

Internal Revenue Collector Explains 1924 Taxation Act

25 Per Cent Cut in Levy on Incomes Analyzed—Administrative Work Starts at Once.

Work on the administration of the revenue act of 1924 was begun immediately upon the passage of the new act. New regulations relating to the income, estate, excise, special, stamp and other taxes are being prepared and will be issued at the earliest practicable moment, according to the collector of internal revenue of the district of Nebraska.

The provision for a 25 per cent reduction on the income tax of individuals for the year 1923, is not applicable to corporations.

If one-fourth of the tax was paid on or before March 15, payment of one-half of a similar amount satisfied the June 15 requirement. The tax, remaining unpaid after June 15, may be paid in equal installments on or before September 15 and December 15, respectively.

Taxpayers, who paid in full the amount of tax shown on their returns, will receive a refund of 25 per cent without requirement of filing a claim.

Returns, under the 1924 act, are required of every single person whose net income for 1924 was \$1,000 or more, or whose gross income was \$5,000 or more, and of every married person whose net income was \$2,500 or more, or whose gross income was \$3,000 or more. The 1924 act provides that, if a married couple has an aggregate net income of \$2,500, or an aggregate gross income of \$3,000, or whose gross income was \$5,000 or more, or the income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate net income. Married persons not living together, such as divorcees or persons separated by mutual consent, are classed as single persons.

Exemption for single persons is \$1,000. Married persons, living together, and heads of families are allowed an exemption of \$2,500, regardless of the amount of net income. An additional credit of \$400 is allowed for each dependent if such dependent is under 18 years of age or incapable of self-support because mentally or physically defective. This \$400 credit is not allowed for the husband or wife of a taxpayer, though one may be totally dependent upon the other.

Under the revenue act of 1924 the status of the taxpayer is determined by apportionment in accordance with the number of months the taxpayer was single, married or the head of a family. For example, a taxpayer who marries on July 1, 1924, will be entitled to an exemption of \$1,750. For the first six months of the taxable year he is classed as single, entitling him to an exemption of \$500, one-half of the \$1,000 exemption allowed a single person, and for the last six months he is classed as married, entitling him to an exemption of \$1,250, one-half of the exemption allowed a married person. In such computation, a fractional part of a month is disregarded unless it amounts to more than half a month, in which case it is considered a full month.

These figures are based on the assumption that the return is made on the calendar year basis.

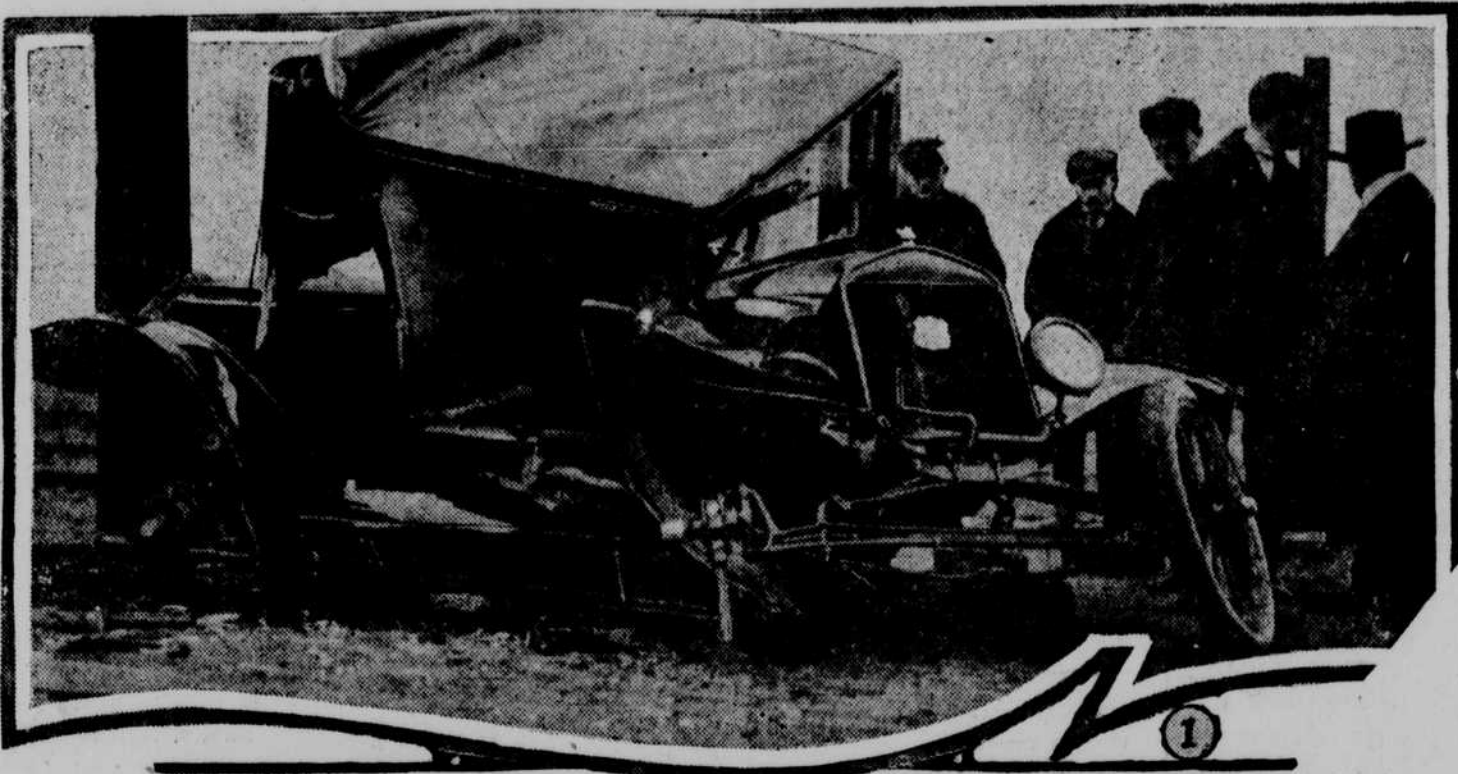
The normal tax rates are 2 per cent on the first \$4,000 of net income in excess of the personal exemption and the credits for dependents, etc.; 4 per cent on the next \$4,000 and 6 per cent on the balance. The surtax rates range from 1 per cent on net incomes between \$10,000 and \$14,000, to 40 per cent on net incomes in excess of \$500,000.

