

EVERY ONE SHOULD BE PREPARED FOR COLLECTOR

Income Tax Collector Warns Big Drive Now Under Way

The big income tax drive of 1919 is now under way and every preparation is being made to handle the largest collection in the history of income tax. "I am not waiting for the final passage of the new revenue bill by congress, said Collector W. C. Whaley, of Helena, "nor for the new regulations and blank forms to be issued. To get this big tax in, and get it accurate and complete, I urge that we all begin now.

The income tax obligations imposed by the old laws, as well as the measure now in congress, consist of two distinct operations. One is, to the return or statement of all items of income and items of deductions allowable by law, and to do this within the period named in the law. The other is, to pay the tax, if any is due.

Neither of these obligations can be met without a careful review of income and expenditure for the tax year. That is the big job right now, and that is why I say the income tax drive is already under way. Everywhere the pencil is busy. The old year is done; all its fruits are gleaned; and every person who fared well, or earned a good competence, must analyze his own case in cold figures.

Help on Doubtful Points

When the new bill is enacted into law, I will have the proper return forms distributed throughout the district, and everybody will be informed of the date when the sworn return must be filed. It is my plan to send my men out to central locations, and to have them travel through the district, aiding taxpayers in the preparation of the returns and in deciding doubtful points. We will go right to the people with the income tax, and with the co-operation which the public can give the government men, the returns will be filed by everybody who comes under the law's provisions, the right taxes will be paid, and the district will have done its full patriotic duty toward the government's support.

Meanwhile, let me say again, there is no need of delaying the preparation of figures. Anything that congress does now will not affect the amount of a person's earnings for 1918. Let us avoid the belated throwing together of figures that may hit or miss. Guesses cannot be accepted as the basis of taxation. It is clearly the duty of every person to compile correct figures and ascertain whether his income for 1918 sworn return.

First Returns for Many

The year 1918 was a banner year for salaries and wages, and the high war prices brought unusual profits to the average small tradesman and to the farmer. The opinion in Washington is that 1,000,000 citizens and residents will make this year their first income tax returns.

All signs indicate that the income tax this year will reach nearly every working man and woman, and nearly every merchant, shop keeper and farmer. Not all will have to pay the tax, but nearly all will be obliged to make a sworn statement of the year's income.

"I am, therefore, advising every unmarried person who earned \$1000 or over, during the year 1918, and every married person, who, together with wife or husband, earned \$2000, to sharpen his pencil and figure out how he stands.

"He must ascertain accurately his gross income from all sources. There is his salary or wages, including overtime pay and any bonus received as additional compensation. A married person having children under 18 who are working, should include the earnings of such children.

Profit Must Be Figured

"If he sold any property at a profit, the gain must be computed and included in gross income. If he rented any property to other persons, the total rents received in the year must be ascertained, and from that figure a deduction may be taken for taxes paid on rented property, the necessary minor repairs, fire insurance, any interest he may have paid on mortgage, and a reasonable allowance for annual wear and tear of the rented property. The balance is gross income for the year.

"Interest on bank deposits, whether withdrawn or added to his bank balances, must be included in all calculations of income. Bond interest received during the year must also be included, except interest on municipal, county or state bonds. Interest on United States bonds need not be included by the ordinary bond holder who purchases small amounts. Holders of large amounts of Liberty

Bonds, however, should ask their bankers to write to my office for the rule applying to tax on such interest.

"Dividends on stock shares are income, and must be included in the gross figures, although the law does not impose the normal tax on distributions made by domestic corporations.

How Merchants Figure

"A person buying and selling merchandise must find his profits for the year on the following basis: First, ascertain the gross sales or total cash receipts. Then add together the inventory at the beginning of the year and the purchases of goods for resale. From this latter sum subtract the inventory of goods on hand at the year's end, and the result is the cost of goods sold. This cost, plus the necessary expenses incurred solely through conduct of the business, is the net earnings of the business.

"A professional man arrives at his professional income by ascertaining the total of fees for services and deducting therefrom all expenses connected and solely with his practice.

(Continued on last page.)

DOUGHBOY MEANING

Many People Are of Varied Opinions Regarding Origin of Name

The tendency has been noticed to find a present-day origin for the term "doughboy" as applied to the overseas American soldier in the present war. Some suggest that as our soldiers were always well supplied with money the slang term "dough" was applied to it and that soon became "doughboy". But the facts are against this assumption and show that the non-de-plume was in use in the earlier wars. The Standard dictionary says that "doughboy" is the jocular name given by the American cavalry to the infantry from the fact that their buttons are or were of a globular shape, like doughboys or dumplings. In Mrs. Custer's "Tenting on the Plains," page 516 (1888 edition) is found the following: "Early in the civil war, the term was applied to the large globular brass buttons of the infantry uniform, from which it passed by natural transition to the infantry themselves." R. H. Thornton in his "American Glossary" gives the quotation, from a letter of General Custer of March 28, 1867: "Wasn't I glad I was not a doughboy." These references dispose of the idea that the word is of recent origin and quite conclusively tells us where it did come from.

