

# EVERYBODY IS NOW FIGURING INCOME TAX

In Order to Be Helpful to Public, Internal Revenue Bureau Has Every Available Officer in Field.

## SEVERE PENALTIES IF YOU DELAY BEYOND MARCH 15

With the due date for Income Taxes only a few weeks away, the collection of this far-reaching tax on 1918 incomes has started off with a bang. Everybody is figuring income tax.

Payments and sworn statements of income must reach Internal Revenue offices on or before March 15, and there are severe penalties for delinquency.

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.

"Pay your Income Tax by March 15," is the slogan of the Internal Revenue Bureau, which has sent every available officer into the field to help the public to understand the requirements and to prepare the returns.

**Who Must Make Return.** It is estimated that many thousands of single and married persons in this section of the United States who have never before made annual returns are required to do so this year.

Income tax returns must be made between now and March 15 by persons who come under the following classifications:

Any unmarried person whose 1918 net income was \$1,000 or over. Widows and widowers, divorcees and married persons who are living apart from their husbands or wives, are for the purposes of the Income Tax classed as unmarried.

Any married person living with wife or husband whose 1918 net income was \$2,000 or over. The income of both husband and wife must be considered, together with the earnings of minor children, if any.

**Revenue Bureau Offers Aid.** Each person in the United States who is in either of these classifications must get busy at once if penalties are to be avoided. He should secure a blank Form 1040 A for reporting net income up to \$5,000, or Form 1040 if his net income exceeded that amount. Forms are being distributed by Collectors and their Deputies, also by banks. By following the instructions on the forms a correct return can be prepared at home. If a person needs advice or aid, the Deputy Collectors in the field will furnish this without charge.

The new Revenue law places the Income Tax duty on citizens and residents. The Internal Revenue Bureau is sending its men to work right with the public to get the tax and the returns in. With active co-operation every tax due March 15 will be paid and every return required by law will be in the Revenue offices on time.

**Exemptions Are Allowed.** A single person is allowed a personal exemption of \$1,000. If he is supporting in his household relatives who are dependent upon him he may claim the status of the head of a family who has the same exemption as if married.

A married person who lives with wife or husband is allowed a personal exemption of \$2,000. The head of a family is entitled to claim a similar personal exemption.

An additional exemption of \$200 is allowed for each person under eighteen or incapable of self support who was dependent upon and received his chief support from the taxpayer.

A husband and wife living together are entitled to but one personal exemption of \$2,000. If they make separate returns the exemption may be claimed by either or divided.

**Accuracy Required.** Absolute accuracy is necessary in making up income figures. Any person who is working for wages should find out exactly how much he received during the whole year 1918. Fees, bank interest, bond interest, dividends, rents received and all other items must be reported correctly. Mere guesses are not accepted, for they are unjust alike to the taxpayer and the Government and defeat the proper administration of the law.

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\* INCOME TAX IS \*  
\* TRULY POPULAR. \*  
\* "The payment of income taxes \*  
\* takes on a new significance, \*  
\* which should be understood by \*  
\* every citizen. The taxation sys- \*  
\* tem of this country is truly pop- \*  
\* ular, of the people, by the peo- \*  
\* ple and for the people. Every \*  
\* citizen is liable to tax, and the \*  
\* amount of the tax is graduated \*  
\* according to the success and for- \*  
\* tune attained by each individual \*  
\* in availing himself of the oppor- \*  
\* tunities created and preserved \*  
\* by our free institutions. The \*  
\* method and degree of the tax is \*  
\* determined by no favored class, \*  
\* but by the representatives of the \*  
\* people. The proceeds of the tax \*  
\* should be regarded as a national \*  
\* investment."—Daniel C. Roper, \*  
\* Commissioner of Internal Reve- \*  
\* nue. \*  
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# RED CROSS GIFTS \$400,000,000

War Council on Retirement Announces Cash and Supplies Contributed.

## WORKERS WILL "CARRY ON."

Five Big Societies in World Wide Plan. H. P. Davison Heads International American Red Cross Commission. Dr. Livingston Farrand Permanent Leader of Peace Organization.

Washington.—(Special.)—Henry P. Davison as chairman issues the following statement on behalf of the War Council of the American Red Cross:

"To the American People:

"The War Council of the American Red Cross appointed by President Wilson on May 10, 1917, to carry on the work of the American Red Cross during the war, at their request and by vote of the Central Committee, ceased at midnight, February 28.

