### CHANGES IN NEW LAW REGARDING INCOME TAX

of the district of Nebraska: Work on the administration of the half of the exemption allowed a marrevenue act of 1924 was begun immediately upon the passage of the a fractional part of a month is disto the income, estate, excise, special, than half a month, in which case it stamp and other taxes provided for is considered a full month. These are being prepared and will be issued figures are based on the assumption at the earliest practicable moment. | that the return is made on the cal-Of immediate interest to taxpayers endar year basis, as most are.

is the provision for a 25 per cent re- The normal tax rates are 2 per duction on the income tax of indicent for the first \$4,000 of net inviduals for the year 1923. This 25 come in excess of the personal exper cent reduction is not applicable emption and the credits for dependto corporations, Many individual tax- ents, etc., 4 per cent on the next payers, anticipating the reduction, \$4,000 and 6 per cent on the balpaid at the time of filing their re-turns, on or before March 15, 1924, 1 per cent on net incomes between only three-fourths of the amount \$10,000 and \$14,000 to 40 per cent reported on their returns. These tax- on net incomes in excess of \$500,payers have nothing further to pay 000. Under the 1921 act the normal this year, unless additional tax is tax rates were 4 per cent on the first disclosed in the audit of their re- \$4,000 of net income above the ex-

one-half of a similar amount satis- 1 per cent on the amount of net fied the June 15 requirement. The income between \$6,000 and \$10,000 tax remaining unpaid after June 15, to 50 per cent of the amount by may be paid in equal installments on which the net income exceeded \$200, or before September 15 and Decem- 000. ber 15, respectively.

ed fact, to pay the remainder of the come up to \$5,000 is deemed to be tax in full, may of course do so, the earned income. On this amount the advantage being to the Government, taxpayer is entitled to a credit of as well as themselves in the elimi- 25 per cent of the amount of the nation of book-keeping.

amount of tax shown on their re- whose net income for 1924 is \$5,000 turns, will receive a refund of 25 would pay, without this reduction a per cent without requirement of fil- tax of \$80. His actual tax is \$60. ing a claim.

more, or whose gross income was one-fourth of which, or \$20, may be \$5,000 or more, and of every married deducted. person whose net income was \$2,500 or more, or whose gross income was sons whose net income was \$2,000 or more. The 1924 act provides that income." if a married couple has an aggregate net income of \$2,500 or an aggregate gross income of \$5,000, each sent, are classed as single persons, as are widows and widowers.

\$1,000. Married persons, living together, and heads of families are allowed an exemption of \$2,500, re- at 2 per cent amounts to \$80 and gardless of the amount of net in-come. Under the 1921 act the exemption for married persons and earned net income, or \$25, can be deheads of families was \$2,500 if the ducted from \$160, leaving \$135 as not income was \$5,000 or less and the total tax payable. \$2,000 if the net income exceeded \$5,000. No change is made in the provision allowing a taxpayer, in ad- with no dependents, entirely from dition to his personal exemption, a credit of \$400 for each dependent if such such dependent is under 18 years of age or incapable of self sup- this amount is considered earned) port because mentally or physically iefective. This \$400 credit is not allowed for the husband or wife of a taxpayer, though one may be totally

dependent upon the other. the \$1,000 exemption.

head of a family. For example, a taxpayer who marries on July 1. tion of \$1,750. For the first six the taxable net income. months of the taxable year he is classed as single, entitling him to an exemption of \$500-one-half of the the calendar year basis-is from Jan-spread for some distance. \$1,000 exemption allowed a single uary 1 to March 15, 1925.

The following statement is issued person—and for the last six months by the Collector of Internal Revenue he is classed as married entitling him to an exemption of \$1,250-onenew act. New regulations relating regarded unless it amounts to more

emptions and credits and 8 per cent If one-fourth of the tax was paid on the remainder of net income, on or before March 15, payment of while the surtax rates ranged from

The revenue act of 1924 contains Taxpayers paying on the install- a special provision for reduced taxes ment plan, desiring now that the 25 on "earned income," which did not per cent reduction is an accomplish- appear in previous laws. All net in-Taxpayers who paid in full the married and with no dependents, From his net income of \$5,000, he is Returns under the 1924 act are re-quired of every single person whose \$1,000. The tax of 2 per cent on net income for 1924 was \$1,000 or the \$4,000 of taxable income is \$80,

In no case is the earned net inome considered to be in excess of \$5,000 or more. Under the 1921 act \$10,000. A taxpayer who receives a returns were required of married per- salary of \$20,000, for example, can claim only \$10,000 as "earned net

In the case of a married man with no dependents whose earned net inshall make a return, or the income come is \$7,000 and who has other of each shall be included in a single income of \$1,500, a total of \$8,500, joint teturn, in which case the tax the tax, without the benefit of the shall be computed on the aggregate 25 per cent reduction would amount net income. Married persons not to \$160-\$8,500 less a personal exliving together, such as divorcees or emption of \$2,500 equalling \$6,000 persons separated by mutual con- on which the tax on the first \$4,000 at 2 per cent amounts to \$80, and on the next \$2,000 at 4 per cent, to There is no change in the exemption for single persons, which is on which the tax on the first \$4,000

On a net income of \$12,000 de rived by a taxpayer, unmarried and securities, the tax, considering the first \$5,000 to be earned (as heretofore explained all net income up to amounts to \$420. Computed without the benefit of the deduction, it would amount to \$440.

