

Drastic Changes Made in Ruling on Tax Practice

Representation Must Be by Individuals Only—Department Objects to Attorneys' Fees.

Washington, May 8.—(Special)—Important changes are made by Secretary of the Treasury Mellon in department circular 230, revised, which will interfere with a large amount of practice before the internal revenue bureau. The revised regulations affect principally the tax practice, but customs house brokers and other representations are touched on to some extent.

Representation in tax cases must be by individuals who cannot appear until they are passed upon by a qualifying committee and formally enrolled. The service department of a bank which has been handling the tax business of its customers cannot continue to represent them. A corporation whose business it is to represent tax claimants cannot continue to do so as a corporation. Not even a partnership can appear before the department.

Direct Representation.

Tax claimants must be represented by attorneys, personally enrolled as representing, not a firm or tax agency, but the principal in person. The department states that it frowns on solicitation of tax business by agents or attorneys and forbids enrolled attorneys to advertise that they are enrolled or to use any adjectives on business cards, announcements or even personal letters intended to imply such action, in the solicitation of business.

The department particularly objects to contingent fees, especially in tax cases, it has been a practice for agents and attorneys to collect fees contingent on the amount of the saving in taxes effected. The department claims the right to inquire at any time of an agent or attorney the compensation he is on with his principal. If it objects to the basis, the attorney will be disbanded. The regulations especially are emphatic in forbidding any person seeking tax business to make known that he formerly has been employed by the treasury.

Collection of Claims.

When claims are allowed, the treasury reserves the right to send the proceeds direct to the principal, it being placed within the discretion of the Treasury officers to ignore completely the attorney or agent in turning over any sum collected.

Provisions are contained for disbarment or suspension, but a hearing is to be allowed to the attorney or agent and he is to be given an opportunity to answer any charges which may be filed against him. Any officer or employee of the treasury in Washington or elsewhere, who "has reason to believe" that any agent or attorney has violated any rule, shall promptly make written report thereof.

Objections Made.

Attorneys and agents who have been engaged in tax practice, as well as auditors, accountants and others having business with the treasury, are much incensed by the new regulations and characterize them as the most bureaucratic and high-handed ever issued by a government department. Protests already are being made and it is possible some modification may be made, but this by no means is certain and now does not seem likely.

The complaint is voiced that the regulations raise a presumption of fraud against every attorney or agent appearing before the tax bureau and that at no time is the legitimate practitioner secure against disbarment or suspension from trial or imagined violations of the regulations. It also is complained that these rules deprive many taxpayers of the services of expert agents, auditors and accountants.

Judgment of \$1,000 Awarded by Default

A judgment of \$1,000 by default was awarded Mrs. Nettie L. Allman yesterday against Mrs. Florence Clasen by District Judge Leslie. Mrs. Allman sued Mrs. Clasen December 2 for \$15,000, alleging alienation of affections, and in answer to her husband's divorce petition on December 3 named Mrs. Clasen correspondent. Mrs. Clasen asked district court, October 26, for divorce from August Clasen, charging cruelty.

Former Omaha Publisher Dies on His N. Y. Farm

Clement Chase, a resident of Omaha since 1866 and for many years publisher of the Omaha Excelsior, a weekly publication, died Sunday on his farm near Kingston, N. Y. He is survived by his widow, two sons, Clement and Philip, and two daughters, Mrs. Carmelita Fenton and Helena Chase.

Common Sense

By J. J. MUNDY.
How About Compliments From the Wife?

Much is written about how necessary it is for a husband to extend a compliment once in a while to his wife, if she would be really happy. There seem to be no writers who say that a wife show by complimentary remarks that she appreciates the good, kind acts of her husband. A man never grows so much as when he does not appreciate recognition for any particularly good thing he may have done, and it is doubly enjoyed as coming from his wife.

Most wives take it as a matter of course that their husbands make unusual advancement; indeed they complain bitterly, if they do not reach the position of prominence they think they should have.

After a long struggle, a man having completed any attainment which might have been his goal, is not made so happy by such enthusiastic words as these from his wife: "Good, now I can have that car I've always wanted for my own use," or "this will allow me to get that ring like Mrs. So and So's, which I have wanted so long," or "now I can entertain all I wish."

All words of praise are sweet, naturally, but the greatest compliment any man wants is from his wife when she says, "Whatever you do is just right to me."

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Dog Hill Paragrafts

By George Bingham
The front porch at the Rye Straw store has about worn out and the loaders are getting up a petition to have the road changed to run behind the store as the back porch is almost as good as new.



The public in general is proud to observe that our neighbor, Jefferson Potlocks, is devoting a little more of his time to work. Only last Monday morning he was seen chopping a stick of stovewood, and again on Thursday afternoon he would have nailed a paling to the fence if he could have found the hatchet.

