EVENING PUBLIC LEDGER-PHILADELPHIA, MONDAY, JANUARY 16, 1922



Forms for Filling Out Income **Returns Are Ready for** Distribution

# EASY-IF YOU KNOW HOW

Forms for tax returns on incomes of \$5000 or less will be available after tomorrow according to an announcement by Blakely D. McCaughn, Collector of Internal Revenue for this district. They may be had at the Postoffice Building, at 17 South Fifty-secend street and at 1116 West Lehigh avenue.

The form, which is officially designated as No. 1040-A, consists this year of four pages, two of which are given to instructions which the taxpayers are expected to read carefully.

In the following statement Mr. Mc-Caughn explains what is required in making returns on this form :

"On page 1, under the head of 'Income.' are spaces for reporting the following items : Salaries, wages, commissions, etc.; income for partnerships, fiduciaries, etc.; rents and royalties profit (or loss) from business or pro-fession; profit (or loss) from sale of stocks, bonds, ctc.; profit (or loss) from sale of real estate and other income. Beneath are spaces for entering deductions, such as interest and taxes paid during the year, losses by fire, storm, shipwreek or other casualty or by theft, contributions, bad debts, etc. "On page 2 are spaces for entering explanations of the various items; that is, the total amount of income from business or profession with description (grocery.' 'retail clothing,' 'drug store.' 'laundry.' 'doctor,' 'lawyer.' 'farmer') from rents and royalties, sale of property, etc.

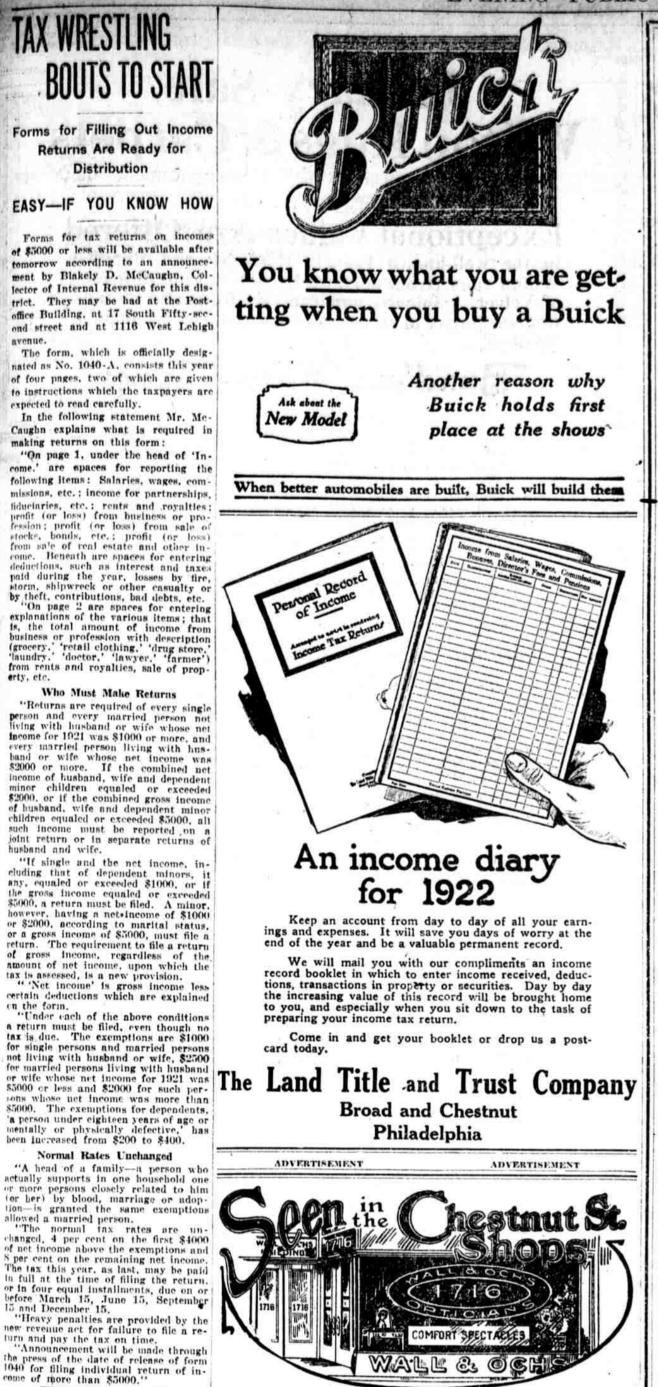
#### Who Must Make Returns

"Returns are required of every single person and every matried person not living with husband or wife whose net income for 1921 was \$1000 or more, and every matried person living with hus-band or wife whose net income was \$2000 or more. If the combined net income of husband, wife and dependent minor children equaled or exceeded \$2000 or if the combined or exceeded \$2000, or if the combined gross income of husband, wife and dependent minor children equaled or exceeded \$5000, all such income must be reported on a joint return or in separate returns of husband and wife.