A special provision is that all net income up to \$5,000 is deemed to be earned income. On this amount the taxpayer is entitled to a credit of 25 per cent of the amount of the tax. For example, a taxpayer, unmarried and with no dependents, whose net income for 1924 is \$5,000, is allowed a personal exemption of \$1,000; the tax of 2 per cent on the \$4,000 of taxable income is \$80, one-fourth of which, or \$20, may be deducted.

In no case is the earned net income considered to be in excess of \$10,000. A taxpayer, who receives a salary of \$200,000 can claim only \$10,000 as "earned net income."

In the case of a married man with no dependents, whose earned net income is \$7,000 and who has other income of \$1,500, a total of \$8,500, the tax, without the benefit of the 25 per cent reduction, would amount to \$160—\$85,000 less a personal exemption of \$2,500, equalling \$6,000, on which the tax on the first \$4,000 at 2 per cent amount to \$80, and on the next \$2,000, at 4 per cent, to \$80.

One Good Reason Why Omaha Motorists Should Have Brakes Tested



Ifre is a good reason why you should have your brakes tested during brake testing week, which begins Monday. On this occasion it was a telephone pole and not a "kiddie" that got hit. Often it's the other way. The testing is to be done free, on Capitol avenue between Fourteenth and Fifteenth streets.

Test your auto brakes and save some child from the life of a cripple. Remember that children will run into the street after balls, that they must play, and that sometimes they will play in the streets, despite the admonitions of their parents.

And remember this, don't hesitate to take advantage of the free brake-testing facilities, which are being provided for all Omaha motorists on Capitol avenue between Fourteenth and Fifteenth streets, beginning at 8 next Monday morning.

All right-minded motorists take every possible precaution to avoid accidents.

Faulty Brakes Treacherous. But brakes are sometimes neglected.

ed. And neglected brakes are treacherous. Experts have proved that a big majority of automobile accidents are due to faulty brakes.

To run down some innocent pedestrian, especially if that pedestrian should happen to be a child, inflict not only pain on the victim, but unending remorse.

The Omaha Bee, with the co-operation of Police Commissioner Henry Dunn and the Omaha Automobile Trade's association, is offering an opportunity for one week, beginning Monday, for all motorists to have their brakes tested.

If the brakes are in good working order you will be presented with a sticker for your windshield. This sticker will mean a lot in Omaha. It will classify you as a careful, conscientious driver; as a good citizen.

Service Entirely Free.

There are no obligations accruing from the brake tests. They cost nothing and the experts who will conduct them have only one desire, and that is to help make the streets safe for you and your children.

Should it develop that brakes aren't working as they should, the experts will tell exactly what is needed to make them right. They will specify no special materials, and no certain places where they should be fixed.

Brake test weeks similar to the one which is to start in Omaha Monday are being held in the larger cities of the country. Marcus Dow, president of the National Safety Council and a leader of the National Brake Inspection movement, is sponsoring these weeks.

Legislation Desired.

Eventually it is hoped that statutes will be enacted in all states governing brakes and brake testing. The safety code on brakes and brake testing is being sponsored jointly by the American Engineering Standards committee, the American Automobile association, the Bureau of Standards, Department of Commerce and the Society of Automotive engineers. These organizations are now trying to revise ordinances that will be nationally accepted.

