

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 file 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 not 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."

WANTS GOOD ROADS FOR ALL PARTS OF COUNTY.

To the Editor—Will you please allow me a little space in your paper to say a few words regarding the good roads movement?

I notice in the county papers an article announcing the appropriation of \$123,000 to finance the building of the Burns-Crane Highway.

While we admit that the above highway is a much needed improvement in the county, still we fail to see why all the funds should be expended on one particular road.

We feel that there are other county roads which are badly in need of work and these are the various stage routes. Some of these in the southern part of the county are in almost impassable condition during the early spring and late fall rains and as these roads have to be used, no matter what the weather is, we think it is up to the county commissioners to expend a few dollars on them as well as to expend so much on one road and neglect the others.

There are some parts of these roads that could be made good in all seasons by a little grading and using some gravel, which can be had within a distance of from one to three miles. Other places could be made very good by putting in fine sage brush while the mud holes are soft and spongy.

The stage road from Crane to Denio especially that part in the flats, are in bad shape during early spring and fall, as are the Diamond and Coontown Hills.

Also the road from Princeton to Narrows and from Voltago down into the Catlow Valley.

And over these roads hundreds of tons of freight and parcel post has to be hauled, no matter what the season or the condition of the roads.

Just now, for instance, thousands of pounds of parcel post are piled up at the various post offices because of the inability of the carriers to get over some of the roads and these roads will get worse as soon as the frost comes out and the rains set in.

Why can't some of the worst places at least receive some attention from the county commissioners instead of their looking after one road in particular.

There are people needing food stuff and mail in the south end of the county as well as in and around Burns.

Yours for good roads in general,
L. D. PRUITT.

PRECIPITATION HEAVY IN MONTH OF FEBRUARY

The record kept at the court house which shows weather conditions together with the measurement of the precipitation, shows to great advantage for February. The total was 2.89 inches. The gauge at the Experiment Station shows a precipitation for the month of 1.45 inches. This difference is because of locality the storms follow around the hills and this locality gets moisture that does not reach the station.

The records last year did not show very much moisture. At the station it was in the neighborhood of eight inches for the entire year. Up to the present time it would indicate a much better season this year and with the big snowfall in the mountains, it is practically assured at least that the overflow meadows along the river will produce a good yield.

FUR BUSINESS A BIG ITEM IN THIS COUNTY.

Few people not familiar with the industry realize the importance of the fur business of this county in a year. It is one of the biggest paying industries of the territory. We think of it as a stock country and that this should have our particular attention, all of which is well, but when one really gets at the figures and knows what is being done in the fur business, it is found that it brings in a vast sum of money during each winter season.

The writer had occasion to note the amount of bounty paid out for coyote and bob-cat scalps during the four months ending March 1, and it totals up \$13,804.00. When one stops to remember that for each of these scalps the pelts are worth from \$10 to \$25 we realize what a vast sum of money this brings to the trappers and residents of Harney county who make it a business.

EUROPEAN FINANCES.

Europe is nearly bankrupt. The financial cost of four years of death and destruction and human wretchedness is overwhelming.

Germany's debt since the war began has reached forty billions of dollars. Manufacturing and business conditions generally are at a standstill, awaiting the outcome of the peace conference and knowledge of the indemnity to be fled by the allies. There is an enormous cir-

President Touches First Base in League of Nation Home Run



There is a batting rally on the league of nations. Everybody seems to be taking a good healthy poke at the ball, some connecting—others

gate." President Wilson seems to have landed squarely and is now holding the attention of the world in his "home-run" dash. Here he is as he rounded first

base. It is scenes at Boston as the president touched foot again on American soil to tell his people what had been accomplished. Second base was Washington

he put the issue squarely up to Congress' leaders; third base his sailing point on the Atlantic on his return to the peace table in France March 6.

Ribbed Bonnets Voice Spring



The word spring means just one thing to woman. That thing is "Hats." Therefore this Fashion Art artist in portraying three distinct types for early wear holds the spotlight of attention. Upper left's broad brim tips the key to spring lines when the crown of violets leads away into a broad brim topped with purple de luxe ribbon. On the right a milan straw reaches unthought of heights in black gros-grain ribbon. Lower motor models have touches of leather, the left a perky bonnet for the open-faced miss—the right a blue leather brim on tan colored body, and a veil of Selim for the lady who just can't make her eyes behave.

ulation of paper money, based on a very small amount of gold and few securities. The amount which can be raised by taxes is utterly inadequate to the government's expenses and the interest on the tremendous war debt.

France is in almost as desperate a condition. The war has cost her over thirty-six billions, and the taxes for 1918 will not equal the war and civilian expenses for the year. In spite of the fact that the war expenses will decrease, a large deficit will exist. The industrial regions have been devastated by the Germans, and some of the finest agricultural portions of the country will require years for complete restoration.

The upshot is that France cannot rebuild and reconstruct without the aid of a large indemnity from Germany, and that Germany cannot pay an indemnity of the size required without completely ruining herself and her people.

Great Britain has also been put to enormous cost, but her position is not quite so difficult. The war was fought out on other territory, and the need of reconstruction is absent from her problems. Even so, there has been some suggestion of repudiating a portion of the war debt held by the English people.

These conditions keep the peace conference and financial bureaus busy with paper and pencil and pen and ink and long columns of figures. French and British and American and German heads are busy and peeling over the problems.

The event will probably be that Germany's indemnities will be nicely proportioned to the largest amount she can stand without running into Desperation and Bolshevism, and that Uncle Sam will step in and lend the balance of the money required for the reconstruction of France.

Germany in the aggregate today consists of nothing but debts. And this is not reckoning its debt to mankind in general.

REAL ESTATE

With the return of normal conditions there will come a demand for Real Estate in Harney County.

I do not particularly want an option on your property but a contract for sale on commission, but I desire a list of every kind of property, real or personal, for sale or trade in Harney County in order to give full and accurate information to numerous inquiries from prospective investors, and to bring buyers and sellers together.

LAND PRACTICE

I solicit your business such as applications forestry, showings, affidavits, contests and trials before the Local Land Office, and appeals etc., before the Commissioner of the General Land Office and the Secretary of the Interior.

INSURANCE

Be absolutely safe and insure your property in the "Colonial" or "North British & Mercantile". My Companies pay all losses promptly.

Wm. Farre
Tonawama Building
Burns, - - - Oregon

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Specified and used by the U.S. Army and Navy, the Red Cross and the Y.M.C.A.



More than four thousand Delco-Light plants were delivered for war work. They were used to supply electric light in camps, storehouses, hospitals, Y. M. C. A. huts, airplane hangars, sub-chasers and other branches of the service.

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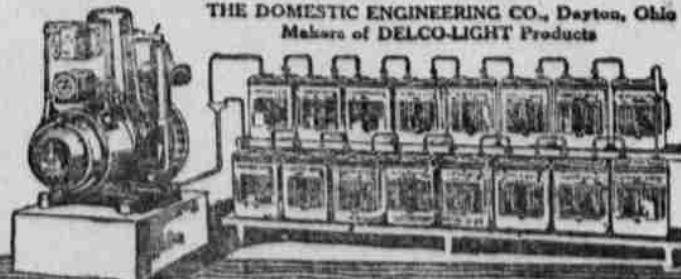
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It better living conditions,—increases farm efficiency, and soon pays for itself in time and labor saved.

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