

ED BY A WAR FRONT

25 FRENCH WAR CROSSES ARE WON BY U. S. FIGHTERS

BY FRED S. FERGUSON,
United Press Staff Correspondent.
WITH THE AMERICAN ARMY
IN FRANCE, March 17.—American troops of the New England division stationed in the Chemin Des Dames sector, have won 25 French war crosses. The censor permitted this fact to be announced today.

The past week's ideal weather has dried up the mud along the Americans' lines and rendered the trenches warmer and more comfortable. The nearer the Sammies get to the front, it may be observed, the greater is their respect for the Boche and the keener is their appreciation of the importance of their job. Their "jumpy" has disappeared, however, and all the troops thoroughly seasoned.

The greatest interest is displayed throughout the front over Secretary Baker's impending visit.

HOW TO MAKE YOUR INCOME TAX RETURN

Owing to the general misunderstanding as to which form should be used by tax-payers under the income tax law the following list has been prepared from which it can be ascertained if all necessary reports have been prepared.

1040 A.—For individuals whose net income is not in excess (of single) \$3000. Head of family \$4000 plus \$200 for each minor child. Married person, \$4000 plus \$200 for each minor child. If taxpayer has over 5 dependent children form 1040 should be used.

1040.—For individuals having net income in excess of amounts to be reported on form 1040-A. Note: Head of family (single) must file if net income is \$1000 taking credit for \$2000 exemption on form.

1101.—For individuals having invested capital in his trade or business and having a net income for the year 1917 of \$6000 or more from above trade or business.

1031.—For corporations or associations which were in legal existence during any part or the whole of the year 1917 must file this return whether operated at a profit or loss, unless specifically exempted by internal revenue laws.

1108.—For corporations and associations having a net income for the year 1917 of \$3000 or more. If reported on a fiscal year basis and statement filed or to be filed covering portion of year 1917 shows net income of \$3000 this form should also be used.

1065.—For partnerships having net income during the year 1917 of \$6000 including salaries of partners.

1102.—For partnerships employing invested capital in their trade or business and having a net income of \$6000 or more for 1917.

1096.—For all persons, corporations, partnerships, etc., who paid interest, rent, salaries, wages, etc., to another person, corporation, partnership, etc., of \$800 or over during 1917.

1099.—To be attached to form 1099 showing name and address of persons to whom \$800 or more was paid during the year 1917.

TIME TO BE AROUSED

PORTLAND, Ore., March 18.—The rising cost of milk shakes landed Sol Salms in jail today after ordering one in a canteen. He ignored the price, but instead of paying and drinking, Salms, according to the arresting officer, protested vehemently and kicked in one of the big plate glass windows.

JAIL, FATHERHOOD, COME TO BIRTH CONTROL WORKER NOW



Dr. Ben L. Reitman, his bride of a year, and their three-week-old son.

SPECIAL TO THE SUN

CHICAGO, March 16—Consider the case of Dr. Ben L. Reitman.

"Pretty tough," his friends say, "pretty tough."

Reitman used to scout about the country with Anarchist Emma Goldman spreading the doctrine of birth control. A year and a half ago he was arrested in Cleveland, after distributing pamphlets on "Why and How the Poor Should Not Have Children." Judge Dan B. Cull gave him a fine of \$1000 and costs and six months in the workhouse.

Then about a year ago, Reitman got married. He quit the birth control publicity work. He settled down in Chicago to practice medicine. His practice grew. He was made head of a clinical division of the Chicago health department. He aided the draft boards in making physical examinations.

Three weeks ago a baby boy arrived at his home.

And then, in his first proud days

as a father, word came that the court of appeals at Cleveland had upheld Cull's decision and that he would have to serve his sentence.

"Pretty tough," repeat Ben's friends.

But Ben announced that he'd go, in a few days, to start his sentence. He still believes in the birth control movement—"in voluntary motherhood" as he puts it.

Friends of Reitman at Cleveland asked Judge Cull whether, in view of Reitman's change of occupation he would have to serve. Cull replied that "he certainly will, so far as I'm concerned."

apons of dreadnought size rarely seen on wheels but a whole train of iron hulls, used to carrying monster guns, man the rail train which operates in the front.

