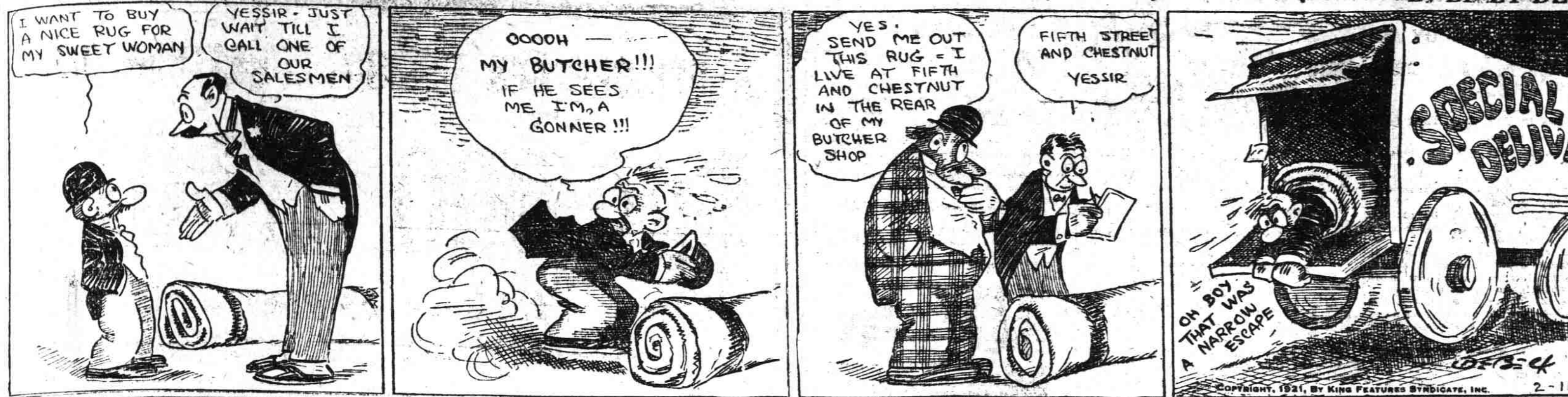


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—By BILLY DE BECK



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Facts on Income Tax

Number Three
Numerous inquiries have been received by the bureau of internal revenue relating to returns of fiduciaries. The word "fiduciary" is one that applies to all persons or corporations that occupy positions of peculiar confidence toward others, such as trustees, executors, or administrators. A fiduciary for income-tax purposes is any person or corporation that holds in trust for the estate or trust of another person or persons, or receives and controls the income of another.
A fiduciary relationship for the purpose of the income tax can not be created by power of attorney. In all cases where no legal trust has been created in the estate controlled by an agent or attorney liability under the income-tax law rests with the principal.
Every fiduciary, or at least one of joint fiduciaries, must make a return if the person whose income is in his charge is married and living with husband or wife, and if such person's net income for 1920 was \$2,000 or more; if the beneficiary is single, or married and not living with husband or wife, and the net income was \$1,000 or more; for the estate or trust for which he acts, if the net income of such estate or trust was \$1,000 or more, or if any beneficiary of such estate or trust is a nonresident alien. Where the tax is payable by the fiduciary the return must be made on form 1041. If the net income was over \$5,000, and on form 1040A if the net income was \$5,000 or less. If the tax is payable by the beneficiaries, the return must be made on form 1041.
If the net income of a person who died during the year 1920 remains in process of administration and the net income from the date of the decedent's death to December 31, 1920, not properly paid or credited to any beneficiary, equalled or exceeded \$1,000, a return must be made on form 1040. The administrator is required to pay and is held liable for the amount of tax which may be assessed on the basis of any such return rendered by him.
Fiduciaries are required to render to the commissioner of internal revenue a return of information showing the distributive share of each beneficiary, irrespective of amount.
Information returns are required also if during the year 1920 income in excess of \$1,000 or more was paid by the fiduciary to any person, partnership, personal-service corporation, or joint stock company, etc.
Beneficiaries are not entitled to interest on the amount of the estate or trust in which they are interested.
Returns of fiduciaries must be filed on or before March 15, 1921, and must be accompanied by at least one-fourth of the amount of the tax due. The tax may be paid in full at the time of filing the return or in four equal installments, due on or before March 15, June 15, September 15, and December 15.
Fiduciaries are subject to all the penalties that apply to an individual for failure or willful refusal to file an income-tax return and pay the tax on time.

WANT OLD COMMONS MACE
BELFAST, Ireland, Jan. 25.—(Correspondence of Associated Press)—Negotiations are in progress to obtain the old Irish house of commons mace and speaker's chair for the new Ulster parliament. They are heirlooms of Lord Massereene at Antrim castle. The offer of the use of Belfast city hall as a temporary building for the new parliament will be accepted.

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FOUR NEGROES KILLED IN AUGUSTA EXPLOSION

AUGUSTA, Ga., Feb. 10.—An unexplained explosion occurred at the freight depot of the Southern railway Thursday afternoon, killing four men, injuring four and causing a property damage estimated at \$150,000. The men killed were negro freight handlers but only one of them, Ed. Davenport, has been identified. The other bodies are burned to a crisp. Among the injured are two firemen. They are only painfully hurt.
The Augusta arsenal was shipping 7,500 pounds of flares to Charleston and they were being removed from the depot to cars when an explosion occurred which shook the building and started a blaze. Just what exploded at this time is not definitely known. It was in this explosion that the loss of life occurred. A few minutes afterward the flares exploded, the fire having been started, and it was in this explosion that the firemen were hurt.

FEW FOLKS HAVE GRAY HAIR NOW

Well-known local druggist says everybody is using old-time recipe of Sage Tea and Sulphur.
Hair that loses its color and lustre, or when it fades, turns gray, dull and lifeless, is caused by a lack of sulphur in the hair. Our grandmother made up a hair lotion of Sage Tea and Sulphur to keep her locks dark and beautiful, and thousands of women and men who value that even color, that beautiful dark shade of hair which is so attractive, use only this old-time recipe.
Nowadays we get this famous mixture improved by the addition of other ingredients by asking at any drug store for a bottle of "Wyeth's Sage and Sulphur Compound," which darkens the hair so naturally, so evenly, that nobody can possibly tell it has been applied. You just dampen a sponge or soft brush with it and draw this through your hair, taking one small strand at a time. By morning the gray hair disappears, but what delights the ladies with Wyeth's Sage and Sulphur Compound is that, besides beautifully darkening the hair after a few applications, it also brings back the gloss and lustre and gives it an appearance of abundance.—(Adv.)



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