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Paris Exposition, France, March, 1912.

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THE INCOME TAX AND WHAT TO DO TO BE SAVED

Incomes Under \$3,000 Not Affected by Income Tax. Method of Computing Net Income Explained

If a farmer is so fortunate as to have a net income of over \$3,000 a year in case he is a bachelor, or \$4,000 if married, he is subject to the income tax, and under the law each individual must make return to the Internal Revenue collector of his district on or before the first day of March if he has a net income of \$3,000 or over (\$2,500 for the ten months of 1913.) While the interest of most farmers in this subject is purely academic, the Department of Agriculture has received inquiries indicating that some wish to know just what is required of them under the new law.

The income tax law of October 3, 1913, places a tax of 1 per cent upon all net incomes of over \$3,000 with an additional tax on incomes of \$20,000 or more. The first question arising in the minds of most people is what constitutes a net income. For a man receiving a regular salary, or a business man with a good system of book-keeping, it is easy to determine whether or not his income is taxable. But for the farmer who receives no stated income, and who often fails to keep accurate account of receipts and expenditures, it is more difficult to calculate his net income.

In order that farmers may be posted on the income tax as it may concern them, the following information has been furnished by the Internal Revenue Bureau of the Treasury Department:

In general, an income consists of amounts derived from salaries, wages, or compensation for personal service, paid in any form; also from professions, business, sales dealings in property, or from rents, interest on bonds or mortgages, dividends on stocks, or other income from investments. These items constitute gross income, from which there should be deducted the expenses of carrying on the business; interest paid on indebtedness, worthless debts charge off; losses by fire, storm, or shipwreck, not covered by insurance; exhaustion, wear and tear of property, and any income upon which the income tax has already been deducted at the source, as, for instance, dividends on the stock of a corporation which has already paid the tax on its earnings.

The provisions regarding net incomes of \$3,000 apply only to unmarried persons, or to married persons not living with wife or husband. A husband and wife living together are entitled to an exemption of \$4,000 on their aggregate income. This means that in case the wife has a separate income, if this added to the husband's income amounts to \$4,000 the total is subject to the tax; or, if the wife has no separate income, the husband's income is taxable only in case it reaches \$4,000. But a return must be made if the aggregate income of both is \$2,500 for the year 1913. The joint exemption, however, would be \$3,333.33.

In arriving at his net income the farmer should start with his gross income. This would consist of any items of the kind above enumerated, and especially all receipts from the sale of products of every description from the farm. This would include all money received from produce and animals sold, and for the wool and hides of animals slaughtered, if the wool and hides are sold; but he may deduct from these items the amounts actually paid as purchase money for the animals sold or slaughtered during the year. When the animals raised by the owner are sold or slaughtered, however, their value should not be deducted.

From the gross income there should be deducted amounts of money actually paid as expenses for operating the farm and pro-

ducing the farm products, live stock, etc. This would include hired farm labor, farm supplies purchased that are necessary to carry on the business and not an investment that represents principal, etc. Expenses for repairs on farm property may be deducted, provided the amount deducted does not exceed the amount spent for such repairs during the year for which the return is made. The cost of replacing tools or machinery may also be deducted to the extent that the cost of the new articles does not exceed the value of the old. No deduction may be made for the cost of additional farm machinery, but credit may be allowed for the annual depreciation in the value of such machinery. For example, if a machine cost \$100 and is regarded as good for ten years of service, the annual depreciation would be 10 per cent, and a deduction of \$10 each year could be made on this account, as part of the expense of operating farm.

The expense of supporting the family, however, can not be deducted from the gross income. Among items for which credit is not allowed are expense for medical attendance, life insurance, insurance on dwelling, store accounts, family supplies, wages of domestic servants, cost of board, room or house rent for family or personal use. In case an individual owns his residence he cannot deduct the estimated value of his rent. But a tenant operating a rented farm as proprietor may deduct the rent of the farm as a part of the expense of his business.

Farmers are not required to include in their income the produce taken from the farm and consumed by the family. Only produce sold off the farm is to be included. A farmer is not entitled to a deduction of his own labor, or for expense of feeding live stock. He may, however, deduct such items as cost of fertilizer and other supplies and materials which are used up in the course of his operations.

The law provides that for the year 1913 the tax shall be computed only on the net income for the ten months from March 1st to December 31st, and that returns shall be made on the basis of five-sixths of the year. Therefore, if the net income for the last ten months of 1913 amounts to \$2,500 or more a return on form 1040 is required. For the ten months of 1913 every single person is allowed \$2,500 exemption and in the case of husband and wife, living together \$3,333.33 exemption. In computing the net income for this period deductions should be made for only five-sixths of the amounts properly allowable for the whole year. Returns for 1913 must be made by March 1st, 1914.

Blanks for making returns for the income tax may be obtained from the collectors of internal revenue throughout the country, or from the Bureau of Internal Revenue of the Treasury Department at Washington, D. C. In case of failure on the part of any one who is subject to the tax to file the return by the first of March, the law fixes a penalty of 50 per cent of the amount of the tax assessed and \$10 to \$1,000 fine. In case of false or fraudulent return there is a penalty of 100 per cent and \$20 to \$2,000 fine and one year's imprisonment or both.

