

**Kill That Cold and Save Health**

**HILL'S CASCARA QUININE**

The old family remedy—in tablet form—safe, sure, easy to take. No opiates—no unpleasant after effects. Cures colds in 24 hours—Grip in 3 days. Money back if it fails. Get the genuine box with Red Top and Mr. Hill's picture on it 24 Tablets for 25c. At Any Drug Store

**Cuticura Heals Skin Troubles**

Soap 25c. Ointment 25 and 50c.

**PATENTS** Watson E. Coleman, Washington, D. C. Books, free, illustrated references. Best results.

W. N. U., SIOUX CITY, No. 1-1918.

J. L. Patton urges Pennsylvania to rent tractors to aid farmers in 1918 spring plowing.

Always proud to show white clothes. Red Cross Ball Blue does make them white. All grocers. Adv.

**GREEN'S AUGUST FLOWER**

Has been used for all ailments that are caused by a disordered stomach and inactive liver, such as sick headache, constipation, sour stomach, nervous indigestion, fermentation of food, palpitation of the heart caused by gases in the stomach. August Flower is a gentle laxative, regulates digestion both in stomach and intestines, cleans and sweetens the stomach and alimentary canal, stimulates the liver to secrete the bile and impurities from the blood. Sold in all civilized countries. 30 and 90 cent bottles.—Adv.

**Saves 90 Slices in 90 Days.**

Sergeant Gallenthien was sitting behind the desk at the Philadelphia police station recently when he beheld a negro struggling with a suitcase. The sergeant asked his business. The negro replied:

"Boss, I want you to answer me a question. The food administration wants us to save a slice of bread a day, and I been doing it for the last two months. I got 'em all here in the suitcase, and now I wants to know what am I going to do with 'em?" He opened the suitcase and revealed about ninety slices of stale bread. Gallenthien recovered, and gave the negro a little lesson on real conservation.

**Boring for Oklahoma Oil.**

Explorations for oil in the Oklahoma fields have repeatedly shown that structural domes are the most promising places to bore for oil, ordinary anticlines being next best. By far the greater part of the oil produced in the state comes from domes or anticlines; hence they are coveted objects of the geologists' search.

**His Merits.**

"On the face of things, a shoemaker is a man to be trusted."

"Why more than others?"

"Because he is a whole-soled man and is generally well heeled."

**Appropriate Affliction.**

"Did that scholar know anything about the silent letters in spelling?"

"Of course, he didn't; he's too dumb."

The best policy is a paid-up one.

**When Coffee Disagrees**

quick results for the better follow a change to

**Instant Postum**

A delicious, drug-free drink, tasting much like high-grade coffee, comforting and satisfying to the former coffee user.

Ideal for children.

**"There's a Reason" for POSTUM**

Sold by Grocers.

**NO WAY TO EVADE THE INCOME TAX**

EVERY GOOD AMERICAN EARNING FAIR LIVING WILL HELP TO PAY EXPENSES OF WAR.

RETURNS DUE BEFORE MARCH

Heavy Penalties Provided for Failure to File Them—Government Officials Will Be in Every County to Assist the Taxpayers.

Washington.—"Must I pay an income tax?"

That is the question that thousands of Americans are asking. The answer, in a general way, lies in this statement:

Every unmarried person having a net income of \$1,000 or more, and every married person or head of a family having an income of \$2,000 or more must file a return. These returns must be in the hands of the collector of internal revenue in the district in which the taxpayer lives or has his principal place of business between January 1 and March 1, 1918.

The man who thinks to evade this tax is making a serious error. Revenue officials will be in every county to check returns. Failure to make a correct return within the time specified involves heavy penalties.

"Net income" means gross income less certain deductions provided for by the act. The law defines income as profit, gain, wages, salary, commissions, money or its equivalent from professions, vocations, commerce, trade, rents, sales and dealings in property, real and personal, and interest from investments except interest from government bonds, or state, municipal township or county bonds. Incomes from service as guardian, trustee or executor; from dividends, pensions, royalties, or patents, or oil and gas wells, coal land, etc., are taxable.

**Normal Rate is 2 Per Cent.**

The normal rate of tax is 2 per cent on net incomes above the amount of exemptions, which is \$2,000 in the case of a married person or head of a family and \$1,000 in the case of a single person. A married person or head of a family is allowed an additional exemption of \$200 for each dependant child if under eighteen years of age or incapable of self-support because defective. The taxpayer is considered to be the head of a family if he is actually supporting one or more persons closely connected with him by blood relationship or relationship by marriage, or if his duty to support such person is based on some moral or legal obligation.

