

EXPLAINS INCOME TAX LAW

Ross Hammond Turns Light on Some of the Dark Places

FAVORS UNIVERSITY REMOVAL

Internal Revenue Collector Tells Hearers How They Can Save Money by Living Apart from Their Wives.

A double attraction held the boards before the Rotary club at its dinner at the Henshaw last night. Ross L. Hammond, editor of the Fremont Tribune, president of the Nebraska Association of Commercial Clubs and collector of internal revenue for the district of Nebraska, discussed the income tax and finished with a few words, urging the removal of the university from Lincoln to the state farm, while Emmet Tinley of Council Bluffs explained that all the good and perhaps some of the bad in Nebraska politics really came from Iowa.

Effect Different. The original intention of the income tax law seems to have been to place a premium on matrimony, said Mr. Hammond, "but the effect of the law is somewhat different. The single man is given an exemption of only \$3,000; the married man has an exemption of \$4,000; but on the other hand, the married man, separated from his wife, has an exemption of \$3,000, and his wife as an individual likewise has an exemption of \$3,000, so

that the two together, if living apart, would have a combined exemption of \$6,000, or \$2,000 more than a married man who lives with his wife. Such is the common difference between the intention and the operation of a law." From the first returns made to the office here, Mr. Hammond said that it seemed probable that every one of the 200,000 persons who would be compelled to pay the tax, presented a different case. He further explained that the abolition of the \$3,000 exemption, which had formerly been granted corporations, was abolished, and that as a result, some 1,000 Nebraska corporations would be forced to pay an income tax, whereas only a few more than 400 such institutions had paid the excise before this law was put in effect.

Seemingly Double Tax. The new law, in my opinion, likewise compels the payment of a tax received by corporations from the stock which they may hold in other corporations," said Mr. Hammond. "This is seemingly a double tax on all holding corporations, since the tax on the dividends which they receive is paid first at the source and then again paid by the corporation which holds such stock. It is apparently the idea of the framers of the law to abolish by such taxation these holding corporations which, according to some recently proposed legislation, are against public policy. The great trouble with personal accounts seems to be that individuals do not keep an accurate account of their receipts and expenditures as do corporations, and therefore may find more difficulty in proving that they are not entitled to pay the tax, than a corporation."

with her bad example in politics, I presume it is up to us to purify the stream which we have fouled, and that is the reason you have selected a native Iowa man for your election commissioner," said Emmet Tinley of Council Bluffs in referring to Harley G. Moorhead, who presided at the dinner. "The first representative of Nebraska in congress was an Iowa man who lived in Iowa, and the little paper of Council Bluffs chronicled that the Hon. Mr. Moorhead had passed through the city en route to Washington, where he would represent Nebraska. As a matter of fact, he passed out of instead of through Council Bluffs, really walking past the office of the little publication. Likewise, about a third of the members of the first state assembly of Nebraska was composed of residents of Iowa, and fully one-third of the western half of the counties of the state of Nebraska were organized by Iowa men who held elections, and then filled the majority of the offices."

RABBI COHN TO SPEAK ON MOHAMMEDANISM. Rabbi Frederick Cohn will give the third lecture of the series on religion this evening at Temple Israel. This number is to be on Mohammedanism. Preceding the lecture and starting at 7:30 o'clock there will be a half hour of music upon the organ.

Clean Bandages don't have to be used very often when you use Bucklen's Arnica Salve. Safe, sure and heals quickly. All druggists. 25c-Advertisement.

DINE WESTERN EDUCATORS

Commercial Club Host to Heads of Five Great Schools.

DINNER INFORMAL AND HAPPY

Wit and Wisdom from the Guests Delights the Diners, and Slight Intimation of Report is Heard.

The Commercial club had for its guests Wednesday at an informal dinner presidents of four western universities—President Thompson of the University of Ohio, President Vincent of the University of Minnesota, President Van Hise of the University of Wisconsin and Chancellor Avery of the University of Nebraska—and the head of one of the great agricultural schools of the country, President Snyder of the Michigan Agricultural college.

These gentlemen had been at Lincoln on invitation to look over the situation of the University of Nebraska and to express an opinion as to the advisability of removing the schools from the downtown campus to the state farm. The entertainment in Omaha was merely to allow the leading business and professional men of the community to show their appreciation of the interest taken by the heads of other state schools in the affairs of Nebraska. Some 200 men and women were in attendance.

"Prexy" Vincent a Hit. Dr. Vincent of Minnesota was elected to open the speaking because of an arbitrary railroad's time schedule and because the other presidents were his seniors and therefore enjoy the privilege of leaving their younger brethren. Dr. Vincent is some "opener." In thirty minutes he had cut loose with a volume of repartee which brought the house down and some of the men laughed so long and heartily they shook the pins carnations out of their coat lapels. Dr. Vincent spared no words in "joking" his fellow professors and his efforts were so successful that even they themselves laughed. He made his escape instantly after the conclusion of his talk, so that Chancellor Avery was not allowed to quip him about the defeat of his foot ball team on October 17 last.

