remained in force. When the income tax was re instituted in 1842 to meet a shortfall in the government’s budget, it followed procedures established in 1803, including the use of forms completed by taxpayers. Only in 1946 was the Pay-As-You-Earn system introduced, whereby tax was automatically extracted from income before employees received their pay; as a result, most people no longer had to complete tax returns.

Before 1946 the income tax dialogue typically involved the exchange of several forms between the state and taxpayers. In this dialogue, the state was represented by the Board of Stamps and Taxes—after 1849 known as the Board of Inland Revenue. An Inland Revenue representative delivered a form to people believed to be earning enough to pay tax. The form, usually between one and four pages long, demanded financial information, such as income from employment and expenditures on costs such as rent. Individuals were expected to respond to the form by completing it and returning it to the Inland Revenue’s official. Based on the details added to the form, Inland Revenue officers would calculate the tax they believed was due. Not everyone who was issued a form had to pay tax, but they still needed to complete the form, or another form for claiming exemption from tax. Those who did owe tax were given a notice of assessment by the Inland Revenue. They paid the tax and in return received a receipt.

Unfortunately, detailed information about who completed tax forms is lacking. Between 1842 and 1914 the minimum level of income required before tax was due varied between £100 and £160 per year (approximately £77,000–£124,000 at 2008 prices). As a result, most forms were probably completed by the middle and upper classes—people who would have been relatively literate. With five different income tax “schedules” (i.e., units of assessment), and many other types of taxation, large numbers of tax forms circulated after 1842—possibly in the tens of millions.

Reading, Design, and Interpretation

Design can be important in shaping readers’ responses to documents. Work on everyday reading and literacy practices has
shown that in “all activities reading is more than the decoding of written text. Reading involves understanding design and layout … some of these activities, such as dealing with bills and tax returns, are responding to literacy demands for accountability … in which people are incorporated into bureaucratic literacies.” In the case of tax forms, these bureaucratic literacies meant that the tax forms’ producer, the state, had to reconcile its need for standardized information that could be easily processed with the need to provide documents that people could understand and act on. Tax forms design was therefore a compromise between a standardized, easy-to-process document and a document that was specific to each reader.

Testimony to the 1904 Departmental Committee on Income Tax noted that one of the problems with tax forms was that they had to be universal: “It is to be remembered that the form must be such as to meet every possible case which falls under the Income Tax Acts, and there is a difficulty in simplifying it.” The information that form-fillers provided had to be constrained to ensure that it corresponded with what the state needed to find out. By constraining peoples’ responses, tax forms were designed for the convenience of the Inland Revenue, rather than of the form-fillers.

The experiences of people who completed the tax forms are important for purposes of this and other historical studies; responses on forms and opinions expressed in newspapers allow exploration of how people might have filled in forms in the past. As David Frohlich has noted, “form-filling is that kind of ‘situated action’ … which emerges from an individual’s personal interpretation of and response to a situation.” These responses demonstrate some of the ways in which people encountered and responded to the design of forms.

Tax forms contained a number of graphic elements that respondents had to learn to negotiate. Many of these elements were common across the forms that people would most often have encountered—those on which they recorded their income (forms 10 and 11) and those on which they claimed exemption from taxation (form 40). Tax forms were vehicles through which the state hoped to obtain information about its citizens, which meant it had to include spaces for people to record their answers. Nineteenth-century tax returns used three devices to signal where responses were to be inserted. These signals can be seen in Figures 1 and 2, taken from an 1847 form 40. In Figure 2, in the paragraph at the top of the page, a space was left following the “£” sign in the fourth row, in which the respondent, Mary Sansbury, added details of the amount she wished to reclaim (“£1.14.1”). Beneath this figure, she has obeyed the cue-words “Claimant’s signature” and signed her name on the ruled line. Both of these graphic devices provided form-fillers with delineated spaces: their answers were constrained, amounting to a few words at most. The layout of the form ensured that the

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10 Appendix to the Report of the Departmental Committee on Income Tax; with Minutes of Evidence [hereafter Departmental Committee, 1904], (Cd. 2576; London, 1905), q. 70. See also, Barton and Hamilton, Local Literacies, 122.
Inland Revenue got the information it wanted, and that the officials who processed this information knew where to look for the pertinent details.