Debts ascertained to be worthless and charged off within the year and taxes paid except income taxes and those assessed against local benefits are deductible. These and other points of the income tax section of the war revenue act will be fully explained by revenue officers who will visit every county in the United States between January 2 and March 1 to assist taxpayers in making out their returns.

**Officers to Visit Every Locality.**

Notice of their arrival in each locality will be given in advance through the press, banks and post offices. They will be supplied with income tax forms copies of which may be obtained also from collectors of internal revenue.

The bureau of internal revenue is seeking to impress upon persons subject to the tax the fact that failure to see this official in no way relieves them of the duty imposed by law to file their returns within the time specified.

The government is not required to seek the taxpayer. The taxpayer is required to seek the government. Persons in doubt as to whether they are subject to the tax or not as to how to make out their returns, will readily understand, therefore, that a visit to this official may mean the avoidance of later difficulties.

The penalty for failure to make the return on time is a fine of not less than \$20 nor more than \$1,000, and in addition 50 per cent of the amount of the tax due. For making a false or fraudulent return, the penalty is a fine not to exceed \$2,000 or not exceeding one year's imprisonment, or both, in the discretion of the court, and in addition 100 per cent of the tax evaded.

**As to the Farmers.**

The number of farmers who will pay income taxes has not been estimated by the government officials, but it is certain they will form a large percentage of the 6,000,000 persons assessed who never before have paid an income tax. The average farmer does not keep books but if he avails himself of the services of government experts who will be sent to aid him, it will not be difficult for him to ascertain the amount of his net income.

The farmer is making out his return many deduct depreciation in the value of property and machinery used in the conduct of his farm, and loss by fire, storm or other casualty, or by theft if not covered by insurance. Expenses actually incurred in farm operation may be deducted, but not family or living expense. Produce raised on the farm and traded for groceries, wearing apparel, etc., is counted as living expenditures and cannot be deducted.

Salaries paid by the state or a political subdivision of the state are exempt. A farmer holding the job of county supervisor, for instance, does not have to include his salary in his income tax return.

**Catarrhal Deafness Cannot Be Cured**

by local applications as they cannot reach the diseased portion of the ear. There is only one way to cure Catarrhal Deafness, and that is by a constitutional remedy. HALL'S CATARRH MEDICINE acts through the blood on the mucous surfaces of the System. Catarrhal Deafness is caused by an inflamed condition of the mucous lining of the Eustachian Tube. When this tube is inflamed you have a rumbling sound or imperfect hearing, and when it is entirely closed, Deafness is the result. Unless the inflammation can be reduced and this tube restored to its normal condition, hearing may be destroyed forever. Many cases of Deafness are caused by Catarrh, which is an inflamed condition of the Mucous Surfaces.

ONE HUNDRED DOLLARS for any case of Catarrhal Deafness that cannot be cured by HALL'S CATARRH MEDICINE.

All Druggists 75c. Circulars free. F. J. Cheney & Co., Toledo, Ohio.

**Rubbing It In.**

"I don't know," muses the man with the wispy hair, gazing at his birthday present. "I don't know. Maybe Henrietta didn't mean anything by it, and maybe she did—but it seems kind of funny that after all these years she should make me a present of this book on 'Rubbing It In' Power, or How to Master Your Surroundings." It's the first gift she ever gave me that wasn't useful."—Judge.

**Time for Them Later.**

Tubs and razors were the first thought of the Sammies on coming out of the trenches. How disappointing for the sweethearts who had hoped to dwell first in their thoughts.—St. Paul Pioneer-Press.

**Only One "BROMO QUININE"**

To get the genuine, call for full name LAXATIVE BROMO QUININE. Look for signature of E. W. GROVE. Cures a Cold in One Day.

It's easier to make a fool out of a dull man than a sharp one.

There isn't much satisfaction in arguing with a man who doesn't care.

**CASTORIA**

For Infants and Children.

Mothers Know That Genuine Castoria Always Bears the Signature of *Chas. H. Fletcher* In Use For Over Thirty Years **CASTORIA**

Net Contents 15 Fluid Drachms  
100 DROPS

ALCOHOL—3 PER CENT.  
A Vegetable Preparation for Assimilating the Food by Regulating the Stomachs and Bowels of

INFANTS & CHILDREN

Thereby Promoting Digestion, Cheerfulness and Rest. Contains neither Opium, Morphine nor Mineral. NOT NARCOTIC.

Fac-Simile Signature of *Chas. H. Fletcher*

THE CASTORIA COMPANY, NEW YORK.