"Immediately the armistice was signed the War Council instituted studies to determine when the strictly war work of the organization would have been sufficiently matured to enable the direction of affairs to be resumed by the permanent staff. Henry P. Davison, being in Paris when the armistice was signed, summoned a conference there of the heads of all the Red Cross Commissions in Europe to canvass the situation. After considering all the factors it was concluded to make the transition on March 1. The very fortunate choice of Dr. Livingston Farrand as the new chairman of the Central Committee, and thereby the permanent chief executive of the Red Cross, makes possible the consummation of this plan under the most favorable conditions.

**Accounts Audited by War Department.**

"Detailed reports to Congress and a complete audit of its accounts by the War Department will constitute the final record of Red Cross activity during the war. Although it has been the rule to make public all expenditures when authorized and to give detailed information relative to all work undertaken, the War Council in turning over its responsibilities to Dr. Farrand and his associates desire to give a brief resume of Red Cross war time activities to the American people, to whom the Red Cross belong, and whose generous contributions have made possible all that has been accomplished.

"During the past nearly twenty-one months the American people have given in cash and supplies to the American Red Cross more than \$400,000,000. No value can be placed upon the contributions of service which have been given without stint and oftentimes at great sacrifice by millions of our people.

"The effort of the American Red Cross in this war has constituted by far the largest voluntary gifts of money, of hand and heart, ever contributed purely for the relief of human suffering. Through the Red Cross the heart and spirit of the whole American people have been mobilized to take care of our own, to relieve the misery incident to the war, and also to reveal to the world the supreme ideals of our national life.

"Everyone who has had any part in this war effort of the Red Cross is entitled to congratulate himself. No thanks from anyone could be equal in value to the self satisfaction everyone should feel for the part taken. Fully 8,000,000 American women have exerted themselves in Red Cross service.

**Has Over 17,000,000 Adult Members.**

"When we entered the war the American Red Cross had about 500,000 members. Today, as the result of the recent Christmas membership Roll Call, there are upwards of 17,000,000 full paid members outside of the members of the junior Red Cross, numbering perhaps 9,000,000 school children additional.

"The chief effort of the Red Cross during the war has been to care for our men in service and to aid our army and navy wherever the Red Cross may be called on to assist. As to this phase of the work Surgeon General Ireland of the U. S. Army recently said: "The Red Cross has been an enterprise as vast as the war itself. From the beginning it has done those things which the Army Medical Corps wanted done, but could not do itself."

"The Red Cross endeavor in France has naturally been upon an exceptionally large scale where service has been rendered to the American Army and to the French Army and the French people as well, the latter particularly during the trying period when the Allied World was waiting for the American Army to arise in force and power. Hospital emergency service for our army in France has greatly diminished, but the Red Cross is still being called upon for service upon a large scale in the great base hospitals, where thousands of American sick and wounded are still receiving attention. At these hospitals the Red Cross supplies huts and facilities for the amusement and recreation of the men as they become convalescent. Our Army of Occupation in Germany was followed with Medical units prepared to render the same emergency aid and supply service which was the primary business of the Red Cross during hostilities. The Army Canteen service along the lines of travel has

actually increased since the armistice. "As for work among the French people, now that hostilities have ceased, the French themselves naturally prefer as far as possible to provide for their own. It has accordingly been determined that the guiding principle of Red Cross policy in France henceforth shall be to have punctilious regard to its every responsibility, but to direct its efforts primarily to assisting French relief societies. The liberated and devastated regions of France have been divided by the government into small districts, each officially assigned to a designated French relief organization.

"The American Red Cross work in France was initiated by a commission of eighteen men who landed on French shores June 13, 1917. Since then some 9,000 persons have been upon the rolls in France, of whom 7,000 were actively engaged when the armistice was signed. An indication of the present scale of the work will be obtained from the fact that the services of 6,000 persons are still required.

"Our American Expeditionary Force having largely evacuated England, the activities of the Red Cross Commission there are naturally upon a diminishing scale period. Active operations are still in progress in Archangel and Siberia.

"The work in Italy has been almost entirely on behalf of the civilian population of that country. In the critical hours of Italy's struggle the American people, through their Red Cross, sent a practical message of sympathy and relief, for which the government and people of Italy have never ceased to express their gratitude.

