

PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau Gives Warning That Severe Penalties Will Be Enforced.

WOMEN WITHIN LAW'S SCOPE; HOW THEY REPORT INCOME

The Income Tax drive comes to a close on Saturday night, March 15.

All payments and returns due on that date under the provisions of the new Revenue Law must be in the hands of local Internal Revenue Collectors before their offices close that night.

The Income Tax is being collected to meet the war expenses. Every person who shouted and tooted his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The laggards and the dodgers will face severe fines and jail sentences. The Internal Revenue Bureau announces that its officers will check us all up to see that every person who comes within the scope of the Income Tax law did his share.

Where to Pay and File.

Residents of South Carolina are required to make their returns and pay their taxes to Duncan C. Heyward, Collector of Internal Revenue, Columbia, S. C., or to any of his deputy collectors who are now doing free advisory work on Income Tax.

Payments sent by mail should be attached to the returns and should be in the form of check, money order or draft. Cash payments by mail are sent at the taxpayer's risk of loss.

If you are unable to make your return personally because of illness, absence or incapacity an agent or legal representative may make your return.

If there are any doubtful points as to your items of income or allowable deductions you should get in touch at once with a Revenue officer or a banker for advice.

Women Pay Tax.

Women are subject to all the requirements of the Income Tax. Whether single or married, a woman's income from all sources must be considered.

If unmarried or if living apart from her husband she must make her return for 1918 if her net income was \$1,000 or over.

If married and living with her husband her income must be considered with the husband's in determining the liability for a return. Their joint income, less the credits allowed by law, is subject to normal tax. The wife's net income is considered separately in computing any surtax that may be due. Husband and wife file jointly, as a rule. If the husband does not include his wife's income in his return the wife must file a separate return.

Severe Penalties.

The new Revenue Law places severe penalties on a person who fails to make return on time, refuses to make return or renders a fraudulent return. For failure to make return and pay tax on time a fine of not more than \$1,000 is named and 25 per cent of the tax due is added to the assessment. For refusing wilfully to make return or for making a false or fraudulent return there is a fine of not exceeding \$10,000 and imprisonment of not exceeding one year, or both.

Farmers' Income Taxable.

Every farmer and ranchman who had a fair or a good year in 1918 must heed the Income Tax this year. He must consider all his income as taxable. He is entitled to deduct from his gross income all amounts expended in carrying on his farm. The cost of farm machinery, farm buildings and improvements cannot be deducted. The cost of live stock, either for resale or for breeding purposes, is also regarded as investment.

Overtime and Bonuses Taxed.

Salary and wage earners must consider as taxable every item received from employers and from other sources. Bonuses and overtime pay are to be reported as well as the regular payments.

Allowances for Losses.

Losses sustained in 1918 and not covered by insurance are deductible items if incurred in the taxpayer's business or trade, in any transaction undertaken for profit or arising from fire, storm, shipwreck or other casualty or from theft.

* **SQUARE DEAL FOR EVERY** *
* **INCOME TAX PAYER.** *

* Washington, D. C. — "The * rights of all persons now filing * Income Tax returns are amply * protected by provisions for * abatements, refunds and ap- * peals," says Commissioner Dan- * iel C. Roper.

* "Every person can be sure of * a square deal. No person is ex- * pected to pay more than his * share of tax. His share is de- * termined solely by the amount * and nature of his net income for * 1918, as defined in the law.

* "Abatement petitions are dealt * with openly and fairly. Refunds * will be made in every case * where too much tax is errone- * ously collected.

* "The Income Tax is 'on the * level all the way through."

THIS TELLS HOW TO FIGURE INCOME TAX

Squarely Up to Every Individual to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date, March 15th, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is from Duncan C. Heyward, Collector of Internal Revenue, Columbia, who is collecting the Income Tax in South Carolina. Collector Heyward is giving without charge every aid of his office and his enlarged field force to help the people get their payments and their returns in by March 15th.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

Did You Earn This Much?

Every unmarried person who received income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the Government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

Taxable Income.

An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or making good its exhaustion for which an allowance is claimed under depreciation.

Figuring the Tax.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

Business House Returns.

Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

* **INCOME TAX PAYS** *
* **FOR PUBLIC BENEFITS.** *

* "Viewed in its largest and * truest sense, the payment of * taxes is payment for benefits * received or expected. Only from * a narrow and essentially selfish * and shortsighted viewpoint can * the individual propose to him- * self the evasion of tax liability * as a desirable course of action."