L TURN CLOCKS AHEAD ONE HOUR

week from next Sunday the saving plan, up to President Wilson to make into a law governing all Uncle establishments, will be valid in all over the country. The measure, passed by both house and senate, was brought by a committee of the chamber of commerce with the San Diego chamber of commerce joined. The campaign was during the John S. Akerman, a director of the chamber of commerce was active in behalf of the measure. Akerman described the measure in which the change will be made. At 2 p. m. Sunday, March 17, the hour hand of your watch will be turned one hour ahead. Then, as usual, by the same time, actually, you will go to bed one hour earlier Sunday night, and one hour earlier Monday night and your working day will be one hour earlier. Again, at 3 p. m. the clocks will be set back an hour for the months. United States is the only of importance in the world has not tried the plan, said Akerman, who is a staunch supporter of the idea.

BOOZE BLAMED

BY UNITED PRESS
SEATTLE, March 18.—Oscar Daubert, of Nagron, lies in a Tacoma hospital as the result of his efforts to prevent a gang of drunken men from pushing over his baby carriage at Nagron Saturday night. Daubert and his wife were returning from a dance. In the scuffle about the baby carriage shots were fired and Daubert was wounded five times.

Fred Smith, said to have supplied the gang with liquor, is in jail here and other arrests were expected.

per cent rate case.

Greatest Discovery Known to Medicine

Night-five per cent of all cases of...
LATION TO YOU



The Over-Night of New York—The Greatest Oriental

DORAL

In a Pathe Super-Play
the World's Greatest

"THE NAULAHKA" By RUDYARD

In perfection of scenic presentation plot and story, the screen has no picture than "The Naulahka," fascinatingly connected with the... of Kipling

August 14, 1919.

The Honorable John P. Carter,
Collector Internal Revenue,
Los Angeles, California.

Dear Sir:

In compliance with the instructions from your deputies at the San Diego office we submit herewith an itemized statement, showing computation depreciation charges, which we would ask that you attach to our sworn statement that was left with the San Diego Department on July 29, 1919.

We trust this information will be clear and explain how the depreciation is made up.

Yours very truly,

CUYAMACA WATER COMPANY

Secretary

LBM/VBS

CUYAMACA WATER COMPANY

COMPUTATION FOR DEPRECIATION CHARGES FOR THE YEAR 1917

| Structures | Value as of 1915 | Annual Depreciation | Percentage of Depreciation | Total Annual |
|------------------------------|------------------|---------------------|----------------------------|--------------|
| <u>Cuyamaca Reservoir -</u> | | | | |
| All Items | \$ 42,647 | \$ 222 | 0.52 | \$ 222 |
| <u>Diverting Dam</u> | | | | |
| <u>Main Dam</u> | | | | |
| Excavation | 1,536 | 0 | 0 | |
| Rubble Masonry & Concrete | 37,299 | 0 | 0 | |
| Bridge and Screen | 16 | 1 | 0.6 | |
| Gages | 92 | 4 | 0.4 | |
| Iron Ladder | 9 | 0 | 0.0 | |
| Gates and Stand | 1,756 | 18 | 1 | |
| Tumble Bay | 5,338 | 54 | 1 | |
| Keeper's House | 378 | 47 | 12.5 | |
| Out houses, barn, etc. | 44 | 5 | 12.5 | |
| Fences | 85 | 7 | 10. | |
| Boulder Creek Weir | 212 | 7 | 3.5 | |
| Scouring Ditch below Dam | 98 | 4 | .4 | |
| Rain Gauge | 8 | 0 | 0 | |
| | <u>46,871</u> | <u>147</u> | | <u>147</u> |
| <u>Sand Creek Pump Plant</u> | | | | |
| Gas Engine | 764 | 40 | 5. | |
| Pump | 786 | 41 | 5. | |
| | <u>1,550</u> | <u>81</u> | | <u>81</u> |
| <u>Chocolate Pump Plant</u> | | | | |
| Discharge Line | 657 | 35 | 5. | 35 |
| <u>Monte Pumping Plant</u> | | | | |
| Pump Building | 1,496 | 86 | 5. | |
| Fence | 86 | 5 | 5. | |
| Storage Barn | 129 | 7 | 5. | |
| Motor and Pump | 2,925 | 146 | 5. | |
| Vacuum Pump & Piping | 663 | 33 | 5. | |
| Discharge Line-Pump to Main | 250 | 13 | 5. | |
| Suction Lines | 2,664 | 133 | 5. | |
| Cased Wells & Conne. | 2,437 | 139 | 5. | |
| Discharge Line to Flume | 2,619 | 219 | 8.5 | |
| | <u>13,267</u> | <u>781</u> | | <u>781</u> |

