

### Definition Given for "Head of a Family"

A statement issued today by Collector of Internal Revenue, Milton A. Miller, defines the exact meaning of the designation "head of a family," such person being allowed the \$2000.00 exemption granted a married person in the filing of an income tax return.

"A head of a family," said Collector Miller, "is a person who actually supports in one household one or more persons closely connected with him by blood relationship, relationship by marriage or by adoption. Whether in the absence of continuous residence with his dependents, a person is the head of a family, depends upon the character of the separation. If the benefactor is absent on business or on account of military or naval service, or a child or other dependent is absent temporarily at school or on a visit, the common

home being maintained, the exemption of \$2000.00 applies. If, however, the dependent continuously makes his home elsewhere, the benefactor, irrespective of the question of support, is not the head of a family.

In the case of man and wife, the joint exemption of \$2000.00 allowed a married couple replaces the exemption allowed each only if they live together. Unavoidable absence of a wife or husband at a sanatorium or asylum on account of illness does not preclude claiming the exemption. If, however, the husband continuously and voluntarily makes his home at one place and the wife at another, each must file an individual return of net income of \$1,000.00 or more, and each is assessed on the amount of net income in excess of \$1000.00.

A person under twenty one years of age or under the statutory age of majority where he lives, whatever it may be, is required to render a return if he had a net income for 1918 of \$1000.00 or more, or guardian may render the return for him. The earnings of minor children dependent upon a parent should be included in the parent's return of income.

**"Nearest to Everything"**

**HOTEL MANX**  
Powell St., at O'Farrell  
San Francisco

In the heart of the business, shopping and theatre district. Running distilled ice water in every room. Our commodious lobby, fine service, and Homelike restaurant will attract you. European Plan rates \$1.00 up.

Management  
W. B. James



#### UPSON GIVES ADVICE ON RAISING CHICKS

Many people think that because they paid attention to details and "got things going" last year they don't need to bother so much this season, says U. S. Upson, extension poultry husbandman. "This is a big mistake. The real results this year were caused by your attention to details last year. For instance—in the "Early Hatching" program—and next year will depend on this year so we would advise once more to "Hatch Early." Those baby chicks, too, must be looked after. Ask your County Agent or Home Demonstration Agent for circulars on "First Care of Baby Chicks."

Reading, Pa., Boy Scouts removed dead trees from sidewalks for fuel in church.

Logging camps in Clatsop county begin operations.

## 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.

The 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 shouted and tooted his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The laggards 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 willfully 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 heed 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 ap- \*  
 \* peals," says Commissioner Dan- \*  
 \* iel C. Roper. \*  
 \* "Every person can be sure of \*  
 \* a square deal. No person is ex- \*  
 \* pected to pay more than his \*  
 \* share of tax. His share is de- \*  
 \* termined solely by the amount \*  
 \* and nature of his net income for \*  
 \* 1918, as defined by the law. \*  
 \* "Abatement petitions are dealt \*  
 \* with open-mindedly. Refunds will \*  
 \* be made in every case where too \*  
 \* much tax is erroneously col- \*  
 \* lected. \*  
 \* "The Income Tax is on the \*  
 \* level" all the way through. \*  
 \*\*\*\*\*

## State's Bonded Debt is Sixty Million

Oregon's bonded indebtedness, which includes the obligations of the state, counties, cities, school, reclamation and port districts, amounts now to approximately \$60,000,000 with prospects of the total running to \$90,000,000 by the end of this year. The aggregate is larger probably than the average property owner and taxpayer has believed to be possible.

Three years ago the total bonded indebtedness of Oregon communities was about \$54,000,000. Since then the amount of municipal bonds outstanding for street and other improvements benefiting abutting property has been substantially decreased without the issuance of new bonds of this class but the total of general obligation bonds outstanding has been increased by the issuance of several million dollars of state and highway, port improvement and irrigation district construction securities.

The annual interest charges on the total of public bonds now outstanding amount to about \$3,000,000 and requirements for sinking funds are for a total fully as large, so that approximately one-tenth of the people's bonded indebtedness must be raised by taxation each year. The same rules will apply generally if the bond debt grows to \$90,000,000 by the end of 1919.