"If single and the net income, in-cluding that of dependent minors, it any, equaled or exceeded \$1000, or if the gross income equaled or exceeded \$5000, a return must be filed. A minor, however, having a net+income of \$1000 or \$2000, according to marital status, or a gross income of \$5000, must file a return. The requirement to file a return of gross income, regardless of the amount of net income, upon which the tax is assessed, is a new provision.

"'Net income' is gross income less certain deductions which are explained on the form. "Under each of the above conditions

a return must be filed, even though no tax is due. The exemptions are \$1000 sons whose net income was more than \$5000. The exemptions for dependents,





r eighteen years of age mentally or physically defective." has been increased from \$200 to \$400.

## Normal Rates Unchanged

"A head of a family-a person who actually supports in one household one or more persons closely related to him (or her) by blood, marriage or adop-lion-is granted the same exemptions allowed a married person. "The normal tax rates are un-

changed, 4 per cent on the first \$4000 of net income above the exemptions and S per cent on the remaining net income. S per cent on the remaining net income. The fax this year, as last, 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.

"Heavy penalties are provided by the new revenue act for failure to file a return and pay the tax on time.

"Announcement will be made through the press of the date of release of form 1040 for filing individual return of in-come of more than \$5000."

## LODGERS FIGHT ROBBERS

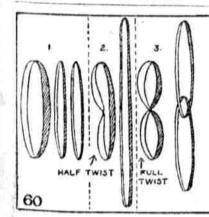
### Pistol Duel in Dark Hallways-Police Join Fight

A revolver battle was fought last night by roomers at \$10 Walnut street, when two robbers were detected on

They said they leaned over a balustrade and fired at the intruders, who returned the shots.

and-floor landing.

After-Dinner Tricks



No. 60-The Magic Paper Bands hands, or paper hoops, The first is cut along the center, and

But when the second band is cut it

Wall & Ochs, Opticians, 1716 Chestnut Street, are experts in fitting glasses. Their glasses are made to give the utmost comfort and satisfaction to the wearer.

Deborah Sogan

"WHAT do you think of my glasses?" a friend asked. I  $H^{AVE}$  you ever seen anything so deliciously beautiful as the the second floor. A patrolman joined the fight and exchanged shots, but the supposed thieves escaped. supposed thieves escaped. John Villano and R. Verne, who have a room on the third floor, told blace they detected the alleged robbers. The style was so well adapted to her particular type of face that they houses of Belgium are simply superb. had not changed her expression at Or have you had some of those lusall. This you will find to be the case cious big red Strawberries which turned the shots. Pairolman Souders, of the Fifteenth and Locust streets station, heard the shots and ran up the fire-escape at the fired at him when he reached the sec-you in selecting mountings or frames wonderfully juicy. And as for the which are both suited to the indi- Oranges and Grape Fruit from Florvidual appearance and at the same ida, now at the height of their season, time give you the greatest comfort they are exceptionally fine. Of and satisfaction. The Wall & Ochs course, you will wish to share this round lenses are not only more marvelous Fruit with your friends, practical on account of the larger and Hallowells' guarantee perfect field of vision, but are invariably-delivery to any place within 1000 more becoming. miles of Philadelphia.

A MAN never looks better than  $W_{my}^{\text{HEN}}$  any one speaks of jewels, when he is in evening dress. And  $W_{my}^{\text{HEN}}$  thoughts turn immediately the man who is particular about his to the store of Bailey, Banks & Biddle personal appearance is apt to think it Company. Every time that I stop in necessary to have his evening clothes there I discover many exquisite made to order, even though he may pieces which I have not seen before buy his business suits ready made. -the marvelous Polished Girdle He will, however, find a wonderful Diamond, set in such delicately exassortment of both dress suits and ecuted designs in platinum that it tuxedces at the store of MacDonald does not seem possible that they & Campbell, 1334-36 Chestnut Street. have been made by human hands-The selection is so varied that he is wonderful rings ready to grace the sure to procure a suit which will hand of some fair Philadelphian or either fit him perfectly or need only perhaps that of a bride from a dis-Three long strips of newspaper are the slightest alterations. Like the lant city. And have you seen the sightest suits which I have told you lovely barpins, bracelets, earrings.

thands, or paper hoops. The first is cut along the center, and quite naturally fails apart into two hoops of equal size. But when the second band is cut it out in one large band, twice the ries-shirts, ties, vests, gloves, etc. really superb.

romes out in one large band, twice the lize of the others.
The third, when cut, falls apart in two, but these two are linked together.
In forming the bands the first was pinned to form a circle. The second was given a half twist before pinning while the third was given a complete twist. That accounts for the curious course, with a twist and a half. It comes out a single band, tied in a knot. Cuevright, 1923, by Public Ledger Company

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