

Article	O. R.—N. R.
Guano, manure, basic slag, and lime nitrogen	Free—Free
Gum—copal, damur, kauri	Free—Free
Gum amber, in chips	Free—Free
Gunpowder and explosives worth under 20c lb.	2c lb—Free
Same, worth over 20c lb.	4c lb—Free
Hair of horse, cattle &c., not manufactured	Free—Free
Hide cuttings, raw and blue stock	Free—Free
Hide rope	Free—Free
Hides of cattle, uncured	Free—Free
Hones and whetstones	Free—Free
Hoop or band iron for baling cotton	3-10c lb—Free
Hop roots for cultivation	Free—Free
Horns and parts of, unmanufactured	Free—Free
Ice and crude India rubber	Free—Free
Indigo, crude	Free—Free
Indigo, extracts	1/4c lb—Free
Indigo, carmined	10c lb—Free
Iodine, crude	Free—Free
Iodine, resublimed	20c lb—Free
Ipecac and jalap	Free—Free
Iridium, &c., combinations	Free—Free
Iron ore	15c ton—Free
Iron in pigs	\$2.50 ton—Free
Spiegel Eisen	\$2.50 ton—Free
Scrap iron and steel	\$1 ton—Free
Ferromanganese	\$2.50 ton—Free
Jet, unmanufactured	Free—Free
Joss stick and old junk	Free—Free
Kelp, kieserite, kyanite	Free—Free
Lac dye and lactarene	Free—Free
Lard	1 1/2c lb—Free
Lava and leeches	Free—Free
Skins for morocco, unfinished	5pc—Free
Skins for morocco, finished	15pc—Free
Bookbinders' skins	15pc—Free
Leather, band, band, belting	5pc—Free
Leather, grained, buffed, split	7 1/4pc—Free
Patent leather under 10 lbs.	27c lb—Free plus 15pc
Same, 10 to 25 lbs.	27c lb—Free plus 8pc
Same, over 25 lbs.	20c lb—Free plus 10pc
Upper leather	15pc—Free
Calfskins	15pc—Free
Other leather	15pc—Free
Leather in vamps and uppers	15pc—Free
Chamois skin vamps	30pc—Free
Boots and shoes of cattle skin	10pc—Free
Other boots and shoes	15pc—Free
Harness and saddlery	35pc—Free
Leather shoe laces	50c gross plus 10pc—Free
Lemon juice; life-saving apparatus	Free—Free
Limestone rock, asphalt, asphaltum and bitumen	50c ton—Free
Lithographic stones not engraved, litmus, loadstones, madder, magnesite, manganese ore, manna, manuscripts, crude marrow, marshmallow root or flowers, natural	Free—Free
Meats—Bacon and hams	4c lb—Free
Fresh beef, veal, mutton, lamb, pork	25pc—Free
Prepared and preserved meats	25pc—Free
Bologna sausages	Free—Free
Trophy and prize medals of gold, silver, copper, as honorary distinctions	Free—Free
Fresh milk	2c gal—Free
Cream, fresh	5c gal—Free
Condensed milk	2c lb—Free
Sugar of milk	5c lb—Free
Mineral salts, exaported; crude minerals, miners' rescue appliances and safety lamps, models of inventions, moss and seaweed not specially provided for, myrobolans fruit	Free—Free
Cut nails and spikes	4-10c lb—Free
Horseshoe nails, hobnails	1 1/2c lb—Free
Wrought iron or steel nails	1 1/2c lb—Free
Wire nails under 16 gauge	4-10c lb—Free
Wire nails under 1 inch	3/4c lb—Free
Selks	3/4c lb—Free
Horse, mule and ox shoes	3/4c lb—Free
Cut tacks, brads, or sprigs	3/4c per M—Free
Same over 16 oz to the 1,000	3/4c lb—Free
Needles, hand sewing and darning; newspapers, paper-covered periodicals, maroons, cocoanuts in shells, cocoanut meat not shredded, nux vomica, oakum	Free—Free

