

MILLIONS OF NEW INCOME TAXPAYERS TO ENROLL IN UNWILLING ARMY IN 1933

Lowering of Exemptions and Boost of Rate Mean Heavier Drain on Purse Than in Years Past.

This is the first of six articles detailing the new federal income taxes regulations that upwards of three million more citizens must meet before March 15.

By ROBERT TALLEY
NEA Service Writer

WASHINGTON, Jan. 23.—Nearly three and a half million persons who did not have to file an income tax return last year must do so this year. That is the latest government estimate.

This new return, which must be filed by midnight of March 15, covers the income for the calendar year 1932.

Lowering of exemptions for both single and married persons means these new taxpayers will be gathered into the fold this year. The steepest increase in tax rates in the peacetime history of the nation means that far more tax must be paid on the same amount of income.

Here's what has happened:

The exemption allowed married men and heads of families has been cut from \$3,500 to \$2,500; the exemption allowed single men has been cut from \$1,500 to \$1,000; the 25 per cent reduction formerly allowed on "earned incomes" has been eliminated.

Rates Go Soaring

The tax rate last year was 1½ per cent on the first \$4,000 in excess of exemptions; 3 per cent on the next \$4,000, and 5 per cent on the remainder.

This year it is 4 per cent on the first \$4,000 and 8 per cent on all the rest. Surtax rates in certain brackets have more than doubled.

The credit allowed for each child or other dependent stands unchanged at \$400.

Here's how lowering of the exemptions is going to add new recruits to the army of taxpayers:

SINGLE PERSONS

Net Income	Paid Last Year	Must Pay This Year
\$100	Nothing	\$4.00
1200	Nothing	8.00
1500	Nothing	20.00

MARRIED PERSONS

Net Income	Paid Last Year	Must Pay This Year
\$2600	Nothing	\$4.00
3000	Nothing	20.00
3500	Nothing	40.00

The above examples are for married and single persons without dependents or children, and receiving no dividends or partially exempt interest. Such credits will be discussed later.

To every person who paid a federal income tax last year, United States collectors of internal revenue throughout the country are mailing an income tax return blank this year.

Must Get Own Blanks

But it will be up to the army of new taxpayers to get their own blanks. They may be had on application to any collector's office.

These offices are now open to receive returns, all of which must be filed by midnight, March 15. The responsibility for filing rests entirely with the individual, and willful failure to do so is punishable by added penalty, fine or imprisonment.

In short, a return must be filed by every married person or head of a family whose net income in the calendar year of 1932 was \$2,500 or more, and by every single person whose net income was \$1,000 or more, even if their exemptions and credits for dependents are sufficient to offset the necessity of paying a tax.

Moreover, every person—married or single—whose gross income was \$5,000 or more must file a return.

Total All Income

Net income is a figure arrived at by totaling income from all sources, then subtracting from that figure certain deductions specifically outlined, covering interest, paid losses by fire and storm, and debts, and contributions to charity.

Net income is an arbitrary figure which can be determined only according to the tax blanks.

The bulk of income, especially in the smaller groups, represents salaries and wages. In this connection, you might as well keep in mind that Uncle Sam requires employers to report to him a complete list of all incomes paid to employees that equal or exceed the legal exemption.

This is the government's method of double-checking to see that nobody escapes tax payment.

There are two kinds of forms on which personal income tax returns are made, and it is important that you use the proper one.

Two Forms Used

Form 1040-A, a single sheet blank, is for reporting net incomes of not more than \$5,000. Form 1040, a larger folded blank, is for net incomes of more than \$5,000. The latter form must also be used by business and professional men and farmers, regardless of the amount of income.

A farmer who keeps no books or keeps his books on a cash basis also is required to fill out another form, 1040-F, and attach it to his return. There still is another form for corporation returns.

While all returns must be filed by midnight, March 15, and at least one-fourth of the tax paid at that time, the rest of the tax, if desired, can be paid in three equal installments on June 15, Sept. 15 and Dec. 15.

This permits individuals to budget their tax payments.

Early Returns Urged

"Early filing is of great importance this year because of the greatly increased number of taxpayers," says David Burnett, United States commissioner of internal revenue. "Our offices are open for the receipt of returns now."

"Care in preparation of returns also is essential; thousands of taxpayers make obvious mistakes in their returns each year, many of these mistakes being in the government's favor."

"Last year one man actually overpaid \$19,000 because of his own carelessness. He got it back."

These increased income taxes are contained in the revenue act of 1932, passed by congress last June

VISCOUNT IS DIVORCED BY U. S. WOMAN



Viscountess Furness with her baby son, Anthony William, and (inset) Viscount Furness, English shipping magnate.

By United Press

LONDON, Jan. 23.—The Viscountess Furness, twin sister of Mrs. Reginald C. Vanderbilt of New York, was granted a divorce decree nisi today from Viscount Furness, British shipbuilding magnate, on charges of misconduct.