In the section at the bottom of Figure 2, titled “Statement of the Particulars of the whole Annual Income,” another type of response was called for: the inclusion of whatever facts and figures respondents felt were necessary to include. The blank space allowed form-fillers to include greater detail than was possible in sentence-completion tasks. The amount of space provided for these answers was a compromise, in that the Inland Revenue needed to provide sufficient space for people to give details while simultaneously discouraging long answers.

Many forms used a tabular configuration of rows and columns, seen in Figure 3, an 1865 form 10. Tables have been included in forms since at least the 1790s, becoming increasingly common in the early nineteenth century. Although information recorded in tables could have been gathered by sentence-completion tasks, tables offered the advantage that they could incorporate unanticipated details from respondents, while retaining a standardized layout that made data-processing more efficient.

Some tables incorporated a graphic representation of the way in which information requested was broken down into units. The forms were divided into sections, keeping details distinct from each other. In Figure 4 the divisions between and progression through sections were signalled by bold horizontal rules and indicated by numbers (printed in the leftmost column). Within each section, form-fillers faced a number of question-and-answer tasks, which were divided by vertical rules. These rules also served as a graphic constraint to peoples’ responses. Blank spaces indicated where form-fillers were expected to add their responses, bounded by the
defined row and column; thus, respondents did not have unlimited space in which to reply.

Tax forms needed to address as many people and situations as possible, so they contained large numbers of questions. Sometimes, this breadth of coverage caused form-fillers difficulty as they failed to distinguish between parts of the form relevant to them and parts they could ignore. This difficulty was partly a result of the graphic arrangement of the form. In sections one and two of Figure 4, readers were presented with a similar layout of questions, requesting virtually identical information. Consequently, one respondent—Edward Stark—added details in the wrong space (section one); realizing his mistake, he crossed this data out and re-entered the details as the Inland Revenue intended (in section two). As was noted of the form in 1900, “one person, on receiving the regulation four-page form, with its numerous paragraphs, sections, and divisions, returned it with the words written across in red ink, ‘Life is too short to study and answer all these questions.’”\footnote{Fun, December 25, 1900, 204.} The number of questions—and their graphic arrangement—caused problems for some people.

Wright notes that “some of the difficulties that form-fillers have will arise from the way they are constrained to respond.”\footnote{Patricia Wright, “Strategy and Tactics in the Design of Forms,” Visible Language 14 (1980): 170.} Concise responses and small handwriting were necessary whenever anything more than a few words or numerals were to be included in these tables; where to provide additional information (beyond that requested) was not clearly indicated. As shown in Figure 5, the restricted amount of answer space often meant that peoples’ responses overflowed a table’s boundaries. Evidently, some form-fillers adopted a pragmatic approach to tax returns and ignored the graphic cues they were supposed to follow. Thus, the forms did not necessarily constrain the answer providers.
As most people completed the forms on their own, they were rarely able to ask forms producers for clarification about any unclear points; instead, they had to try to interpret the intended meanings as best they could. While a limited degree of instruction was provided on many of the forms, the details were often physically distant from the questions to which they referred. To illustrate, in Figure 5, the questions that respondents people had to respond to were found on page one, but the instructions were on page three. Recent work on forms design has noted that people tend not to read instructions, particularly if they are distant from the points to which they refer; mistakes on nineteenth-century tax forms bear this out.

Most forms displayed relatively small changes in layout before about 1900. The Inland Revenue largely confined its alterations to changes in the location of individual questions or details. For example, in 1880 the instructions on form 11 switched from page 3 to page 2. In addition, the questions that since 1842 had been printed on page 1 (Figure 5) were relocated to page 3. However, the graphic layout of the questions remained the same: the ruled space of Figure 5 was re-used on the third page.

More significant changes in layout took place after approximately 1900 (Figure 6). The ruled lines enclosing the questions were removed, leaving a more open page; in addition, the headings under which questions were asked were made more prominent, partly by increasing the space between headings and partly through the use of numbers, bold face, and larger type sizes. The form reached its

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Figure 5
Page one of income tax form 11 (1868). Note that the form-filler defied the spaces provided for their response, ignoring the ruled lines and continuing their answer outside the box. 388 x 225mm. TNA, IR 9/1, form 11 (1868).
Figure 6 (above, left)
Page three of specimen income tax form 11 (1900). Compared with Figure 5, note the removal of ruled lines surrounding questions. 380 x 240mm. TNA, IR 9/47A, form 11 (1900).