Article	O. R.—N. R.
Oatmeal and rolled oats	1c lb—Free
Oat hulls	10c 100 lbs—Free
Oil cake, oleostearin, orange and lemon peel, orchil liquid gold, silver, nickel and platinum ores, crude paper stock	Free—Free
Oils, Birch tar oil, cajuput oil, coconut oil, cottonseed oil, croton oil, ichthyol oil, palm oil, soya bean oil, olive oil unfit for food, Chinese nut oil, crude mineral oil, American fish and whale oil and paraffin	Free—Free
Cod liver oil	15c gal—Free
News and bookprint paper, valued under 2 1/2c lb.	3-16c lb—Free
Same, value 2 1/2c to 2 3/4c lb.	3-10c lb—Free
Parchment and vellum, mother of pearl and shells in natural state, personal effects of U. S. dying abroad, old pewter, philosophical and scientific apparatus for institutions, crude phosphates	Free—Free
Paris green and London purple	15pc—Free
Phosphorus	18c lb—Free
Photographic and moving picture films not exposed or developed	25pc—Free
Plants, trees, seeds, imported by Department of Agriculture; platinum unmanufactured ingots, vases, &c., plumbago, crude potash; sulphate of potash; carbonate of potash; caustic potash, not refined; nitrate and muriate of potash	Free—Free
Cyanide of potassium	12 1/2c lb—Free
Caustic potash, refined	1c lb—Free
Potatoes	25c bu—Free
Professional books, implements, tools, of immigrants; pulu; sulphate of quinia; alkaloids of cinchona bark, radium and its salts and rags, not specially mentioned	Free—Free
Railway bars, T rails flat rails	7-40c lb—Free
Rennets, raw or prepared	Free—Free
Rye	10c bu—Free
Rye flour	1/2c lb—Free
Sago, crude and sago flour	Free—Free
Sallein; salep; salop	Free—Free
Santonin	50c lb—Free
Salt in bags and packages	11c 100 lbs—Free
Salt in bulk	7c 100 lbs—Free
Sheep dip; shot gun barrels in single tubes, rough bored	Free—Free
Seeds; Cardamon, cauliflower, coriander, cotton, cummin, fennel, flower, clover, grass, hemp seed, mustard, rapeseed, evergreen seedlings	Free—Free
Celery seed	10c lb—Free
Shrimps, lobsters, other shell fish, silk cocoons and waste; raw silk not twisted; silkworm eggs; skeletons and other preparation of anatomy	Free—Free
Skins of hares, rabbits, dogs, goats, and sheep, undressed	Free—Free
Raw hides & skins	Free—Free
Arseniate of soda	1c lb—Free
Cyanide of soda	Free—Free
Sulphate of soda	\$1 ton—Free
Silicate of soda	3/4c lb—Free
Soda ash	3/4c lb—Free
Nitrate of soda	Free—Free
Soya beans	45c bu—Free
Natural history, botany and mineral specimens, for scientific collections; punk; spurs and stilt used in china making; postal stamps and canceled postal cds.	Free—Free
Statuary and sculpture casts for art educational models; regalia and gems imported for religious and similar purposes; rough burnstone; Cliffstone, Tripoli & sand; strontia	Free—Free
Steel engraved forms and plates for bonds, stock certificates, and securities	New—Free
Steel ingots, cogged ingots, &c., of lesser and similar process not containing high alloys	21.98pc—Free
Strychnine and its salts	15c oz—Free
Sulphur, refined	15.72pc—Free
Sulphur, sublimed or flowers	18.02pc—Free

Article	O. R.—N. R.
Sulphur, lac or precipitated, crude sulphur or brimstone and sulphur ore as pyrites	Free—Free
Sumac	\$3.10 lb—Free
Swine	\$1.50 head—Free
Swine for breeding	Free—Free
Cattle not 1 year old	\$2 head—Free
Other cattle, not worth \$14 head	\$3.75 head—Free
Same, worth over \$14 head	27 1/2pc—Free
Sheep, not 1 year old	75c head—Free
Sheep, over 1 year old	\$1.50 head—Free
Tagua nuts, tamarinds; crude material for tanning and dyeing	Free—Free
Talcum and French chalk, unground	New—Free
Tallow	1/2c lb—Free
Quebracho extract	3/4c lb—Free
Tapioca, tapioca flour, cassava, tar and pitch of wood, tea and tea plants, teeth, terrajaponica, tin ore, black oxide of tin, tin in bars, tobacco stems	Free—Free
Tungsten ores	10pc—Free
Turmeric, turpentine, turtles, uranium, valonia, vegetable or mineral wax, whalebone, unmanufactured	Free—Free
Old type, stereotype metal and linotype composition, fit only for remanufacture	Free—Free
Wafers, unleavened, not edible	Free—Free
Wearing apparel, articles of personal adornment, toilet articles and like personal effects arriving in the U. S. (not merchandise)	Free—Free
Wheat	25c bu—Free
Wheat flour, semolina	25pc—Free
(Note.—Attached to the provision for free wheat, wheat flour, semolina, is a proviso that wheat shall be dutiable at 10c a bushel, wheat flour at 45 cents a barrel, and semolina at 10 per cent when imported directly or indirectly from the country which imposes a duty on wheat, wheat flour or semolina imported from the United States.)	
Barbed wire	23.44pc—Free
Witherite, zaffer	Free—Free
Logs & rd. timber	Free—Free
Kindling wood	Free—Free
Timber, hewn, not sawed	1/2c cu ft—Free
Sawed boards of white wood, sycamore and basswood	50c M ft—Free
Sawed lumber not specially named	\$1.25 M ft—Free
Firewood	Free—Free
Fence posts	Free—Free
Clapboards	\$1.25 M—Free
Laths	20c M—Free
Pickets	10pc—Free
Staves	10pc—Free
Shingles	50c M—Free
Ship planking and timber	Free—Free
Wood flour	35pc—Free
Rough cab. woods, such as box cedar, ebony, mahogany, rosewood, walnut, &c.	Free—Free
Rough sticks of bamboo, melacca, orange &c., for umbrellas, whips, fishing rods or canes	Free—Free
Mechanically graded wood pulp, and chemical wood pulp bleached and unbleached	\$11.39pc—Free
Wool of sheep, unmanufactured, until Dec. 1, 1913	43.61pc—43.61pc
Wools, unman'd after Dec. 1, 1913	43.61pc—Free
Wool noils, until Dec. 1, 1913	20c lb—20c lb
Wool noils, after Dec. 1, 1913	20c lb—Free
Wool wastes of various kinds after Dec. 1, 1913	20c lb—Free
Original paintings in oil water or other colors, pastels, original drawings, &c., original sculptures or statuary, the professional productions of sculptors only, &c.	Free—Free
Works of art, except rugs and carpets, collections illustrating art progress and	

