

INCOME TAX FACTS

Compensation for personal services in the form of salaries, wages, commissions, fees, tips, bonuses, and pensions form the principal item in the returns of millions of taxpayers. As a general rule all such income is subject to tax. However, there are exceptions with which the taxpayer in the interest of self as well as government, should familiarize himself, a bulletin of Collector of Internal Revenue L. A. Speller of Reno says.

Salaries paid to its officers and employees by a state or "political subdivision thereof" (city, town, court or hamlet) are exempt from taxation. The reason for this is that the federal government does not tax such activities of a state. Fees received by a notary public commissioned by a state are not taxable, neither are fees paid jurors by a state or political subdivision thereof. Witnesses in law suits, however, even though subpoenaed by state's attorney are not considered employees of the state, and fees received by them are subject to taxation.

The commission of a receiver appointed by state, county or municipal court are not taxable. The commissions of an administrator or executor are taxable because they are not paid by a state or political subdivision, but out of the estate of the deceased.

Salaries of federal officers and employees, including those of the territories and the District of Columbia are subject to tax. Salaries and fees paid by the United States to its ambassadors, ministers or consuls accredited to foreign countries or by a foreign government to the United States citizens are taxable, and the amount spent by them for entertaining is not deductible. Fees paid a juror by the federal gov-

ernment are taxable income, likewise the fees received by a referee, trustee or receiver, under the national bankruptcy act. The fees received by a notary public commissioned by the District of Columbia are taxable.

Annuities paid by the government to retired employees are subject to tax to the extent that the aggregate amount of the payments exceeds the amounts withheld from the compensation of the employees. Amounts deducted and withheld from the basic salary, pay or compensation paid to employees in the civil service of the United States, in accordance with the provisions of the act providing for pensions to government employees should be reported for income tax purposes. No corresponding deductions can be taken for the amounts withheld, inasmuch as such amounts are payments towards the purchase of annuities provided for in the act.

Inquiries received indicate the impression in the minds of many persons that all school teachers are exempt from payment of the income tax. Teachers are not exempt because engaged in educational work. As a rule the salaries paid public school teachers are exempt, but only for the reason that they are employees of a state or political subdivision thereof.

The special exemption of \$3500 allowed under the revenue act of 1918 persons in active service in military and naval forces is repealed by the revenue act of 1921. Soldiers and sailors are allowed only the exemptions granted other individuals, \$1000 if single, or married and not living with wife or husband, \$2500 if married and living with wife or husband and the net income for 1921 was \$5000 or less.

THE AMERICAN LEGION

(Continued from Page Two)

sion to the adjusted service certificate title, which will enable holders of such certificates to borrow from any national bank or bank or trust company incorporated under the laws of any state fifty per cent of the sum of the adjusted service pay prior to September, 30, 1925.

"This date was fixed because after that time the bill as originally drafted by the committee provides for a larger percentage of loan by the government and has not been changed by the sub-committee."

Chairman Fordney said this plan was expected to meet with general approval since it enabled the soldiers who may be in need to obtain cash immediately after the issuance of the certificates while relieving the treasury of any large cash payment during the enormous refunding operations which must be carried out in the next two years and would place no additional tax burden on the public.

It was suggested that the interest rate should not exceed a figure greater than two per cent above the rediscount rate of the regional reserve banks.

Under another tentative provision being considered the title to the certificates could not be disposed of by the service men, the idea being, Mr. Fordney explained, to prevent the certificates falling into the hands of loan sharks.

It was explained that the \$50 cash and \$2000 if married and living with wife or husband and the net income was more than \$5000.

payment was retained in the bill because the men entitled to only this amount undoubtedly would prefer the cash to a twenty-year certificate.

Five million questionnaires will be used by the American Legion in its service and compensation drive, to be undertaken by states. Each man who served during the World War will be advised of government benefits urged to carry government insurance, and asked to designate the nature of adjusted compensation he wishes.

An organization to cooperate closely with the United States veteran's bureau in all parts of the country in obtaining adequate care for disabled ex-soldiers will be formed by the legion.

Convalescing at Kennilworth, N.C., from wounds received in the Argonne, one American Legion man sent \$1 to the Woodrow Wilson fund, and promised four more payments. Many Legionnaires are listed among the donors to the foundation.

By floating a \$25,000 bond issue, El Paso, Texas, has become the first city in America to attempt to finance a permanent American Legion Home by municipal bonds.

Annual Statement of GOLDEN RULE MERCANTILE CO.

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No. 6	No. 4	No. 2	M's	April 14, 1921		No. 1	No. 3	No. 5
Mot'r	Mix'd	Pass.				Pass.	Mixed	Motor
p. m.	p. m.	a. m.				p. m.	a. m.	p. m.
4:30	1:08	8:35	0	Lv	Reno	Ar	6:50	10:50
4:44	1:30	8:50	7		Huffakers		6:34	10:35
4:48	1:38	8:55	9		Browns		6:29	10:29
4:53	1:45	9:00	11		Steamboat		6:24	10:22
5:08	2:05	9:16	17		Washoe		6:11	10:05
5:18	2:20	9:27	21		Franktown		6:00	9:51
5:27	2:35	9:37	26		Lakeview		5:50	9:37
5:40	2:55	9:50	31	Ar	Carson City	Lv	5:35	9:10
	3:35	10:00	31	Lv	Carson City	Ar	5:25	8:50
	3:45	10:09	35		Empire		5:17	8:37
	4:25	10:45	41		Mound House		5:00	8:10
	4:47	11:00	45		Haywards		4:47	7:45
	5:09	11:17	56		Gold Hill		4:31	7:26
	5:20	11:27	52	Ar	Virginia City	Lv	4:20	7:15
No. 20	No. 18	No. 16		No. 15	No. 17	No. 19		
Mot'r	Mix'd	Mixed		Mixed	Mixed	Motor		
p. m.	p. m.	a. m.						
5:45	3:10	10:00	0	Lv	Carson City	Ar	12:10	5:10
5:56	3:22	10:12	4		Stewart		11:58	4:58
6:20	3:50	10:40	15	Ar	Minden	Lv	11:30	4:30

*Daily. Connecting at Reno and Mound House with Southern Pacific Co., at Carson City daily except Sunday May 1st to June 15th and September 1st to October 31st. Daily June 15th to September 1st with auto stage for Glenbrook, Lakeside Park, Bijou and Al Tahoe; at Minden with daily auto stage for Woodfords and Markleeville; daily except Sunday with auto stages for Genoa, Walley Springs, Coleville, Topaz, Wellington, Sweetwater and Bridgeport. Passengers for Masonic leave Minden Tuesdays and Thursdays, remain at Sweetwater over night, arriving at Masonic on Wednesdays and Fridays.

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