

Publication.

It is hereby brought to public notice that in accordance with the proviso in the Naval Appropriation Bill, approved by the President 12 July, 1921, extending the Income Tax Laws of the United States to the Virgin Islands, income taxes for the calendar year 1921 will be collected under the terms of Title Two of the Revenue Act of 1921, approved by the President November 23, 1921, which title is retroactive and effective from January 1, 1921.

Special attention is invited to the following requirements:

Returns must be made under oath on Form 1040-a, provided the net income does not exceed \$5,000, and on Form 1040 if the net income exceeds \$5,000, and will be submitted by the following:

(a) Every single person, and every married person not living with husband or wife, whose net income for the calendar year 1921 was \$1,000 or over.

(b) Every married person living with husband or wife whose net income for the calendar year was \$2,000 or over.

(c) Every person whose gross income for the calendar year was \$5,000, or over, regardless of the amount of his net income.

(d) Every married couple living together, if their aggregate net income for the calendar year was \$2,000 or over, or if their aggregate gross income was \$5,000 or more. Each may submit a separate return, or a joint return may be rendered, as desired. If a joint return is submitted, the tax will be computed on the aggregate income.

Every corporation subject to taxation under this title.

Fiduciaries shall make return on Form 1041; partnerships and personal service corporations on Form 1065; corporations on Form 1120.

The term "person" includes partnerships and corporations as well as individuals.

The term "corporations" includes associations, joint-stock companies, and insurance companies.

All individuals corporations, and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another individual, corporation, or partnership, of interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income of \$1,000 or more in the calendar year 1921, or in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto shall render a true and accurate return to the Despatching Secretary.

tary setting forth the amount of such gains, profits and income, and the name and address of the recipient of such payment.

A supply of form 1040-a has been received and copies are available for distribution at the Office of the Despatching Secretary. A supply of all other forms required by the provisions of the Revenue Act of 1921 is expected in the near future.

Income tax returns must be filed at the Office of the Despatching Secretary on or before the 15th day of March 1922.

The Despatching Secretary may grant a reasonable extension of time for filing returns whenever in his judgment good cause exists.

The tax should be paid, if possible by sending or bringing with the return a check or money order drawn to the order of "Despatching Secretary". Do not send cash through the mail, or pay it in person except at the office of the Despatching Secretary. The tax may be paid in four equal installments as follows: The first installment shall be paid at the time fixed by law for filing the return, the second installment shall be paid on the 15th day of the third month, the third installment on the 15th day of the sixth month, and the fourth installment on the 15th day of the ninth month after the time fixed by law for filing the return. The total tax may be paid at the filing of the return, or if not so paid, one installment must be paid and the balance may be paid in installments, or in full, on or prior to any subsequent installment date referred to above. Failure to pay any installment on the date fixed by law makes the taxpayer liable for the payment of the balance of tax due upon notice and demand by the Despatching Secretary.

PENALTY: For failure to make return on time, not more than \$1,000 and in addition, 25 percentum of the total tax

Government of the Virgin Islands of the United States, St. Croix, 9 February, 1922.

C. E. RAPPOLEE,
Despatching Secretary.

Notice.

Get your **Lunch, Ice Cream and Cakes** at Mrs. Niles Store, Company Street, on Monday 13th inst.

LOCAL.

DIED at his residence at 8 a. m. after a short illness, Mr. E. GRIGG. The funeral will take place at 10 a. m. tomorrow.

The S. S. "Martinique" is due at Frederiksted on Saturday at 2 P. M. with 482 packages and 25 bags mail for Frederiksted and 1,088 packages and 35 bags mail for Christiansted.

We have been asked to mention that the Native Brass Band will give a concert on the Wharf on Sunday evening.

The S. S. "Fort St. George" was expected to arrive at Frederiksted this morning from New York via St. Thomas having 804 packages for Frederiksted and 162 packages for Christiansted.

The British Schooner "General Pau" of Liverpool, N. S. 356 tons, Capt. Wilkie, from Port Arthur, Texas, arrived at this port yesterday morning, with a cargo of petroleum products, from "The Texas Company" of which both cargo and ship is consigned to Messrs. John Alexander.

Heavy north-easterly winds have been blowing here since early yesterday, and continue to prevail. The temperature is very low, but only short light showers of rain have fallen.

A Sonora cabinet gramophone has been installed at the Christiansted Theatre to furnish music before, between and at conclusion of shows in place of the string band heretofore engaged.

Football.

WAR DECLARED BETWEEN MEMBERS OF THE D. F. B. C. ON HOLGER DANSKE SUNDAY AFTERNOON.

An inter-match between members of the D. F. B. C. will be played Sunday afternoon on the Holger Danske Ground under the names of (Ever Ready), A Daniel Captain, and the (Gillette) I James Captain. Colors Red and White bands across.

The Ever Ready have a crack eleven including the great wing forward runner, Charles James, in other words (Cody) and he says he is going to take the ball from his wing and run it right through the goal with his powerful chest as he is accustomed to do, and the Captain, is boasting how he is going to toss the other men on the opposite side with the ball to try and make as much goals as he possible can, but he is afraid of J. Moore the crack goalkeeper for the Gillette.

I. James, Captain for the Gillette says he is going to use his left foot as powerful as a bullet coming out from a gun so that means the Ever Ready goalkeeper have to watch himself.

R. J. Brun, the famous Centre Half Back also says that he is going to defend the Gillette team in such a manner, that