Viscount Furness did not defend the action. The decree was granted on grounds of adultery with a woman named Helene Griselin at the Hotel Westminster, in Paris, in October, 1932.

The viscountess also is the sister of Mrs. Benjamin Thaw Jr., Pittsburgh.

Lady Furness was granted the costs of the action and the custody of an only child, a boy born in 1929. Her lawyers said she had not lived with her husband since May, 1932.

Lady Furness and her sister, Gloria Morgan Vanderbilt, were known as the "beautiful Morgan twins." They are the daughters of Harry Hays Morgan of New Orleans and New York, retired consular official.

Viscount Furness was granted the custody of the child and the right to visit the child at any time. The divorce is not final until the decree is made absolute in three months.

Mr. Daries said that request had been made to keep the marriage secret.

After leaving the pastor's home, the party drove to a near-downtown hotel, where Kicker said he left the car. Swisher told police that Evans then drove through the northern section of the city for some time before turning south on Talbot street.

En Route to Party
Plans for a dinner party celebrating the event had been made at the Sheffield Inn, where Dan Geddon, friend of the couple, was to be host.

Accounts of events immediately prior to the accident, as told to police, conflicted. One report was that the car continued south on Talbot street without hesitating at the creek bank.

Later, Swisher told police that the car was halted because of the red light marking the edge of the bank, in the belief that it was a traffic light.

Rolled Down Window
"Why doesn't it turn green?" Mrs. Evans was quoted as saying.

Evans, evidently believing the light was out of order, started up and drove into the creek.

Swisher said he had no remembrance of the plunge until he felt the water entering the car. As soon as he realized what had happened, he attempted to open a door, but was prevented because of the pressure of the water.

Next attempt at escape was by rolling down a side window, through which Swisher said he finally was able to crawl, followed by Mrs. Higgs. Reaching the surface, he started to swim. The right rear door was open when the car was taken from the creek today.

The rear windows were closed. Passersby and neighbors, attracted by the sound of the crash, directed the efforts of Swisher and Mrs. Higgs toward the south bank and assisted them to safety.

Rescue Crew Handicapped
They were taken into the home of Major Warner W. Carr, at 131 East Fall Creek boulevard, where first aid and blankets were provided.

Arrival of police, Mrs. Higgs was sent to city hospital suffering from shock and exposure, but later in the night was taken home by friends.

Swisher condition of the creek and a rapid current handicapped efforts of police to remove the bodies of Mr. and Mrs. Evans from the creek.

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BRIDAL PAIR DIE IN FALL CREEK CRASH

Auto Hurtles Into Stream; Newlyweds Perish but Two Escape.

(Continued from Page One)

Officials indicated that solution of the problem lay in erection of substantial safety guards sufficiently strong to hold the weight of an automobile.

"Lack of funds" was given by Sullivan as possible handicap to erection of safety guards. Assurance was given by the mayor, however, that "we will do whatever we can."

Thousands of persons thronged the banks of the creek Saturday night while the bodies were being removed from the automobile by Sergeant Frank Owen and patrolmen Everett Steele and James Senteney. Throughout Sunday passing motorists kept nearby streets congested as they paused to watch attempts to remove the automobile.

According to stories told police by Swisher, Mrs. Higgs and Earl (Ted) Kiskadee, former prosecutor of Wayne county and friend of the Evanses, the wedding took place at about 4:30 Saturday afternoon at the home of the Rev. Frederick R. Daries of 3610 Guilford avenue, pastor of the Zion Evangelical church.

Mrs. Evans had been married twice previously and Evans once.

License Issued Saturday

License for the wedding had been obtained in Greenfield, and the marriage was to have taken place Friday, but had been postponed by the death of Mrs. Treva Evans, 39, on Feb. 13, 1932, it was learned.

He was operator of the Evans & Evans garage there. He was 39 and had a married daughter, Mrs. Sherman Marshall. His parents, Mr. and Mrs. John H. Evans, and a sister, Mrs. Nettie McGuffey, survive.

He was divorced from Mrs. Treva Evans, 39, on Feb. 13, 1932, it was learned.

Mrs. Evans' body was released to her brother, who said it would be taken to Richmond this afternoon. Tentative plans for the funeral are for Wednesday, pending arrival of Mrs. Evans' parents, Mr. and Mrs. Thomas Williams of Saltville, Va.

Besides the parents and William Williams, Mrs. Evans is survived by four other brothers, George Williams, Indianapolis; Marion, who lives in Tennessee, and Wiley and Jesse of Saltville. A sister, Mrs. Minnie Musket, lives in Roanoke, Va.

According to the marriage license, Mrs. Evans was born May 17, 1899, although her brother said insurance papers gave her age as 35.

