That Should Be Carefully Preserved By Everyone Who Renders an Income Tax Return.

taxpayers, has had prepared an "In- exceed \$2,000, or to one-spear's im- emption allowed to a married person? the shareholders receiving the same,

Congress. that should be in the hands of every. together, and each receiving an inde- be claimed. one who has to make a return to the pendent income, render separate re-Internal Revenue office, and, while turns? the information will not be of so Yes. If the husband and wife each Treasury Decision 2427 states that a much value to those making 1917 re- receive an independent income equal "bead of a family" is held to be a perturns, yet it will be good for all time to or in excess of \$1,000, separate re- son who actually supports and main-

duce the Primer in installments, the \$1,000, but their combined income relationship, relationship by mar first of which is published below. It equals or exceeds \$2,000, a joint re- riage by adoption, and whose right would prove valuable if these install turn should be rendered. ments were clipped out as they ap. Where the husband and wife file vide for these dependent individuals dente lite on the personal estate of for future reference.

The first installment follows:

come for that year equals or exceeds 9. If a husband and wife render a taries upon the death of the insured all benefit of said deceased's personal \$1,000. If you are married no return joint return, is the additional tax as- (b) The amount received by the in- estate. including that of your husband or the aggregate amount of income miums paid by him under life insurwife and dependent children, equals shown?

ar exceeds \$2,000 If you act as the guardian of a min- assessed against the aggregate amount the maturity or surrender of the inor or incompetent person, or as the reported by the husband and wife surance contract administrator, executor, or trustee of whether joint or separate returns are an estate or trust, a return will be re-rendered, but the additional income by gift, bequest, devise, or descent quired of you for and in behalf of your taxes are only assessed against the It must be understood, however, that ward, or the estate or trust for which separate income of each you act, if the conditions outlined un- 10. is a married man entitled to a ty is taxable der the head of "Fiduciaries," as re- personal exemption of \$2,000 and \$400 quiring a return, are present in your additional exemption on account of a State, or any political sub-division

for the year 1917 be filed? Section 8 (a) of the act of Septem- to render a return? may be filed with the collector of interval revenue for the district in | which you have your legal residence income equals or exceeds \$2,000 your legal residence is located in one ation individual. What responsibili. stons of the Federal farm loan act of place of business in another, it is op come-tax tae?

filed with the collector of internal rev. ness takes an inventory and closes his copt when such compensation is paid On any day after December 31, 1917.

but not later than March 1, 1918.

a specific penalty of not less than \$20 have your 1917 return in the office of the collector of internal revenue for your district before the close of busi ness on March 1 1918, and under the provisions of section 3176 Revised Statutes, you will also be liable to

50 per cent additional tax Therefore you should use extreme care to see that your return is placed the office of your collector before the ing the calendar year 1917? close of business March 1, 1918

March 1, 1918, be obtained for the ditional income taxes imposed by the filing of my 1917 return?

absence from home, you are unable sidered to render your return within the time | Under section 1 (a) of the former

not authorized to grant extensions of including that derived from individuemore than 30 days, but the Commis- als and net earnings of corporations, as sioner of Internal Revenue has au exceeds \$2,000 is subject to the addithority under the provisions of sectional income tax at the graduated tion 14 (c) of the act of September 8. rates prescribed by section 1 (b). 1916, to grant a reasonable extension Under section 1 of the act of Octobeyond 30 days in meritorions cases. ber 3, 1917, so muck of the individ-If you desire an extension of more unl's net income, exclusive of divithan 30 days, your request should be dends, etc., as exceeds the amount, addressed to the Commissioner and of personal exemption allowed by secshould contain a detailed statement tion 3 is subject to an additional norcovering the reasons which make it mai tax of 2 per cent, and that portion impossible for you to file your return of his total net income, including