* —Daniel C. Roper, Commission- * er of Internal Revenue.

CITY ORDINANCE.

At a special meeting of City Council called by the Mayor Monday night, February 10th, the following ordinance was passed in compliance with request from Local Board of Health:

The State of South Carolina, County of Laurens, Town of Clinton.

An Ordinance Relating to the Public Health.

Whereas, the keeping of hogs in the Town of Clinton, except as is hereafter provided, is detrimental to the health of the community; Now, therefore, Be it ordained by the Town Council of the Town of Clinton:

Section One. That on and after the adoption of this ordinance, it shall be unlawful for any person, firm or corporation to keep live hogs or pigs in the Town of Clinton during the months of April, May, June, July, August and September; provided, however, this ordinance shall not prevent regular licensed slaughter houses, conducted under the rules and regulations of the Town Board of Health of the Town of Clinton, from keeping hogs for slaughter for a period of not more than five days previous to slaughter and not less than five hundred yards from the residence of the person residing nearest the place

of keeping.

Section Two. Any person convicted of a violation of this ordinance shall be punished by a fine of not more than fifty dollars and not less than ten dollars, or by imprisonment at hard labor for not more than thirty days.

Done and ratified by the Town Council of the Town of Clinton in Council assembled this 10th day of February, A. D. 1919, and the corporate seal of the Town of Clinton hereunto affixed.

J. R. COPELAND, Mayor.
DORCAS TASON, Clerk and Treasurer.

Every one will notice the Council has decided the time for getting the hogs out of town to March 31st. So please, everybody, act accordingly and avoid trouble.

Says Phosphates Make Beautiful Women and Strong, Healthy, Vigorous, Robust Men.

Physicians all over the world are prescribing phosphates to build up run down emic conditions and those who have treated their patients with Argo-Phosphate are changing thin, anemic women with toneless tissues, flabby flesh, into the most beautiful

rosy cheeked and plump round form of woman imaginable.

Atlanta, Ga. Dr. Jacobson said in a recent interview that 90 per cent. of anemia comes from nervous breakdown which can only be corrected by supplying the necessary phosphates to the nervous system that is lacking in the food you eat, and this can be quickly supplied by taking one or two 5-grain Argo-Phosphate tablets after each meal, and at bed time. It will in many cases make a pale serawney face the picture of health in a few days. I have seen women that I expected would have to be kept under treatment for months restored to perfect health in one or two weeks' time.

SPECIAL NOTICE. The Argo-Phosphate recommended by Dr. F. H. Jacobson contains phosphates such as are prescribed by leading physicians throughout the world, and it will be found the most effective from treating patients with Nervous Dyspepsia, Stomach troubles, Brain Fag, and Nervous Prostration. It will renew youthful vim and vigor, and build up the whole body. Argo-Phosphate is dispensed by Sadler-Owens Pharmacy.

Colds Cause Grip and Influenza
LAXATIVE BROMO QUININE Tablets remove the cause. There is only one "Bromo Quinine." E. W. GROVE'S signature on the box. 30c.

The Strong Withstand the Winter Cold Better Than the Weak

You must have Health, Strength and Endurance to fight Colds, Grip and Influenza.

When your blood is not in a healthy condition and does not circulate properly, your system is unable to withstand the Winter cold.

GROVE'S TASTELESS CHIN TONIC Fortifies the System Against Colds, Grip and Influenza by Purifying and Enriching the Blood.

It contains the well-known tonic properties of Quinine and Iron in a form acceptable to the most delicate stomach, and is pleasant to take. You can soon feel its Strengthening, Invigorating Effect. 60c.

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Homes are needed in Clinton Today more than ever before.

Own your own Home--Stop Paying Rent.

Series "J" of Citizens Building & Loan Association is now open to prospective investors and home-seekers.

We now offer to subscribers One Thousand Shares with maturity value of \$100,000.

All Stock payable \$1.00 per month for each share and as soon as the value of a share is \$100.00, the amount is returned in cash to the stockholders.

Any stockholder desiring a loan can borrow \$100 for each share owned, the said loan to be secured by real estate.

Series "I" is about matured and \$29,600 will be paid to the stockholders by March 15, 1919, which will make a total of \$95,400.00 paid to our stockholders.

Subscribe for a block of stock now. Help Clinton Grow Greater.

Send in your subscription to,
B. H. BOYD, Secty. & Treas.
At The First National Bank.