**Supplies and Personnel to Near East.**

"The occasion for such concentration of effort in Italy, England, Belgium and even in France having naturally and normally diminished, it has been possible to divert supplies and personnel in large measure to the aid of those people in the Near East who have hitherto been inaccessible to outside assistance, but whose sufferings have been upon an appalling scale. The needs of these peoples are so vast that government alone can meet them, but the American Red Cross is making an effort to relieve immediately the more acute distress.

"An extensive group of American workers has been dispatched to carry vitally needed supplies, and to work this winter in the various Balkan countries. In order to co-ordinate their activities, a Balkan commission has been established, with headquarters at Rome, Italy, from which point alone all the Balkan centers can be reached promptly.

"A commission has just reached Poland with doctors and nurses, medical supplies, and food for sick children and invalids. An American Red Cross Commission has also been appointed to aid in relieving the suffering of Russian prisoners still confined in German prison camps.

"An important commission is still working in Palestine. Through the war special co-operation has been given to the Armenian and Syrian Relief Commission, which was the only agency able to carry relief in the interior of Turkish dominions.

**Red Cross Will Continue.**

"Red Cross effort is thus far flung. It will continue to be so. But the movement represented by this work has likewise assumed an intimate place in the daily life of our people at home. The army of workers which has been recruited and trained during the war must not be demobilized. All our experience in the war shows clearly that there is an unlimited field for service of the kind which can be performed with peculiar effectiveness by the Red Cross. What its future tasks may be it is yet impossible to forecast. We know that so long as there is an American army in the field the Red Cross will have a special function to perform.

"Nothing could be of greater importance to the American Red Cross than the plans just set in motion by the five great Red Cross societies of the world to develop a program of extended activities in the interest of humanity. The conception involves not alone efforts to relieve human suffering, but to prevent it; not alone a movement by the people of an individual nation, but an attempt to arouse all people to a sense of their responsibility for the welfare of their fellow beings throughout the world. It is a program both ideal and practical. Ideal in that its supreme aim is nothing less than veritable "Peace on earth good will to men," and practical in that it seeks to take means and measures which are actually available and make them effective in meeting without delay the crisis which is daily recurrent in the lives of all peoples.

"For accomplishing its mission in the years of peace which must lie ahead of us the Red Cross will require the ablest possible leadership, and must enjoy the continued support, sympathy, and participation in its work of the whole American people. It is particularly fortunate that such a man as Dr. Livingston Farrand should have been selected as the permanent head of the organization. The unstinted fashion in which all our people gave of themselves throughout the war is the best assurance that our Red Cross will continue to receive that co-operation which will make its work a source of pride and inspiration to every American."

Mr. Davison, as chairman of the International Commission of the American Red Cross, has undertaken to represent the American Red Cross in the preparation of the program for extended Red Cross activities, and will spend the next several months in Europe in consultation with other Red Cross societies for that purpose.

THE WAR COUNCIL OF THE AMERICAN RED CROSS.  
Henry P. Davison, Chairman.

## TELL AUTOISTS THE TRUTH

The authorities of municipality and state who are responsible for the posting of automobile warnings throughout the country ought to threaten no more than they are disposed to carry out. What is the sense of informing the motorist that he must hold himself down to

some very low rate of speed in circumstances where there is no real intention of enforcing such a standard? To do so throws salt on the warning posted further ahead, on which the authorities may purpose to insist. The result is a driver who knows not where he is at. He comes to entertain a sliding scale

of respect for what he reads. If the signs that really mean business, for which the community intends to stand, could be in one color, and those that are merely counsels of perfection in another, the situation would be clearer. But a better rule is to "tell the truth."—Boston Herald.

# Notice to Owners of Ford Cars...

We have opened an authorized Ford Service Station. We will repair and sell Ford Cars and carry full line of genuine Ford Parts.



Remember when you have your car repaired by us you will get no imitation Ford Parts, remember we repair Ford Cars only, our terms are cash, our prices are established by Ford Motor Co. I have been in the Repairing business since the first Ford Cars were made. We guarantee first class service. Your patronage solicited.

## E. F. ARNOLD

# CAR of MULES

## ...JUST ARRIVED...

If You are in the Market for a

# M U L E

I Can Save You Some Money

Liberty Bonds and War Savings Stamps Accepted at Full Value

## L. L. HESTER

Mount Carmel,

South Carolina