

THE SEAL
BURNASCO
OF QUALITY

BURGESS-NASH CO

"EVERYBODY'S STORE"

16th. & HARNEY ST.

AN EXPOSITION OF NEW THINGS FOR SPRING

NEW ELECTRIC SIGN AT SIXTEENTH AND FARNAM STS.

Made by Thomas Cusack Co.

This huge sign was designed and built by the Thomas Cusack Co., and is one of the largest signs ever erected in the west. It is fifty-five feet long and 40 feet high. The shadow effect in red lights for the large letters in the name is absolutely new, and will prove to be a very attractive feature of the sign.

The seal at the top of the sign will produce a golden light and will burn constantly. The ribbon border effect will be green with a steady twinkling light. The bottom line is arranged as to permit new announcements to be made from time to time.

Current Furnished by Omaha Electric Light & Power Company

On Saturday night the electric current for this mammoth sign at Sixteenth and Farnam streets will be turned on by the Omaha Electric Light & Power Company. This company had charge of the special wiring for the new display and also furnishes the current for most of the electric signs in the city. It has always encouraged the use by merchants of large electric displays, and as a result Omaha is rapidly becoming one of the best illumined cities in the country.

DR. JAMES T. KINSLER DEAD

Succumbs to Paralysis After Many Weeks of Lingering.

WELL KNOWN TO OMAHA PEOPLE

Veteran Army Surgeon and Physician and for Years Pharmacist in This City—Argent Church and Lodge Worker.

Dr. James T. Kinsler died at noon at his residence, 334 Dodge street, after lingering for weeks with paralysis. Some weeks ago when stricken it became apparent that he could not long survive, so his family was as much prepared as possible for the end.

Dr. James Thomas Kinsler was born near Lockport, N. Y., in 1842. He served his country in the civil war as a surgeon and saw a vast amount of strenuous campaigning. After the war he settled down to the practice of medicine, coming to Omaha with his family in 1887. He decided not to pursue his practice here for a time, but engage in the drug business, and this he did by opening a large and well appointed drug store at 1367 Farnam street.

From the very first he prospered and

in 1901 opened another drug store at the corner of Sixteenth and Farnam, continuing both until 1902, when he disposed of the original place and in 1903 sold the other and went back to New York City to undergo a post graduate course in medicine and surgery, the old longing for practice again manifesting itself.

After a few years more of practice in Omaha he returned in 1909 to Buffalo, which is not far from his birthplace, and remained there until about five years ago, when, after the death of a daughter, he and Mrs. Kinsler felt they must be nearer their other children and their families.

Dr. Kinsler was a man of large heart and deep, tender affection and to the very last found solid comfort in the love and association of members of his family.

Two daughters have died, and the remaining children, all of Omaha, are James C., attorney, the eldest; A. V., lumberman, and Miss Blanche, the constant companion of her venerable father and mother.

Dr. Kinsler was a member of the Elks, Knights of Columbus, Loyal Legion and a military surgeons' society. He was a life-long and devout Catholic and had lived the closing days of his life more closely than ever in the faith of his church.

Tips on the Income Tax

By Rose L. Hammond, Collector Internal Revenue, District of Nebraska.

By reason of the widespread interest in the new income tax law, which interest is increased by the near approach of the period for making returns of income schedules for 1913, I believe the newspapers may perform a public service by giving space to the statements at this time of a few elementary facts. Already they have contributed in a most valuable way to this end and acknowledgment is made of such assistance to the collecting power as well as to the public.

When Filings Must Be Made.
Returns must be made before March 1 by persons subject to the tax and by all corporations, under penalty for failure to file within the required time. Corporations must report for the whole of the year 1913 without the \$5,000 exemption allowed under the old law. They must pay the tax of 1 per cent on dividends or stock held in other corporations though the latter have already paid 1 per cent thereon. They may establish fiscal years, best suited to their convenience, for which to report instead of the calendar year, but they must first designate such fiscal year by giving notice to the collector. These are the principal changes as to corporations.

The net profits both for those and for individuals are to be ascertained in some practical manner though the government demands no certain system of accounting. Whatever method will accurately disclose the essential facts will be satisfactory. Partnerships need make no returns as such. The partners account for their profits as individuals, whether the partnership has distributed such profits in dividends or not. Partnerships must make return upon demand of the collector when he suspects there has not been a proper accounting by the partners of the firm's profits.

Who Must File.
No person needs to file a return for 1913 unless his or her net income from March 1 to December 31 was in excess of \$2,500. Dividends of corporations (which have already paid the tax) may be disregarded. The \$2,500 for the ten months

of the law last year must be reported from other sources to necessitate filing a return, and salaries drawn from the state or any political subdivision thereof are excluded in determining this \$2,500 minimum, exemption, and are under no circumstances to be entered as income. When dividends received from corporations reach a sum in excess of \$5,000 with other income, they must be reported for the purpose of assessing the surtax, or additional tax, which begins at that point. Below that sum dividends are not to be reported in any return.

