



The City of  
**GOODRICH**  
Akron, Ohio

**Put On  
The Left Shoe  
First**

They all said it—Dough-boy, Poilu, and Tommy—and clinging to that bit of trench superstition, they believed it brought good luck for the day—and longer life in the shell-racked stretch about them.

But in these fairer, happier days, when peace whirls the wheels of motordom again, we say,

"Put on the right shoe first."

And, of course, the right shoe, is the Goodrich Shoe, because it means good luck day and night, and longer life in your tires.

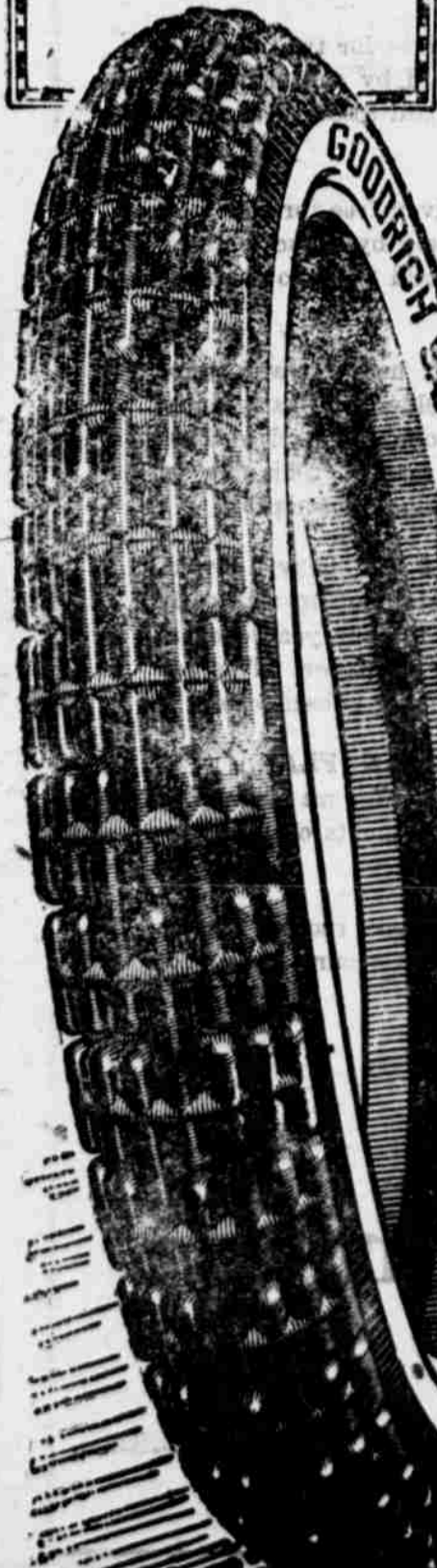
But there's no superstition about it; only the big, husky body, and the wide, thick BLACK SAFETY TREAD, Goodrich builds into tires that—

Round out the dependability and durability of Goodrich Service Value.

Buy Goodrich Tires from a Dealer

**GOODRICH  
TIRES**

"BEST IN THE LONG RUN"



**THIS TELLS HOW TO  
FIGURE INCOME TAX**

**Squarely Up to Every Individual  
to Get Busy by March 15  
or Suffer Penalty.**

"Don't wait until the final due date, March 15, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as he can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man."

This word of advice is from Geo. L. Loomis, Collector of Internal Revenue, Omaha, who is collecting the Income Tax in Nebraska. Collector Loomis is giving without charge every aid of his office and his enlarged field force to help the people get their payments and their returns in by March 15th.

But the Income Tax men will not pull your door-bell or your coat-tails, according to the Collector's announcement. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

**Did You Earn This Much?**

Every unmarried person who received income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information he will need to enable him to figure his correct net income and any tax that he owes the government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th. And this requirement does not hinge on whether the person owes a tax.

**Taxable Income.**

An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid or from professions, vocations, business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and necessary business expenses, interest paid or accrued on indebtedness, taxes of all kinds except Federal income and excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for contributions to corporations operated for religious, charitable, scientific or educational purposes or for the prevention of cruelty to children or animals to an amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution deduction.