Figure 7 (above, right)
Page two of specimen form 11 (1912). Observe the use of side notes, and the ways in which sections are signalled with bold faces and capitals. 392 x 245mm. TNA, IR 9/61, form 11 (1912).

final pre-1914 iteration by 1912. Figure 7 shows the same questions as in Figures 5 and 6, but it is laid out in a very different way. The transitions from one part of the form to another were identified by sections (“Section B”, seen at the top left, under the page number); attention was directed to the “General Declaration” by the box that enclosed it. The questions in section B were no longer numbered, but the relevant headings were capitalized and printed in bold face and a larger type size than the surrounding type. Notes in the column to the left of the questions explained what actions people needed to take, although they often referred readers to the separate instruction paper.

Best practice in information design now maintains that forms should be modified on the basis of the recipient’s performance—in other words, how form-fillers respond to forms. Although this understanding was lacking in the nineteenth century, the Inland Revenue apparently made at least some attempt to experiment with forms design. Of course, its experimentation was as likely to have been to facilitate its work and to ensure correct answers as it was to make respondents’ completion tasks easier.

While some graphic features—either intentionally or inadvertently—constrained respondents, others apparently were included to help readers. (Again, these features might also have made Inland Revenue’s data-gathering more efficient.) In addition to the changes in layout already described, a number of other features are worth noting. For example, although forms were printed with black
ink, changes or items deemed to be particularly significant were printed in red ink. Figure 8, an 1868 form, shows that a change to the collection of income tax resulted in the final paragraph of the opening text (above the Assessor’s signature) being printed in red ink. This feature lasted from 1866 until 1870, after which presumably the Inland Revenue decided that people were aware of the change; subsequently, the paragraph was printed in black. This use of color occurred as early as 1845, just three years after the re-introduction of the income tax. By highlighting important details in this way, forms producers made a concession to helping people find information on the page.

Another concession was demonstrated by the use of sidenotes. Seen in Figure 9, the note in smaller typeface to the left of the page explained what the Inland Revenue wanted to know. This feature survived until at least the 1980s, when Pat Wright observed that the Inland Revenue used notes in a column to the left of the question and called it a “neat solution” to the problem of telling people what information was needed.\footnote{Wright, “Informed Design for Forms,” 566.} Importantly, these notes presented form-fillers with specific advice, at the point at which it was required. The Inland Revenue probably perceived an advantage in providing graphic cues (e.g., color and notes) that supported reading and comprehension, even when such cues had cost implications: using two colors meant that the forms had to printed twice (once for each color of ink). If they worked as intended, such features would have reduced the numbers of errors on forms and increased the accuracy and efficiency of information-gathering. Unfortunately evidence to substantiate this effect has not survived, so it is impossible to know whether the changes had this effect. Although it appears that forms producers did devote some thought to how people completed tax returns, demonstrated through graphic features included to support reading, forms ultimately were designed for the convenience of the Inland Revenue rather than taxpayers, and problems with form completion continued after the First World War.
The Dialogue

Linguistic elements have worked with graphic features to shape the ways in which form-fillers responded to tax forms. The words printed on the return embodied the official voice in the dialogue between questioner and respondent and structured the ways in which people were expected to work their way through the form. The opening voice in this dialogue belonged to the Inland Revenue. Statements at the top of each form gave factual details, informing readers about the contents of the document, including the title, number of the form, and financial year (see Figure 8). Following this data, the form provided administrative details: the location of the assessment (Ramsgate in Kent), the legal details under which the return was demanded (“In pursuance of the Acts of Parliament…”), the location of the assessor’s office, the time within which the return had to be made (21 days), and notice of the punishments if these conditions were not met (i.e., “a Penalty … TWENTY POUNDS and TREBLE DUTY”). Together, these statements claimed authority for the Inland Revenue, demonstrating to form-fillers the legal force that could be deployed against those who did not comply.

The opening paragraph consisted of a single sentence, set over 7 lines, with about 16 words per line. The following paragraphs were as long and complex as the first; all were undoubtedly difficult to read, even for people who were comparatively literate by the standards of the day. From the outset, the official voice addressed readers directly: “If you desire … then you should…” This language might have improved comprehension, giving a clear impression of both sides in the dialogue, in preparation for the questions that followed. This first part of the form resembled book reading—text to be considered by readers but not requiring any action or response at that point. In contrast, after the date and signature of the assessor, form-fillers had to read and respond, by making marks on the page in answer to the questions posed. With the official voice having opened the conversation, the interaction became a dialogue, both parties taking turns communicating.