Earned income is defined as wages, salaries, professional fees, Formerly, a taxpayer's status on and other compensation for personal the last day of the taxable year de- services actually rendered, but does termined the amount of his exemp- not include that part of the comtions. If, the return having been pensation derived by the taxpayer pathology department of the state here will agricultural college here, there will was married or December 31, he was to a corporation which represents a be little or no damage from black allowed the exemption granted a distribution of earnings or profits stem rust in the winter wheat belt married person for the full year rather than a reasonable allowance by harvest time, according to the (\$2.000 or \$2,500, according to the as compensation for personal services plant pathology experts. This asseramount of net income), though the actually rendered. In the case of a tion is backed by information receivceremony may have been performed taxpayer engaged in a trade or busi- ed by the department by its agents on that day. A person who became ness in which both personal services over the state, a widow or widower during the and capital are material income pro- Owing to the backward weather year and was not married on Decem- ducing factors, a reasonable allow- the first appearance of rust near inber 31, was allowed only \$1,000 ex- ance as compensation for personal fected barbarries was June 9, while emption granted a single person. If services actually rendered by the the usual time is around May 20, acduring the year the head of a fam- taxpayer not in excess of 20 per cent cording to the agricultural experts. ily ceased the support in his home of his share of the net profits of such of relatives, he was entitled only to trade or business, shall be considered pearance of rust on grains in Neas earned income, provided that this braska from the south is June 6, Under the revenue act of 1924, allowance does not exceed \$10,000. they said. The southern movement priest of the Greek church who the status of the taxpayer is deter- It is provided, also that in no case of rust has up to this time been tracmined by apportionment in accord- shall the 25 per cent credit on earn- ed only as far north as Oklahoma, ance with the number of months the ed income exceed 25 per cent of the according to the pathologists. Thus taxpayer was single, married, or the tax computed in the ordinary man- a black stem rust is present in Nener. The limitation is applicable in braska now except in slight amounts cases where there is a loss, and the near infected barberries. 1924, will be entitled to an exemp- earned net income is greater than

The period for filing returns of income for the year 1924—based on

#### LATEST RADIO DOPE ON DEMOCRATIC CONVENTION

morning was occupied with a con- up and the delegates joined in a experts said. The rate and extent of sideration of a number of resolu- great procession over the hall and to the spread of infection from the comtions, one offered by Indiana com- add to the stir and cheering the mon barberry bush on which rust Rock and which is a very fine piece mending the speech of Senator Pat band started playing "Over There," gets its start in the spring, will de-Harrison and one outlinning the rules and redoubled the noise of the demof the convention. The report of the onstration. rules committee favored the continuance of the two-thirds majority rule in the convention and was unanimously adopted by the convention.

At 111 o'clock the roll call of the From Wednesday's Dailystates for the nomination of president of the United States was taken here last evening by Attorney Willup and the task of presentation of lam A. Robertson of the fact that the the names commenced.

roll call and Congressman Johnson years ago had been affirmed by the of that state placed Senator Oscar W. Underwood in nomination and when the state of Arkansas was reached, the name of Senator J. T. Robinson was presented to the conduction on the conduction of the temple of the Jewish people which can be still very plainly sears ago had been affirmed by the cause high winds may carry rust spores from the vicinity of barberry bushes to grain fields many miles away, the experts declared. vention and as was the case with for the purchase of several shares of the Underwood nomination, the con-the Underwood nomination, the con-the Hebb Motor Co., stock. Mr. Col. Phil L. Hall, of Greenwood, quired in vention indulged in a very spirited Perry had not received the stock and ter some metters at the building.

the address of J. D. Phelan of San trial in the district court of Lan-Francisco, former senator, in nam- caster county and in which a verdict ing William G. McAdoo as the can- in favor of Mr. Perry was sirin and this morning for Omaha where he and in this way the bazaar of Jerudidate of the party at the coming which has now bear affirmed by the will spend the day looking after some salem, the business section of the

The crowd broke into a great ovation and standards of the states that braska," Mr. Thiel said today. are pledged to the support of the The democratis eduvention this former treasury head were grabbed have so good a chance to escape, the

#### WINS IN SUPREME COURT.

resisted the attempt to secure the ter some matters at the court house The greatest demonstration so far payment of the sum. Mr. Robert-in the convention occurred following son represented Mr. Perry in the short time. date supreme court.