The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

**Figuring the Tax.**

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal exemption. As in previous years, dividends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the first \$4,000 of net income in excess of the credits the rate is 6 per cent; on any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of returns by husband and wife, the net income of each is considered separately in computing any surtax that may be due. Form 1040 should be used for making returns of net income exceeding \$5,000, and the instructions on that form will show how to figure the surtax.

**Business House Returns.**

Employers and others who paid wages, salaries, rents, interest or similar determinable gains in an amount of \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

**INCOME TAX PAYS FOR PUBLIC BENEFITS.**

"Viewed in its largest and truest sense, the payment of taxes is payment for benefits received or expected. Only from a narrow and essentially selfish and shortsighted viewpoint can the individual propose to himself the evasion of tax liability as a desirable course of action."—Daniel C. Roper, Commissioner of Internal Revenue.

**THE HIGHWAY SITUATION**

Highway construction was held up all over the country while the war was on. With more trucking and motoring than ever before, and with repair work scarcely kept up, the roads in most places have deteriorated.

There is growing dissatisfaction with the old policy of piecemeal road construction. Pennsylvania has voted for a bond issue of \$50,000,000 for highways, and Illinois for one of \$60,000,000. There is a new movement in Minnesota to raise \$100,000,000. These sums are enormous and they alarm many conservative taxpayers. But at the old rate of road building, the present generation will be dead before a comprehensive system is built.

There are now a good many handsome main line boulevards on which speeding motorists can get smashed up to their heart's content. But the hard roads do not touch the mass of farm property.

You can't produce food economically on a farm the outlet of which is a soft road. Either the farmer realizes a low figure or the consumer pays high. But when trucks and teams make a quick trip, the farm can be run with less labor.

The trucking charges for getting food to the markets will continue a high tax until a nation-wide movement has made the bulk of the farms more accessible to the railroads.

The question whether road building on a big scale will pay is one to be decided only after expert investigation. The cost is great and should be undertaken only when a substantial gain can be figured over a term of years. Authorities on rural development usually think it pays. Even a cautious business man would probably spend 5 to 10 per cent of his capital to bring an antiquated plant up to date. So it does not seem wholly reckless when a state puts up two or three per cent of its wealth to modernize its highways.

**First Attempt to Explore Africa.**

The first organized attempt to explore the interior of Africa was made by Mungo Park, who set sail on his initial voyage to the Dark Continent 123 years ago. He returned two years and seven months later after having explored a considerable section of Africa never before visited by a white man, although he failed in his main purpose, which was to trace the source of the River Niger.

**Getting Rid of It.**

Mary Elizabeth had been sitting by her mother for a full hour trying with all her might to make a dress for her jolite. Suddenly she heaved a deep sigh, and when her mother asked her why she did so she replied, "Oh, I less just to let the tired get out."

Naturally the Father of Freedom is the Great Emancipator.—K-B.



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out of the same  
old package —  
It's just as good  
as ever. —**

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NONE SUCH  
MINCE MEAT**

War Time Recipe Book—Free  
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CONANT  
OMAHA**

250 ROOMS —  
250 BATHS  
RATES \$250 DOWN  
50 ROOMS WITH BATH \$2.50  
100 ROOMS WITH BATH \$2.00  
100 ROOMS WITH BATH \$1.50

**Taking Our Share.**  
In life it is as it is in armies; there is a share of hardship for each one. "Each man shall bear his own burden." This is part of the discipline of life and it only makes confusion when any refuse to take their share. It is the wide distribution of the burden of society upon many different shoulders that makes the world's work go forward even as smoothly as it does. One man who will not take his share of hardship is an enemy of all willing workers.

A metropolitan matron once ventured to ask James Lane Allen, "Are you a bachelor from choice?" "Yes," came the answer promptly. "But isn't that—er—rather ungracious and unallant?" protested she. The novelist smiled. "You must ask the ladies," he suggested gently. "It was their choice, not mine."

**Hot Water for  
Sick Headaches**

Tells why everyone should drink hot water with phosphate in it before breakfast.