by an agent, for and in my behalf, be; the graduated rates specified in sec-

personally to render his return, he two octo? may appoint an agent to act for him. and the return executed by the agent | 5, 1916, allows a personal exemption will be accepted if he makes affidavit of \$3,000 to unmarried persons, plusu partnership you should report your that he has sufficient knowledge to \$1,000 additional if the person mak- distributive share of the earnings or make a complete and accurate return ing the return be the head of a fam- profits of the partnership ascertained for his principal and assumes respon- ily or a married man with a wife liv- during the calendar year for which

pear and pasted in an old book, handy separate returns, one of them being is based upon some moral or legal ob filed within the time prescribed by ligation law, the other delinquent, such re-Am I required to render a per turns are not held to be supplemented sonal income-tax return for the year to each other, and delinquency must empt? be answered for by the one in con-

Yes While he will not be requuir ed to pay an income tax, he to required to render a return if his net

collection district and your principal ties are imposed upon me by the in. July 17 1917

turn shall be filed, but for adminis individual you are responsible for term for which be has been elected trative reasons the Commissioner of correct returns of all income accruing and the Judges of the Supreme and Internal Revenue desires that it be to your principal within the purview inferior courts of the United States filed with the collector of the district of the agency and for payment of any in office on October 1, 1917 in which your legal residence is to and all taxes assessed against that (g) The compensation of all offi-

3. When may my 1917 return be 12 If an individual engaged in busi. political sub-division of a State. exbooks on any day during a catendar by the United States Government. year, can he render his personal income tax return on the basis of that celved by

> A personal income tax cannot be rendered for any other period than

sent to you, but failure to receive one 19. What is meant by will not excuse you from making a "Net income"." return if you do not receive one it. For the purpose of determining is your duty to request the collector whether or not a personal income tax | to furnish you with a copy

Rate of Tax. 14. What personal income taxes are imposed upon incomes received during

in computing income tax liability 5. May an extension of time beyond for the year 1917 the normal and adact of September 8, 1916, and also the ems of income must I report under Yes. If on account of illness or act of October 3, 1917, are to be con- gress income?

prescribed by law, you may obtain act a normal income tax of 2 per cent an extension of 30 days if a request is imposed upon so much of an inditherefor is filed with the collector of vidual's net income, exclusive of that your district before the que date of derived from dividends on the capital filed within the time prescribed by the amount of pesonal exemption to which he is entitled under section 7; Collectors of internal revenue are and so much of his total net income.

dividends, as exceeds \$5,000 is sub-6. Would a personi return rendered ject to the additional income tax at

ton 2, act of October 3, 1917.

shifty for making the return and in- ing with him. The additional ex- the return is rendered, whether dissering the penalties provided for a emption of \$1.000 to allowed if the tibuted to you or not; that is, if the erroneous, false, or frau- person making the return is a mar- fiscal year of the partnership ends on ried woman with a husband living December 31 of that year your distri-7. What would happen should a tan- with her, but in no event shall this butive share of its earnings or profits tayer render a false oc fraudulent re- additional \$1,000 be deducted by both ascertained uppon the close of

The exemptions allowed by section turid. If the partnership ends its fie

and \$2,000.

wife or husband died during the latter of corporations, dividends from such The Bureau of Internal Revenue, tion 18 of the act of September 8, part of the tax year, say December 26, net earnings are not subject to the distributed through the members of of the court, and to the costs of the son rendering the return as of Dec. additional tax purposes and are sub-

"Head of a family"? turns may be rendered. If, however, tains one or more individuals who are The Observer has decided to repro; the income of either is less than closely connected with him by blood

> Income, Gross and Net. 18. What income, if any, is ex-

(a) The proceeds of life insurance | Yes; if unmarried and your net in nection with whose return it occurred policies paid to individual beneficsessed against that return based upon sured, as a return of premium or pre-No The normal income tax will be tracts either during the term or at

