

# FEDERAL INCOME TAX IN BRIEF

The Requirements Boiled Down for Busy Folks.

Returns must be filed on or before April 1, 1918.

Tax due may be paid now or on or before June 15, 1918.

If you are single and your net income for 1917 was \$1,000 or more you must file a return.

If you were married and living with wife (or husband) and had a net income of \$2,000 or more for 1917 you must file a return.

Husband's and wife's income must be considered jointly, plus income of minor children.

Income of a minor or incompetent, derived from a separate estate, must be reported by his legal representative.

Severe penalties are provided for those who neglect or evade the law.

For false or fraudulent return there is a penalty not exceeding \$2,000 fine or year's imprisonment, or both, plus 100 per cent. of tax.

For failure to make return on or before April 1, 1918, fine is from \$20 to \$1,000, plus 50 per cent. of tax due.

Returns must be filed with the Collector of Internal Revenue of district in which you live.

An agent may file return for a person who is ill, absent from the country or otherwise incapacitated.

Each return must be signed and sworn or affirmed by person executing it.

Single persons are allowed \$1,000 exemption in computing normal tax.

A married person living with wife (or husband) is allowed \$2,000 exemption, plus \$200 for each dependent child under 18.

A head of family, though single, is allowed \$2,000 exemption if actually supporting one or more relatives.

Returns must show the entire amount of earnings, gains and profits received during the year.

Officials and employees are not taxable on the salaries or wages received from a state, county, city or town in the United States.

Interest on state and municipal bonds issued within the U. S. is exempt from federal income tax and should be omitted.

Interest on United States government bonds is also exempt, except on individual holdings of Liberty Bonds in excess of \$5,000 per value.

Dividends are not subject to normal tax, but must be reported and included in net income.

Gifts and legacies are not income and should not be included on the return of the beneficiary.

Life insurance received as a beneficiary or as premiums paid back at maturity or surrender of policy is not income.

Payments received for real or personal property sold is not income, but the profit realized thereon is income for the year of sale.

Amounts received in payment of notes or mortgages is not income, but the interest on such notes or mortgages is taxable income.

From the entire gross income certain allowances are made in arriving at the net income.

Necessary expenses actually paid in the conduct of business, trade or profession may be claimed.

A farmer can claim payments for seed, fertilizer, stock feed, repairs on buildings, except his dwelling; repairs of fences and farm machinery, materials and small tools for immediate use.

The amount of rent paid for a farm may also be claimed as a tenant farmer's expense.

Payments for live stock are allowable if bought for resale. But if bought for breeding purposes cattle are an investment, not an expense, and cannot be allowed.

A stockkeeper can claim amounts paid for advertising, clerk hire, telephone, water, light and fuel, also drayage and freight bills and cost of operating and repairing wagons and trucks.

A physician can claim cost of his professional supplies, rent, office help, telephone, expense of team or automobile used in making professional calls and expenses attending medical conventions.

A dentist can claim similar items, except team or auto expense, which are not necessary in his profession.

Expenses that are personal or connected in any way with the support or well being of a person or family are not allowable.

The costs of machines, instruments, vehicles or implements that are more or less permanent in character are not allowable as an expense. They are investments.

Interest paid on a mortgage or other personal indebtedness is allowable on a personal return.

All taxes paid within the year can be taken out on a federal return, except federal income taxes, inheritance taxes and assessments for local improvements.

Losses sustained in business or through fire, storm or shipwreck or by theft, except when compensated by insurance or otherwise.

Wear and tear of rented buildings or machinery used in business may be claimed.

You can also claim the amount paid to the Red Cross and to other charitable, religious or educational organization to the extent of 15 per cent. of your net income.

### BLADEN

Everett France was in Hastings Friday.

C. W. Dickenson was in Blue Hill Tuesday.

Mrs. O. A. Knutson visited Lincoln friends this week.

Mrs. L. A. Soper visited Harvard relatives this week.

Mrs. Olay Iverson was in Hastings the last of the week.

Andrew Christensen was down from Nelson the first of the week.

