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Income Tax Problems

Jacksonville, Feb. 24.—(Special)—With the passage of the new revenue bill the problem of making out an income tax return for 1918 is presented to millions of taxpayers and Collector of Internal Revenue James M. Cathcart for weeks has been preparing for the income tax drive now on in Florida.

Last year the tax payer had to keep in mind the provisions of the 1916 and 1917 acts, both of which were effective. This year he has only one law to consider. The new revenue bill, however, contains a number of important changes, with which, in order to comply fully with the law, taxpayers must acquaint themselves.

Probably the most important change affecting individuals is the rate, the exemptions of \$1,000 for single persons and \$2,000 for married persons and heads of families remaining the same as under the 1917 act. The normal rate of tax under the new act is 6 per cent on the first \$4,000 of net income above the exemptions and 12 per cent on the remaining net income. This applies to every citizen and resident of the United States. Alien non-residents of the United States having property here are taxed on the income from that property to the full 12 per cent of the normal tax. For 1919 and subsequent years the rates are fixed at 4 and 8 per cent respectively. Under the 1917 act the normal rate was 2 per cent on net income in excess of the exemptions.

Under the 1916 act the normal rate was 2 per cent on the net income of single persons in excess of \$3,000 and 2 per cent on the net income of married persons and heads of families in excess of \$4,000. The normal rate of tax on incomes in excess of the exemptions provided for by the 1916 act, therefore, was 4 per cent.

The new bill provides an additional exemption of \$200 for each person dependent upon the taxpayer for chief support, if such person is under

eighteen years of age, or incapable of self-support. Under the 1917 act the \$200 exemption was granted only for each dependent child of the person making the return, or when the return was made by the head of a family, for each dependent child of a family. A head of a family is one who supports one or more persons closely connected with him by blood relationship, relationship by marriage or by adoption.

The period for filing ends, March 15. The tax may be paid in full at the time of filing the return, or in four installments, the first of which is due on or before March 15, the second on or before June 15, the third on or before September 15 and the fourth on or before December 15.

Heavy penalties are provided for persons who fail or "willfully refuse" to file their return and pay the tax within the time specified by law. For failure to file a return the penalty is a fine of not more than \$1,000 and an assessment of 25 per cent of the amount of tax due. For "willfully refusing" to make a return the penalty is a fine of not more than \$10,000 or one year imprisonment, or both. A similar penalty is provided for making a fraudulent return, and, in addition, an assessment of 50 per cent of the amount due. Persons who fail to pay the tax when due are subject to a fine of not more than \$1,000 and an assessment of 5 per cent of the amount unpaid, plus 1 per cent interest for each full month during which it remains unpaid.

Forms for making returns may be obtained from the offices of Collector Cathcart in Jacksonville, Gainesville, Tallahassee, Daytona, Pensacola, Key West, Tampa, St. Petersburg and Miami as well as from deputy collectors in the field.

Taxpayers with income of less than \$5,000 should ask for Form 1040 A. Those with incomes of more than \$5,000 should ask for Form 1040.

QUACK ADVERTISING

In one of our prominent newspapers there appears an advertisement that condemns vaccination against smallpox and typhoid, starting off with such headlines "Is It Possible That Thinking, Scientific People Would Do Such a Thing," and ending by stating: "If any of these diseases should get hold, chiropractic is the surest and quickest way to get rid of it."

This advertisement is so absurd that the State Health Department would not notice it if its attention had not been called to it; furthermore it attacks vaccination, which the Florida State Board of Health recommends as do other State boards of health as well as the army and navy.

Is it possible that a chiropractor or any one else of ordinary intelligence believes that smallpox can be cured; moreover, is it possible that any one, even if small pox could be cured, believes it better to have the disease than to prevent the disease? Smallpox can be prevented and the prevention is vaccination. The Florida State Board of Health advises vaccination and furnishes vaccine free. It is the duty of public health officials to prevent epidemics if possible and it is possible to prevent epidemics of small pox. Thinking people will not be affected by a quack advertisement, but the unthinking and uneducated may be. The State Board of Health is trying to bring home to the people of this State certain educational features that will be beneficial in the way of preventing diseases by improved sanitation and right living. Improvements in sanitation affect or control the spread of certain diseases, but this does not apply directly to smallpox—hence vaccination is advised.

