

BIG TASK OF GATHERING INCOME TAX AND THE RETURNS ON EXCESS PROFITS

Government Expects to Receive \$1,201,000,000 From This Source Before July 1—About 7,000,000 Persons Will Pay.

Washington, Jan. 1.—The great task of gathering income tax and excess profits returns will begin with the new year tomorrow.

Every unmarried person earning more than \$1000 during the last year and every married person or head of family who made more than \$2000 must file with the internal revenue collector of his district a report any time between tomorrow and March 1. He will be notified before June 1 of the tax due, and payments will be due on June 15.

Over Billion to Collect

The government expects to receive \$1,201,000,000 from income taxes before July 1, including \$666,000,000 from individuals and \$535,000,000 from corporations. This is more than one third of the \$3,400,000,000 estimated receipts under the war revenue act passed by Congress at the last session.

From the excess profits taxes, the government expects to realize about \$1,220,000,000 before July 1.

What Rate Will Be.

The rate of tax for a married man or the head of a family is 2 percent on the amount of his net income exceeding \$2,000, but less than \$4,000 and 4 percent on the amount of his income above \$4,000 but less than \$5,000. An unmarried person not the head of a family will pay 2 percent on the amount of net income above \$3,000 but less than \$5,000.

An extra levy or surtax, in addition to the normal tax, is imposed on incomes above \$5,000, so that the amount of income between \$5,000 and \$7,500 is subject to a total income tax, including both normal and extra, of 5 percent; and between \$7,500 and \$10,000, 6 percent. The surtax further increases with higher incomes, so that amounts of \$1,000,000 are taxable at 65 per cent with one percent additional for each half million up to two million dollars. All incomes over the latter amount are taxable at 67 per cent.

See Which Cap Fits You

Typical income tax levies on heads of families are as follows: Incomes of \$2,500, tax is \$10; income of \$3,000, tax is \$20; income of \$3,500, tax is \$30; income of \$4,000, tax is \$40; income of \$4,500, tax is \$60; income of \$5,000, tax is \$80.

Unmarried persons would pay an income of \$1,500, tax is \$10; income \$2,500, tax is \$30; income of \$3,000, tax is \$40; income of \$3,500, tax is \$60; income of \$4,000 tax is \$80; income of \$4,500, tax is \$100; income of \$5,000, tax is \$120.

Taxes may be paid in four installments between now and June 15, if this arrangement is preferred, but the Treasury will open a determined campaign soon to encourage persons to pay their tax in full immediately, and receive interest on the advance payment.

Accountants to Direct Work.

A small army of accountants, especially trained for the work in school conducted by district collectors for the past two weeks, will go into the field beginning Wednesday to assist persons in filing their returns, and will travel on pre-arranged itineraries for a month or more. In addition, federal agricultural agents, and representatives of state

and county councils of national defense, have enlisted in the campaign of education. By this extensive campaign of education, Internal Revenue Commissioner Roper hopes to eliminate the chances of failure to file a return through ignorance of the requirements.

In fact, officials in charge of the tax gathering machine expect to eliminate the usual grudging spirit of taxpayers. They have called this a "Liberty Tax," because its proceeds go to the same war cause as the Liberty Bond issues, and every effort will be made to encourage the spirit of willing giving among those on whom the tax falls.

About 7,000,000 Will Pay

About 7,000,000 persons will pay income taxes, it is estimated, and most will be subject to a direct federal tax for the first time, for less than 500,000 paid income taxes last year under the old law. Tax returns forms have been made as simple as possible, for those for incomes of free from technical features or inquisitorial items.

Based on Pre-War Years.

Before a tax is levied on excess profits, for 1917, a business is permitted to make the same percentage on profit on its invested capital that it made on its invested capital during 1911, 1912 and 1913, the so-called "pre-war" period, providing this is not more than nine percent, and \$3,000 additional for a corporation or \$6,000 for a partnership or individual. These are the deductions which are not taxable.

Definitions of terms, particularly the items making up "invested capital," have been made in a number of recent regulations issued by Commissioner Roper.

