

## SMALL INCOMES TAXABLE UNDER THE NEW WAR LAW

Returns Must Be Made to Collector by March 1; Failure to Do So May Mean Heavy Fine.

### YOUR INCOME TAX.

**Amounts**—War income tax returns must be made by all single persons with annual incomes of \$1,000 or more; and by all married persons with annual incomes of \$2,000 or more. Persons with smaller incomes need not make returns.

**Time**—The returns must be made before March 1, 1918.

**Place**—For Omaha, the office of the internal revenue collector in the postoffice building.

**Blanks**—These may be secured by writing to the collector of internal revenue.

**Failure to File Returns**—If you fail to have your return in the office of the collector of internal revenue for your district by March 1, you are liable to a fine of from \$20 to \$1,000 and an additional tax of 50 per cent.

**False Return**—If you make a false return of your income you are liable to additional tax of 100 per cent; also to a fine of not more than \$2,000 and imprisonment of not more than one year or both.

**Time of Tax**—Your return must cover all the income you have had from all sources between January 1, 1917, and December 31, 1917, inclusive.

**Income Exempt**—Proceeds of life insurance policies, property received by gift, or bequest, interest on city, county, state or federal securities are exempt from taxation. Salaries of public school teachers, state, county and city officials and employees are also exempt from tax.

This year, for the first time in the history of this country, persons with small incomes have to pay income tax. If you haven't made your returns to the income tax collector you should hurry. Returns must be made by March 1. Failure to make return by then exposes the individual to heavy fine.

There are two income tax laws now operating in the United States. One was passed September 8, 1916, and requires payment of income tax by all single persons with incomes of \$3,000 or more per annum and all married persons with incomes of \$4,000 or more per annum.

The second or "war income tax law," was passed October 3, 1917, and requires payment of income tax by all single persons with incomes of \$1,000 or more per annum and all married persons with incomes of \$2,000 or more per annum.

Many Subject to Second. The second law affects vastly more people than the first. While less than 4,000 people in Nebraska are subject to the first law, it is estimated that fully 70,000 will be subject to the second.

Those whose incomes are large enough to bring them under the first law have also to pay the taxes specified under the second law.

The amounts payable are graduated according to income, the percentage of the income taken by the tax growing larger as the income grows larger. Persons with incomes of less than \$5,000 a year under the second law have to pay only 2 per cent on that part of the income above the respective exemptions of \$1,000 and \$2,000.

Thus, a married man with an income of \$4,000 a year has to pay only 2 per cent on \$2,000, or \$40. If he has four dependent children he gets a further exemption of \$200 for each child.

A man with an income of \$1,000,000 a year has to pay nearly \$500,000 income tax to the government.

**When Were You Married?**

In determining whether a person is married or single his status on December 31, 1917, is taken. If he is a married person on that day, he gets the \$2,000 exemption. If he is a widower, he gets only the \$1,000 exemption.

In addition to married persons, the \$2,000 exemption is allowed to "heads of families," that is, a person who actually supports or maintains one or more individuals closely connected with him by blood relationship or marriage.

Here are a few more questions on the law's operation with their answers:

Q. Will any information contained in my personal return be disclosed to another?

A. No. The law specifically provides that any information relative to an individual's income and deductions obtained from his personal return, or otherwise, in connection with the income tax, shall be involuntarily confidential.

Q. If an attorney requests a copy of my return or any information relative thereto, will his request be granted?

A. No; unless the return was rendered by him for and in your behalf, or he submits an authorization, personally signed by you, permitting the copy of information to be given to him.

Q. Can the amounts expended by a business man in entertaining out-of-town customers, or prospective customers, be claimed as deductions?

A. Yes. If the sole purpose of the business man in making such expenditures is to cultivate the good will of his customers and secure an increase in trade they may be so claimed.

Q. Can a salesman working on a commission basis claim deductions for amounts expended from his own funds for railroad fare, excess baggage, taxicab or street car fare, show rooms, assistants, advertising, etc.?

A. Yes. If he is not reimbursed for such expenditures by his firm, he should report them as deductions. The total amount of commissions received, and he may then claim such expenses as were actually incurred and paid in the earning of those commissions.