Next June the people will have opportunity to vote on the proposal that the state issue bonds for \$2,500,000 for the Roosevelt coast line highway, \$5,000,000 for the needs of state institutions and state land development projects, and probably \$3,000,000 for school building in Portland.

The total of taxable property in Oregon is less than \$1,000,000,000 and the aggregate of bonded indebtedness of the state and its municipal subdivisions is now more than 6 per cent with a prospect of its reaching nearly 10 per cent before the end of this year.

Recently the New York Commercial & Financial Chronicle published a detailed list of Oregon's bonded indebtedness, which, altho not complete, contained the following items: Portland city and school, \$27,013,300

**On Savings Accounts**

**4% Interest**

A Dollar Starts an Account.

**STATE BANK OF ASHLAND.**

Rural cities and schools. 16,307,000  
 County highway & bridge 4,628,000  
 Irrigation and drainage. 4,152,000  
 credit ..... 2,040,000

Total ..... \$59,089,800  
 Outstanding bonds of cities and school districts in the southern counties are as follows:

Ashland ..... \$547,600  
 Central Point ..... 116,000  
 Grants Pass ..... 374,200  
 Jacksonville ..... 60,000  
 Klamath Falls ..... 395,000  
 Marshfield ..... 255,600  
 Medford ..... 1,607,000  
 North Bend ..... 267,800

Ten counties have bonds outstanding for highway and bridge construction, as follows:

Clatsop ..... \$400,000  
 Columbia ..... 360,000  
 Coos ..... 362,000  
 Douglas ..... 111,000  
 Hood River ..... 75,000  
 Jackson ..... 500,000  
 Malheur ..... 30,000  
 Multnomah ..... 2,450,000  
 Wasco ..... 260,000  
 Wheeler ..... 80,000  
 Irrigation and drainage district bonds outstanding are:  
 Hood River ..... \$225,000  
 Gold Hill ..... 60,000  
 Hood River ..... 167,000  
 Malheur ..... 140,000  
 Nysaa-Arcadia ..... 85,000  
 Oehoco ..... 900,000  
 Payette-Oregon Slope ..... 225,000  
 Talent ..... 600,000  
 Teal ..... 1,000,000  
 Warm Springs ..... 750,000

North Portland—The Portland Cattle Loan Company, the Columbia Basin Wool Warehouse and the Live Stock State Bank of this place, during 1918 loaned to farmers and to stockmen of the northwest \$59,500,000.

Eugene—Lane county ranch of 300 acres bought for \$42,000.

*The Modes of Spring*

Everybody wants to be dressed up this year.

The boys are home or coming home

**All This Week**

Big display of the Season's Newest Styles in Suits, Coats, Capes Dolmans, Skirts, Blouses Petticoats, Dresses

**McGee's**  
DRY GOODS

#### NEED FOR EQUALIZING VALUES OF GRADED LANDS

In the course of a discussion of the subject of assessed valuations of graded lands in Siskiyou county at Monday's meeting of the board of supervisors, County Assessor Stuart Taylor presented some interesting and significant figures.

In 1912 the improvements in the county were assessed at \$2,361,230; in 1918 the figures were \$2,719,740; an increase during the intervening period of \$358,510.

Personal property valuations were as follows: 1912, \$2,774,135; 1918, \$3,356,740; increase, \$582,605. Real estate valuations were as follows: 1912, \$12,212,990; 1918, \$11,782,415; decrease, \$430,575.

The total assessed valuation of property in the county in 1912 was \$17,450,635; in 1918, \$17,919,605; an increase of \$468,970, or 2.63 per cent.

In striking contrast to the foregoing figures the tax rate in 1912 was \$1.50 on each \$100 of assessed valuation; in 1918 it jumped to \$2.33, an increase of 83 cents of 55 per cent.

It is evident from these figures that a radical change in realty assessments is necessary, especially in regard to timber lands and graded lands in general; thus bringing the assessed valuations of realty to more nearly a basis of equality with the assessed valuations of other property. This is believed to be necessary by reason of the rapid increase in the cost of maintaining schools and the upkeep of roads, as indicated by the advancing tax rate.—Yreka News.