The Married Exemption.
Married persons, if living together, are entitled to a specific exemption for the ten months of 1913 of \$3,333.33. If the husband makes the report he must include the wife's income if she has any. Both may sign the report, or the husband may indicate by writing on the report that the figures given include the income of the wife. If both have incomes of more than \$2,500 for the ten months, separate reports may be made, but both together can take only the \$3,333.33 specific exemption. Either may take it all, or they may prorate it in such proportion as they choose.

As to Farmers.
A new special ruling just made by the department holds as to farmers that they shall take the value of their produce, including live stock grown in 1913, as the basis of their return. The live stock brought over from the previous year will be accounted for only for its increased value. Field products, whether sold or not, will be taken into account by inventory at market value on December 31. When this is sold, at a greater or less price than invoiced, an increase or decrease will be accounted for in the return for the year it is sold. In other words, the farmer must account for his profits in the same manner the merchant does, otherwise his living expenses, so far as they are of produce grown, will in effect be deducted by him, which is permissible on the part of no one. In determining his profits, the farmer is permitted to charge against his income every cost of operation outside his family liv-

ing expenses. He must not charge up interest or investment unless such amount of interest has been paid by him. Fair wages for himself and all helpers, except domestic servants, may be included.

Professional Men.
Professional men, such as lawyers and doctors, are to determine their gross income by cash received and collectible accounts accruing for the taxable period. Against this may be charged all office expenses and traveling expenses incident to their practice. The lawyer's expenditure for books is an investment, though he may make some deduction for their depreciation and obsolescence. So with the doctor's equipment. The doctor who also dispenses drugs with his prescriptions may consider their cost as a deduction. Upkeep of team or auto used exclusively in practice is a proper deduction.

Bad Debts.
Bad debts incurred before March 1, 1913, though charged off the books thereafter, are not permissible deductions. A bad account to be an allowable deduction must have been incurred since March 1, last, and may be subtracted for the year claimed if it is charged off during that year. If afterwards it is collected, it will be entered as income for that year.

Schedule Kept Secret.
The returns made are held to be secret and sacred. Any revenue officer disclosing information contained in any specific return is subject to fine, imprisonment, dismissal from office and loss of right to vote or hold office. These returns are all forwarded to the commissioner of internal revenue at Washington and inspection of a given return may be made only upon order of the president of the United States, given to the secretary of the treasury or the commissioner of internal revenue.

The commissioner upon receipt of the returns makes an assessment against the taxable corporations or person, where upon the collector of internal revenue gives notice of such assessment and the tax due must be paid before June 30, under penalty of failure.

Inspectors to Look Up Delinquents.
Income tax inspectors have already been appointed for the Nebraska district. They are canvassing the state to give assistance in rendering returns.

Their work will continue after the date for filing (March 1) has elapsed. They have authority to examine all books and accounts. Those failing to file who have taxable incomes, will be sought out and compelled to file or pay the penalty for failure to comply within the proper time.

A Torpid Liver
Gives a sallow complexion. Take Dr. King's New Life Pills and rid the system of impurities. Look healthy. 25c. All druggists.—Advertisement.

Route of the New Burlington Line Has Been Fixed

The blue prints of the Burlington's cut-off, giving it one of the short lines between Omaha and Sioux City, has arrived and shows that the terminal points are not going to be just where they were expected. Instead of the line leaving the main line in the vicinity of Ralston and striking the Ashland-Sioux City line near Fremont the starting point will be from Chalco, fourteen miles west of Omaha.

From Chalco the new line will run south of west to a point one and one-

half miles south of Yutan in Saunders county. The new line will be about twelve miles in length, almost straight and will have practically a water grade, following a wide valley that extends from Chalco to the Platte river.

The Burlington's line will be 125 miles between Omaha and Sioux City, whereas that of the Northwestern's line on the Nebraska side of the river is 123 miles.

Persistent Advertising is the road to

TRAVEL EXPERT

RIVIERA-ITALY ★ EGYPT ★

LARGEST STEAMERS
To the Mediterranean
CELTIC, MAR. 7

FROM BOSTON
CANFIC, Mar. 14. CRETIC, Apr. 2
WHITE STAR LINE
E. H. Corcoran Madison and La Salle Sts.
Chicago, or Local Agents.

Stomach Sour? Feel Costive, Bilious? Take Cascarets Tonight—Dime a Box

That awful sourness, belching of acid and foul gases; that pain in the pit of the stomach, the heartburn, nervousness, nausea, bloating after eating, feeling of fullness, dizziness and sick headache, means your stomach is sour—your liver is torpid—your bowels constipated. It isn't your stomach's fault—it isn't indi-



CANDY
CATHARTIC
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PRICE 10 CENTS
CASCARETS WORK WHILE YOU SLEEP

WEST INDIES CRUISES

PANAMA CANAL ★ SOUTH AMERICA
NEWEST CRUISING STEAMER
"LAURENTIC" 14,692 TONS

TRIPLE SCREW
29 DAYS
MARCH 4
EASTER CRUISE APRIL 4
16 Days ★ \$145. and Up

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Chicago, or local agents.