Although it might have been comprehensible to Inland Revenue officials or lawyers, the complex language used on tax forms was difficult for many people to understand. The confusion was consistent throughout the period 1842–1914; although changes were made to the layout of the returns, the content and language showed only minor variations. When one man complained about his tax in the 1890s, an Inland Revenue official made great show of reading the rules and regulations; the complainant “went out with a little more respect than he had shown when he came in for the man who could be presumed to understand Schedule B.”

It is uncertain whether many people completing tax forms would have understood terms such as “hereditaments,” or the legalistic language standard on most forms: “I … do hereby declare, that all the particulars required in this Notice to be returned as appertaining to me … are
in every respect justly and truly stated herein.” If the question-and-answer nature of the form was a type of dialogue, the language used was not that of everyday conversation. In 1904, a chartered accountant called for the simplification of language because it “is so smothered in verbiage that it is difficult for an ordinary taxpayer to understand it.” Evidently, the language used helped to determine people’s ability to complete tax forms.

Instructions could both assist and hinder people’s completion of forms. The importance of close proximity between instruction and action has already been observed; the language used was also significant. Instructions were given in legalistic terms and composed in lengthy, complex sentences—features that readers had difficulty understanding. Before 1905, the instructions on form 11 totaled 72 lines, the majority of a page; after 1905 a separate two-page document listed the rules to be followed. Of such instructions an accountant claimed that most people “have neither the time nor the inclination to read them all.” Similarly, in 1904 an Inland Revenue official observed “the fact is that most people do not wade through the whole of the printed matter.” Instructions were intended to frame how people completed tax forms, giving them hints about the expected “legitimate” answers and discouraging any unstructured information that respondents might have wanted to provide.

As most respondents completed only one or two questions on any given return, the majority of the form remained blank. On form 11, for example, responses might have consisted of as little as the total income and the signing of a declaration at the end of the form. Nonetheless, even with limited writing acts, the mental processes that went into reading and completing tax forms were significant. People ostensibly needed to read all of the form, understanding enough to recognize and act on the parts that applied to them, while ignoring the irrelevant parts. People had to make complex calculations to determine the figures to be entered on the form. It was recognized at the time that some people, “particularly those in a small way of business, do not understand how to get out the figures required.” Similarly, Sless notes of modern tax forms that “many form-fillers, particularly those with poor educational backgrounds, have difficulty with computations.” Therefore, the appearance of minimal interaction with the document, through the few written marks on the page, masks the challenges that confronted readers.

Both graphic layout and linguistic content, then, evidently affected respondents’ ability to complete tax forms. By the early 1900s it was recognized that “the somewhat complex nature of the paper which persons are required to fill up” meant that “the papers issued officially are to many minds complicated and confusing.” As a result, some people “give up wrestling with the problem and return the form blank.” In addition to marks made on the document and comments in newspapers about peoples’ difficulties, not completing a form could be interpreted as a response to the perceived complexities of the task.
In addition to graphic and linguistic features of forms design, analyzing form-filling behaviors and peoples’ motivations is revealing. People were legally required, at risk of financial penalty, to complete tax forms and thus had to find ways of overcoming the challenges that the forms posed. In most cases, form-fillers gave their details to the satisfaction of the Inland Revenue. Presumably, the information demanded was added to the form in the “correct” spaces; it should be remembered that, as is true today, design that was comprehensible and that assisted the user went unremarked.

Some people who had difficulty completing tax forms found their own solutions to their problems. Some asked others for assistance, as was the case with the “London Merchant” of 1842 who had “been called upon by numerous friends to assist them in making their returns of income, claims for exemption from income-tax” and the like.28 Other people sought help from tax officials when they were able to obtain a meeting.29 It was also possible to buy books that provided advice, claiming that when “the tax payer in very many instances casts about for someone to explain the explanations,” then the “information given in the following pages is intended to give the explanation so often demanded.”30 These books proliferated in the 1890s, perhaps reflecting the increasing numbers of people paying tax. Although they explained the language used on tax forms and gave examples of how to calculate the figures needed on the form (e.g., taxable or exempt income), most books did not include more basic advice about filling in forms (e.g., how to read the form).31 Finally, those with sufficient money could employ an accountant to do the work for them.32 Clearly, even if the design of forms was not easily understandable, there were solutions that ensured a return was made in accordance with the Inland Revenue’s demands.