Burgess Bedtime Stories

By THORNTON W. BURGESS

"The queer how things may be hidden, when often they are plain." —Mrs. Hummer.

Hidden Though in Plain Sight

Feathered folk are very much like human folk. There is just as much difference in them. Some are lazy, while others are great workers. Some are careless while others are very careful. Some do not seem to care how they look, while others take the greatest care of their personal appearance. Some are very, very fussy about their nests and insist that they must be just so, while others do not seem to care what their nest looks like, so long as they will hold the eggs and babies.

Mrs. Hummer the Hummingbird is one of those who is very, very particular. She is a very dainty little person herself, and everything around her must be dainty. So she builds the daintiest of nests, Jenny Wren had told Peter the truth when she said that Mrs. Hummer's nest looked like nothing in the world so much as a knot, a lichen-covered knot, of the tree in which it was built. Every little bit of lichen was placed with the greatest care. It looked as if it had always grown there.

Now, there was some people who might think that such care and pains to have everything just so were not worth while. But Mrs. Hummer knew better. She knew that they were worth while. You see, she knew that the more perfectly that tiny nest was covered with those lichens the less likely it was to be recognized if seen. It wasn't hidden under anything or behind anything. It was in plain sight of any of the feathered folk who might happen to alight on that branch. Yet it was hidden. It was hidden in plain sight because it was made to fit so perfectly with its surroundings that it seemed a part of them.

So it was that, when at last there were two tiny white eggs in it, eggs no bigger than the smallest sized bean, Mrs. Hummer began sitting on them without a worry of any kind. Time and again other feathered folk alighted close beside her yet did not see her. You see, she was careful not to move. Sometime she would chuckle down inside. Once Welcome Robin alighted so close that he could have reached out and touched her. But he didn't see her nor the nest at

all. She never left it when anyone was near to see her go. She never returned to it when she was at all likely to be seen.

So Mrs. Hummer kept her secret.



She kept her bright eyes fixed on Chatterer. Not even Hummer himself knew where that nest was. Many a bird bigger and stronger

by far than Mrs. Hummer had more cause for worry than had she, even when the tiny white eggs had become to tiny birds no bigger than bees. Once Chatterer the Red Spurred came running out along that branch. Mrs. Hummer was on the nest. She didn't move. She kept her bright eyes fixed on Chatterer, but kept perfectly still. She knew that Chatterer's eyes were sharp. She knew that there was little he missed. But even when he had run out almost to the nest she continued to sit there motionless. She knew by the look in his eyes that he hadn't seen that nest, and she had a feeling that he wouldn't. He didn't. Just before he reached it he jumped across to another branch, and again all was well.

(Copyright, 1924.)
The next story: "Mrs. Prickly Porky."

Corn Showing Half Crop. Glenwood, Ia., June 20.—Corn is about 50 per cent of a stand in western Mills county, which is the best corn county in Iowa.

MRS. HOYT IS GLAD TO TELL HER EXPERIENCE

"After All Tanlac Has Done for Me I'm Glad to Make a Statement," She Says.



"After all Tanlac has done for me I am glad to make a statement to be used in letting everybody know what a wonderful medicine it is," these are the grateful words of Mrs. W. E. Hoyt, 823 L street, Lincoln, Neb.

"Before I took Tanlac indigestion broke up my rest at night and wouldn't let me have any peace during the day. I only weighed 27 pounds, and became so nervous, weak and dizzy that I couldn't trust myself to walk across the street.

"Tanalac corrected all my stomach misery and gave me such a ravenous appetite that I soon got back to my normal weight and strength, and now I am feeling fine. I have six children, keep four of them in school and have lots of work to do about the house and Tanlac has given me energy and strength to meet all my requirements. To me there's nothing like Tanlac."

Tanalac is for sale by all good druggists. Accept no substitute. Over 40

million bottles sold. Take Tanlac Vegetable Pills—Advertisement.

Muny Gasoline Goes to 13 Cents

"Loan" of Fuel to Neighboring Station "Noticed" by Elrod.

Omaha's "gasoline war" is becoming more complicated every day. With a cut in "muny" gasoline, to 13 cents Friday morning comes word from Benjamin Elrod, the first of the cut price dealers who is now selling at 14 cents, that gas was being delivered from the muny station to the Service Oil company at Eighteenth and Izard, another 13-cent station, late Thursday night.

When questioned about it, Commissioner Hopkins who runs the "muny" station said: "we just loaned them a couple of loads—they couldn't get their car spotted. It was just same thing for Elrod if he needed it."

The dropping of the price at the "muny" station makes three now selling at 13 cents, the mystery station and the Service Oil company being the other two.