Mrs. W. A. Cunningham spend Wednesday with Blue Hill relatives.

S. B. Duncan and family and Eddie were in Blue Hill Monday evening.

Rev. Harrington made a business trip to Geneva the middle of the week.

Mrs. Wm. Spicknall and daughter visited relatives at Palisade this week.

Mrs. Hannah Worley spent Wednesday evening with Campbell relatives.

Jones Williams was a visitor at the home of Dolphy Clark in Hastings Wednesday.

Mrs. C. F. Curtis of Lawrence, visited her daughter, Mrs. J. E. Davis, Thursday and Friday.

Howard and Ralph Hogate of Blue Hill, spent the week end with their grand-parents, Mr. and Mrs. W. W. Hogate.

Mr. and Mrs. Wm. Lamphear visited Mr. Lamphear's mother at Scotts Bluff and their son, Cassius at Bayard this week.

### INVALE

Will Carpenter and family autoed to Red Cloud Sunday.

Mrs. Steve Kennedy, autoed to Red Cloud Tuesday.

C. A. Waldo spent Sunday with Will Norris and family.

Jim Silvey and wife autoed to Red Cloud Saturday night.

John Rutledge, wife and daughter autoed to Red Cloud Tuesday.

Mr. Pierce of Red Cloud, spent Tuesday with his son Claude Pierce.

C. A. Waldo spent the first of the week in Hastings as a juryman.

Mrs. M. C. Hummel is visiting at W. Norris' and D. Norris' this week.

Geo. Morrow and wife of Riverton, visited at R. E. Hunter's Sunday.

Will Topham and family and Mrs. S. E. Holdredge autoed to Red Cloud Sunday.

Mr. Wingat and family of Gold Rock, spent Sunday at Clyde Wickwire's.

A large crowd attended the services at the M. E. church, Sunday morning and evening.

Mrs. Clarence Reed and children are visiting in Red Cloud this week with Rob Mitchell and family.

Joe Reed and son left Tuesday morning with their car of goods for their new home at Lewyille. Mrs. Reed and daughter will go later.

Mrs. Sadie E. Holdredge returned Saturday night from Great Bend, Kansas, where she has been with her sister Mrs. O. Latta for several weeks. Mrs. C. E. Joyce went to Belleville, Kansas, to meet her mother.

### Hillman in New York

F. P. Hillman and Harry Sobns are in New York securing plays and engaging people for the two Hillman Stock companies which will play here next season. Mr. Hillman writes us that he has been fortunate in securing some of the very latest Broadway successes, and that he will bring two companies to our city this season that will out class all previous efforts. This makes the fifteenth consecutive year for the Hillman companies.

### Farm Loans

Lowest rates, best terms and option in any amount. No inspection expense, and absolutely no delay. Six plans to choose from. Sole agent for Trevett, Mattis & Baker.

J. H. Bailey

### Sheriff's Sale

Notice is hereby given, that under and by virtue of an order of sale issued from the office of Edith L. McKelghan, Clerk of the District Court of the Tenth Judicial District, within and for Webster County, Nebraska, upon a decree in an action pending therein, wherein, D. M. Hynds is plaintiff, and against J. F. Edwards, defendant, I shall offer for sale at public vendue, according to the terms of said decree, to the highest bidder for cash in hand, at the south door of the court house, at Red Cloud, in said Webster County, Nebraska, (that being the building wherein the last term of said court was holden) on the 23rd day of April, A. D. 1918, at one o'clock, P. M., of said day, the following described property, to-wit: The South East Quarter (S. E. 1-4) of Section Fourteen (14) Township Two (2) North, Range Ten (10) West of the 6th P. M., Webster County, Nebraska.

Given under my hand this 18th day of March, A. D. 1918.

FRANK HUFFER, Sheriff.  
FRED MAURER, Plaintiff's Attorney. 11-5

### Notice of Final Report

In the County Court of Webster County Nebraska.

In the matter of the estate of Francis E. Payne, deceased.

