

# 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: WHEN 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 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 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 penalties," 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 denied 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."

### "Take One."

"Office Window" of the Daily Chronicle of London was once told a pleasing little anecdote of Dame Agnes Weston, the friend of sailors, concerning jam tarts. Some lady helper at a sailor's rest had been mistaken enough to hand the sailors tarts while they were having a meal. Miss Weston advised that some better method should be adopted. The tarts were then placed in a pile on the buffet counter, with a card inscribed, "Please take one." A sailor with a sense of fun transferred the card to a dish of jam tarts, and, as the rush to the buffet began, the servers were amazed to see sailor after sailor lift a tart and walk away, while the tarts remained in an untouched pile.—Christian Science

## THIS TELLS HOW TO FIGURE INCOME TAX

### Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date, March 15, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is being given out by the Internal Revenue men who are collecting the Income Tax in this state. Every aid and assistance is being given freely to the public. Enlarged field forces are helping the people in every way possible to get their payments and their returns in by March fifteenth.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

### Did You Earn This Much?

Every unmarried person who received income averaging \$10.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a Blank Form 1040-A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

### Taxable Income.

An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excise 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.

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.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, divi-

dends 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 1918 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 1918.

## INCOME TAX PAYS FOR PUBLIC BENEFITS.

"Viewed in its largest and truest sense, the payment of taxes is payment for benefits received or expected. Only from a narrow and essentially selfish and shortsighted viewpoint can the individual propose to himself the evasion of tax liability as a desirable course of action."—Daniel C. Roper, Commissioner of Internal Revenue.

## SEE GOD'S HAND IN RESCUE

### Natives of Rimatara Ascribe Their Escape From Death to Miraculous Interposition.

"Saved by the hand of God," is the way the nine natives composing the crew of the 80-ton schooner Oromana describe their escape from death after having drifted helplessly 50 days on one of the remotest bits of ocean in the seven seas.

When the wreck of the Oromana was towed into Papeete harbor, Tahiti, one of the most remarkable voyages known in these waters was completed. The vessel, a two-masted schooner, owned by natives of Rimatara, an island about 300 miles southwest of Tahiti, left her home port, without cargo, bound for the island of Ruruta. In the same group, where she was to undergo repairs and take cargo of copra for Tahiti.

Two days out, she was struck by a storm, which carried away both her masts and later her rudder, leaving her a helpless derelict.

With never a glimpse of land or sail to give a ray of hope, the Oromana drifted for 50 days. After 15 days the supply of food was gone. The natives managed to catch a shark with hook and line. This lasted them five days. The rest of the time they had no food. An occasional shower prevented death from thirst.

Then the "miracle" happened. The mountains of Tahiti rose slowly over the horizon. The shifting sea current brought them nearer and nearer until they were finally sighted from shore and a powerboat sent to tow them in. They were too weak to rise to their feet, but, after a few days ashore all appeared to be rapidly recovering from their experience.

The natives say the hand of God guided their craft, for the prevailing winds in those latitudes are from the northwest, a direction which would never have brought them to Tahiti.

## 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 1918 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 1918 net income was \$1,000 or over. Widowers 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 1918 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 aid, 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 is sending its men to work right with the public to get the tax and the returns in. With active co-operation every tax due March 15 will be paid and every return required by law will be in the Revenue offices on time.

### Exemptions Allowed.

A single person is allowed a personal exemption of \$1,000. If he is supporting in his household relatives who are dependent upon him he may claim the status of the head of a family who has the same exemption as if married. 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 1918. 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.

## INCOME TAX IS TRULY POPULAR.

"The payment of Income taxes takes on a new significance which should be understood by every citizen. The taxation system of this country is truly popular, of the people, by the people and for the people. Every citizen is liable to tax, and the amount of the tax is graduated according to the success and fortune attained by each individual in availing himself of the opportunities created and preserved by our free institutions. The method and degree of the tax is determined by no favored class, but by the representatives of the people. The proceeds of the tax should be regarded as a national investment."—Daniel C. Roper, Commissioner of Internal Revenue.

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