It has been asserted by eminent authorities that Vaccinia (cow-pox) confers a more lasting and complete immunity against smallpox than does an attack of the disease itself, at any rate it represents the nearest approach to a perfect prophylaxis of which in all medicine we have knowledge.

In the educational campaign of all State and City Boards of Health it should be recognized that the quack advertisers, with their grotesque misrepresentations, are even as much a menace to a community as is disease itself. There is no subject upon which the average man or woman is so ignorant as that pertaining to health and disease, so that with the natural and inborn yearning of the human soul in distress for some specific, some perfect cure, which cannot be offered by the conscientious physician (because it does not exist) they are easily led astray by the plausible Charlatan who "having none of the virtues can best assume them all."

SHOULD BE GENUINE

Sam, the choreman, returned from the city with a scarfpin that contained a "diamond" of no usual size. It was the pride of his heart and the

LITTLE GIRL SKATING RUN OVER BY AUTOMOBILE

(Arcadia News.)

Little Evelyn Steele was run over Tuesday evening about 8 o'clock in front of Wey's drug store. The little girl was skating across the street when she noticed a big seven-passenger car approaching. She became confused, and tried to turn and run back the way she had come, but as she did so her skates flew from under her, and both wheels of the big car passed over her body.

A soldier was driving with several other soldiers and girl friends. They stopped immediately and got out badly frightened, but were greatly relieved to find that the little girl was not killed. Although badly bruised and skinned, she was uninjured. This was very fortunate and almost miraculous as the machine was a heavy Studebaker touring car. The little girl was rushed to the Simmons' sanatorium and put under the care of a physician. The doctor stated Wednesday morning that she was getting along well and could be moved to her home in a day or two.

Those who saw the accident say it was unavoidable and that the driver was not only driving slowly but did all in his power to avoid striking the child. Children are seen frequently crossing the business streets on roller skates, and unless parents and the city authorities put a stop to it Arcadia will witness a tragedy.

The experience of little Evelyn should teach other boys and girls a lesson, and parents should see to it that their children do not go on the business streets with their roller skates.

Florida has the largest pecan grove in the world—72,000 trees, covering 4,200 acres, near Tallahassee.

envy of his village companions. He treated all inquiries from them as to its value and its authenticity with high scorn.

His employer, after a week of basking in its radiance, asked Sam about its history.

"Sam," he said, "is it a real diamond?"

"Well," said Sam, "if it ain't I've been skun out of a half dollar."—Pittsburgh Chronicle-Telegraph.

Complete Stock of Fancy Groceries and Choice Meats

Are Always Carried Here.

Fresh Vegetables and Chickens WHEN OBTAINABLE

Our line of Canned Goods is the Best in the World. Ask for our Prices

We pride ourselves on our Service

Let us Serve You

E. G. Tweedell

—PHONE—69

The mild climate of Florida offers farming opportunities not equaled elsewhere in the Union.

Florida has some of the largest and most beautiful springs in the world. Several of them flow at the rate of 200,000 to 300,000 gallons per minute—large enough to float steam-

boats. Silver Springs, near Ocala, flows 375,000 gallons a minute. It is believed to be the largest spring on earth.

Florida's banking deposits increased 205 per cent. within the last five years. It has 201 banking institutions under state control and 54 national banks.

Reading Advertisements has helped to make this a united country

Jim Hawkins props his feet on the rose festooned porch railing in an Oregon suburb and reads the same motor car advertisement that Cousin Peter is studying as he rides home from work in the New York subway.

You can meet up with anybody in the United States and quickly get on a conversational footing because you both read the same advertisements.

In Arizona you can buy the same tooth paste and tobacco that are used by the folks in Maine.

Advertising is the daily guide to what's good to buy.

California fruit growers advertise their oranges and lemons to the people of the East. New Hampshire factories make ice cream freezers for Texas households.

Advertisements give you the latest news from the front line of business progress.

There can be no division in a country so bound together by taste, habit and custom.

Reading advertisements enables you to get more for your money because they tell you where, what and when to buy.

And it is a well-known fact that advertised goods are more reliable and better value than the unadvertised kinds.