

## STATE INCOME TAX AND THE FARMER

Special Article on Features of New Law by Eugene M. Travis, State Comptroller.

While legislation in its general features is, of course, kept track of by dwellers in rural communities, it is probably true that almost every farmer affected by the New York state tax on personal incomes will find helpful the following suggestions in the filing of returns under this act.

With this thought in mind I will first present briefly the broad distinctions brought out by the law between income, expenses and capital investments.

That last term "capital investments" may sound very mysterious, but in its final analysis it only means that where a farmer buys a piece of machinery or makes an expenditure for improving his property, such payments are not proper business expenses because he still has the value of the money which he expended in another form.

This regulation of this office follows strictly that which has been in vogue for years by the federal authorities under the federal income tax law. For example, the placing of a series of windows in a barn improves the property, as would also the building of a new fence around the farm. Neither of these expenses are those incurred in the course of ordinary business any more than would money paid out for a tractor or a new harvester.

**Expenses Allowed.** Ordinary expenses, of course, including the cost of shovels, rakes and other small tools, hire of labor, produce bought and used up in the meals furnished to laborers, are business expenses. Equally as well, the farmer should write off as an expense amounts paid out for manure, commercial fertilizers, lime, raw rock, phosphate, gasoline and oil used in machinery are proper deductions, and if necessary to have any farm machinery or an automobile used entirely for farm purposes repaired, such amounts are proper deductions. Where the automobile is used six days of the week on the farm and on Sunday the farmer takes his family on a well deserved recreation trip, only the proportion of the amounts paid for gasoline, oil and repairs which can reasonably be assigned to business purposes can be deducted.

**District Offices.** For the convenience of taxpayers throughout the state I have established thirteen district offices located at the following points:

- Albany, 42 North Pearl street.
- New York, Equitable building, 120 Broadway; Municipal building, Room 200.
- Brooklyn, 180 Montague street.
- Bronx, St. Ann's avenue and One Hundred and Sixty-first street.
- Jamaica, 2 North Washington street.
- White Plains Court House.
- Buffalo, 11-13 West Swan street.
- Rochester, United building, 106-108 East Main street.
- Syracuse, 423 1/2 South Salina street.
- Utica, City National Bank building, 110 Genesee street.
- Elmira, 230 Lake street.
- Binghamton, O'Neil building, Court and State streets.
- Kingston, 518 Broadway.

It is suggested that the owner of a stock, dairy, poultry, fruit or truck farm write to one of these offices for form 201 and special bulletin No. 4, a single sheet of special instructions for farmers. With these blanks in front of him and by examination of his farm record the filling out of a return would be a matter of an evening or two.

Only a week remains for the filing of these returns, and anyone who fails to have them in before March 15 may be subject to the penalties in the law. If the farmer taxpayer cannot get his figures together in time or is obliged to be away from home for business or health purposes an extension of time will promptly be granted upon application. The law provides that on such extensions the taxpayer must pay interest at the rate of six per cent yearly for the time after March 15, 1920.

The value of business done by most farmers does not warrant the keeping of inventories. Where reports are made on the basis of actual receipts and expenditures all that is necessary is to report as gross income the amount received from the sale of farm produce, stock, etc., and deduct ordinary business expenses actually paid during the year. In doing this it should be remembered that money paid out for live stock to be used for breeding, draft or dairy purposes should not be noted as an expense because they are also investments of capital.

Now, in the case of resident farmers this office has adopted a generous rule. Not the personal status of the resident taxpayer at the end of the year determines his exemption, but this exemption is given to him in the highest amount to which he was entitled during the year. If the farmer was married for only three days of the year he would nevertheless receive \$2,000 exemption, while if he was unfortunate to have lost his wife and two children early in January, 1919, in an accident the exemption of \$2,400 would be available to him in full.

## VILLAGE ELECTION

NOTICE IS HEREBY given that the Annual Village Election of the Village of Cattaraugus, N. Y., will be held at Fireman's Hall in said Village, Tuesday, March 16th, 1920, and that the Polls will be open at One P. M. of that day, and close at 5 p. m. of that day for the purpose of electing,

A PRESIDENT of said Village for the term of one year in the place of L. A. Babcock.

A TRUSTEE of said Village for one year in the place of H. B. Easton.

A TRUSTEE of said Village for the term of Two years in the place of A. M. Mowry.