At 6 months old 35 Doses—35 CENTS

Exact Copy of Wrapper.

**Scenes of Prosperity Are Common in Western Canada**

The thousands of U. S. farmers who have accepted Canada's generous offer to settle on homesteads or buy farm land in her provinces have been well repaid by bountiful crops of wheat and other grains.

Where you can buy good farm land at \$15 to \$30 per acre—get \$2 a bushel for wheat and raise 20 to 45 bushels to the acre you are bound to make money—that's what you can do in Western Canada.

In the provinces of Manitoba, Saskatchewan or Alberta you can get a **HOMESTEAD OF 160 ACRES FREE** and other land at very low prices.

During many years Canadian wheat fields have averaged 20 bushels to the acre—many yields as high as 45 bushels to the acre. Wonderful crops also of Oats, Barley, and Flax.

Mixed Farming is as profitable an industry as grain raising. Good schools, churches, markets convenient, climate excellent. Write for literature and particulars as to reduced railway rates to Supt. of Immigration, Ottawa, Can., or to

M. J. Johnston, Drawer 197, Watertown, S. D.; R. A. Garrett, 311 Jackson St., St. Paul, Minn., Canadian Government Agents

**160 ACRES FARM IN WESTERN CANADA FREE**

**Silly Dullness.**

Simplicity—Is the light out in the hall?

Dullness—Yes. I shall bring it in?

Every woman's pride, beautiful, clear white clothes. Use Red Cross Ball Blue. All grocers. Adv.

Postmaster General Burleson carries an umbrella instead of a cane.

A misfit truth is the worst of all lies.

**After the Murine Is for Tired Eyes.**

Red Eyes—Sore Eyes—Granulated Eyelids. Restless—Itching—Bleeding. Murine is the best treatment for eyes that feel dry and smart. Give your eyes a rest. Much of your loving care as your feet and with the same care as you give your feet and with the same care as you give your feet.

CARE FOR THEM YOU CANNOT BUY NEW EYES! Sold at Drug and Optical Stores or by Mail Ask Murine Eye Remedy Co., Chicago, for Free Book

**ATTENTION! Sick Women**

To do your duty during these trying times your health should be your first consideration. These two women tell how they found health.

Hellam, Pa.—"I took Lydia E. Pinkham's Vegetable Compound for female troubles and a displacement. I felt all run down and was very weak. I had been treated by a physician without results, so decided to give Lydia E. Pinkham's Vegetable Compound a trial, and felt better right away. I am keeping house since last April and doing all my housework, where before I was unable to do any work. Lydia E. Pinkham's Vegetable Compound is certainly the best medicine a woman can take when in this condition. I give you my permission to publish this letter."—Mrs. E. R. CRUMLING, R. No. 1, Hellam, Pa.

Lowell, Mich.—"I suffered from cramps and dragging down pains, was irregular and had female weakness and displacement. I began to take Lydia E. Pinkham's Vegetable Compound which gave me relief at once and restored my health. I should like to recommend Lydia E. Pinkham's remedies to all suffering women who are troubled in a similar way."—Mrs. ELISE HARR, R. No. 6, Box 83, Lowell, Mich.

**Why Not Try LYDIA E. PINKHAM'S VEGETABLE COMPOUND**

LYDIA E. PINKHAM MEDICINE CO. LYNN, MASS.



**CASTORIA**

For Infants and Children.

Mothers Know That Genuine Castoria Always Bears the Signature of *Chas. H. Fletcher* In Use For Over Thirty Years **CASTORIA**

**CLASSIC LEARNING MADE PAY**

Professor's Acquaintance With the Language Enabled Him to Squelch Shine Shop Comment.

The Professor's Greek is the Greek of Homer and Pindar, as far as the professor's studies have enabled him to get it; but he can speak it well enough, and enough like the modern idiom, to make himself understood in bootblack shops. He has even traveled through Greece with it and got along fairly well.

The professor's salary is no larger than other professors' salaries; or perhaps he is a war economist. At any rate, the sizable feet at the ends of his muscular young legs are encased in very ancient half-soled shoes.

The other morning he stopped on Sixth avenue, mused a New York correspondent, to have these shoes shined up. The Greek boys were full of ginger; they were swapping jokes on their patrons in their native tongue.

"A tightwad," or its equivalent, said the professor's servitor to the others. "A miser. Probably a wife-beater too"—and went on to discuss the professor's outward aspect in detail. "Look at these shabby shoes," was his peroration.

Attention of Mr. Garfield.

