

THE SCIO TRIBUNE

ISSUED EVERY THURSDAY BY
T. L. DUGGER, EDITOR AND PROP

Entered at the postoffice at Scio, Oregon as second class matter.

SUBSCRIPTION, IN ADVANCE \$1.50
AT END OF YEAR 1.75
SIX MONTHS .75

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All foreign advertisements must be paid for in advance of publication.



I pledge allegiance to my flag and the Republic for which it stands, one Nation, indivisible, with liberty and justice for all.

THURSDAY, MARCH 13, 1914

EVERYBODY IS NOW FIGURING INCOME TAX

In Order to Be Helpful to Public, Internal Revenue Bureau Has Every Available Officer in Field.

SEVERE PENALTIES IF YOU DELAY BEYOND MARCH 15

With the due date for Income Taxes only a few weeks away, the collection of this far-reaching tax on 1913 incomes has started off with a bang. Everybody is figuring income tax.

Payments and sworn statements of income must reach Internal Revenue offices on or before March 15, and there are severe penalties for delinquency.

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.

"Pay your Income Tax by March 15," is the slogan of the Internal Revenue Bureau, which has sent every available officer into the field to help the public to understand the requirements and to prepare the returns.

Who Must Make Return.

It is estimated that many thousands of single and married persons in this section of the United States who have never before made annual returns are required to do so this year.

Income tax returns must be made between now and March 15 by persons who come under the following classifications:

Any unmarried person whose 1913 net income was \$1,000 or over. Widows and widowers, divorcees and married persons who are living apart from their husbands or wives, are for the purposes of the Income Tax classed as unmarried.

Any married person living with wife or husband whose 1913 net income was \$2,000 or over. The income of both husband and wife must be considered, together with the earnings of minor children, if any.

Revenue Bureau Offers Aid.

Each person in the United States who is in either of these classifications must get busy at once if penalties are to be avoided. He should secure a blank Form 1040 A for reporting net income up to \$5,000, or Form 1040 if his net income exceeded that amount. Forms are being distributed by Collectors and their Deputies, also by banks. By following the instructions on the forms a correct return can be prepared at home. If a person needs advice or the Deputy Collectors in the field will furnish this without charge.

The new Revenue law places the Income Tax duty on citizens and residents. The Internal Revenue Bureau has its men to work right with you to get the tax and the necessary business expenses, interest paid on or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business.

A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

A married person who lives with wife or husband is allowed a personal exemption of \$2,000. The head of a family is entitled to claim a similar personal exemption.

An additional exemption of \$200 is allowed for each person under eighteen or incapable of self support who was dependent upon and received his chief support from the taxpayer.

A husband and wife living together are entitled to but one personal exemption of \$2,000. If they make separate returns the exemption may be claimed by either or divided.

Accuracy Required.

Absolute accuracy is necessary in making up income figures. Any person who is working for wages should find out exactly how much he received during the whole year 1913. Fees, bank interest, bond interest, dividends, rents received and all other items must be reported correctly. Mere guesses are not accepted, for they are unjust alike to the taxpayer and the Government and defeat the proper administration of the law.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

Business House Returns. Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1913 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1913.

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The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

Figuring the Tax.

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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 1913 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 1913 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 1913 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 simply 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 1913, as defined in the law.

"Abatement petitions are dealt with open-handedly. 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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THE SCIO STATE BANK

W. A. Ewing, President
A. E. Randall, Vice Pres.
E. D. Myers, Cashier

Start a bank account today and provide for your future. You will find a checking account very convenient for your business transactions. We pay 4% interest on time deposits.

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Cattle Tested for Tuberculosis
Office phone Main 625; Residence phone Main 21

LEBANON, OREGON

Railroad Time Table

Arrival and Departure of Passenger Trains

Woodburn-Springfield Branch
WEST SCIO

North 7:55 a.m.
South 5:09 p.m.

Corvallis & Eastern
MUNKERS

To Albany 8:11 a.m.
To Detroit 1:44 p.m.

Motor service discontinued.

Mortgage Loans Negotiated

H. B. CHESS

Attorney at Law

Office on Sherman St. Lebanon, Ore.

MUNKERS and WEST SCIO STAGE

Walter Bilyeu, Prop. Phone 6-515

STAGE MEETS ALL TRAINS

Leaves Scio Postoffice—

at 7:10 a.m. and 5:50 p.m. for West Scio

and 12:45 p.m. for Munkers

Riley Shelton

Real Estate Broker and Notary Public

Abstracts Obtained, Examined

SCIO OREGON

Morrison & Lowe

UNDERTAKERS

Calls Attended to Promptly Day or Night

SCIO OREGON

H. C. ROLOFF

AUCTIONEER

WATERLOO OREGON

R. F. D. No. 1 Phone 124

Salp dates arranged for at The Scio

Tribune Office, Scio, Ore.

C. C. TRYANT

ATTORNEY AT LAW

201-2 New First Albany, Ore.

ALBANY OREGON

Agricultural Credit

Corporation of Oregon

Our twenty year rural credit plan

of loaning money to farmers helps

you to get out of debt. Under our

form of loan the TOTAL amount of

interest paid during its ENTIRE

period of twenty years, is actually

less than 5% per cent interest.

Write us for booklet.

HECKER & BEAM, Agents

123 Lyon St.

Albany, Oregon

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 the Internal Revenue Collectors in offices close that night.

Income Tax is being collected to meet war expenses. Every person who should and toiled 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.

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