The Bureau of Internal Revenue is preparing regulations which may be obtained by interested persons on application to collector of Internal Revenue for the applicant's district.

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AT THE COUNTY RECORDER'S OFFICE

Revocation of appointment, Peter Koch by Alliance Ins. Co. Revocation of appointment, H. P. Wilson by Springfield F. & M. Co. Revocation of appointment, Lois A. Fenton to E. A. Miller. Bill of sale, Ed Hadstate to D. D. Smith et al. Notice of water appropriation, Moqui Tank, William Babbitt. Notice of water appropriation, Red Horse Tank, William Babbitt. Notice of water appropriation, Automobile Tank William Babbitt. Notice of water appropriation, Wilcox Tank, William Babbitt. Notice of water appropriation, Mundersbach Tank Wm. Babbitt. Notice of water appropriation, Lewis Tank, Wm. Babbitt. Warranty deed, Charles H. Marshall to Bernice I. Marshall. Warranty deed, Geo. H. Nettleton Home for Aged Women to C. T. Burris. Warranty deed, Chas. T. Burris to Edgar Hash. Water location, Rudd Tank No. 1, Wm. Rudd jr. Water location, Rudd Tank No. 2, Wm. Rudd jr. Water location, Armstrong Tank, Wm. Rudd jr. Water location, Wagner Tank, Wm. Babbitt. Water location, Corbett Tank, Wm. Babbitt. Water location, Gleason Dam, Wm. Babbitt. Water location, Hart Wash and Wild Bill Tank, Wm. Babbitt. Warranty deed, Geo. Babbitt et ux to Mrs. J. D. Tissaw. Patent, United States of America to Elijah Lay. Bill of sale, J. B. Clark to J. L. Lay. Revocation of appointment, J. R. Scantlin by Girard Fire Ins. Co. Revocation of appointment, J.

R. Scantlin by Security Ins. Co. Revocation of appointment, J. P. Wilson by Glen Falls Ins. Co. Notice of water appropriation, Smoot Lake, A. K. Hawkins. Notice of water appropriation, N. E. 1/4 S. E. 1/4, Sec. 23, T. 28N, R. 5 E., E. G. Peterson. Notice of water appropriation, Unnamed Wash, 8 miles north Willows, G. Peterson. Affidavit of labor, Hockatiah, Grand Canyon mining district, J. Waltenberg. Affidavit of labor, Iroquois, Grand Canyon mining district, J. Waltenberg. Affidavit of labor, Cold Spring Grand Canyon mining district, J. Waltenberg. Affidavit of labor, Foraker, Grand Canyon mining district, J. Waltenberg. Affidavit of labor, Delmonde, Grand Canyon mining district, J. Waltenberg. Revocation of appointment, C. O. Robinson by Liverpool London & Globe Co. Amendment to Articles of Incorporation, Arizona Lumber & Timber Co. Chattel mortgage, George W. Hart to O. L. Hart and Luther Hart. Chattel mortgage, George Kimbro to Edwin Babbitt. Realty mortgage, Gus Freudenberger et ux to David Babbitt. Homestead declaration by Julia Metz. Revocation of appointment, J. P. Wilson by Sun Ins. Co. Notice of location, oil claim, Woodrow Wilson, White Mesa mining district, W. N. Staley. Notice of location, oil claim, Hunt, White Mesa mining district, W. N. Staley. Release of realty mortgage, David Babbitt to Gus Freudenberger. Release of realty mortgage, David Babbitt to Josephine M. Walton. Satisfaction of mortgage, J. W. Lee to M. C. Smith.

Warranty deed, Annie Bruce Smith to J. M. Holub. Assignment of mortgage, Louisa Alvira to J. M. Holub. Revocation of appointment, J. P. Wilson by Providence Wash. Ins. Co. Realty mortgage, George Byron to Richard Edgar. Warranty deed, Antonio Alvarez et ux to Benigno Trujillo. Warranty deed, Elijah Lay et ux to E. M. Hart. Chattel mortgage, H. A. Miller to Marahsalltown Buggy Co. Release of realty mortgage, T. A. Riordan to L. E. Hart. Warranty deed, Lois A. Fenton to Andrew and Myrtle Miller. Warranty deed, Frank E. Brooks to Merritt Craig. Bill of sale, Frank E. Brooks to Merritt Craig. Chattel mortgage, O. L. Ethridge to Edwin D. Babbitt. Warranty deed, L. A. Cross et ux to Ernest & Horace Wyatt. Mortgage, Ernest & Horace Wyatt to L. A. Cross. Satisfaction of mortgage, M. M. Reade to Beutke Bros. L. & T. Co. Contract of sale, Nicolas Baca to William Wakefield. Bill of sale, Sliker & Metz to Verkamp & Hennessy. Warranty deed, Eugene A. Sliker et ux to Verkamp & Hennessy.

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THE TELEPHONE UNITED STATES

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