

INTERNATIONAL HARVESTER COMPANY
(INCORPORATED)

MANUFACTURER OF THE
"CHAMPION" "DEERING" "McCORMICK" "MILWAUKEE" "PLANO"

HARVESTERS AND OTHER LINES OF MACHINERY

OFFICE OF
DIVISION MANAGER

MFG. DEPARTMENT
FIBER DEPARTMENT
STEEL PROPERTIES
TIMBER PROPERTIES

HARVESTER BUILDING

CHICAGO, March 4, 1919.



Mr. F. B. Dunbar, ✓
Benham, Ky.

Mr. B. W. Batchelder,
Nashwauk, Minn.

Dear Sir:-

Our attention is called to Title XII Section 1200 Revenue Act just passed and signed by the President, which has a provision regarding the employment of children under the age of 16 years as follows:

"That every person operating (a) any mine or quarry situation in the United States in which children under the age of sixteen years have been employed or permitted to work during any portion of the taxable year; or (b) any mill, cannery, workshop, factory, or manufacturing establishment situated in the United States in which children under the age of fourteen years have been employed or permitted to work, or children between the ages of fourteen and sixteen have been employed or permitted to work more than eight hours in any day or more than six days in any week, or after the hour of seven o'clock post meridian, or before the hour of six o'clock ante meridian, during any portion of the taxable year, shall pay for each taxable year, in addition to all other taxes imposed by law, an excise tax equivalent to 10 per centum of the entire net profits received or accrued for such year from the sale or disposition of the product of such mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment."

"There seems to be no distinction in regard to the nature of the employment whether as office-boy or at some productive work about the factory, and further as the burden is largely upon the employer to use all reasonable precaution to ascertain the age of such minor, it therefore behooves the employer to be very careful in the employment of any person that they are not under the age of fourteen years, or if between the ages of fourteen and sixteen they are not employed beyond the limits provided in the Act. If they do, no matter whether they employ one or more children, or in whatever capacity they employ them, they may be liable for 10 percent tax."