

FEDERAL INCOME TAX IS DUE MARCH 15TH

Although Returns Are Due March 15 the Commissioner Has Plan for 45 Days Extension

Geo. L. Loomis, collector of internal revenue for Nebraska, at Omaha, has issued the following statement: Although no general extension of time will be authorized for filing federal income tax returns due March 15, the Commissioner of Internal Revenue has approved a novel feature of tax collection which will serve for all practical purposes as a possible extension of 45 days for the filing of corporation income and excess profits tax returns in cases where corporations are unable to complete and file their returns by March 15.

If a corporation finds that, for good and sufficient reasons it is impossible to complete its return by March 15, it may make a return of the estimated tax due and make payment thereof not later than March 15. If meritorious reason is shown as to why the corporation is unable to complete its return by the specified date, the collector will accept the payment of the estimated tax and agree to accept the revised and completed tax return within a period of not more than 45 days.

Under the plan adopted for corporation payments and returns, the government will be able to collect approximately the amount of tax due on or before March 15, thus meeting its urgent needs; and corporations actually requiring further time for the preparation of their complete returns will be granted ample time in which to do so.

One of the advantages of this plan is that it relieves the taxpayer of one-half of one per cent interest per month that would attach to the payment of the taxes under an extension granted at the request of the taxpayer. The taxpayer will, of course, not be relieved of interest on such amount as his payment may fall short of the tax found later to be due on the basis of his final return.

Should the payment on March 15 of the estimated tax due be greater than the tax eventually found to be due on examination of the completed return, the excess payment will automatically be credited to the next installment which will be due on June 15.

Provision for systematically handling this new feature will be made in the construction of the new return blanks for corporations. The new form will be a combined income and excess profits blank, embodied in which is a detachable letter of remittance. Any corporation which finds that, for sufficient reasons, it cannot complete its return by March 15, may detach and fill out the letter of remittance and forward same to the collector on or before March 15, together with a check, money order or draft for the tax due on that date. If the exact tax is not known, the estimated tax due will be paid in this manner. A statement in writing of the reasons why it is impossible for the corporation to complete the return by the specified date must accompany every such remittance.

Individual taxpayers will be given similar privileges in cases in which it is made clear by the taxpayer that the time available is not sufficient to enable him to complete his return by March 15. No reason exists, according to the internal revenue officials, for delaying the filing of the returns of individual incomes, except in unusually difficult cases.

Forms for returns of individual incomes up to \$5,000 will be distributed by collectors within a few days. Forms for larger incomes will be available about February 24. Corporation blanks will be distributed by March 1. Regulations governing the administration of the new income tax will also be available before March 1.

We'll Say She's Right

The beautiful Gaby Deslys was walking in Fifth avenue in one of the very full and very short skirts of the new fashion. Her patent leather boots had very high gray tops. Above her high gray boot tops her skirt—so fashionably short it was—afforded a view of her rich and lustrous gray silk stockings. "It takes a mighty good nerve to wear a skirt as short as that," a comedian remarked to Mlle Deslys. She glanced down and smiled with a certain pardonable pride. "A vairy good"—she said—"a vairy good—a vairy good nerve?" Did you say nerve, monsieur?" And glancing down again she shook her head and smiled. "Ah, no, monsieur; it is not a vairy good nerve that is required; not at all."

Better Crops Pave Way for Stock

To establish "safe farming" in Pointe Coupee Parish, La., the local agricultural agent has worked out a systematic plan to improve crop yields and introduce more and better stock. Proper field selection of seed corn and the best methods of cultivation were given first attention. In the fall of 1917 the first concrete evidence was had of the success of this work when more than 100 carloads of corn were shipped from the parish. In 1918 a seed-demonstration plot was grown and corn produced on the area won first place at the Southern Louisiana Fair. Thru the agent's efforts nearly every farmer now has an alfalfa patch producing at the rate of nearly five tons an acre. During the past year the alfalfa acreage was increased more than 100 per cent. Under the agent's direction hundreds of pure-bred and high-grade sires and dams have been imported, and native scrub cattle have given way to animals of quality. Hogs and sheep have also been greatly improved, and now practically every farm family produces enough meat for its own use and many have a surplus for sale.

Potash Notes

The potash situation is looking up this week, due to the favorable action taken by the mining committee of the senate at Washington last week, as announced by telegraphic dispatches in The Herald. Telegraphic dispatches, given below in this column, explain some of the reasons for the brighter outlook.

Potash Bill Reported
WASHINGTON, D. C., February 22.—Senator Henderson, by direction of the mines and mining committee of the upper branch of congress, late today reported the administration bill safeguarding the interests of domestic potash producers temporarily by a license control of the imports of potash until trade conditions are readjusted. An amendment was made to the bill as prepared by the bureau of mines of the Interior department, which is of exceeding value to the Nebraska producers of potash and which reads as follows: "That from and after the passage of this act and until the proclamation of peace the maximum of price for domestic potash shall not exceed \$2.50 per unit of 20 pounds. That for the first 12 months from and after the proclamation of peace the maximum of price shall not exceed \$2 per unit and for the succeeding 12 months shall not exceed \$1.50 per unit."