Headache of any kind, is caused by auto-intoxication—which means self-poisoning. Liver and bowel poisons called toxins, sucked into the blood, through the lymph ducts, excite the heart which pumps the blood so fast that it congests in the smaller arteries and veins of the head producing violent, throbbing pain and distress, called headache. You become nervous, despondent, sick, feverish and miserable, your meals sour and almost nauseate you. Then you resort to acetanilide, aspirin or the bromides which temporarily relieve but do not rid the blood of these irritating toxins.

A glass of hot water with a teaspoonful of limestone phosphate in it, drunk before breakfast for a while, will not only wash these poisons from your system and cure you of headache but will cleanse, purify and freshen the entire alimentary canal.

Ask your pharmacist for a quarter pound of limestone phosphate. It is inexpensive, harmless as sugar, and almost tasteless, except for a sourish twinge which is not unpleasant.

If you aren't feeling your best, if tongue is coated or you wake up with bad taste, foul breath or have colds, indigestion, biliousness, constipation or sour, acid stomach, begin the phosphate hot water cure to rid your system of toxins and poisons.

Results are quick and it is claimed that those who continue to flush out the stomach, liver and bowels every morning never have any headache or know a miserable moment.

**LONG LASTING**



Satisfaction for the sweet tooth.

Aid to appetite and digestion — benefit and enjoyment in LASTING form.

And only 5 cents a package.



Sealed Tight Kept Right

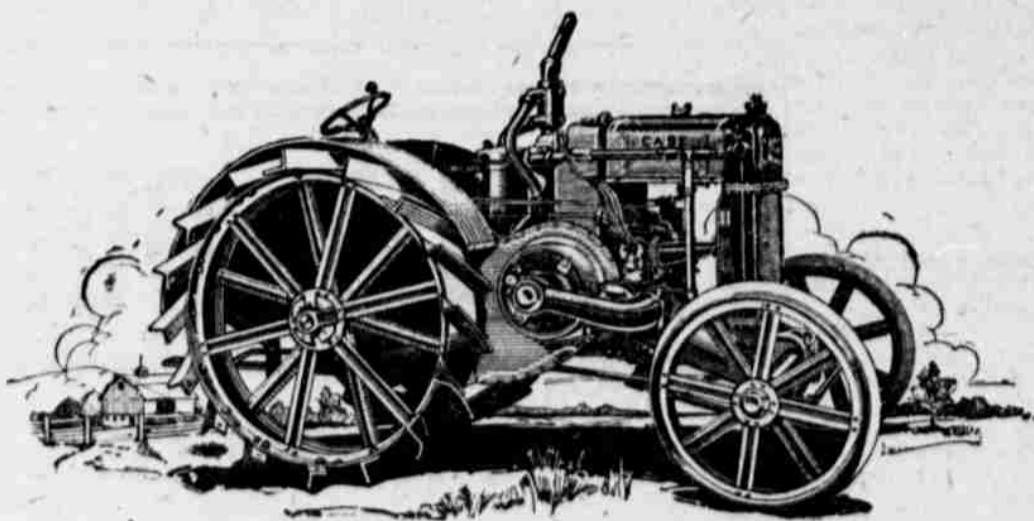
WRAPPED IN UNITED STATES COUPONS



**The Flavor Lasts 107**

**FARMERS!**

Have you seen the CASE 15-27  
three and four plow kerosene tractor?



This machine weighs but 5,500 lbs. and capable of pulling three 14-inch plows in any kind of soil.

The one-piece main frame of this Case 15-27 tractor, being cast integral with the housing for rear axle, counter shaft, transmission and crank case, forms an excellent base for the motor itself, resulting in a very rigid unit which eliminates practically all vibration and prevents disalignment of any gears.

This tractor is compact. It is built low down. The overall dimensions of the Case 15-27 tractor are: Length 126 inches, width 72 inches, and height 68 inches. The 76 1/2-inch wheelbase permits turns in a circle 27 1/2 feet in diameter. This tractor has two speeds, 2 1/4 and 3 1/2 m. p. h. It will easily develop 20 per cent more H. P. than its rating.

**The Rumer Motor Co.**  
AUTOMOBILE AND TRACTOR DISTRIBUTORS.