A discussion arose at the post-office this morning as to what year it was in which Washington Hocks married. He was finally called in and questioned, and immediately left for home to find out from his wife.

Haskell & Co. Fails.

Boston, May 8.—The failure of George A. Haskell & Co., members of the Boston Stock exchange, was announced from the exchange room today.

MISS MARGUERITE K O'LEARY, of Reading, Pa., who says she has gined eight pounds and can hardly find words to express her praise for Tanlac for the good the medicine did her.

"I am so happy over what Tanlac has done for me I can hardly find words to express my praise," said Miss Marguerite K. O'Leary, who lives with her parents at 1225 Chestnut street, Reading, Pa. "I wasn't exactly what would be called sick, but for a year I had been all run down and sometimes felt so weak and miserable I could hardly hold up my head. I was so nervous the telephone bell or a door closing would startle me so I would tremble like a leaf."

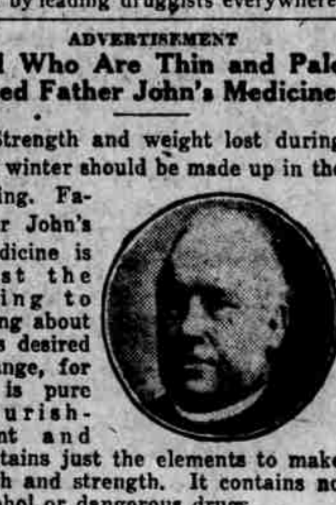


"I needed something to build me up and give me strength and energy, and that is exactly what Tanlac did. It gave me a fine appetite and improved my digestion. I gained eight pounds, the color came back to my face, my nerves became normal and I soon felt as well as I ever did in my life. It is simply wonderful that medicine could make such a big change in any one. My friends and neighbors are surprised when they see me now, and no wonder, for I look like a different person. Tanlac is grand and I never intend to miss a chance to say a good word about it."

Tanlac is sold in Omaha by the Sherman & McConnell Drug Co. and by leading druggists everywhere.

All Who Are Thin and Pale Need Father John's Medicine.

Strength and weight lost during the winter should be made up in the spring. Father John's Medicine is just the thing to bring about this desired change, for it is pure nourishment and contains just the elements to make flesh and strength. It contains no alcohol or dangerous drugs.



Everything About Cuticura Soap Suggests Efficiency

From Cuticura Soap, the most efficient, Fragrant, and Economical Toilet Soap, you can get the most out of your skin.

Davison Estate Is Estimated at About \$10,000,000

Large Amount of Life Insurance Carried by Financier; Gifts to Public Institutions Large.

New York, May 8.—Close friends of the late Henry P. Davison, who died Saturday from an operation for brain tumor, estimated that the financier left an estate of about \$10,000,000. Mr. Davison's public benefactions were large.

It has become known through one of New York's leading insurance brokers that Mr. Davison carried \$2,000,000 in life insurance, most of it written in 1917, in about 30 companies. The largest single policy was for \$300,000.

The broker estimated that the premiums on the insurance amounted to about \$80,000 annually and said the estate was decidedly the gainer because of the comparatively small amount paid.

He was not fully realized because known when it was disclosed that the family only Saturday night bought a small plot in the Locust Valley cemetery.

When his doctors informed Mr. Davison that another operation was necessary he had said: "If it must be done, well have it right here," referring to the Peacock Point home. "I love the place and when I die I want to be buried here."

So Tuesday morning, according to his request, the body will be placed in the little cemetery after a simple funeral ceremony in St. John's church, Lattertown, Long Island.

More details of the operation which preceded Mr. Davison's death disclosed the fact that an instant after Dr. Charles Elsberg had reopened the brain last Saturday morning, he saw that the financier's end was at hand.

River Steamer Burned

Peoria, Ill., May 8.—The steamer Majestic with a carrying capacity of 2,500, one of the finest excursion boats on the Illinois and Mississippi rivers was destroyed by fire at Havana, Ill. The loss is estimated at \$250,000. The boat had been docked in Peoria during the winter and left for Havana several days ago. The origin of the fire is unknown.

Harding to Confer on Reorganization

Washington, May 8.—In an effort to smooth out any differences of opinion which may exist among the members of his cabinet concerning reorganization of federal departments and bureaus, President Harding this week will hold individual conferences with the members of his official family. This plan was said to have been decided upon at the cabinet meeting, Friday, when the report of Walter F. Brown of Ohio, chairman of the joint congressional commission on reorganization of gov-

Town Celebrates Birthday of Former Wheat King

Chicago, May 8.—Evanston held a community celebration at the Evanston Women's club building in honor of the 70th birthday of James A. Patten, former wheat king. Hundreds of people from the north shore towns came to Evanston to pay homage to Mr. Patten.