MARKS OF SERVICE

As the soldiers come home it will be interesting to distinguish the meaning of the various chevrons they wear upon their sleeves. The list is as follows:

A single red chevron signifies discharge with honor.

A single blue chevron signifies less than six months service abroad.

A single gold chevron for each wound received in service is worn on the forearm of right sleeve.

A single gold chevron for each six months' service abroad is worn on the forearm of left sleeve.

A single white chevron for each complete six months service in the United States is worn on the forearm of left sleeve.

There is generally a mere question of opportunity not of willingness or ability, between these service marks. Often the man who would gladly have served abroad has been retained in this country simply because he has shown superior ability and therefore was better qualified to instruct others. The man who displays any one of the chevrons above described has done his full duty by his country and is worthy of honor.

URGED TO KEEP CLIPPINGS

County chairmen of defense councils are urged again to keep all clippings from their local papers or any other papers regarding the young men who have given their services, and send in with the slips that are filled in. Some counties are sending the lists in quite promptly. Mrs. White of Payette county has sent her complete record filled on the slips sent.

The force at the state council office has begun to copy the record sent in on permanent cards for the final filing. Any additional information may be sent in at any time. It is to be hoped as soon as the influenza abates in any given locality that the war history work will be speedily brought to a finish.

Read the Times classified wantads

GRAND VIEW RED CROSS AUXILIARY MAKES REPORT

Grand View Auxiliary to the Jerome chapter of the Red Cross was organized in September, 1917. Besides the chairman the officers are: Mrs. Ida M. Hills, vice chairman; Mrs. Ralph Shawyer, secretary, and Mrs. L. D. Templeton, treasurer. Money has been raised by this auxiliary by means of membership dues, and public entertainments to the amount of \$177.57. During the recent Christmas drive for membership carried on by Mesdames Shawyer, Stuart, Stroder and Templeton, the sum of \$110.00 was obtained. This sum does not by any means represent the membership in Grand View district, as many dues were collected in Jerome.

Garments Knitted

Sweaters, 52; socks, 48 pairs, and a small number of sweaters and wristlets. As it was not practical to conduct a sewing room the members assisted the Jerome chapter in making sheets, pillow cases, surgeons' gowns, and refugees' garments. It is worthy of note that 17 pairs of socks were knitted by the late Mrs. Davis, mother of David, who gave his life to the cause in France.

No meetings have been held since the prevalence of influenza, and entertainments planned to raise money have necessarily been postponed. When meetings are again considered safe the question will arise as to continuing the auxiliary and as to raising funds with which to meet our few liabilities. The people of Grand View, always generous in support of this splendid cause, will not fail us when asked to patronize any entertainment given by the auxiliary.

ALICE TILLOTSON, Chairman.

GOVERNMENT CONTROL RAISES PHONE RATES

The new government rates on telephone lines are now in effect. In most instances this means a considerable raise in the rates on long distance calls. Under the new schedule a station call, that is a call for a certain residence of business house to talk with anyone who might answer is the same rate as we have been paying, a personal call, that is a call for some particular person adds 25 per cent on the call. A collect call adds 25 per cent to the rate. An appointment call, that is one making an appointment to talk at a certain time adds 50 per cent to the rate. A messenger call, that is where a messenger is necessary to get your party, adds 50 per cent in addition to the messenger fee. A call and report that the party is out or can not be found is 25 per cent of the regular call charges. Calls between 8:30 and midnight are one half the regular day rate and calls between midnight and 4:30 a. m. are one fourth the day rate.

These are the new and increased rates under government control.

DEATH OF JEAN FAVIER

Last Monday morning at the home of Mr. and Mrs. M. A. Bishop occurred the death of Jean Favier from the effects of pneumonia. The deceased was ill but a few days, and when first confined to his bed he was taken to the home of Mr. and Mrs. Bishop that he might be given the best of care.

Mr. Favier was a young man in the prime of life, being 31 years of age at the time of his death. Coming to the North Side tract some four years ago he hired out to various ranchers in his section, but soon accumulated enough to purchase an 80-acre farm of his own, which he recently sold, expecting to enter the service. More recently he purchased the M. K. Chess forty and was already planning on his season's work when the Grim Reaper ended his earthly career.

Jean was of an industrious disposition and was highly respected as a worker and a gentleman by his associates. So far as known the deceased leaves a brother in this country and a sister in France. The funeral was held Tuesday under the auspices of I. O. O. F. lodge, of which he was a member. Interment took place at Jerome cemetery.