This amendment, it is understood, is satisfactory to the representatives of the Nebraska potash producers now in the city. Senator Henderson said he hoped to get the bill through the senate before adjourning but had some doubt about favorable action being secured in the house. It is thought that even though but one body passed the measure, it would have a beneficial effect in stabilizing the prices of the product and help save the producers from large losses which face them.

Fertilizer Plant Burned
SAVANNAH, GA.—Fed by large quantities of rosin and turpentine, fire of undetermined origin late today destroyed the plant of the Southern Fertilizer and Chemical company and burned a swath three city blocks long and about two hundred feet wide thru the terminals of the Seaboard Airline railroad on Hutchinson Island with a loss estimated in millions of dollars. Cotton, naval stores, sugar, lumber and nitrate of soda added to the intensity of the flames, which were gotten under control after about five hours of fighting by the combined forces of the railroad company and city, aided by fire tugs. The efforts of the firemen were hindered by a suffocating smoke arising from burning rosin and turpentine and by a wind which reached almost gale proportions.

The fire was discovered in the railroad terminal at 3 o'clock this afternoon and quickly spread to the fertilizer plant. At 3 o'clock tonight it was announced the flames were under control. Fire walls prevented the fire spreading to the general docks, but the flames leaped over the walls on the naval stores and lumber wharves.

Railroad officials were unable to estimate the loss to the terminals and materials. With the fertilizer plant more than thirty freight cars loaded with nitrate of soda and other fertilizer materials were destroyed. The nitrate of soda was valued at \$1,500,000.

The terminal is located across the Savannah river from the business section of the city.

Fertilizer Use Being Expanded

From the Omaha Daily Bee: The fact that the fertilizer industry in which potash plays such an important part, is rapidly expanding, was plainly set forth at the 25th annual convention of the National Fertilizers' association at Atlantic City, N. J., last year. It was clearly reflected that the industry is not only becoming numerically stronger each year, but the scope of its work is widening and the field of its activity is rapidly enlarging.

Those holding meetings at the convention this year were the following: The National Fertilizers' association, the Southern Fertilizer association, the Canadian Fertilizer association; soil improvement committee of the National Fertilizer association.

The Canadian association made its bow this year. Its work and its problems do not differ essentially from those of its more southern neighbors and an annual exchange of plans and experiences will be very helpful to both associations.

For the first time in the history of fertilizer conventions the trans-Missouri territory was included in the proceedings as part of the selling field of the fertilizer manufacturers. The rapidly changing attitude of the middle west farmers toward mixed fertilizers is especially timely in view of the surplus of the domestic ammoniates which will be available at the close of the war.

27 Plants Now Making Potash

From the Omaha Daily Bee:

Nebraska's potash industry has developed within a very short time from humble beginnings to a point where there are now nine big plants and eighteen smaller ones in operation, pumping their millions of gallons of brine a day and reducing the water to the potash of commerce.

The industry started with a small shipment of alkali crusts collected along the shores of McCarthy lake and shipped to Omaha for refinement.

Now there are millions of dollars invested in the industry and Nebraska is furnishing more than two-fifths of the potash output of the United States and, being the leader in the reclamation of potash—from lakes and beds.

Normally the United States consumes 200,000 tons of potash annually and this represents about 1,000,000 tons of crude potash. The demand, even with some foreign competition, is far ahead of the domestic supply.

Potash salts are used as fertilizers, in the manufacture of soap, glass, matches, explosives and for tanning, dyeing, electroplating, photography and in many chemical compounds.

Thus far, most of the Nebraska output has gone for fertilizers and very little to the refineries. The marketing of the fertilizer potash has principally been in the south and southeast and to such centers as Baltimore, Indianapolis, Richmond, Savannah, Nashville, Jacksonville, New Orleans and Memphis.

In the not distant future more of the potash will be refined in Omaha and other nearby centers and all of its compounds of potassium and sodium, sulphates, carbonates and chlorides will be reduced to their proper values, making the by-products a very considerable item of the industry and saving large costs of transportation in the difference between the crude and refined products.

High priced chemicals, the kind that Germany formerly monopolized and furnished to the world's markets, will be produced and processes are now being developed for the recovery of soda along with the potash, all of which will enhance the product of the reduction plants.

Food Licenses Required

To prevent misunderstanding the food administration repeats that licenses are still required for certain products. The list is as follows:

Importers and distributors of wheat, corn, oats, rye, barley; also elevators and warehouses storing wheat, corn, oats, rye, barley and rice.

Importers, manufacturers and distributors of fresh, canned or cured beef, pork or mutton, cottonseed and cottonseed products, lard, butter, eggs, sugar.

Importers and manufacturers of rice, rice flour, wheat flour, and wheat mill feeds, also cold storage warehousemen.

It is expected that requirements for licensing some commodities in the above list will be withdrawn from time to time, but with respect to others—wheat milling, for instance—the license requirements will be continued.