Before the reception, Mr. Patten made a characteristic talk on how to succeed. He attributed his success to his habits of "early to bed and early to rise and work hard."

See Want Ads Produce Results.

Specials for Women

150 Lace Trimmed Lunch Cloths

An excellent quality lunch cloth in the popular round style. Large size—42 inches in diameter. Elaborately trimmed with beautiful lace, also insertion, and priced as low as \$3.00.

59c Turkish Towels

Heavy weight Towels made of two-ply yarn. Slightly imperfect.

Each 39c Large Dish Cloths

Large size woven dish cloths of a good quality. Priced at—

Each 6c White Flaxon

Ideal for girls' summer dresses and for blouses. 36-inch width. Priced—

Yard 45c Plaid Gingham

Dress gingham in beautiful plaid designs. An unusually good quality.

Yard 18 1/2c Novelty Suiting

Splendid quality in attractive rose-bud designs. Priced at—

Yard 25c Shirting Percal

Popular stripe and figure designs of 36-inch percale. Priced at—

Yard 25c Curtain Scrim

White or ecru with openwork colored border. 36-inch width. Unusual at—

Yard 15c Bleached Sheetting

Celebrated "Dwight Anchor" brand in 63-inch width. Unusual value.

Yard 55c Pillow Tubing

Fine round thread quality without filling or dressing of any kind.

Yard 35c Bed Pillows

Good quality fancy ticking with mixed feathers. Large sized pillows.

Yard \$1.00 Table Oil Cloth

Fancy table oil cloths in light and dark colors. 45-inch width.

Yard 29c

Burgess-Nash Company Tuesday's Bargains In the Downstairs Store

Soaps

10 bars 25c
"Swift's Cream" Laundry Soap.
"Swift's Pride" Laundry Soap. Limit of 10 bars to a customer.

Swift's Classic
5 bars 23c
I can of "Sunbrite" Cleanser free with every five bars of soap. Limit 10 bars to a customer.

No Deliveries. No Mail Orders
No. C. O. D.'s. No Phone Calls
Burgess-Nash—Downstairs Store

Tuesday—A Sale of 200 Summer Dresses

\$5 75

Lovely summer dresses, priced as exceptionally low as \$5.75.

Well made dresses of a quality that usually sell much higher.

Materials cool and summery
Linen Ratine
Imported Gingham

Many of them of the small checks so popular in black and white, red and white, and blue and white.

A number of them have combined materials and colors in a most effective manner. Pockets, braiding and embroidery add novel finishing touches. All are fast colors.

All at the one price—\$5.75.

Burgess-Nash—Downstairs Store

Aprons 75c

A black satine apron made in a style that fully protects the skirt. All have adjustable waistline.

Burgess-Nash—Downstairs Store

Gowns \$1 45

We have taken 300 of our better gowns and greatly reduced them for this Tuesday selling. They are "rainbow" gowns made of satin finished batiste in coral, rose, pink and blue and are elaborately trimmed both in back and front with wide band lace insertion and ribbon.

Burgess-Nash—Downstairs Store

Cotton Hose 2 for 25c

Women's cotton hose that are made with double toes and heels. Dark brown. Pair, 15c.

Burgess-Nash—Downstairs Store

Cafeteria Special

For Tuesday
Boiled Short Ribs of Beef, Horseradish, Sauce and Boudin Potatoes, 25c.

For Wednesday
Creamed Chicken Sandwich with Mashed Potatoes, 25c.

Burgess-Nash—Downstairs Store

May White Sale Special

3000 Yards
Fine White Goods
Yard 13c

Short lengths of White Goods—the kind of which no housewife ever has too much. Excellent quality matisook for children's dresses and undergarments. 34-in. width, also fine striped madras for blouses, shirtwaists, aprons, rompers and boys' blouses.

1 to 10-yard lengths
No. C. O. D.'s No refunds

Burgess-Nash—Downstairs Store

RED ARROW BOOTH

Just 400
Women's Corsets
Each 27c

The lot includes medium top, elastic top and topless models made of pink or white coutil, with lace trimmed top, finished with supporters. A most exceptional offering for those who wear the smaller sizes.

No. C. O. D.'s No refunds
No phone orders No exchanges

Burgess-Nash—Downstairs Store

Sport Satins

Yard, \$1.59
Heavy weight satins for sports and general summer wear. Plain colors in high shades are woven in black patterns. Very special, yard, \$1.59.

Burgess-Nash—Downstairs Store

Silk Ratine

Yard, \$1.00
An ideal silk for sports dresses, suits and separate skirts. A plain color fabric in all the newest shades. 36-inch width. Priced reasonably at, yard, \$1.00. No mail orders.