A TRUSTEE of said Village for the term of two years in the place of J. B. Kilburn.

A COLLECTOR for the term of one year in the place of Anna M. Rood.

A TREASURER of said Village for the term of one year in the place of F. E. Johnson.

At said Annual Election the following proposition will be submitted to the voters: Viz. Shall the Village of Cattaraugus hereafter pay to each Trustee of the said Village an annual salary of One Hundred Dollars, and to the president of said Village an annual salary of One Hundred and Fifty Dollars? and also for the purpose of such other business as may come before the electors at such election.

Cattaraugus, N. Y., Mar. 1, 1920.

EDNA S. CAMPBELL, Clerk.

## Many Accidental Drownings.

Accidental drowning caused 5,550 deaths, or 7.4 per 100,000, in this country last year. This rate is considerably less than that for any preceding year since 1910, and is also decidedly below the average for the decade 1901-1910.

## GREAT MASS OF PROOF Reports of 50,000 Cases of Kidney Trouble, Some of them Cattaraugus Cases.

Each of some 6,000 newspapers of the United States is publishing from week to week, names of people in its particular neighborhood, who have used and recommended Doan's Kidney Pills for kidney backache, weak kidneys, bladder trouble and urinary disorders. This mass of proof includes over 50,000 recommendations. Cattaraugus is no exception. Here is one of the Cattaraugus cases.

N. S. Nichols, carpenter, Waverly St., says: "There is no doubt about it, Doan's Kidney Pills certainly are fine and I most heartily recommend them. My kidneys gave out on me about a year ago and caused me a lot of annoyance. The muscles in my back were lame and sore and sharp pains would catch me in the small of my back when I least expected them. My kidneys were scanty and weak in action. I read about Doan's Kidney Pills and used some from Harvey & Carey's Drug store. Doan's cured me sound and well. They sure are all right."

Price 60c at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mr. Nichols had. Foster-Milburn Co., Mfrs., Buffalo, N. Y.

## MINISTERS NEED FREE HOSPITALS

Survey by Interchurch World Movement Reveals Pulpit's Poverty.

\$1,242 HIGH AVERAGE SALARY FOR PROTESTANT PREACHERS

Clinics and Homes for Aged and Infirm and Better Salaries for Pastors Are Part of New Cooperation Program.

As a result of the campaign now being made by the Interchurch World Movement the combined Protestant churches of America will provide many more hospitals, clinics and homes for the aged and infirm. An interesting feature of these Protestant hospitals will be free treatment for ministers, as recent surveys made by the Interchurch organization have made the need for special dispensations very obvious.

The following startling facts were divulged as to the average salaries in the various denominations. Starting with the highest, the average for Episcopal ministers is \$1,242; the average for Presbyterian (North), \$1,177; for the United Presbyterians, \$1,096; for the Reformed Church (Dutch), \$1,170; for the Methodist Episcopal (North), \$1,176; Congregational, \$1,042; and for the Baptists (Northern), \$950.

With government experts announcing that \$1,500 is the lowest salary upon which a family can be decently maintained and suggesting budgets for none lower, ministers have a discouraging outlook. Such things as hospital bills are almost impossible to meet, and yet every normal family has some illness in its midst every year. Accordingly the Interchurch Movement, while on its way to obtain higher averages in salaries, will assist by providing free care in its institutions.

**First Clockmaker Unknown.** It is uncertain when the first clock was constructed. Its invention is claimed by many nations. There is a tradition that the first clock was invented by the Chinese in the year 2000 B. C. and another that it was invented in Germany in the eleventh century. The first clock of which we have any description, is the one which was set in the tower of the palace of Charles V of France in 1379 by a man named Henry DeVielck.

**Spreedit**  
FOR GROWING CHILDREN  
Satisfying, nourishing. They like it. It saves half butter cost. ASK YOUR GROCER!

## Conductors—Motormen Wanted at Akron Ohio

Conductors and motormen are wanted immediately at Akron, Ohio, because of the number of big, new cars being added to the Company's service.

This is a good company to work for. There are no labor troubles. If you are ambitious, you will find many opportunities for advancement.