> (c) The value of property acquired the income derived from such proper-

(d) interest upon the obligations of two dependent children, whose total of a State, or upon the obligations of 2. Where should my personal return net income does not exceed \$2,400, but the United States, except in the case does equal or exceed \$2,000, required of obligations of the United States leasted after September 1, 1917, only to the extent provided in the act as

(c) interest upon the obligations) of any possession of the United States) or principal place of business. If 11. I not as agent for a non-resident of securities issued under the provi-

its The compensation of the Frest. tional with which collector your re- As agent of a non-resident alien dent of the United States during the

cere and employees of a State or any

income.

return should be rendered net income means your total gross income less the exemptions specified in the answer to the eighteenth question and the general deductions specified in the answer to the fifty eighth ques-

20. In rendering a return what it-

Under GROSS INCOME should be reported every item of income derived from any source whatever (except) those specified in the answer to question 18) actually received during the calendar year for which the return is rendered, whether received in cash or the equivalent of cash, including:

(a) All amounts of salary, wages, whatever kind, received for personal service, including professional fees.

(b) All amounts of gain, profit, or amount of gain or profit derived from a sale is outlined in the answer

(c) Rents, interest on notes, mort gages, deeds of trust, or other securgages, deeds of trust, or other similar, obligations of corporations, joint-stock companies, associations, or insurance companies, and interest on bank de

(d) All income received from fiduthrough trustees, administrators,

(e) If you have an interest in books on December 31 should be relet of Replem- der Mer your distributive share of its

self-sup- ations, joint-stock companies, associaor physically tions, or insurance, companies, wheth-16. May a widower or widow whose the tax Imposed upon the net income Pictorial Review and for the information and assistance of 1916, as amended, to a fine not to claim the full amount of personal excome Tax Primer." the same being prisonment, or both, in the discretion No. The marital status of the per- but they are to be returned for the ember 31 of the tax year determines ject to that tax. The rates of tax to Pictorial Review and The Primer contains information 8. May a husband and wife, living the amount of exemption which may be assessed against a dividend received during the year 1917, or any Pictorial Review and 17. What is meant by the term of subsequent year, are covered by the Pictorial Review and answer to question 53. Christian Herald . . 3.50

(Continued Next Week.)

to exercise family control and pro- county letters of administration, pen-SAMUEL ROE.

> late of said county, deceased All per ceased's estate are bereby warned to vouchers thereof, to the undersigned On or before the 5th day of Beptember, 1918.

All persons indebted to this estate must settle at cace. Given under my hand this 5th day Dely

of February, 1918 WINFIELD ROE. F9-4t Administrator, Pendente Lite

Today's Housewife . 2.25

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... the contributions we have made to the Red Cross, Y. M. C. A. and other worthy causes—the buying of Liberty Bonds and Thrift Stamps and paying increased taxes, together with the high cost of living. all these sacrifices bave caused American Patriots to look into everything that wastes our

Think of This. The breweries in Mary's id consume in making beer in one year toodstuffs sub-cloud to make 160,000 lonves of bread a day The Federal Consus Report for 1917 shows that in making beer alone the brewers used 55,000,000 pounds of sugar and 2 500 coo gallons of syrups

States in a year to provide the people will 5.0-0 000 loaves

Rallroad facilities are congested. There have it age. One brewery, alone, boastingly policits but it used (inbound and outbound) 50 000 freight and a very lite in the of grain storage elevators holding 1.750,000 but...cls and that

it used 325 tons of coal per day Today, in this land, there is need of coal and foodstuffs. word b "Conservation." The use of such starte necessities of life in the brewing of

Political leaders who keep their fingers on the public pulse are removing their shoulders from the wheel of the-

the war has imposed upon the United States how can the Legislature of Maryland fan to to

Your representatives in the General A. ... biy are her ing harassed and urged, directly and indirectly, by the light people to defeat prohibition. A letter from his home co ty is more appreciated by the members of the General Assembly than all the pleadings of the liquor gang, and Your letter will fortify him and enable him to meet the excuses offered by the liquor crowd.

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of bread a day.

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