CUYAMACA WATER COMPANY

COMPUTATION FOR DEPRECIATION CHARGES FOR THE YEAR 1917 (Cont'd)

| Structures | : Value as of 1915 | : Annual Depreciation | : Percentage of Depreciation | : Total Annual |
|----------------------------------|--------------------|-----------------------|------------------------------|----------------|
| Flume | | | | |
| Excavation | \$180,259 | 0 | 0 | |
| Flume Box: | | | | |
| Rough Redwood | 44,642 | 6,391 | 15 | |
| S3S " | 51,807 | 7,406 | 15 | |
| S1S " | 7 | 1 | | |
| Caulking | 3,808 | 545 | | |
| Wedges | 711 | 102 | | |
| ROP Lumber | 1,897 | 271 | | |
| Lining | 70,891 | 10,333 | | |
| | <u>354,022</u> | <u>25,049</u> | | 1,266 |
| Loose Rock Fill | 5 | 1 | 20 | |
| Rubble Masonry | 5 | 1 | 20 | |
| Concrete | 3 | 0 | 0 | |
| | <u>354,035</u> | <u>25,051</u> | | 25,051 |
| Trestles | | | | |
| ROP Lumber | 15,722 | 2,240 | 15 | |
| Concrete & Rubble Piers | 230 | 4 | 2 | |
| | <u>15,952</u> | <u>2,244</u> | | 2,244 |
| Galv. Flume & Tunnels | | | | |
| Iron Flume | 12,554 | 433 | 3.5 | |
| Wasteways & Sand Boxes | 266 | 41 | 15 | |
| Highway Bridges | 34 | 5 | 15 | |
| Culverts | 77 | 12 | 15 | |
| Extra Boardwalk | 27 | 4 | 15 | |
| Measuring Boxes | 1,079 | 66 | 6 | |
| Screen Boxes & Screens | 33 | 8 | 2.5 | |
| Tunnels | 55,559 | 90 | .2 | |
| Clearing | 361 | 0 | 0 | |
| Watering Troughs | 50 | 3 | 15 | |
| Gage Boxes | 32 | 0 | 0 | |
| Tool boxes, Lumber trucks, etc. | 27 | 4 | 15 | |
| Eucalyptus trees | 406 | 0 | 0 | |
| Sand Creek Cement shed | 94 | 5 | 5 | |
| Sand Creek Siphon | 7,518 | 76 | 10 | |
| Concrete conduits | 5,717 | 61 | 1 | |
| Chocolate Siphon | 6,773 | 294 | 4 | |
| South Fork Siphon | 11,914 | 517 | 5 | |
| New South Fork Flume | 4,213 | 132 | 3 | |
| South Fork Settling Box | 373 | 4 | 1 | |
| South Fork Riveted Steel pipe | 4,744 | 307 | 7 | |
| Gaging Station | 39 | 3 | 10 | |

November
FIFTEEN
1922

Internal Revenue Service,
Treasury Department,
Washington, D. C.

Gentlemen:

In 1922, your representative, Mr. Howard L. Dedrick, spent six or eight weeks here going thru my books and the books of the Cuyamaca Water Company.