Dr. Avery was second on the program. After relating his favorite story, the tale of the three admirers of Billy Bryan who voted for him for every and all offices, he thanked the college gentlemen for the solicitude in the interests of the University of Nebraska and the retired gracefully in favor of the visitors. In eulogy of the farmer, Dr. J. L. Snyder of the Michigan Agricultural college delivered quite an interesting little eulogy of the farmer. He concluded his speech by asking every business man to carefully consider the questions of good roads, rural credits and better transportation. Dr. W. O. Thompson of Ohio university and Dr. C. R. Van Hise of Wisconsin held down the heavy positions and rendered the orations of the evening. Dr. Thompson spoke of the higher standard of living of the present day and Dr. Van Hise spoke of which he complimented the west for its superiority over the east in the line of educational advantages. George Coupland, one of the regents of the University of Nebraska, concluded the evening with a short talk. Hon. John

L. Webster was chairman, while John L. McCague, the other "visitor," spoke for Omaha and the Commercial club. Will Favor Removal. Previous to the speaking Dr. Vincent of Minnesota unintentionally let slip the intimation that his report of the board of college presidents would advocate removal of the university campus from the center of Lincoln to the present site of the state farm, several miles from the congested city. Dr. Vincent would make no positive assertions, but he did say that the consensus of opinion among the college presidents coincided with that of the Nebraska public, which is to the effect that the removal would be judicious. No official proclamation of the report

was made by any of the men in Omaha last night and it is not known if the report has been made as yet.

SPARK PLUGS ARE STOLEN FROM AUTO AT CURBING

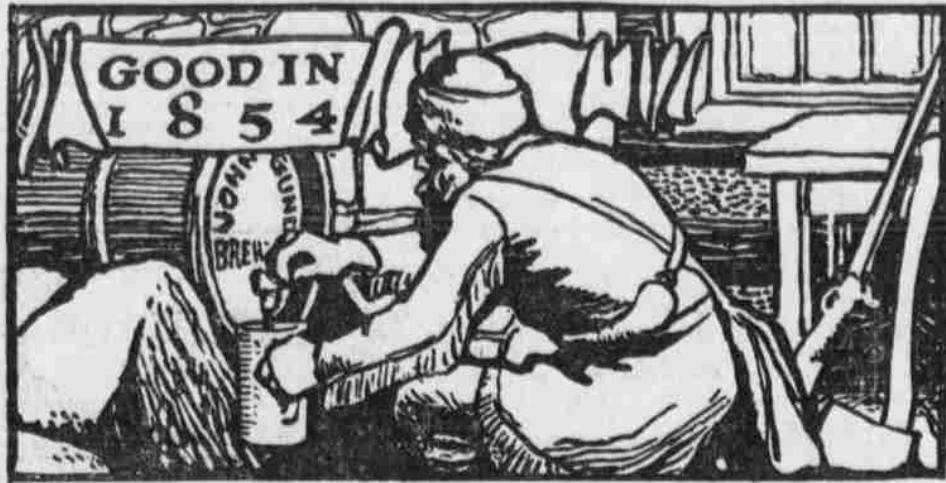
J. W. Robbins, 1902 Farnam street, reports to the police that while he was attending a reception for the new pastor at the St. Mary's Avenue Congregational church, some one stole spark plugs from his automobile. It is said that a number of lap robes were taken from other cars nearby at the same time, but no report of their loss has been made to the police.

In One Minute! Clogged Nostrils Open—Cold and Catarrh Vanish

Stops Nasty Discharge, Clears Stuffed Head, Heals Inflamed Air Passages and You Breathe Freely.

Try "Ely's Cream Balm." Get a small bottle anyway, just to try it. Apply a little in the nostrils and instantly your clogged nose and stopped-up air passages of the head will open; you will breathe freely; dullness and headache disappear. By morning the catarrh, cold-in-head or catarrhal sore throat will be gone. End such misery now! Get the small

bottle of "Ely's Cream Balm" at any drug store. This sweet, fragrant balm dissolves by the heat of the nostrils; penetrates and heals the inflamed, swollen membrane which lines the nose, head and throat; clears the air passages, stops nasty discharges and a feeling of cleansing, soothing relief comes immediately. Don't lay awake tonight struggling for breath, with head stuffed, nostrils closed, hawking and blowing. Catarrh or a cold, with its running nose, food mucus dropping into the throat, and raw dryness is distressing but truly needless. Put your faith—just once—in "Ely's Cream Balm" and your cold or catarrh will surely disappear. Agents, Sherman & McConnell Drug Co.—Advertisement.



Good Since 1854

1914 marks our 60th anniversary, our 60th year of brewing the most perfect beer man can brew.

We are proud of our record, proud that

Gund's Peerless Beer

is the popular family beverage and that the family health and happiness it creates at thousands upon thousands of firesides makes more true the saying "there's no place like home." Of unequalled flavor, purity and mellowness Peerless aids digestion and refreshes and nourishes the body. Keep a case in the cellar.

Order today. Don't forget to toast our 60th birthday. Ask your dealer.

John Gund Brewing Co. La Crosse, Wis.

W. C. HEYDEN, Mgr. Phone: Bell Douglas 621; Automatic A-2344 CARL FURTH, Distributor 716 S. 16th Street, Omaha, Neb. Phone: Bell Douglas 4634; Automatic A-2328

