

TELEGRAPHIC.

INCOME TAX COLLECTION.

Regulations Approved by the Secretary of the Treasury.

Matters in the Income Tax in the Treasury Department Approved—P. M. Nathan for John B. Nathan.

WASHINGTON, Dec. 12.—The secretary of the treasury today approved the regulations prescribed by the commission of internal revenue for the enforcement of the collection of the income tax under the tariff act. Under the regulations provided and approved pursuant to law, every citizen of the United States, whether residing at home or abroad, and every person residing or doing business in the United States who has an annual income of more than \$1,000, shall submit to the collector of internal revenue of the district in which he resides, or, if not a resident, or, if before the first Monday in March of next year, the first return under the law shall be made on or before the first Monday in March, 1895, and shall include an income from every source received in the year 1894 from the first day of January to the 31st day of December in said year.

Guardians, trustees and all persons and corporations acting in any judicial capacity are required to make similar returns for all income, whether or not it is subject to the income tax, and to file the same with the collector of internal revenue of the district in which they reside, or, if not a resident, or, if before the first Monday in March of next year, the first return under the law shall be made on or before the first Monday in March, 1895, and shall include an income from every source received in the year 1894 from the first day of January to the 31st day of December in said year.

The gross gains, profits and income returned by persons shall include—

- 1.—Gross receipts of any trade, business or profession whatever carried on.
- 2.—Rents received or accrued during the year.
- 3.—Profits from sales of real estate purchased within two years.
- 4.—Farming operations and proceeds.
- 5.—Money and value of any real property acquired by gift or inheritance.
- 6.—Profits on sales of stocks, bonds and coupons.
- 7.—Income from trade or profession not carried on in the United States.
- 8.—From salary or compensation other than that received from the United States.
- 9.—Undivided gains and profits of any partnership.
- 10.—Interest received or accrued from all sources, bonds or other securities.
- 11.—Interest on bonds or other securities paid or accrued.
- 12.—Dividends from corporations.
- 13.—Income of wife or minor child in children.
- 14.—All other sources of income not otherwise enumerated.

The deductions allowed on the return and therein enumerated are—

- 1.—Four thousand dollars exempt for each year.
- 2.—Interest due and paid within the year.
- 3.—National, state, county, school and municipal taxes paid, not including assessments for local improvements.
- 4.—Amount expended in purchase or production of live stock or produce sold within the year.
- 5.—Newspaper and other expenses, specified by laws actually incurred in carrying on business or trade.
- 6.—Losses actually sustained during the year, specified.
- 7.—Actual losses on value of real estate purchased within two years.
- 8.—Losses contracts and securities in the year to be worthless.
- 9.—Salary or compensation over \$1,000, from which the tax of 5 per centum has been deducted by the collector of internal revenue of the United States.
- 10.—Dividends included in the estimate of gross receipts, from corporations on which the 10 per cent tax has been paid by such corporations.

In the case of non-residents the return must be made in the same manner provided for residents, and, if not so filed, the collector must make return for the non-resident, making allowance for the same.

If any person fails to make return in any manner and time provided by law, he shall be liable to a fine of not more than \$1,000, and to imprisonment for not more than six months, or both, at the discretion of the court.

The tax due from salaries of officers and from any other sources of the United States shall be deducted from the first annual payment over \$1,000, by

payment and deducting officers to pay the same, and will be paid over to the collector of the several districts where such deducting officers reside or make payments. It is provided that no part of the salary, or any other source of any state, county, or municipal officer shall be included in the estimate of gross receipts, and that no return therefor shall be made by the officer or from any other source.

The collector of internal revenue of the district in which the officer resides, or, if not a resident, or, if before the first Monday in March, 1895,

Appears from and the method thereof, are allowed and presented in all cases where the person charged with the tax is a resident of the district, or a deputy collector or collector.

In the first instance, the appeal is to the collector, and if dissatisfied with his decision, the applicant may have the matter taken up with the collector of the district in which the officer resides, or, if not a resident, or, if before the first Monday in March of next year,

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THE CONTRIBUTOR.

THE AUTHORIZED ORGAN OF THE T. M. M. I. A. OF IOD.

Prospectus for Volume XVI.

1894-95.

In this volume we propose to introduce the following special features among many other interesting articles of general interest:

Shining Lights. How They Acquired Brightness.