Many Farmers Apply for Seed Loans

A large number of Montana and North Dakota farmers have made applications for seed grain loans from the fund provided by the president to aid farmers in drought-stricken areas. The Great Falls, Mont., office of the Seed Grain Loan of the United States Department of Agriculture reports, up to January 18, applications from 1,585 Montana farmers in amounts totaling \$590,720 and from 182 North Dakota farmers in amounts totaling \$74,867. The Montana applicants represent an acreage of 118,144 and the North Dakota applicants an acreage of 14,974.

THOSE SHOE BILLS! — KEEP THEM DOWN

Mr. John Held, merchant, of Salt Lake City, keeps an exact record of the shoes he wears. He writes, "Two pairs of Neolin Soles have worn for me 19 months and I am on my feet ninety per cent of the time."

This is not an extraordinary example of the money-saving service that people get from Neolin Soles. It is typical of the experience millions are having. These soles do wear a very long time and so help you keep shoe bills down. They are scientifically made so they must wear.

Get Neolin-soled shoes at almost any good shoe store. Get them for your whole family in the styles you prefer. And have these cost-saving soles put on your worn shoes. They are very comfortable and waterproof as well as durable. They are made by The Goodyear Tire & Rubber Company, Akron, Ohio, who also make Wingfoot Heels, guaranteed to outwear any other heels.

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All Modern Conveniences—Rooms \$1.00 Up

Under New Management + Political Headquarters

Pure-bred Sires Prove Worth

Wisconsin dairymen and farmers, desirous of increasing their profits and adding still greater honors to their already famous dairy state, have joined in a state-wide campaign to eliminate the scrub bull and use only pure-bred sires. The record made last year in the Brown County Cow-testing Association typifies the merits of pure-bred bulls and illustrates why farmers and dairymen will not tolerate the scrub. In this association 12 cows qualified for the register of production. All of these cows were daughters of pure-bred sires, six of them being daughters of one sire. The five best herds in the association are headed by pure-bred sires, while the five poorest herds are all headed by grade or scrub sires. The herds of those farmers who used pure-bred sires averaged 85 pounds more fat a cow than those using grades or scrubs. Last year eight of the members purchased pure-bred sires of known breeding to replace their scrubs.

"Kaiser" Pea Changes Its Name

Farmers who want to buy quantities of the variety of field pea introduced several years ago by the United States Department of Agriculture from Germany, and then known as the "Kaiser" pea, will save trouble by not using that name any more. These peas are now known as "McAdoo's" and they are as widely distributed through the Northwest as Liberty bonds, which caused the substitution in nomenclature.



The Mother of Eight
and Never had a Doctor

Reared Her Family WITH SIMPLE HOME REMEDY

An American Mother Beats Them All

There are few families in which the record of Mrs. Gustave Koch, Box 24, Keokuk, Keokuk County, Iowa, has been surpassed. Not in the fact that she

reared a family of eight is her story remarkable. Thousands of families are larger. The history of the Koch family is unique in that the mother, with all her loving care, planned her faith to a simple home remedy and never had a doctor for her children. Here is what she says: "Peruna has done my children good. I have a family of eight and never had a doctor, only your medicine. We all think Peruna a splendid tonic."

So far as we have learned, Peruna is the only known remedy for which such a wonderful claim can be made. Like Mrs. Koch, there are thousands upon thousands of mothers who place their entire dependence upon Peruna.

That Peruna has merited this confidence is attested by the words

from such mothers as Mrs. Gustave Koch. Long life to her! Peruna is indicated for coughs, colds, catarrh of the head, nose and throat, or disorder of the stomach, bowels or other organs due to catarrhal inflammation of the mucous lining.

If you are sick and suffering, write the Peruna Company, Dept. E-23, Columbus, Ohio, for Dr. Hartman's Health Book, for Dr. Hartman's Health Book. It is free and you may find that Peruna is what you need. Dr. Hartman's World Famous Peruna Tonic comes in either liquid or tablet form. Ask your dealer. If you are seeking health, do not accept "something just as good." Insist upon Peruna. Your dealer will give you a Peruna Almanac.

How About That Hog House?

Every farmer who goes into the hog business right makes good money. No farmer makes the maximum profit on his farm unless he raises hogs. And there never was a time when hog raising was so profitable as right now.

To go into the business right you need first of all a good hog house you must give brood sows and young pigs the best possible protection from extreme heat and cold.

Come in and talk over a hog house with us or let us come and talk to you. We have complete, practical working plans for hog houses and will gladly give you prices on them.

We also have plans for a number of other farm buildings.



W. M. BEVINGTON, Manager.

COAL

SOLD ON STRICTLY CASH BASIS ON AND AFTER MARCH 1st, 1919

BEGINNING MARCH FIRST ALL COAL DELIVERIES WILL BE FOR

CASH ONLY

The new cash prices show a small reduction. The following list is now effective:

Colorado Lump	- - -	\$11.25
Colorado Nut	- - -	11.00
Kirby Lump	- - -	10.00
Kirby Nut	- - -	9.75
Carney Lump	- - -	9.50

ALL COAL NOT PAID FOR WITH ORDER WILL BE SENT C. O. D.

ALLIANCE CREAMERY CO.

PHONE 545