Wallace—Mine managers say despite continued drop in lead prices and uncertainty as to future conditions, there will be no general suspension of mining activities in Coeur d'Alene district.

Murray would co-operate with the county in its plan of valley road construction.

Idaho to put \$5,000,000 from federal, state and county funds into highways.

GOVERNMENT WILL AID WOOLGROWERS

Washington—The quartermaster general of the army as a result of repeated appeals made to him by Senator King of Utah on behalf of western wool growers signed a formal order of agreement providing that the government will dispose of its holdings of raw wool, approximately 400,000,000 pounds, in small lots only, and at no time at less price than the British civilian price, that is, the price at which England would deliver wool at American ports. This arrangement is to continue until July 1, on which date the war department agrees to withhold its wool from sale and refrain from further sales until October 1. This is to be done to afford full opportunity for marketing 1919 American wool clip without competition from the government.

Senator King also conferred with the British mission and gleaned from them that it is the purpose of Great Britain to maintain the present price of its wool. The ruling of the quartermaster general was made over the protest of eastern manufacturers, who have been flooding Washington with appeals for cheaper wool, contending that without a reduction they must close down their mills.

BILL CREATING JEROME COUNTY PASSES SENATE

Wednesday of last week Senate Bill No. 2 creating Jerome county came before the Senate for a vote.

C. E. Turner of Minidoka, Nonpartisan leaguer, attempted to have the bill returned to the committee of the whole for amendment. His motion seeking to effect that end was rejected, 15 to 23, and when the division proposal was read for the third time a few minutes later only 12 senators voted against it. Party lines were disregarded, three Democrats—Pettibone, Faraday and Wedgwood, approving the measure, while Robertson, Witty, Armstrong, Kerrick and Lee, Republicans, voted their objections. The secretary's count was 28 to 12.

Senators Witty of Bannock and Lee of Bingham added themselves to the list of those unwilling to support county division measures which do not include enabling acts when they voiced opposition to the bill.

"I do not wish to change the status of any considerable portion of the people affected by an alteration of county boundaries without giving them the opportunity to express themselves," said Witty in explaining his position.

An early vote is expected in the house and a delegation of Jerome citizens are now in Boise in the interest of its passage.

BILL WOULD CREATE TWO NEW JUDICIAL DISTRICTS

Creation of two new judicial districts, one comprising the counties of Bonneville, Clark and Jefferson and Twin Falls, Cassia, Gooding, Minidoka and Lincoln counties, is proposed in a bill introduced jointly by Senators Yeaman, Gilchrist, Seaver and McMurray Monday morning.

Provision is made in the measure for the transferral of necessary records and for the appointment by the governor of judges in the districts created.

JEROME HOSPITAL

At a meeting of a few of our citizens and resident doctors held last Tuesday evening the matter of a hospital for Jerome was discussed and active steps taken along this line.

Briefly stating the plans are to incorporate for \$50,000, the funds to be raised from the sale of stock to the extent of \$25,000 to \$30,000, with which sum it is planned to erect a hospital, modern in every respect as to equipment, etc. Committees were appointed as follows: Articles of incorporation, finance, building site and plans, and the gentlemen appointed on these committees are requested to report next Monday night, at which time all interested in the erection of a hospital for Jerome and are willing to give their time and aid are invited to attend.

During the past six months, as never before, has it been demonstrated to us the necessity of such an institution here and other times, with the roads impassable, life has been despaired of because of lack of facilities to be found in a modern hospital. Medical authorities predict the return of Spanish influenza during the next two years, so let us now prepare for the handling of the situation in a proper manner.

Several of our neighboring towns already have their own hospitals, Gooding being one of the recent ones.

JACKSON LAKE RESERVOIR IS UP TO NORMAL HEIGHT

Prospects for Water for Coming Season Are Very Good to Date

Reports from the Jackson Lake country indicate that the snow fall is very much less than in recent years in that vicinity. The last report dated January 15th stated that there were eight inches on the ground at the dam.

Investigation is being made to find out how the snowfall in the mountains compares with that of other years and this report will be published as soon as it is received.

The Wyoming weather bureau office states in their report of January 13 in regard to the snowfall: "While the water equivalent is small, it is too early to estimate the general prospects for irrigation water, as much depends upon further accumulation and packing."

In this connection it can be said that there is no danger of failure to fill the Jackson Lake reservoir. There was about 100,000 acre-feet left in the reservoir at the end of last irrigation season and the lake has been filling at the normal rate since that time. On January first there was about 203,209 acre-feet in the reservoir.