Under this heading we design giving a series of biographical sketches of some of the prominent living men of our country, and tell what means they adopted to attain success. These sketches will be illustrated with half-tone engravings of the persons mentioned.

Temple Manifestations.

There have been many remarkable experiences of Latter-day Saints in our temples which have never been recorded. These incidents have a tendency to create and encourage faith, and consequently the knowledge of them should be widely disseminated. A series of articles on this subject will be presented in Volume XVI of The Contributor.

Sermons from the Prophets.

will be the title of a series of articles by Dr. M. J. HANLEY, containing the choicest gems of thought of the leading men of this dispensation. The collection will be of inestimable value to all young people, and will be compiled with special reference to Mutual Improvement work.

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Continuing through Volume XVI, will be published an intensely interesting narrative, illustrated, of experiences and observations in the Land of the Midnight Sun, by Elder Nephth Anderson.

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Professors George H. Brimhall, M. H. Hardy and other able instructors will handle this subject and present such ideas as young men as will enable them to better understand themselves, and thus more rapidly approach the ideal model where life and character are "shaped" constantly kept in mind.

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In the first six numbers of Volume XVI, these articles will be devoted especially to the compilation and delivery of sermons.

Mormonism and Theosophy.

a subject which, in these times, is of special interest, and should be carefully studied by the Latter day Saints.

Reminiscences of the Scandinavian Mission.

will be treated by Elder Andrew Jensen, than whom no person is better qualified to write upon this very interesting subject. In this series many heretofore unpublished history and many facts and incidents not generally known will appear.

M. I. A. Manual, Part II.

prepared by Professor M. H. Hardy and George H. Brimhall, and approved by all the M. I. A. general officers, will be published in Volume XVI. Every association must study carefully these lessons.

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Association Suggestions.

It will be the aim to present in an instructive and entertaining manner, items of general interest, and benefit, concerning Mutual Improvement work. In order to make this department of general value we cordially invite those actively engaged in association work to give in the benefit of their suggestions.

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for the coming volume we will have some of the most able among the people. Every effort will be used to make THE CONTRIBUTOR what it should be, a worthy organ of the Young Men's Mutual Improvement Association of 1895.

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OF CLOAKS AND FURS. Our buyer having purchased an enormous stock in face of our having an immense stock of our own. We have too many coats and must commence our Clearing Sale at once. If you are wise you will not miss this Golden Opportunity.

Ladies' Long Black Jackets, light fitting, fastened with black and red, collar and hem edged with red fur, value \$12.50, for \$7.35.

A sample line of Ladies' Black Jackets, 25 to 30 in. long, double breasted button, light fitting, with straight front, value \$12.50, for \$10.00.

Ladies' Tan Green Cloth Coat, 25 in. long, double breasted, light fitting, heavier fur collar and cuffs, a special great value for \$12.50, for \$12.50.

Very Elegant Long Coat, light fit, double breasted button, with long extra heavy mink collar, black silk. This is a great leader, value \$12.50, for \$12.50.

THREE SPECIALS IN WRAPPERS. Ladies' Fancy Import Flannel Wrappers, value \$7.50, for 75c.

Ladies' Dark Colored Capped Flannel Wrappers, all sizes, value \$1.00, for \$1.00.

A special Grand Value in Ladies' Striped Flannel Wrappers, made like a French flannel dress, with white and black lining, long front, double breasted, value \$1.45, for \$1.45.

A FEW LEADERS IN HANDKERCHIEFS. Ladies' Embroidered Scaloped Edge Handkerchiefs, value 50c, for 50c.

Ladies' Fine Silk Handkerchiefs, full size, 2 1/2 inch hem, worth 25c, for 25c.

A large line of Embroidered and Scaloped Edge Linen Handkerchiefs, reduced from 40c to 25c.

SPECIALS IN FEATHER BOAS. A New Feather Collar in black, worth 25 cents, for 25c.

A very fine fancy dress Feather Collar, worth \$1.00, for \$1.00.

Feather Boa tipped, in fancy shades, 40 in. long and long, value \$2.50, for \$2.50.

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with magazine feed for soft coal. It cuts the fuel bill right in two. Guaranteed to carry fire from twenty-four to forty-eight hours with soft coal.

We show an elegant line of HEATING STOVES, and will make prices right.

UTAH STOVE & HARDWARE CO.,

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