

**"NUISANCE" TAX
NO MORE AFTER
JANUARY 1, 1922**

New Laws Regarding Income Taxation Should be Studied by All Wage Earners.

The "Revenue Act of 1921", recently signed by President Harding, has caused some confusion among the taxpayers. Many questions have been asked daily as to the scope of the new law and as to the time it becomes effective. In view of these conditions, Earl T. Weeks, Chief of the Aurora District, Internal Revenue Service, wishes to call attention to some of the provisions of the new Act.

The portion of the new law which has to do with Ice Cream admissions, beverages, and the like, commonly called the "Nuisance" taxes, does not go into effect until January 1, 1922. Dealers and taxpayers should bear this in mind and continue to collect and pay these taxes during the month of December. The changes in the law are sweeping and a more exhaustive statement as to the provisions will be forthcoming in the near future. But Mr. Weeks asks that there be no relaxing in the collection of these taxes before the first of the year.

There are numerous changes in the law regarding the Income Tax Law. Many of them are minor in character and do not affect materially any change in the law under which the tax has been collected. There are, however, two radical provisions with which the public should be familiar. There has been a change in the personal exemption for married men and heads of families. In this case a married man or head of family whose net income is \$5,000 or less is allowed a personal exemption of \$2,500. When the net income exceeds \$5,000 the personal exemption is reduced to \$2,000. The personal exemption of a single person remains at \$1,000 regardless of the net income. For each dependent who receives his chief support from the taxpayer and is under 18 years of age or is incapable of self-support because of physical or mental defect, an exemption of \$400 each is allowed.

One fact which is brought to special attention of the public is the necessity of filing. Every single individual whose net income for the taxable year is \$1,000 or over shall make a return.

Every married person whose net income is \$2,000 or over or whose gross

income is \$5,000 or over must file a return.

Every partnership shall make a return showing the income and deductions in its business without regard to whether or not there was any income or loss.

The public is admonished to have their records in shape as soon as possible after January 1, 1922, and to make out their returns for filing at the earliest possible moment. This is to save confusion and congestion during the last days for filing. It is not necessary to send the return and the payment early, the filing may be done at any time up to and including March 15, 1922. But the making out the return is a matter which requires

time and should not be delayed.

Mr. Weeks wishes the public to feel free to call on the Deputy Collector of his district or at the offices of the Division on the second floor of the Post Office Building, Aurora, for any information. The men in the service are anxious to assist the taxpayer in any way possible.

The names of the deputies and the location is as follows: Earl T. Weeks, Division Chief, Post Office, Aurora; A. C. Weingartner, Asst. Division Chief, Post Office, Aurora; Deputies: Frank M. Bardon, Wheaton; Hugh T. McGrath and Edwin C. Althen, Post Office, Elgin; Hugh R. Marshall, Yorkville and C. D. Schoonmaker, De Kalb.



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