Q. A man who is employed in a city, has his home in a suburb, pays car fare between his home and place of employment and takes his noon lunch in the city. Can the amounts expended for car fare and lunch be claimed as a business expense?

A. No, as such amounts are held to be items of personal expense.

Q. Are the items of expense incurred and paid by me during the calendar year in connection with a farm which I lease to another on a cash or crop-share rental basis, such as repairs to fences, farm buildings, etc., allowable as deductions?

A. Yes.

Q. If my salary for December, 1917, is not paid to me until some day in January, 1918, or later, is its amount to be included in my 1917 return?

A. It is to be returned for the year during which it was earned, whether or not it is received by you.

Q. A man is employed by a corporation at an annual salary of \$1,000. The corporation, being in financial straits, has only paid "A" \$2,000 during each of the years 1916 and 1917. In 1917 "A" received his salary in

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Any large postal terminal gives food for thought. Multitudes of presents are there addressed to soldiers in France, some bulky, some moderate in size, and nearly all poorly wrapped, and the total running into tons of shipping space just when space in ocean-going ships is like gold for preciousness. Do these lovers of the soldiers think? Or is it a heedless love careless of life while prodigal of bauls?

The lives of the soldiers, and their triumph, depend upon getting ammunition, guns, coal and food supplies in vast quantities across the Atlantic ocean before the awful offensives of the spring hurt their hail of death upon them. Poor comfort will it be to a lad when he stands face to face with the leaden blast to have had a plum cake and some knick-knacks from home if the cartridges and shells which he needs to drive back the enemy are not there because there was not room on the ships for both!

When the government simply cannot get enough ships to carry the military supplies as fast as they are needed, it is time for those of us who have loved ones on the firing line to hold in check our impulses to send frequent proofs of our love in the way of presents while we ask ourselves this question: "Shall I give my boy presents, or shall Uncle Sam have him abundantly supplied with bullets, food and surgical supplies for the terrific strain that lies just ahead?"

When Kitchener was under the strain of the South African war, and when guns and shells and surgical supplies were so lacking that British lads were driven to oppose their bare hands to Boer rifles, and were festered and dying by scores in hospitals because medical supplies were not forthcoming, and after he had cabled again and again for these things, a large ship was loaded full of Christmas presents, and sent all that weary way to South Africa!

As Kipling says in that withering satire called "The Lesson":

"And ye sent them comfits and pictures To help them harry their foes."

Imagine the cold fury of officers and doctors before whose eyes the flower of the British manhood was being riddled with shot and rotted with preventable infections when they learned what that great ship brought from London. They raged like madmen at the appalling blindness of a public who loved without judgment. The parents and friends of those

British soldiers seemed to prefer that their loved ones should be delighted with trinkets rather than equipped with bullets.

There are about 500,000 American soldiers now in France, according to the statement of the secretary of war. If one-fifth of these lads were to receive presents up to the weight limit of seven pounds, as now allowed for France, it would call for nearly 500 tons of ship space, or one-tenth of the carrying capacity of the ordinary vessel. Valuable as these would be in keeping up the morale of the lads, think what might be carried in the place of these gifts, and of how much more value the ammunition and surgical supplies would be to the very men concerned. It might well mean the difference between life itself and a passing sensation of pleasure.

Our soldiers are the most highly paid and the best fed troops in the world. If they need knick-knacks they are able to buy them at the canteens either of the regiment or of the Young Men's Christian association. What they need now is ammunition and guns and then more ammunition and more guns! Surgical supplies and solid food come next. Let Uncle Sam have the shipping space and they will have these needs met and met soon.

Open a bank account for the lad you love. Put into it what you are inclined to spend for presents. Write to him good, chatty letters twice as often as you now write. Let him know what he wants. A modest bank account to the credit of the returning soldier will furnish better proof of our real love and interest in him than any number of bulky bauls we may send across the sea.

We all love the soldiers. We desire to prove our love and our interest in ways that leave nothing to the imagination. Let love do her perfect work under the guidance of large common sense and an earnest desire to secure for him the best things rather than the good or even the better.

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