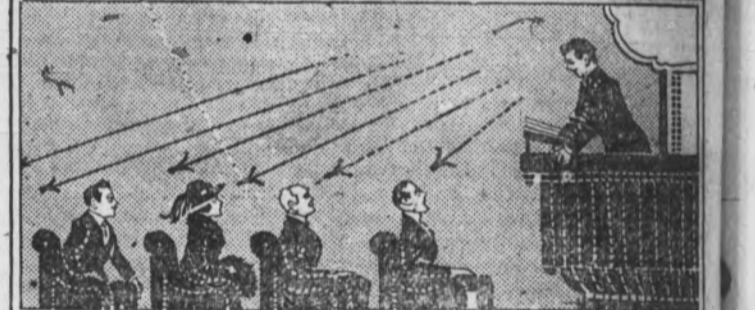
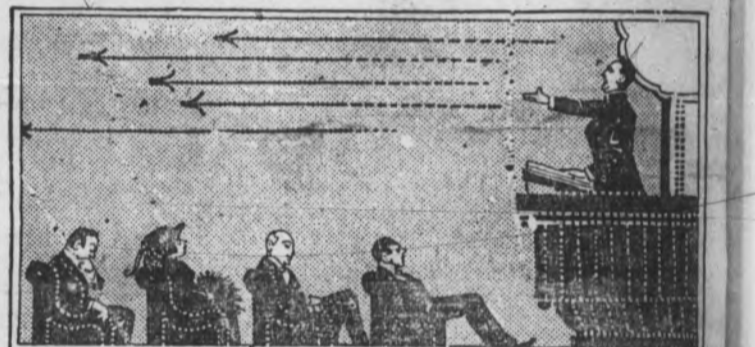
You will be paid while learning routes. After you have learned routes, your minimum pay is 43c an hour with increase after both the first and second year of service.

These positions will not remain open long, so write **RIGHT NOW** to—

**O.L. Freeman, Supt.**  
The Northern Ohio Traction & Light Co.  
Terminal Building  
Akron Ohio.

**WESLEY**  
Roy Raecher was in Dayton Tuesday.  
Dr. Tuttle came over from Cattaraugus Friday to see E. K. Parke.  
J. Mitchell had business in Dayton Monday.  
Mrs. Carl Ruper visited her parents in South Dayton the week-end.  
Mrs. Bornholdt's sister of Markhams, is staying with her and helping care for their new boy.  
Ruth and Alice Allen had business in Cattaraugus Tuesday.  
Clarence Colson of East Leon, was buried here Friday.  
B. D. Hall was in Dayton Tuesday.  
Martha Stein of Buffalo who has been staying with her sister, Laura Miller for several weeks, returned home Monday.

## Flock No Longer Put to Sleep By 'Pulpit Voice' of Preacher



You wouldn't think of applying the word "jazz" to a church sermon. Yet that bit of modern slang is the word which most adequately describes the new manner and voice in which pulpit messages are delivered. Jazzed music is fundamentally simple and easy to understand. And that is also a description of the modern sermon.

The old style minister, with his intoning, rhetoric and oratory, too often talked over the heads of his congregation. He lulled them into Christianity and sleep at the same time. His sermons were apt to be complex and obscure.

The modern minister presents his message in clear, concise English, and in a natural voice. He talks directly to his congregation and brings them to Christianity thoroughly wide awake. This change in pulpit method was uncovered in an Interchurch World Movement survey and is one of thousands of interesting side lights disclosed in its way to bring the Protestant churches into closer co-operation.

# LIST OF NOMINATIONS

TO THE ELECTORS OF THE VILLAGE OF CATTARAUGUS:  
The following is a true and correct list of all nominations of candidates for office to be filled at the Village Election to be held in the Village of Cattaraugus, N. Y., March 16, 1920, filed with me pursuant to Chapter 999 of the Laws of 1896, and amendments thereto.

REPUBLICAN PARTY				
Fac-Simile of Emblem or Device to Represent and Distinguish Candidates	Name of Candidates	Residence	Office to be filled	Party or other Designation of Candidates
	Darwin A. Bliss	Cattaraugus, N. Y.	President	Republican
	Frank D. Blake	Cattaraugus, N. Y.	Trustee	Republican
	Simeon B. Rich	Cattaraugus, N. Y.	Trustee	Republican
	John A. Dolan	Cattaraugus, N. Y.	Trustee	Republican
	W. Leone Brown	Cattaraugus, N. Y.	Collector	Republican
	Fred E. Johnson	Cattaraugus, N. Y.	Treasurer	Republican

EDNA S. CAMPBELL, Village Clerk