It was on the Northwestern car line. The windows were covered with frost, and the sole contents of the stove consisted of a broken broom handle and several burnt matches, mused the Indianapolis News. Suddenly a coal wagon rumbled up squarely on the track ahead. The brakes held and the gong changed, but the coal wagon did not leave the track. More clanging was to no avail, and then the car began to gather headway. A gentle bump attracted the attention of all the passengers, who looked forward just in time to see the motorman reach out of his window and rapidly transfer several big lumps of perfectly good Kentucky coal to his bin.

Warned by the bump, the driver got the wagon off the track, and the car proceeded under half speed while the motorman fired up his stove.

By the time Washington street was reached the car was fairly comfortable.

**Just a Private.**

James N. Culp, a former newspaper man, now the postmaster at North Vernon, tells this one, relates a writer in the Indianapolis News.

A Jennings county man made inquiry the other day for his son's mail. The postmaster, not knowing whether the boy received his mail by city carrier, general delivery or rural route, ventured the query, "General delivery?"

"No, siree!" remarked the man, "he is not a general yet, just a private at Camp Taylor."

**Cuticura is So Soothing**

To itching, burning skins. It not only soothes but heals. Bathe with Cuticura Soap and hot water, dry gently and apply Cuticura Ointment. For free samples address, "Cuticura, Dept. X, Boston." At druggists and by mail, Soap 25, Ointment 25 and 50.—Adv.

New York Municipal Ownership league plans new campaign despite recent defeats.

Colds Cause Headache and Grip. LAXATIVE BROMO QUININE removes the cause. There is only one "Bromo Quinine." E. W. GROVE'S signature is on box. 50c.

A Japanese is inventor of a street sprinkler that distributes water so as to form advertisements.

According to British figures the world's consumption of tea is steadily increasing.

**COLIC IN HORSES**

demands PROMPT attention. Keep one or two bottles of

**Dr. David Roberts' Colic Drench**

Price in your medicine chest all the time. It relieves in the shortest possible time. Read the Practical Horse Veterinary, SEND FOR FREE BOOKLET ON ABORTION IN COWS. If no book in your town, write Dr. David Roberts' Vet. Co., 100 Grand Avenue, Waukegan, Ill.

**Sioux City Directory**

"Hub of the Northwest."

**HIDE and FUR SHIPPERS**

Highest market price guaranteed and a square deal. Write for our circular.

**BOLLES & ROGERS, Sioux City, Iowa**

**FOR BEST SERVICE SHIP RICE BROTHERS**

Live Stock Commission Merchants at SIOUX CITY, Chicago or Kansas City

**HIDES TANNED**

We make horse and cattle hides into warm Fur Coats, Robes, Mittens, etc. We tan skins and make them into Caps, Ladies' Coats and Furs. We repair and reupholster old fur coats. Highest Prices Paid for Hides. Write for Catalog and Tags. SIOUX CITY ROBE & TANNING CO., SIOUX CITY, IOWA

**CRE-O-LONE Stock Tonic and Dips for Hogs, Horses, Cattle and Poultry**

A special tonic for each animal. Strictly a blood purifier and conditioner. A home institution, 10 years in business at same location. Agents wanted in every county. CRE-O-LONE MFG. CO., 50 Pearl Street, Sioux City, Iowa

**ARTHUR ELECTRIC SERVICE**

**ELECTRIC STARTER and MAGNETO SPECIALISTS**

Representing eight companies.

716 Pearl St. Sioux City

**HUMPHREY The Dry Cleaner and Dyer**

Expert Cleaning, Dyeing and Repairing. Hats Cleaned.

521 PIERCE ST., SIOUX CITY, IOWA

**Used Cars Parts and Tires**

Bought, Sold and Exchanged

We have wrecked to date 150 cars. "We tear 'em up and sell the pieces."

**Auto Salvage & Exchange Co., Inc.**

A. F. SWANSON, Manager

301 Jackson St., SIOUX CITY, IOWA

**ELECTRIC SPARK SOAP**

WILL NOT SHRINK WOOLENS

"Like Lightning in the Laundry."

**MADE FOR USE IN THE MIDDLE WEST BY**

Haskins Bros. & Co., Sioux City, Iowa, and sold by all first class dealers.

**INCREASE YOUR STOCK PROFITS**

and learn how, without increasing the feed, to make 20% more on your stock—how you can raise healthier, heavier stock by installing an

**O. K. SANITARY Non-Freezeable STOCK WATERER**

A necessity on every farm. See the O. K. dealer in your town or send for catalog and Free Trial Offer.

**PHILLIP BERNARD CO.**

5200 Floyd Ave. SIOUX CITY, IA.

