

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.

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 Nebraska are required to make their returns and pay their taxes to Geo. L. Loomis, Collector of Internal Revenue, Omaha, Neb., or to any of his deputy collectors who are now doing free advisory work on income tax.

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. 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.

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.

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.

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.

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.

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.

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.

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 15th, 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."

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 \$19.25 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.

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 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.

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, 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.

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."

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USING THE SCRAPS. The following formulae are taken from Nebraska Extension Bulletin No. 52, which has just been issued. This bulletin, which is entitled "Pork and Beef," is highly illustrated and gives full directions for slaughtering and cutting up hogs and cattle as well as many recipes for curing and working up the trimmings. This bulletin may be had on application to the State Director of Extension or the County Agent.

Sausage Making. Ingredients: 4 lbs. lean pork trimmings, 5 level teaspoonfuls salt, 6 level teaspoonfuls powdered sage, 2 level teaspoonfuls white pepper, 1 level teaspoonful ground cloves, 1 level teaspoonful sugar, 1 level teaspoonful baking soda, 1/2 cup cold water.

Head Cheese. Ingredients: 20 lbs. pork (heads, feet, tails, neck bones, heart, tongues, etc.), 5 lbs. beef (checks are preferred), 1/2 lb. pepper, 1/2 lb. salt, 1/2 oz. allspice, 1/2 oz. cloves, 1/2 oz. caraway, 4 lbs. soup.

Soap. The fat used may come from cracklings, offal fat, non-edible fat, etc. HARD SOAP—The fats and greases should first be clarified by boiling with several pieces of raw potatoes, then skimmed and strained through cheese cloth.

WHITE FLOATING SOAP—Take 4 quarts fat, any kind will do; two 10 cent cans of lye, and 10 quarts of water. Put water in an old boiler or scalding kettle, then the fat, and last the lye. Boil slowly three hours.

SOFT SOAP—Seven and one-half pounds of caustic soda, 10 pounds of grease, and 40 gallons of water. Dissolve soda in a pan of water, add about one-third of the grease, and heat. Stir in the remainder of the grease.

PRUNING PRECAUTIONS. The past season was very favorable for the propagation of apple blight. This is the disease which caused so many twigs and branches to die back during the early and middle part of the summer.

TANKAGE A PROFITABLE PROTEIN. Inquiries are being received by the Nebraska Experiment Station regarding feeding tankage at its present price. Station officers say tankage can be fed with profit, especially where no other protein supplement, such as skim milk, buttermilk, or shorts, is available.

MONEY FOR FARMERS AT A LOWER RATE. When a plow company wants to borrow money it makes a business statement, showing the inventory, or money invested at the beginning and end of the year, the money taken in during the year, the expenses and the profits.

Why Hatch Early. In encouraging poultry raising, which is one of the largest live stock industries, the United States Department of Agriculture and the University of Nebraska College of Agriculture Extension Service are urging early hatching.

LIVE STOCK AND MEAT MOVEMENT IN JANUARY. The wholesale meat prices were considerably higher in January, 1919, than in 1918. There was a very heavy movement of stock from Nebraska feeding stations during the five months ending January 31, 1919.

Report of the Condition of THE HUBBARD STATE BANK of Hubbard, Nebr., Charter No. 743, in the State of Nebraska at the close of business January 28, 1919.

RESOURCES: Loans and discounts \$98724 15, Overdrafts 8550 32, Liberty bonds 1700 00, Banking house, furniture and fixtures 2450 00, Current expenses, taxes and interest paid 3314 54, Due from National and State banks \$76603 95, Currency 960 00, Gold coin 1005 00, Silver, nickels and cents 1249 90, Total \$191957 86

LIABILITIES: Capital stock paid in \$10000 00, Surplus fund 6200 00, Undivided profits 5405 39, Individual deposits subject to check \$78473 75, Demand certificates of Depositor 6945 16, Time certificates of deposit \$3218 86, Depositor's guaranty fund 1714 70, Total \$191957 86

Attest: J. R. Waters, Director, D. F. Waters, Director. Subscribed and sworn to before me this 15th day of February, 1919. Ida M. Daskam, Notary Public in and for the county of Los Angeles, State of California. My Commission expires Mar. 14, 1920.

LEGAL NOTICES. First Pub. 2-27-19-4w. NOTICE OF ESTIMATE FOR THE YEAR 1919. Notice is hereby given that the estimate of expense on the various funds in Dakota County, Nebraska, for the year 1919 are as follows:

County general fund \$40000.00, County bridge fund \$18000.00, Emergency bridge fund 4000.00, County road fund \$18000.00, Road dragging fund 4000.00.