All persons interested in said estate, are hereby notified that the Administrator, C. M. Wilson, has filed herein a final account and report of his administration, and a petition for the final settlement of such account and report, and for a decree of distribution of the residue of said estate, and for the assignment of the real estate belonging thereto, and a discharge from his trust, all of which said matters have been set for hearing before said court on the 29th day of March, 1918, at the hour of 10 o'clock, A. M., when all persons interested may appear and contest the same.

Dated this 12th day of March, 1918.

[SEAL] A. D. RANNEY, County Judge.

### E. S. Garber

Wall Paper, Paints, Oils and Varnish

PICTURE FRAMING (Work Guaranteed)

Electrical Goods of all Kinds

Will Wire Your House And Furnish You the Fixtures

### KODAKS

Better Kodak Finishing And Developing.

A Full Line of Supplies ROLLS DEVELOPED—10c

MAIL YOUR ORDER TO US

### Stevens Bros.

C. H. Miner Dr. S. S. Deardorf, M. D. C. Manager Veterinary in Charge

### C. H. Miner Serum Co.

—PRODUCERS—

Anti Hog Cholera Serum

Red Cloud, Nebraska

Wire or Phone at Our Expense

U. S. Veterinary License No. 45

# GOOD NEWS FOR THE WEST

General assurance is authorized that all Rocky Mountain National Parks, Pacific Coast and Western Mountain resorts, will be open for visitors, as usual, the summer of 1918.

A general scheme of summer Tourist Excursion Fares will soon be established. This news—of much importance throughout the West, will permit thousands to make definite plans for a summer sojourn in—

YELLOWSTONE NATIONAL PARK, GLACIER NATIONAL PARK, ROCKY MOUNTAIN-ESTES NATIONAL PARK, THE BIG HORN MOUNTAINS, THE BLACK HILLS, THE ABSAROKA MOUNTAINS—

ALONG THE CODY WAY TO YELLOWSTONE

SCENIC COLORADO AND CALIFORNIA

PLAN EARLY, give us your names for descriptive literature, tourist fares and information.

S. B. Howard, Immigration Agt C. B. & Q. Ry  
1004 Farnum St. Omaha, Nebr.

N. B. Bush, Ticket Agent. Red Cloud, Neb.

Burlington Route

### Dr. W. H. McBride

DENTIST

Successor to Dr. Cross

OVER STATE BANK

RED CLOUD NEBRASKA

### Dr. R. V. Nicholson

Dentist

ALL WORK GUARANTEED

OFFICE OVER ALBRIGHT'S STORE

## IMPORTANT NOTICE!

Meetings Will be Held Friday Afternoon, March 22, at 2 P. M., to Obtain Subscriptions for War Savings Stamps.

All Schools and Business Houses in the County Have Been Asked to Close at 2 P. M. That Day

### Governor Issues Proclamation

Meetings of all tax payers and wage earners in this county will be held in each school house in the county at 2 p. m. on Friday, March 22, 1918. These meetings have been called by War Savings Director Ward M. Burgess, appointed under the authority of the Secretary of the United States Treasury, and pursuant to the proclamation of the Governor of the State of Nebraska.

The school moderator in rural districts will preside at each school house meeting, and the school director will keep a record of the proceedings. The director will report the names of all persons present and the amount of War Savings Stamps subscribed for by them. He will also report the names of any absent persons and the names of those persons who refuse or neglect to subscribe and the reasons for so doing.

War Savings Stamps (which are United States Government Bonds of the same as Liberty Bonds), can be paid for during any month in the year 1918, but it is intended that subscriptions will be signed for them on March 22.

The price of each War Savings Stamp depends upon the month during which it is bought. During March each Stamp will cost \$4.15. In April each Stamp will cost \$4.15, and so on, one cent more each month during 1918. On January 1st, 1923, the Government of the United States will redeem all War Savings Stamps at \$5.00 each, no matter during which month in 1918 they were bought. They cost less during the early months in 1918 than during the later months because the person who buys earlier has loaned his money to the Government for a longer time than if he should buy later.