Mrs. Evans' first marriage was to Leslie Dormer and she was divorced from Carl Verege in December, 1932.

A son, Wilbur Dormer, 17, a student in Morton high school, Richmond, survives.

GOLDEN WEDDING DATE IS OBSERVED



Mr. and Mrs. Lewis G. Miller

Fiftieth wedding anniversary of Mr. and Mrs. Lewis G. Miller of 350 North Oxford street was observed today. The couple was married Jan. 23, 1883. They have two children, a daughter, Clara, Los Angeles, and a son, Robert, New York.

The car. The rescue boat, containing Owen and Steele, was overturned and the officers worked for more than an hour in drenched clothes.

Senteney chopped through the roof of the car and just had returned to the bank when the boat overturned. After removal of the bodies, requiring two hours, attempt at resuscitation was made by police and firemen, but both finally were pronounced dead by physicians.

The bodies were removed to city morgue, but later were released to Hisey & Titus funeral home. The body of Evans was returned to Richmond Sunday, where funeral services will be held Tuesday afternoon.

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NEW CHIEF OF DRY AGENTS IS ON DUTY HERE

Basil Minnich Assumes Post, Succeeding J. W. Morrill.

Basil H. Minnich, new deputy dry administrator for this district, today assumed his duties, succeeding John W. Morrill, who was transferred to Scranton, Pa., in a similar capacity.

Minnich came here from Harrisburg, Pa., where he was investigator in charge.

Georgia leads the country in watermelon growing.

Best Remedy for Cough Is Easily Mixed at Home

Saves \$2. So Easy! No Cooking!

You'll never know how quickly a stubborn cough can be conquered, until you try this famous recipe. It is used in more homes than any other cough remedy, because it gives more prompt, positive relief. It's no trouble at all to mix and costs but a trifle.

Into a pint bottle, pour 2½ ounces of Pinex; then add granulated sugar syrup to make a full pint. Syrup is easily made with 2 cups of sugar and one cup of water, stirred a few moments until dissolved. No cooking needed. This saves two-thirds of the money usually spent for cough medicine, and gives you a purer, better remedy. It never spoils, and tastes fine.

Instantly you feel its penetrating effect. It loosens the germ-laden phlegm, clears the air passages, and soothes and heals the inflamed membranes. This three-fold action explains why it brings such quick relief in severe coughs.

Pinex is a highly concentrated compound of Norway Pine, used for generations for its healing effect on throat membranes. It is guaranteed to give prompt relief or money refunded.

—Advertisement.

HIGHWAY BILL AWAITS ACTION

Senate Slated to Pass Ripper Measure in Quick Order.

Prompt passage of the new highway commission bill, advocated by the administration, was slated when the senate convened this afternoon.

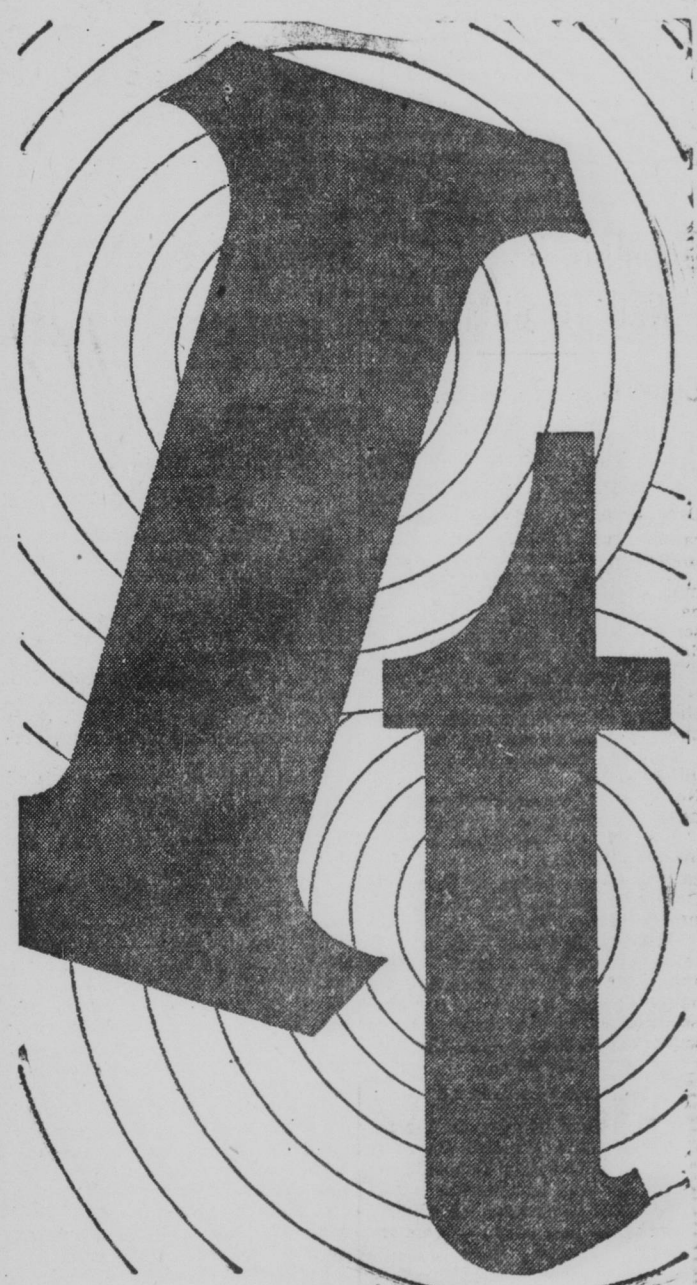
Companion bills relating to control of county roads also were up for passage. Measures concerning consolidation of counties and townships and for separation of state and national ballots likewise were expected to receive quick approval.