Commissioner Hopkins made the following statement this morning: "We cut the price of our gas to 13 cents a gallon this morning because we can sell gas at that price and we feel that the people ought to get the benefit of it."

Elrod believes that the "muny" station is selling at a loss now in the anticipation of a lower refinery cost.

"I'm doing just a plain straight forward business here, I'm not trying to run anybody else out of business," he said. "I'll be selling gas at a fair market for a long time."

Jokesters Must Make 'Em Original

Mark Twain Cites 17 Bases Upon Which to Build.

Where to See Local Lafe Today.
Victoria Theater Omaha
Lafayette Theater Central City, Neb.
Empress Theater Central City, Neb.
Electric Theater McCook, Neb.
Rex Theater Albion, Neb.
Auditorium Hastings, Neb.

Mark Twain once said that there were only 17 original jokes in the world, and all the others were in some way modifications of these. And judging from the many repeaters that are received by the Local Laf editor of The Omaha Bee, Mark was right.

Master jokes, belonging to the original 17, only crop up once in many years. But original variations of these master jokes should not be so extremely difficult to create.

Simply to repeat a joke that you have heard elsewhere is to follow the path of least resistance. It puts your joke in competition with the many others that are being received each week by the Local Laf editor.

But to sit down and think up an original twist of humor is to give yourself a start over the rest of the field which is hard for them to overcome. For the Local Laf editor is always willing and anxious to accord recognition for originality.

It will pay you to bear that in mind. Make your jokes ORIGINAL.

Three Mexican Laborers Driven Out of Cuba, Kan.

Cuba, Kan., June 20.—Three Mexican laborers were driven out of the Burlington railway to work on the section under the local foreman Thursday afternoon were visited by a delegation composed of about 25

citizens and requested to leave. The foreigners were given quarters in a bunk car in the railway yards for the night, and later were frightened into leaving their bunks. They hid in the yards until shortly before daylight, when they left on foot, following the tracks to Morrowville, 15 miles to the north.

Here's Comfort for You!

Instantly--when you slip into a Bond Tropical Worsted Suit—you'll feel like a new fellow. Cool! Fresh! Comfortable! As light and airy as a lake breeze.

---and what's more you'll not only be comfortably cool—but you'll have that well-groomed look that every good dresser demands.

Bond's Feather Weight Tropical Worsted Suits

"True Blue" Through and through
Bond's All Wool Blue Serge Suits
Popular the year 'round, but they gain favor in the summer time. \$25

Sensible—Seasonable—Reasonable!
\$15.

Bond's Genuine Palm Beach 2-Pants Suits
There isn't a warm thread in genuine Palm Beach Cloth. Dark colors and light colors in sizes to fit every man.
\$16.50

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1514 Farnam St.

Open Saturday Till 9 P. M.

NEW YORK CHICAGO CLEVELAND DETROIT AKRON TOLEDO PITTSBURGH YOUNGSTOWN
LOUISVILLE COLUMBUS CINCINNATI ST. LOUIS KANSAS CITY LORAIN OMAHA BUFFALO

We Can Fit You!
Your size makes no difference to us. The short man—the tall man and the average man can be fitted correctly.

All Wool White Flannel Trousers Striped and plain \$7.50

Klan Organized at Harvard.

Harvard, Neb., June 20.—Handbills announcing that the Ku Klux Klan had organized in Harvard were distributed here this week. The dodgers declared the Klan was working for law enforcement and "a better and cleaner city."

RIALTO
LEW CODY MARGUERITE COURTOT In James Oliver Curwood's **JACQUELINE**
Blanche Sweet
Returns Showing **HAROLD LLOYD "Sailor Made Man"**

Vaudeville—Photoplay
WORLD
PALO & PALET
4 Girton Girls And Other Star Acts
On the Screen **BLANCHE SWEET** in the "Palace of the King"

NEIGHBORHOOD THEATERS
GRAND - - - - - 16th and Binney
ELEANOR BOARDMAN in "THREE WISE FOOLS"
BOULEVARD - - - 33d and Leavenworth
Amateur Vaudeville
Colleen Moore in "The Huntress"
LOTHROP - - - - - 24th and Lothrop
HOOT GIBSON in "THE RAMBLIN' KID"

EMPRESS STARTS TODAY
Bert Smith Follies

MOON STARTS TODAY
RICHARD TALMADGE "IN LET'S GO"

SUN STARTS TODAY
"DAUGHTERS OF TODAY"

ONLY 3 MORE DAYS Running Races!
Ak-Sar-Ben Field---Rain or Shine
SATURDAY, JUNE 21 STOCKYARDS DERBY
General Admission \$1.00 Plus Tax—Autos Free. Reserved Seats on Sale at Beaton Drug Co., Fontenelle Hotel, Unit-Decekal Drug Co.
Races End June 24