Should there be any shortage in the water supply this year, it will not be due to failure to fill the reservoir but to the early falling off of the natural flow of the Snake river. Doubtless the rains that have occurred through the Snake river valley during the last few days have considerably increased the snowfall in the watershed tributary to the upper Snake river.

FLU TAKES 30-07 PER 1000

High Mortality in Army Is Shown in Last Report

Some idea of the high mortality from influenza among troops in the camps at home for the six months period ended December 27 was shown in a report by the surgeon general of the army. The death rate for the six months rose to 32.15 a thousand a year from all causes. The rate from influenza and pneumonia was 30.97 a thousand a year.

MORE AND BETTER SCHOOL BUILDINGS

Elsewhere in this issue will be found a notice of bond election to be held February 13 by School District No. 33. As set forth in the notice the purpose of the election is for the determination of the voters as to whether or not the board of trustees shall negotiate for the sale of bonds for the purpose of providing school houses, grounds, furniture, etc., in the sum of \$85,000.

For some time it has been evident to the board and those most interested in the schools that additional room is necessary and that improvements be made in the rural schools, as well as the erection of a high school building in Jerome. At a special meeting of the board held Tuesday evening all members present were heartily in favor of the bond issue for the purpose as above named and as a result of the meeting the election was ordered held.

The improvements as mentioned are essential and in the event that such an election should not be favorable to the issuance of bonds it will be necessary for the board to raise the funds by taxation, as it was necessary to do once before when the matter of bonds were voted down. At the present time the school taxes of this district are very high and it would therefore seem that the best way to handle the matter would be the issuance of bonds, and all those qualified are urged to voice their sentiment at the polls Thursday, February 13. The polls will be open from 1 to 5 p. m. at the school house.

TO FARMERS OF LINCOLN COUNTY

The Manager of Lincoln County Hay Growers Association is offered several CARS OF FENCE POSTS at wholesale price. These posts are to be 5 inches in diameter and 6 1/2 feet long, split cedar.

The cost of these posts, delivered at Lincoln county points will be approximately 17c per post.

Farmers who wish to subscribe for these posts may call at the Lincoln County Hay Growers box-office at the scales, Jerome Station, or at the office of H. G. Avery, county agent, Shoshone.

No subscription will be received unless some is accompanied by a "Certified" bank check for the total amount of posts desired. In event subscriptions total an uneven car capacity the manager reserves the right to apportion or to decline any subscription. Funds will be deposited with the First National Bank of Jerome and order for fence posts will be instructed to draw on this bank which will pay the correct draft.

Orders must be placed promptly if advantage of the above offering is to be taken. If wire is desired the Association is in position to secure it, at wholesale prices.

Manager, Lincoln County Hay Growers Association.—Adv.

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LOCAL FARMERS MOVING HAY

Manager Veazie of the Lincoln County Hay Growers association advises us that on last Wednesday twenty-five cars of hay were billed out by the association. Inquiries are coming in from the south and east, as well as re-orders from the northwestern states. From information at hand it is shown that we are getting a better price for our hay here than other sections of the state are receiving, in some localities the price being as low as \$7.00 per ton in the stack.

Owing to shipping dates and other details that the association could not comply with, Manager Veazie has at times been compelled to turn some of his orders to the Minidoka association, but as cars are becoming more available he hopes to retain his orders for this association. If you still have hay to sell it will pay you to see Mr. Veazie and make arrangements to market the same through the association.

TALK IRRIGATION PROJECTS

Boise—Deep interest is being expressed here over a series of conferences being held between Secretary of the Interior Lane and the senators from Idaho at the national capitol.

Three great irrigation projects which will need government aid are in the making. They are the Sunnyside project between Mountain Home and Nampa; the Dubois project lying west of Dubois on the Sweet Sage flats; and the Bruneau project between Twin Falls and Bruneau. The latter is the largest and would reclaim more than half a million acres. In addition there is the Black Canyon project in the southwestern part of Idaho.

Irrigation experts here agree that each proposition is entirely feasible and that water enough can be impounded to take care of these improvements and vastly increase the material wealth of the state.

"THE GREAT LOVE"

The D. W. Griffith production, "The Great Love," is on the program at the Rialto for Friday and Saturday nights of this week. There are but few who have not heard of this picture in one way or another, as it has received unusual publicity in the press during the past several weeks. Politicians used it as an argument in the campaign last fall.

No other living man is the peer of D. W. Griffith as a producer of wonderful pictures. He produced "The Birth of a Nation," "Intolerance," and "Hearts of the World." The cast in "The Great Love" is practically the same as were used in "The Hearts of the World," however. "The Great Love" is a five-reel picture instead of ten or twelve reels. Do not forget the dates of showing. Prices will be 20 and 35 cents, including the war tax.

Fatty Arbuckle in "The Sheriff" tonight (Thursday). Hurry!