Article	O. R.—N. R.
artistic antiquities over 100 years old	Free—Free
Works of art, &c., bro't by professional artists and lecturers for temporary exhibition	Free—Free
Works of art produced by American artists temporarily abroad	Free—Free
Works of art for presentation to nation, state, city, or to religious college or public institutions, except stained glass windows	Free—Free

**FEATURES OF THE INCOME TAX IN THE NEW TARIFF LAW.**

Returns made thus far to the Internal Revenue Service indicate that 425,000 persons in the United States will be affected by the income tax.

The incomes covered are:

Those of all citizens of the United States residing at home or abroad.

Those of all persons residing in the United States although not citizens.

All net incomes from property and from every other business, trade or profession carried on in the United States by persons, aliens or citizens, residing elsewhere.

The tax to be paid is:

Normal tax, 1 per cent per annum upon the amount of net income exceeding \$3,000 for individuals and above \$4,000 for husband and wife living together.

Additional tax, 1 per cent on net incomes between \$20,000 and \$50,000; 2 per cent on incomes between \$50,000 and \$75,000; 3 per cent on incomes between \$75,000 and \$100,000; 4 per cent on incomes between \$100,000 and \$250,000; 5 per cent on incomes between \$250,000 and \$500,000; 6 per cent on incomes exceeding \$500,000.

Included in Net Income—All gains, profits and incomes derived from salaries, wages or compensation for personal services of any kind, professions, business, trade or commerce, sales or dealings in property, interest, rent, dividends and securities.

Deductions Allowed.—Necessary expenses actually incurred in carrying on any business from which the income arises.

All interest accrued and payable within the year on indebtedness.

All national, state, county, school and municipal taxes.

Losses actually sustained during the year in connection with the business from which the income is derived.

Debts actually ascertained to be worthless.

Deductions Not Allowed—All personal, living and family expenses. Taxes assessed against local benefits. All expenses of restoring property or making good the exhaustion thereof for which an allowance has been made. Amounts paid for new buildings, permanent improvements, or betterments made to increase the value of any property.

Exemptions—Interest upon the obligations of a state or any political subdivision thereof.

Interest upon the obligations of the United States and its possessions.

The compensation of the present President during the term for which he has been elected.

The compensation of Judges of the Supreme and Inferior Courts of the United States now in office.

The compensation of all officers and employees of a state, or any political subdivision thereof, but not including Senators and Representatives in Congress.

Three thousand dollars shall be deducted from the net income above ascertained of each person and \$1,000 for husband and wife living together.

The taxpayer must file a return with the Internal Revenue collector by March 1, 1914, showing all sources of income and the deductions to which he is entitled.

All incomes are to be computed by the calendar year, but taxes for the first year will be levied only from March 1, 1913, to December 31 next.

Notification of assessments will be sent out by the Government before June 1 next.

Taxes must be paid by June 30.

Failure to file a return means a fine of from \$2 to \$500.

A fraudulent return makes the taxpayer liable to a fine of \$2,000 or imprisonment for one year, or both.—Cincinnati Enquirer.

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