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members of the Red Cliff band of said Chippewas of Lake Superior in accordance with the provisions of said treaty: *Provided*, That the President of the United States in making allotments may divide said lands between said Indians in such manner as will in his judgment be the most equitable.

Proviso. Division of allotments.

Approved, February 20, 1895.

[No. 17.] Joint Resolution Relative to the British Guiana-Venezuela boundary dispute.

February 20, 1895.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President's suggestion, made in his last annual message to this body, namely, that Great Britain and Venezuela refer their dispute as to boundaries to friendly arbitration, be earnestly recommended to the favorable consideration of both the parties in interest.

Great Britain-Venezuela boundary dispute. Arbitration recommended.

Approved, February 20, 1895.

[No. 18.] Joint Resolution Extending from March first, eighteen hundred and ninety-five, to the fifteenth day of April, eighteen hundred and ninety-five, the time for making returns of income for the year eighteen hundred and ninety-four, and for other purposes.

February 21, 1895.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the time fixed by existing law for the rendering of income returns, to wit: "on or before the first Monday of March in every year" (Section thirty-five, Act of August twenty-eighth, eighteen hundred and ninety-four, and Section thirty-one hundred and seventy-three, Revised Statutes, as amended by Section thirty-four of that Act) is hereby extended, with reference only to returns of income for the year eighteen hundred and ninety-four, so that it shall be lawful to make such returns for that year on or before the fifteenth day of April, eighteen hundred and ninety-five.

Income tax. Annual returns for 1894 may be made up to April 15, 1895. *Ante*, pp. 558, 559.

Resolved, That in computing incomes under said Act the amounts necessarily paid for fire-insurance premiums and for ordinary repairs shall be deducted.

Insurance deductions.

Resolved, That in computing incomes under said Act the amounts received as dividends upon the stock of any corporation, company, or association shall not be included in case such dividends are also liable to the tax of two per centum upon the net profits of said corporation, company, or association, although such tax may not have been actually paid by said corporation, company, or association at the time of making returns by the person, corporation, or association receiving such dividends. And returns, or reports, of the names and salaries of employes shall not be required from employers, unless called for by the collector in order to verify the returns of employes.

Dividends liable to tax not included in income.

Reports of names not required.

Approved, February 21, 1895.

[No. 19.] Joint Resolution Authorizing the Secretary of War to deliver condemned cannon to Asher Gaylord Post, Grand Army of the Republic, of Plymouth, Pennsylvania, to the William H. Tarbee Post, Grand Army of the Republic, of McGrawville, New York, to the Eckley B. Coxe Post, Grand Army of the Republic, of Freeland, Pennsylvania, and to the R. Carpenter Post, Grand Army of the Republic, Chelsea, Michigan.

February 26, 1895.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and directed to deliver to Asher Gaylord Post

Condemned cannon. Donations to Grand Army Posts.