Burgess-Nash—Downstairs Store

Silk Remnants

Yard, 49c
An assortment of silk remnants of lengths that will make dresses, blouses and linings. These are mostly novelty silks of 36-inch width. All offered at one price. No mail orders.

Burgess-Nash—Downstairs Store

Popular New Records 50c

Those who enjoy dancing at home will appreciate the opportunity to buy syncopated records at lower cost. At this price you can afford to have greater variety. These are regular 10-inch records of the newest popular songs.

"Old Fashioned Girl"
"Little Grey Sweetheart of Mine"
"While Miami Dreams"
"Tell Her at Twilight"
"My Mammy Knows"
"By the Sapphire Sea"
And others. Ask to hear them.

Burgess-Nash—Downstairs Store

Notions

Rick-Rack Braid, 4 yds....10c
Skirt Belting, curved, yd....5c
J. & P. Coats Thread, all sizes black and white, doz....58c
Elastic Remnants, 3 for....10c
Washable Sanitary Aprons, each.....39c
Sanitary Napkins, dozen....39c
Darning Cotton, all colors, 2 balls.....5c
Hair Nets, double mesh, cap and fringe styles, 3 for 25c
Art Gum for cleaning spots, cake.....5c
Bias Tape, in all colors and white, 3 bolts.....25c
Steel Crochet Hooks, each....2c
Patent Leather Belts, each....1c
American Maid Crochet Cotton ball.....5c
Dr. Parker and Hickory Waists all ages, each.....48c
Rust Proof Dress Clips, card.....2 1/2c
Paper Shopping Bags, each 10c
Buttons, every kind, card....1c
Darning Needles, pkgs.....10c
Gold Eyed Sewing Needles, pkg.....2 1/2c
Girle Hair Barrettes, ea. 15c
Hump Hair Pins, all sizes, pkg.....5c

Burgess-Nash—Downstairs Store

Hosiery School Hose

Medium weight black Hose in sizes 5 1/2 to 9 1/2 are priced unusually low at, pair, 15c.

2 for 25c
Kiddies Sox
Now is the time to lay in the summer supply of socks—while our assortment is so complete. There are plain, light colored ones with fancy tops, also dark background with fancy tops, all sizes, priced—

3 Pair, 50c
Burgess-Nash—Downstairs Store

Shoes at Low Prices for the Whole Family

1393 Pairs Women's Pumps \$2 98

Black or brown kid in one and two-strap styles. Made with flexible sole and military heel. Sizes 3 1/2 to 8 in B, C, and D widths. Pair \$2.98.

700 Pairs Men's Shoes \$3 98

Brown calf, Blucher or English last and black calf in Blucher last. Goodyear welt, solid leather soles; leather counters; rubber heels attached. Sizes 6 to 11. Pair \$3.98.

Children's Patent Leather

Summer shoes for little girls. Black patent leather with white cloth top. Lace styles. Sizes 5 1/2 to 8.

Pair \$1 49

Infants' First-Step Shoes

Soft little shoes in dainty colors; made with hand-turned soles. Some have slight imperfections that in no way impair the wearing qualities or the comfort of little feet. Sizes 1 to 4.

Values at—

Pair 69c
Burgess-Nash—Downstairs Store

For Men Men's Shirts

One big lot of dress shirts in both neckband and collar-attached styles are offered at this low price. They are made of madras and percale—most of them have slight imperfections but all are splendid values at—

\$1 45

Men's Caps

Spring caps in wide range of colors and styles offer a wide selection at this unusual price.

\$1 00

Burgess-Nash—Downstairs Store

For Boys Ideal Blouses

"Ideal" blouses carry their own story of service to the mothers who look for well made blouses. They are made of percale and madras.

98c
Play Suits
"Cowden" Play Suits of sturdy khaki drill and blue striped effects; some are trimmed in blue and red; also the "Little Marjory" suits are included in this lot, priced a suit—

\$1 49

Burgess-Nash—Downstairs Store

Women's Brassieres 37c

Innumerable styles in hook front or back, made of batiste, tulle or broche in pink or white. Sizes 32 to 46.

Women's Corsets \$1 00

Burgess-Nash Special made of coutil or batiste in white or pink in elastic or topless models. Lightly boned. Broken sizes.

Athletic Girdles \$1 95

Made of elastic combined with broche in low topless model. Medium skirt, extra supporters. White or pink. Size 22 to 30.

Seal Pax Athletic Suits 95c

Made of batiste or nainsook in plain and fancy weaves. Tailor finished. Broken sizes. Specially priced for Tuesday at 95c.

Burgess-Nash—Downstairs Store

Women's Union Suits 39c

These white gauze suits in regulation top are well made garments and will give more than the usual wearing service.

Sizes 4, 5, 6—39c
Extra Sizes
Sizes 7, 8, 9
50c

Burgess-Nash—Downstairs Store