Excess profits taxes and income taxes may be imposed on the same earnings, if they are sufficiently high. The law specifies, however, that the amount of tax payable under the excess profits provision may be deducted from gross income, before determining the net income on which income taxes are paid.

HERE AT HOME

Oxford Citizens Testify and Confidently Recommend Doan's Kidney Pills.

It is testimony like the following that has placed Doan's Kidney Pills so far above competitors. When the people right here at home raise their voice in praise there is no room left to doubt. Read the public statement of an Oxford citizen:

S. E. Montague, farmer, 123 New College street, says: "Several years ago I hurt my back in a runaway and since then it has caused me more or less trouble. Whenever I have that dull pain across my kidneys, I take Doan's Kidney Pills and I am soon benefited."

Price 60c at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mr. Montague uses. Foster-Milburn Co., Props., Buffalo, N. Y.

COULD HARDLY STAND ALONE

Terrible Suffering From Headache, Sideache, Backache, and Weakness, Relieved by Cardui, Says This Texas Lady.

Gonzales, Tex.—Mrs. Minnie Philpot, of this place, writes: "Five years ago I was taken with a pain in my left side. It was right under my left rib. It would commence with an aching and extend up into my left shoulder and on down into my back. By that time the pain would be so severe I would have to take to bed, and suffered usually about three days... I suffered this way for three years, and got to be a mere skeleton and was so weak I could hardly stand alone. Was not able to go anywhere and had to let my house work go... I suffered awful with a pain in my back and I had the headache all the time. I just was unable to do a thing. My life was a misery, my stomach got in an awful condition, caused from taking so much medicine. I suffered so much pain. I had just about given up all hopes of our getting anything to help me.

One day a Birthday Almanac was thrown in my yard. After reading its testimonials I decided to try Cardui, and am so thankful that I did, for I began to improve when on the second bottle... I am now a well woman and feeling fine and the cure has been permanent for it has been two years since my awful bad health. I will always praise and recommend Cardui." Try Cardui today. E 78

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A Prosperous and Happy New Year To All

To our Friends and Customers we extend the Season's Greetings and a hearty wish for a Happy and Prosperous New Year.

We return thanks for the liberal patronage given us the past year and assure you the continued confidence of our patrons will be steadily striven for.

Please Call when in need of Reliable Merchandise. Our Stock will soon be complete again in all lines.

2 Big Stores **Perkinson-Green Co.** 2 Big Stores
5 & 7 Main Street "The Quality Stores" 5 & 7 Main Street

TOBACCO SALES OPEN!!

On Monday, Jan. 7 the Tobacco Ball will begin to roll. All our buyers will be here, ready and anxious to get in the sale. It will give us both, buyers and warehousemen real genuine pleasure to meet our neighbors and friends on the warehouse floors with Tobacco.

At the Banner Warehouse Mr. Mitchell and myself will be delighted to help you begin the New Year right, as well as profitably.

Bring Us Your First Load!

And you will find it to your interest to sell the remainder of your crop with us.

We Expect To See Good Sales and High Prices

From Start to Finish. Come to see us, you shall have them. Having recently lost my Warehouse, The Minor, by fire, I will thoroughly appreciate the patronage of my old friends and customers at the BANNER Warehouse with the same guarantee for high prices and courteous treatment.

Sell At The BANNER, We Are Both Anxious and Determined To Please You.

W. Z. MITCHELL - - - **I. W. MANGUM**

TIRED, NERVOUS HOUSEWIFE TOOK VINOL

Now She is Strong and Well

Berkeley, Cal.—"I was nervous, irritable, no appetite, could not sleep, and was always tired, so my housework was a great effort. After many other medicines had failed Vinol built me up and made me strong. I have a good appetite and sleep well. Every nervous, weak, ailing woman should try it."—Mrs. N. Edmunds, 2107 Dwight Way, Berkeley, Cal.
We ask every nervous, weak, run-down, ailing woman in this town to try this cod liver and iron tonic on our guarantee to return their money if it fails to help them.
J. G. Hall, Druggist.