Although many forms were completed correctly, some tax returns contained errors or responses other than those envisaged by the Inland Revenue. In addition to explanations derived from the graphic and linguistic structure of forms, two other factors ensured that some tax forms were unable to extract the information desired by the state: some respondents lacked the information being requested, and others tried to evade their obligation to provide information (and, ultimately, money).

When people did not have the financial information the form asked for, one Inland Revenue official assumed it was “a question of ignorance, where they keep no books.”33 As a result, the relevant section of the form might have been left blank. Alternatively, as in one example from 1871 which featured the words “Don’t Know” written across two columns, respondents might have shown that while they knew the information was required, they could not provide it.34 Even when people did have the information needed, there was no guarantee of its accuracy. Thus, some people completed their forms “without intending to commit a fraud” and underrepresented their income; others still were “brought into charge … from

28 Times, September 26, 1842, 4; Moonshine, May 30, 1896, 261. A modern example of exactly this process is found in Barton and Hamilton, Local Literacies, 81.
29 Harris, Not so humdrum, 45, 51, 85.
31 See, e.g., Leeming, Income-Tax.
32 Departmental Committee, 1904, 1196; Birmingham Daily Post, March 4, 1886, 4.
33 Departmental Committee, 1904, 2168.
34 The National Archives of the United Kingdom (TNA): IR 9/1, form 10, 1871.
35 Select Committee, 1852, 1022.
their own mistake.”35 Such examples indicate respondent errors that were not caused by the form itself.

As suggested, not all mistakes were honest. Some respondents used the design to subvert the system: they made a semblance of returning a correctly completed tax form but reduced their income to escape taxation. By the early 1900s the Inland Revenue estimated that it was being defrauded of nearly £220 million per year (approximately £17,700 million at 2008 prices).36 Taxpayers had to provide the information that was used in assessment—often without having to give any corroborating evidence, such as accounts; thus, fraud was (and is) almost inevitable.37 Although such fraud is virtually impossible to detect on the surviving forms, in one instance an assessor, apparently feeling that the taxpayer might have been trying to commit fraud, underlined the notice of penalty to bring this suspicion to the taxpayer’s attention.38

In these cases, people might have been motivated by a desire to keep “their” money. They also might have disliked an increasingly intrusive state, resenting state intervention in their affairs. Although the majority of forms were returned, the available statistics (for 1870–72 and 1902) show that between 25% and 33% of forms were not sent back.39 One response showed contempt for the Inland Revenue’s authority: in 1900 one form was returned “with a huge drawing upon it … of a man’s head having a thumb and outstretched fingers at the nose, after the manner of rude little boys.”40 Some people tried to evade their obligations to the Inland Revenue and the state. How people read and completed—or failed to complete—their forms clearly was affected by the forms’ design. Nevertheless, the distributor of the tax returns—the state—and what the state represented to recipients also played a role in shaping people’s interactions with the forms.

Conclusion
This article has sought to investigate the social context of design, as seen through a case study of pre-1914 British tax forms. Using insights offered by information design, it has examined some of the graphic and linguistic design features of the tax forms and the ways in which people responded to forms and forms design. Beyond the scope of this article, further research might explore the changes in forms design that occurred after the First World War, particularly as larger numbers of people had to complete tax forms. In 1924, a governmental committee appointed specifically to examine the simplification of tax forms reported that, with very few exceptions, making significant changes to the forms was not possible. Tax forms therefore remained; they were central to income tax gathering until the introduction of Pay-As-You-Earn collections (PAYE) in 1946. How people responded to PAYE, and how forms changed in the post-war period, would provide additional relevant data in a continuing study of British tax forms and their design.

36 Punch, March, 20 1869, 116; Departmental Committee, 1904, 783.
38 TNA: IR 9/1, form 38, 1868.
39 Income tax (parliamentary constituencies) (London, 1874); Departmental Committee, 1904, 168.
40 Fun, December, 25 1900, 204.
One of the challenges that historical research into everyday documents and design faces is the dearth of surviving records: Most tax forms have been destroyed, and commentary on forms design has been relatively limited. Nevertheless, as has been shown, close analysis of the remaining evidence can result in fruitful exploration of the history of design at a day-to-day level. Such exploration is important in generating an historical context for design, particularly when it concerns documents still in use today.

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