

## PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau  
Gives Warning That Severe  
Penalties Will Be Enforced.

### WOMEN WITHIN LAW'S SCOPE; HOW THEY REPORT INCOME

The Income Tax drive comes to a close on Saturday night, March 15.

All payments and returns due on that date under the provisions of the new Revenue Law must be in the hands of local Internal Revenue Collectors before their offices close that night.

The Income Tax is being collected to meet the war expenses. Every person who should and tooted his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The lagards and the dodgers will face severe fines and jail sentences. The Internal Revenue Bureau announces that its officers will check us all up to see that every person who comes within the scope of the Income Tax law did his share.

#### Where to Pay and File.

Residents of Oregon are required to make their returns and pay their taxes to Milton A. Miller, Collector of Internal Revenue, Portland, Ore., or to any of his deputy collectors who are now doing free advisory work on Income Tax.

Payments sent by mail should be attached to the returns and should be in the form of check, money order or draft. Cash payments by mail are sent at the taxpayer's risk of loss.

If you are unable to make your return personally because of illness, absence or incapacity, an agent or legal representative may make your return.

If there are any doubtful points as to your items of income or allowable deductions, you should get in touch at once with a Revenue officer or a banker for advice.

#### Women Pay Tax.

Women are subject to all the requirements of the Income Tax. Whether single or married, a woman's income from all sources must be considered.

If unmarried, or if living apart from her husband, she must make her return for 1918 if her net income was \$1,000 or over.

If married and living with her husband, her income must be considered with the husband's in determining the liability for a return. Their joint income, less the credits allowed by law, is subject to normal tax. The wife's net income is considered separately in computing any surtax that may be due. Husband and wife file jointly, as a rule. If the husband does not include his wife's income in his return, the wife must file a separate return.

#### Severe Penalties.

The new Revenue Law places severe penalties on a person who fails to make return on time, refuses to make return or renders a fraudulent return. For failure to make return and pay tax on time a fine of not more than \$1,000 is named, and 25 per cent of the tax due is added to the assessment. For refusing wilfully to make return, or for making a false or fraudulent return there is a fine of not exceeding \$10,000 and imprisonment of not exceeding one year, or both.

#### Farmers' Income Taxable.

Every farmer and ranchman who had a fair or a good year in 1918 must keep the Income Tax this year. He must consider all his income as taxable. He is entitled to deduct from his gross income all amounts expended in carrying on his farm. The cost of farm machinery, farm buildings and improvements cannot be deducted. The cost of live stock, either for resale or for breeding purposes, is also regarded as investment.

#### Overtime and Bonuses Taxed.

Salary and wage earners must consider as taxable every item received from employers and from other sources. Bonuses and overtime pay are to be reported, as well as the regular payments.

#### Allowances for Losses.

Losses sustained in 1918 and not covered by insurance are deductible items if incurred in the taxpayer's business or trade, in any transaction undertaken for profit, or arising from fire, storm, shipwreck or other casualty, or from theft.

### \*\*\*\*\* \* SQUARE DEAL FOR EVERY \* INCOME TAX PAYER \*

Washington, D. C. — "The rights of all persons now filing Income Tax returns are amply protected by provisions for abatements, refunds and appeals," says Commissioner Daniel C. Roper.

"Every person can be sure of a square deal. No person is expected to pay more than his share of tax. His share is determined solely by the amount and nature of his net income for 1918, as defined in the law.

"Abatement petitions are dealt with open-mindedly. Refunds will be made in every case where too much tax is erroneously collected."

"The Income Tax is 'on the level' all the way through."

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## WOMEN'S COUNCIL MEETS IN PARIS

Eighty Well-Known French Women  
Guests of Y. W. C. A.  
for Opening Session.

Paris, Feb. 2.—Eighty of the most prominent women in France who are interested in all women's problems attended the first meeting of the Provisional Council of the American Young Women's Christian Association, held at Paris headquarters, 8 Place Edouard VII, Jan. 30.

Mrs. Robert Lansing, wife of the Secretary of State, who is first vice-president of the council, presided, conducting all sessions in French, as two-thirds of the members represent French associations with whom the Y. W. C. A. has been co-operating.

All women in France are looking forward to the findings of the council as of tremendous importance not only to women in France, but all over the world. The purpose of the council is to collect and make available information about conditions and needs of women, to become acquainted with women who are identified with different kinds of work and to develop a few typical illustrations which will set standards for future permanent work.

Following are the societies represented: Union Chretienne des Jeunes Filles, Student Movement, Foyer des Alleees, Amies de la Jeune Filie, National Council of Women. Among the delegates were Mme. Jules Siegfried, Mme. Avril de St. Croix, Baroness Watteville, Countess Pourtales and Mme. Waldegrave of London.

Mrs. William G. Sharp, wife of the ambassador to France, is honorary chairman of the council and Mrs. Francis McNeill Bacon, president pro tem, Miss Charlotte Niven, director of Y. W. C. A. work in Italy, is secretary.

Departmental and provincial groups will hold meetings weekly to discuss local problems; the entire council meeting at the end of each month. In April, at the last meeting, each group will decide how the information and experience may be used most effectively in the future.

Delegates are guests at the Hotel Metropole, the Y. W. C. A. Hostess House in Paris.

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