LEGAL NOTICE. To Emma Wilson McEntaffer: You are hereby notified that Hon. Guy T. Graves, Judge of the District Court of Dakota County, Nebraska, made the following Conditional Order of Revivor in the case of Dr. Charles H. Maxwell vs. Emma Wilson McEntaffer in said court on the 3rd day of February, 1919:

NOTICE. To Mary Ryan, Florence Ryan, Helen Ryan, Matthew Hogan, Lillian Hogan, John Hogan, Gertrude Hogan, Frank Hogan, and Marie Hogan, defendants: You and each of you are hereby notified that Cornelius K. Heffernan, plaintiff, A. D. 1919, filed in the district court of Dakota county, state of Nebraska, his petition against the above named defendants and others, the object and prayer of which are to correct the description of the real estate attempted to be conveyed by a certain deed, from Dennis Ryan and Bridget Ryan, his wife, to Daniel J. Ryan, dated December 18th, 1882, and recorded in the deed records of said county in Deed Book "M" at page 309, so far as it affects land in section thirty-five (35), township twenty-nine (29) north, of range seven (7), East of the Principal Meridian, so that it shall be and read as follows, to-wit: "The southeast quarter of the southeast quarter of section thirty-five (35), township twenty-nine (29) north, of range seven (7), East of the 6th Principal Meridian, excepting therefrom the following described tract, to-wit: Commencing at the southwest corner of said southeast quarter of the southeast quarter of said section thirty-five (35), thence north along the west line of said 'forty' about 39 rods to the center of Elk Creek, thence southeasterly along the center of Elk Creek to the township line, thence west to the place of beginning," to quiet and confirm the title of the plaintiff to said real estate, to remove the clouds to plaintiff's title to said real estate occasioned by said description in said deed, to restrain the defendants and each of them from claiming any right, title, interest, lien or claim in, or

Feed Cost: Corn, 222 bushels at \$1.60...\$355.00, Alfalfa (pasture) (poor)... 32.00, Meat (horse) at \$3 per horse. 25.50, Shorts 5050 lbs. at \$1.50 per cwt. 76.10, Milk, 33 cents per cwt. 10.50, Total Feed Cost...\$499.10

Miscellaneous Expenses: Labor, fixing fence...\$ 5.00, Labor, feeding 25 min. per day at 40c per hour... 15.00, Labor, veterinary... 3.50, Crude oil... 2.50, Total Miscellaneous Expenses...\$ 26.00

Total: Total sale value...\$2047.90, Feed cost...\$499.10, Miscell. Expense... 26.00, Freight charges... 36.45, Inv. value, Aug. 1... 946.22, Total Costs...\$1507.77, Net Gain...\$ 540.13

against said real estate or any part thereof or from entering upon the same and for general equitable relief. You are required to answer said petition on or before the 17th day of March, A. D. 1919. Dated this 1st day of February, A. D. 1919. CORNELIUS K. HEFFERNAN, Plaintiff.

First publication Feb. 13, 19-3w. NOTICE. In the district court of Dakota county, Nebraska. Fred Martin, Plaintiff, vs. Lillie Kuh, Defendant.

You are hereby notified that on the 10th day of February, 1919, Fred Martin, the above named plaintiff, filed his petition in the district court of Dakota county, Nebraska, against Lillie Kuh, defendant, the object and prayer of which are to quiet the title of plaintiff against the claims of defendant in the following described premises, situated in the county of Dakota and State of Nebraska, to-wit: North half of lots twenty-three (23) and twenty-four (24), of Martin's sub-division of the northwest quarter of the northwest quarter (NW 1/4 NW 1/4) of section twenty-one (21), township twenty-nine (29), range nine (9); and further praying that certain conveyances held by defendant of the above described premises be held void and canceled as against plaintiff's title to the above described premises, and that defendant be forever barred and enjoined from asserting title to said premises adversely to plaintiff.

You are required to answer said petition on or before the third Monday following the last publication of this notice, to-wit: the 24th day of March, 1919. Dated February 10, 1919. FRED MARTIN, Plaintiff. By W. E. Gant and C. E. Ganti, His Attorneys.

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Save Your Strength By Conserving Your Nervous Energy For Nervousness or Sleeplessness, Try Dr. Miles' Nervine. A Nerve Sedative containing Ingredients recognized by Specialists as having great value in the Treatment of Nervous Diseases. AT ALL DRUGGISTS. MILES MEDICAL CO., Elkhart, Ind.

LET US PRINT IT FOR YOU. There is more Catarrh in this section of the country than all other diseases put together, and for years it was supposed to be incurable. Doctors prescribed local remedies, and by constantly failing to cure with local treatment, pronounced it incurable. Catarrh is a local disease, greatly influenced by constitutional conditions and therefore requires constitutional treatment. Hall's Catarrh Medicine, manufactured by F. J. Cheney & Co., Toledo, Ohio, is a constitutional remedy, is taken internally and acts thru the Blood on the Mucous Surfaces of the System. One Hundred Dollars reward is offered for any case that Hall's Catarrh Medicine fails to cure. Send for circulars and testimonials. F. J. CHENEY & CO., Toledo, Ohio. Sold by Druggists, etc. Hall's Family Pills for constipation.

The FOLKS AT HOME EXPECT YOU TO TELL 'EM ALL ABOUT "OMAHA'S FUN" VISIT CENTRE, "The Gayety" Its Exhilarating Burlesque, Vaudeville, Stage Plays, with Pretty Girls, Fancy Circus, Gorgeous Equipage, Brilliant Stages, Enormous LADIES' DINE MARTINEE EVERY WEEKDAY. Everybody Goes! Ask Anybody WHAT THE SHOWS, MENUS, SHOWS, etc. OF "OMAHA'S FUN" VISIT CENTRE, "The Gayety" IS.