Three full-time highway commissioners, to be appointed by the governor and removed at will, are provided for in the "ripper" bill, abolishing the present highway commission and setting up a state roads commission in its place.

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—Advertisement.

LISTEN! BE READY!



WILL KNOCK BUT ONCE

ON EVERY DOOR IN INDIANAPOLIS

SATURDAY, JAN. 28

WATCH THE

TIMES

MILK FUND DRIVE TO BE MADE HERE

Music Week to Be Set for Civic Campaign.

Music festival week will be conducted in March by the Indianapolis Federation of Community Civic clubs as a means of raising funds to provide milk and crackers for children in public schools.

School officials, who are handicapped by a reduced budget, estimate that the 4,000 children now receiving the lunches represent only half those not receiving sufficient nourishment in impoverished homes.

Services of local musical organizations and individual artists will be sought in making the festival, to be held at Cadle tabernacle, a success, according to E. O. Sneathen, federation president.

HAPGOOD GOES HOME
Socialist Leader Is Taken From Hospital to His Residence.

Powers Hapgood, Socialist leader, who was shot accidentally several weeks ago, was taken from St. Vincent's hospital Saturday to his home near Southport.

Hapgood was forced to cancel a national lecture tour for the League of Industrial Democracy, which was to have started in the south the week of Jan. 10.

Children's Coughs Need Creomulsion
Always get the best, fastest and surest treatment for your child's cough or cold. Producers mother more and more are turning to Creomulsion for any cough or cold that starts.

Creomulsion emulsifies creosote with six other important medicinal elements which soothe and heal the inflamed membranes and check germ growth. It is not a cheap remedy, but contains no narcotics and is certain relief. Get a bottle from your druggist right now and have it ready for instant use. (adv.)

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Borah Turns Heavy Guns on National Sales Tax

Cruel Levy, Declares Idaho Senator: 'America Travels in Vicious Circle.'

(Continued from Page One)

Farms and important lines of industry also are suffering.

Borah at this time did not advocate any specific means of cheapening the currency, or "refloating" it, as he prefers to say. Measures introduced for this purpose include proposals for issuance of additional paper currency, remonetization of silver, and reduction of the gold content of the dollar.

Repeating the sales tax, repeatedly advocated by President Hoover since last June, Borah said:

"That is a cruel proposal in the light of diminishing profits, falling prices and decrease of purchasing power. At a time when under-consumption is a malady which menaces our whole social structure, there can be no justification for aggravating the malady."

"If we can not stabilize prices, to lay on a sales tax which strikes at those least able to pay is to accentuate the fall in prices and discourage and decrease purchasing power. We are traveling a vicious circle toward economic collapse."

"In 1929 the national income was about \$85,500,000,000; in 1932, about \$37,500,000,000. Our national income now is about equal to the taxes of the people, city, state and national together with the interest falling due on private indebtedness."

"We already have reached the point when measured against interest and taxes, income of the nation is about zero."

Merchants Fight Tax
With merchants throughout the state marshalling forces opposing sales and privilege taxation embodied in bills before the legislature with administration approval, members of the Indiana Real Estate

association, meeting here today, approved sales and income levies if not applicable to reality.

Meeting of the Indiana Council of Retail Merchants, of which the Merchants' Association of this city, is a part, will be held in the Traveler's room of the Lincoln Thursday morning at 10, when it is planned to organize opposition to sales taxation.

Merchants assert the added burden which would be imposed by the levies would force many retailers out of business.

Following the meeting, merchants are expected to confer with legislators to voice their opposition.

Legislative committee of the Indianapolis Chamber of Commerce is to meet in advance of the Thursday conference, to take a stand on the tax program. Aided Florists of Indianapolis already have announced their opposition.

A similar stand has been taken by John E. Fredrick, president of the Indiana State Chamber of Commerce, and he has called a general sales tax protest meeting to be held in Indianapolis next week.

Albert U