He had our office force on "edge" all of the time, so much so that it seriously interrupted the business of this office. We furnished him all information gladly and willingly, including personal inspection of all vouchers, and cooperated with him in every way. He went into our records back to 1913, and had not one word of criticism. He completed his investigations, informed us to this effect and left, agreeing to send us a copy of his report. None was ever received.

A few days ago comes a Mr. Merrill, representing the Internal Revenue Service and says he is going thru our books, doing the same work Mr. Dedrick did. Mr. Merrill was surprised when I informed him that Mr. Dedrick had done this work and said he will call again later after getting further instructions.

I wrote a letter to the Internal Revenue Service at San Francisco explaining the situation, and received the following reply under date of Nov. 9, 1922, which is explanatory:

"Sir:

Receipt is acknowledged of your letter of the 27th ult. relative to investigation of your income tax liability now being made by Internal Revenue Agent Merrill, to which some objection is raised for the reason that former Internal Revenue Agent Dedrick once made an investigation of the same years now being covered by Mr. Merrill.

It is true that Mr. Dedrick made an investigation. When he was almost through he was transferred to San Francisco, but instead of writing his report at

San Diego before leaving, as he should have done, he came to San Francisco and endeavored to assemble the data into a report here, only to find that he did not have sufficient information to complete the report. Consequently, no report was made by him and it has become necessary for this office to detail Agent Merrill to verify the income tax returns filed by you.

It is indeed regretted that it is necessary to discommode you with an extended investigation, but it seems unavoidable in this case.

Respectfully,
DAN J. CHAPIN
Supervising Internal Revenue Agt.
By R. Bravis
Acting Internal Revenue Agent
in Charge.

AVT-ICG"

I wish to protest against this unwarranted and unnecessary annoyance. It means loss of time and expense to us, and I request that Mr. Dedrick be ordered to San Diego to complete his report and bring it down to date, if it is the wish of the Internal Revenue Service, but I do not propose, unless forced to it, to go thru again the annoyance that we have suffered. I am making no complaint of Mr. Dedrick, except that he should have finished his report and not forced us to this unnecessary duplicated investigation of a period of six or eight years' business.

I have sent a copy of this letter to Senator Hiram W. Johnson, Senator Sam'l J. Shortridge and Congressman Phil Swing, who have known me personally for many years and to whom I refer you as to any question of integrity.

This protest is not made in any way to evade my just obligation. I wish to give the government full compensation and gladly. You little realize the annoyance, loss of time and energy is occasioned by these investigations and it is not right that we should be forced to stand for a duplication of this work.

Yours very truly,

EF:KLM

*cc Sen Johnson
Shortridge
Chr. Lewis
Dan Chapin Internal Rev Agt. S. F.*

CARBON COPY

December 4, 1923

For Mr. *Havitts* Information

Mr. R. S. Martin,
Internal Revenue Agent in Charge,
Room 404, Golden Gate Building,
San Francisco, California.

Dear Sir:

Referring to the report of Mr. F. H. Merrill of the Internal Revenue Collector's office who audited my income statements and in connection therewith checked over the depreciation charges against the Cuyamaca Water Company's property, will say he used as a basis for his calculations the sum of \$150,000 paid for the property and which he claims established its value. We pointed out to Mr. Merrill at the time that the property was purchased from what amounted to practically a receiver's sale, having acquired the Cuyamaca system from the bond holders who had foreclosed their mortgage for \$800,000 on the property. The bond holders were English people, non-residents, had no interest in this country and were anxious to take their loss and wind up the concern's affairs.

We also pointed out that in 1913 a cash sale was made by the writer to William G. Henshaw for an undivided 1/12 interest in the property for the sum of \$50,000 or \$600,000 as the entire valuation of the system at that time. During the intervening time, 1910 to 1913, we had only put in nominal additions in its development.

The price of \$150,000 for this property, even in 1910, was ridiculous. For instance, the \$12,000 which we paid for the La Mesa dam was about 20% of what it would actually cost to build it. The \$56,000 allowed for the main flume would not have constructed the tunnels alone.

Mr. Merrill's basis of depreciation is so unreasonable that I feel that a formal protest should be made. My attention has not been called to Mr. Merrill's report until today.