By way of illustration, note the following table:

	Cost in March	Cost in April	Cost in May	And Pro Worth on Jan. 1, 1923
1 Stamp	\$ 4.14	\$ 4.15	\$ 4.15	\$ 5.00
20 Stamps	82.80	83.00	83.20	100.00
50 Stamps	207.00	207.50	208.00	250.00
100 Stamps	414.00	415.00	416.00	500.00
200 Stamps	828.00	830.00	832.00	1,000.00

The law provides that no person can hold in his own name War Savings Stamps exceeding \$1,000 maturity value. War Savings Stamps, however, may be purchased in the name of other members of the family, including minor children.

The money invested in War Savings Stamps is not a gift, or a donation, but is a loan to the Government. It will all be paid back with 4% compound interest. If, because of some serious financial reverses, or calamity, it should be necessary to get your money before January 1, 1923, you may do so by giving ten days' notice to any Money Order postmaster, in which case you can get what you paid for the Stamps, with interest to date of payment. The Stamps are tax free; when registered at the postoffice they are insured against loss; they are backed by all the property in the United States; they cannot fall below par in value; they are the most convenient and best paying investment ever offered by our Government.

The Government of the United States expects every school district and county to subscribe its quota of War Savings Stamps.

It is to be hoped that the subscriptions taken at the meetings county will show that the people here are loyal American citizens our Government, in this time of need, does not call in vain.

### Special Notice For Webster County

The allotment of War Savings Stamps for this county is \$245,800. The amount required from each School District will be announced by the School Director at the meeting at the School House, March 22. This allotment is figured on a basis of \$20 each for every man, woman and child in the family in the District. A person financially able must subscribe more than this amount, as some persons may not be able to take their full allotment. Wherever possible, the head of a family should subscribe 4% of his property value above indebtedness. As example: A man worth \$12,500 should purchase \$500 of War Savings Stamps, which, if purchased in March, would cost him \$414. In other words, this man loans to the government \$414 and gets full credit for \$500 January 1, 1923.

(Signed) C. H. MINER, Red Cloud, War Savings Chairman for Webster County, appointed by State Director Ward M. Burgess, under authority of the Secretary of the United States Treasury.

## PILES CURED without the KNIFE

### Is My Life Study with 18 Years Experience

The radical and non-surgical method with which I successfully treat and guarantee to cure all forms of Piles, Fistula and Fissure without the knife. No detention from business. Remember that I do not treat all diseases that the human body is heir to, neither do I treat incurable diseases.

Our patients will tell you they are not confined to bed; walk about and attend to their daily duties. Read what they say:

The Radical and Non-Surgical Institute,  
St. Joseph, Missouri.

Dear Doctor:

I deem it a pleasure to endorse your method of treatment and to state that I had for more than three years internal and external itching and bleeding piles; for days at a time was not able to do my chores. At this time am well and free from all rectal trouble, of which I was cured in less than three weeks. Hoping you the best of success.

Yours respectfully,  
Lenox, Iowa, B. F. SPOUEMORE.

### Protruding and Bleeding Piles Cause of Rheumatism

Nelson Ballah, farmer, aged 54 years, a sufferer of piles, says:

I take this method to announce to the afflicted who are sufferers of Rectal trouble, as myself once was, and I could hardly get about with rheumatism, which I now realize was due to protruding and bleeding piles, that seemed to wreck my very life. After receiving your preferred mild method treatment I traveled to and from your office the same day without any ill-convenience from your treatment, and would not be in my former condition for any amount of money. I can truly say that I am now well and sound, was cured in less than three weeks. You may use this testimonial if it will be of any assistance in curing others.

Your Friend,  
Maryville, Mo. NELSON BALLAH

Write for testimonials, and we will send you the name of cured patients near you in your vicinity.

Ask for examination—always free.

Remember, all cures taken on a positive GUARANTEE NO CURE, NO PAY.

## E. Franklin Higdon, M. D.

Physician in Charge

118 1/2 North Eighth St. Joseph, Mo.