#### CARD OF THANKS

To the many friends who rendered us so many kindnesses during our great bereavement attending the loss of our beloved husband, father and brother we wish to extend our heartfelt thanks. Especially do we those who sent the beautiful floral offerings.

Mrs. G. M. Lowe,  
 John E. Lowe,  
 Millie E. Lowe,  
 Ralph Z. Lowe,  
 Mr. & Mrs. Clyde Dean  
 Ronald L. Lowe,  
 Albert Lowe,  
 William Lowe,  
 Henry Lowe,  
 Mrs. Mollie Wilkes.

#### Classified Advertisements TOO LATE TO CLASSIFY

WANTED TO RENT—Furnished house; bath and 4 or 5 rooms. Inquire Tidings office.

WANTED—To rent piano, good care, no children. Call 548 C St. 11-1t

FOR SALE—Fairbanks-Morse Spray rig. \$100.00; two-seated hack, \$35.00. Walter Frazer Brown, Penbro Orchard, Medford. Telephone 610-R-1. 11-1\*

FOR SALE—2-acre tract of land with 9-room house. Close in. Call 147 Manzanita St. 11-2t\*

CUSTOM SPRAYING—I will do custom spraying around town. Anytown spraying around town. Any orders at Fruit Association. 11-4t\* H. W. Andrews.

TANCRED STRAIN White Leghorns. 13 years of continuous trap nesting. Hatching eggs \$1.50 per 15; \$7 per hundred. A few hundred baby chicks left. Mrs. W. D. Booth. Phone 291-R. 11-1mo

No. 67.

REPORT OF THE CONDITION OF

**The Citizens Bank of Ashland.**

AT ASHLAND, OREGON,  
 At the close of business March 4th, 1919.

RESOURCES.

Loans and discounts	\$278,284.26
Overdrafts, secured and unsecured	48.71
Bonds and warrants	102,277.45
Banking house	18,500.00
Furniture and fixtures	3,300.00
Other real estate owned	1,267.39
Due from banks (not reserve banks)	675.07
Due from approved reserve banks	92,584.54
Checks and other cash items	1,290.99
Cash on hand	20,631.37
Other resources	1,871.00
<b>Total</b>	<b>\$520,730.77</b>

LIABILITIES.

Capital stock paid in	\$50,000.00
Surplus fund	8,000.00
Undivided profits, less expenses and taxes paid	1,820.61
Due to banks and bankers	5,784.56
Individual deposits subject to check	234,265.86
Demand certificates of deposit	849.56
Cashier checks outstanding	2,651.93
Certified checks	96.29
Time and Savings Deposits	214,562.05
Reserved for interest and taxes	2,700.00
<b>Total</b>	<b>\$520,730.77</b>

STATE OF OREGON, County of Jackson, ss.

I, V. O. N. Smith, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

Subscribed and sworn to before me this 10th day of March, 1919.

L. A. ROBERTS, Notary Public.  
 My commission expires April 25, 1921.

J. P. DODGE,  
 H. F. POHLAND,  
 C. B. LAMKIN,  
 Directors.

### The Only National Magazine Edited and Published For Western People



**Save Money**

On Your Magazine Reading

Ashland Tidings semi-weekly and Sunset Magazine (together)

**\$2.75**

For One Year

This is 75c less than the cost of the two separately

**ASHLAND TIDINGS** Regular price per year \$2.00  
**SUNSET MAGAZINE** Regular price per year \$1.50  
**TOTAL** ..... \$3.50  
**OUR SPECIAL PRICE \$2.75**

**About Sunset Magazine**

SUNSET, the Pacific Monthly, is the West's OWN national magazine. It is the only "general" magazine of NATIONAL CIRCULATION and INFLUENCE published in the West. It is therefore distinctly representative of the West in its viewpoint and in its treatment of world and national affairs. Beautifully printed and artistically illustrated, crammed full of interest for every member of the family, it is distinctly a FAMILY magazine. It should be on the reading table of every Western household.

USE THIS COUPON

**The Ashland Tidings, Ashland, Oregon,**

I enclose \$2.75. Please send the ASHLAND TIDINGS and SUNSET MAGAZINE, both for one year, in accordance with your special offer.

Name .....

Address .....

(Please write name and address plainly).