

WOMEN AND THE INCOME TAX

Women who had incomes during 1919 are reminded by Collector of Internal Revenue Milton A. Miller that they are subject to all of the provisions of the Federal Income Tax. Many thousands of women file returns and pay taxes regularly, and there are new names added to the list each year. The high wages and salaries received by women last year will perhaps double the number of those who are required to file returns.

A public school teacher, or other city, town county and state employee, is not taxed on her salary or wages, but must file a return if her taxable income from other sources was sufficient to come within the law's demands.

An unmarried woman, widow, or married woman who is living apart from her husband, must file an Income Tax return if her net income for 1919 was \$1000 or more.

She is entitled to an exemption of \$100. If she is the head of a family as defined in the Income Tax Regulations, she may claim \$1000 additional exemption. Also, she may claim further exemption of \$200 for each person for whom she is the chief support, if the dependant is under 18 or is mentally or physically defective.

A married woman who has an income from a separate source than her husband is entitled to file a separate return with respect to that income. Ordinarily a husband and wife file one joint return, including the income of both; but if the husband does not include his wife's income the wife is required to file her own return. Separate returns of husband and wife are required if either had a net income exceeding \$5000.

A married woman who lives with her husband is not allowed a prescribed exemption. She and her husband have \$2000 plus \$200 addition for each dependent; and this exemption may be taken by either or divided in any manner desired.

A woman who was widowed during 1919 has an exemption for the full year on the basis of her status as of December 31.

A wife whose husband is in a sanitarium or temporarily working in another city, and is separated from him only through necessity, should not consider her status as "living apart" from her husband. But if there is voluntary, continuous separation, whether or not granted by court decree, each must take the status of a single person with respect to Income Tax.

Head of a Family

Unmarried men and women who are bread winners for others are granted special exemptions on their earnings before figuring the Income Tax now being collected. Although a return must be filed by every un-

married person, and by every married person living apart from wife (or husband), who had a net income of \$1000 or more during 1919, recognition is made in the law of the home burdens carried, and relief from excessive taxation is especially provided.

In addition to the ordinary personal exemption of \$1000, an additional exemption is granted of \$200 for each dependent under 18 years of age or who is mentally or physically defective. The \$200 for each dependent may be claimed by any taxpayer who is the chief support of such dependent. This is not confined to dependents who are members of the family or relatives. It does not include others who are earning their living, and it does not apply to the wife or husband of the married taxpayer, even though such person may have become a total burden.

The person who claims exemption as the "head of a family" must qualify for it. Two single persons who divide between them, more or less equally, the financial and other responsibilities of a household cannot claim that either one is the head of the family. But if a single person actually assumes the total responsibilities of the household and is aided by having one of his brothers or sisters support himself and contributing an amount that could not practically be considered more than his board, such trivial assistance must not be allowed to interfere with his clear claim for exemption.

LOW PRICE FLOUR SALE

THE United States Grain Corporation has arranged with the mills in Oregon, Washington and Idaho to offer to the trade a "Standard Pure Wheat Flour" equal to or better than that now being exported by the United States Grain Corporation, at a price that will permit its being sold to the consumer at not to exceed \$12.00 per barrel; packed in 24 1-2 lb. cotton sacks at not more than \$1.50 and 49 lb. cotton sacks at not more than \$3.00. If any dealer is unable to obtain this flour at a price that will permit its being retailed at not to exceed prices named, or if any consumer is unable to obtain this flour at retail at not to exceed prices named please notify the

Grain Corporation
at 510 Board of Trade Building
Portland, Oregon

CHIP OFF OLD BLOCK IS PLANNING FAIR

Don Conklin at O. A. C. Following in His Father's Footsteps for a County Fair at College Gym.

Oregon Agricultural College, Jan. 27.—Donald V. Conklin of Ontario is taking an active part in planning for the agricultural fair to be held soon in the college armory. The exact date has not been set.

The agricultural fair is one of the big attractions of the winter term. It is planned and managed by the students with the help of a faculty advisory board. Conklin is advertising manager for the coming fair. He is a senior in agriculture and a member of Kappa Theta Rho fraternity.

Dean A. B. Cordley of the school of agriculture has offered a silver loving cup for the best exhibit. In the past competition has been kept between the various departments of the school of agriculture. Many new features are promised by the management this year.

WANT NAMES OF MEN WHO DIED IN SERVICE DURING WAR

Portland, Oregon, January 27.—The nearest relatives of men who died during the World War are requested to send the full names of the soldiers, sailors or marines making the supreme sacrifice, to the American Legion Post in their locality as soon as possible, in order that the men may be remembered in the presentation of memorial certificates of the French government.

Presentation ceremonies will be held by local Posts of the American Legion on February 22, 1920, Washington's Birthday.

With the names of men who died, should go the names and addresses of the next of kin, and the probable place where they can be reached on February 22nd.

E. J. EIVERS,
State Adjutant.

MERCHANDISE

at prices that bring down the cost of living! Ready Mixed Paint \$3 gal., Pure Linseed Oil \$2.10, 6 plugs Star, Horseshoe of thick Climax delivered \$5.10, 24 cans Stag or Union Leader delivered \$2.20. Write Co-op Store, Caldwell, for a price list.

L. J. AKER, the income tax expert, has a full supply of Fall Income Tax Forms now on hand to take care of all client's needs. Owing to many engagements in outside towns Mr. Aker will be out of town considerably from now on, and appointments may be made by letter or telephone 170-J. 25 9 17

Condensed Statement of the
Ontario National Bank

as reported to the Comptroller
December 31, 1919

RESOURCES:	LIABILITIES:
Loans and Discounts...\$ 598,004.19	Capital Stock\$ 60,000.00
Overdrafts 2,241.77	Surplus 30,000.00
Bonds and Securities .. 13,206.14	Undivided Profits 1,790.86
U. S. Bonds 60,000.00	Circulation 60,000.00
Liberty Loan Bonds ... 39,050.00	
Stock in Fed. Reserve Bank 2,600.00	DEPOSITS 885,358.72
Realty and Fixtures ... 42,000.00	
War Savings Certificates 854.74	
CASH 279,192.74	
\$1,037,149.58	\$1,037,149.58

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AL CHANCE, Sales Manager
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