Mr. R. S. Martin - 12/4/23

2.

The writer sold Mr. William G. Henshaw a 1/12 interest in 1913 at a low figure for the reason that Mr. Henshaw was the writer's partner in other water development and made him a special figure. The reproduction cost of the Guyanaca system as of 1913 was not less than \$1,280,000 and we shall insist that a reasonable valuation of the Guyanaca system in 1913 was not less than \$650,000. Before any final action is taken we request a formal hearing in relation thereto.

Yours very truly,

GUYANACA WATER COMPANY

By _____

EF:IE



TREASURY DEPARTMENT

WASHINGTON

September 19, 1924.

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT&R:S:C

Pala Chief Gem Mining Company,

San Diego, Calif.

Sirs:

Section 256 of the Revenue Act of 1921 requires that a report be made of all payments of royalties aggregating \$1,000 or more during the calendar year to individuals, partnerships, fiduciaries and corporations.

In the event that payments of royalties were made by you during the calendar years 1921, 1922 and 1923, it is necessary that returns of information on Forms 1096 and 1099 be executed to report such payments made during each year. If rents and royalties were paid to the same person the exact amount of each class of income should be shown on the Form 1099.

Should you be required to file a return to report royalties paid during any of the years mentioned herein, it is requested that you use the enclosed blank Forms 1096 and 1099. An additional supply of Forms 1099 may be had, upon request, from the collector of internal revenue for your district or from this office.

It is requested that this Bureau be advised within fifteen days from receipt of this letter whether payments of royalties were made as described above; and, if so, the approximate date the returns of information will be forwarded. Please address your reply to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., and refer to the symbols IT&R:S:C.

Respectfully,

J. G. BRIGHT,

Deputy Commissioner.

Enclosures.

By 
Chief of Section.

IT:R:S:C

920 Eighth St.,
San Diego, Calif.,
October 24, 1924.

J. G. Bright, Deputy Commissioner,
Treasury Department,
Washington, D. C.

Dear Sir:

Replying to your favor of September 19th, would say that there were no payments of royalties aggregating \$1,000 or more during the years 1921, 1922, or 1923, and we are herewith inclosing the form #1096 for these three years showing that no royalties were paid.

Yours very truly,

PALA CHIEF GEM MINING CO.

By _____



OFFICE OF
INTERNAL REVENUE AGENT IN CHARGE
LOS ANGELES DIVISION

TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

LOS ANGELES, CALIF.

November 10, 1930

Colonel Ed Fletcher,
San Diego, California.

Dear Colonel:

I am appraising the estate of Christian Sorenson, of Whittier, California, who died September 12, 1929, for Federal estate tax purposes.

Among other assets was Lot "N" Cuyamaco Ranch "Commencing at corner 2 of Lot 'D' etc." containing 920 acres more or less.

I would appreciate very much your opinion as to the value of this property as of September, 1929, and am enclosing an addressed franked envelope for your reply.

Thanking you for this and many other favors, I am,

Yours truly,

A. M. Seawell

Internal Revenue Agent

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16
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SMS/McI.

November Eleventh,
1 9 5 0

Mr. S. M. Seawell,
c/o Internal Revenue Agent in Charge,
939 South Broadway,
Los Angeles, California.

Friend Seawell:

Answering yours of the tenth will say I bought the adjoining land three years ago extending clear to the Cuyamaca Lake, about a thousand acres, at \$10 an acre.

We were successful in selling 50 or 75 acres over-looking the lake at \$300 an acre but the fellow lost money on it after putting \$1500 an acre in to the development of the property for roads and water.

The land on the south slope is practically free from trees. It runs to the top of the mountain. On the west and north slopes it has some nice timber.

Under no conditions would I put the land in at over \$10 an acre under existing conditions and \$7 or \$8 would be nearer right.

Sincerely yours,

EF:ASK

Ed Fletcher Papers

1870-1955

MSS.81

Box: 31 Folder: 22

**General Correspondence - United States
Treasury Department, Internal Revenue Service**



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