# A PILGRIM'S **JOURNEY TO** THE HOLY LAND

RECOUNTS THE EXPERIEN-CES OF HIS JOURNEY.

and the Way Passed by the Sav-

ior on His Way to Holy City

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Silvertown means—

highest quality, low

cost, long service,

-and finally-

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faction. . . . . .

Goodrich

Silvertown

Plattsmouth

Motor Co.

"BEST IN THE LONG RUN"

Outlook for Spring Fair

From reports coming to the plant

The average time for the first ap-

The first of this was found near

"The winter wheat is as far ad

any great damage to crops in Ne-

Spring wheat, however, does not

weather conditions, authorities de-

matters of business in that city.

Panama, Nebraska, according to A.

barberry eradication forces.

**ESCAPES RUST** 

WINTER WHEAT

CORD

A gentle figure in his quiet garden at the Holy Rosary parsonage, in his recent pilgrimage to the a part of the Christian history.

made by Father Suesser on the tation from Jerusalmen to the oth-'Patria" of the Faber line and the er places of interest in the holy party were all of the pilgrims bound land. From Haifa to Jerusalem the to the holy land to gather inspira- English railroad handles the travel tion from the scenes there for their religious work and in this the trip part of the world.
was immensely successful as the personal touch felt in traveling over the English gover the scenes made historic in the Bible the leaders of the Bible lived

that it was with a feeling of the greatest emotion that he viewed the shores of Palestine appear and realized that he was about to tread upon the soil and in the paths where the Master had walked and mingle with

The party was taken by train from Haifa, leaving there at 6 o'clock in the evening and arriving at Jerusalem about 1 oclock in the Nova a notel maintained by the Franciscan monks for the travelers and pilgrims and here they were given quarters for their stay in the holy city. The first impression of Jerusalem was most unfavorable as the paving in the streets was of the small rounded stones and worn smooth and slick by the thousands that had passed over it and made travel difficult in getting around. In fact in the old city travel with auto or carriage is impossible as the streets are very narrow and at frequent intervals flights of steps lead to other levels that must be necessarily passed on

Reports Show but Slight Damage to Crop in Nebraska—Indicated The first real glimpse of the Jerusalem of the Bible was in the morning says Father Suesser when he threw open the portal of his window and gazed out to rest his vision on the Mt. of Olives in the distance and which was the first touch with the scenes he had come to vis-

He had then alone gone to the church of the Holy Sepulcher where the thousands of pilgrims gather each year to render homage at the tomb of Christ and the scene of his death The priest traveled the steps up Calvary's side and stood softly murmuring the prayers and retraced his steps to the place where rested the body of Christ when taken from the cross until the resurrection on Easter day Here he found the tomb watched over by a largely have charge of the Christ-ian wardenship of the church and here Father Suesser spent some time and offered his prayers. Later he returned to th hotel and joined the party that visited the church and were received by the Roman Catholic Patariarch of Jerusalem, the Christian observances at the church F. Thiel, state leader of the federal being under the supervision of the Greek and Roman prelates. In the holding of services the different Christian sects are given certain vanced as usual and with rust three

weeks late, we do not anticipate vents the clashing that formerly marked the services. Another of the points of interest in Jerusalem was the visit to the site of the Temple and which is now occupied by a Turkish mosque which is known as the mosque of the of work but for the visitation of the Christian it is made as disagreeable as possible by the Turks, the visitor is required to remove his shoes o The United States department of entering and constantly given to agriculture and thirteen north cenappreciate the fact that he is defiltral states, including Nebraska, are ing the place. In fact, Father Suesser states, the Mohammedan peourging eradication of barberry bushes as a means of controlling black ple are contantly living in fear that stem rust epidemics. Destruction of they will be defiled in some manner these bushes, it is pointed out, will by contact with the Christians, in prevent the development of areas of all but one respect and that is mon case of Stevenson vs. Perry, which infection such as that now under ey and the Christian money is cer Alabama was the first state on the was tried in Lancaster county two observation near Panama. These tainly sought by the thousands of work and shows the long time required in the construction of the Col. Phil L. Hall, of Greenwood,

> While the day permitted the par-ty also took in many of the sights of the city aside from the religious places in order to secure a more John Bucacek was a passenger complete observation of the people town was visited and here the

stench and filth was terrible for the visitor from America and Europe and while there are hundreds of the open shops filled with many odors and stench and especially as the bathtub is an unknown institution to the Turk and the inhabitants of the city enjoy themselves without the dread of the Saturday night plunge spoiling their amusement.

In speaking of the city of Jerusalem, Father Suesser states that after the shades of darkness falls the FATHER SUESSER OF THIS CITY town is wrapped in quiet and slumber, the streets are completely deserted after 7 o'clock and the only person one meets is an occasional officer of the law, when they too are not asleep. The narrow TWO WEEKS IN JERUSALEM streets are illuminated with the flickering light of a kerosene lamp in the posts on the corners of the street and electric lights are only found in a few places where foreign-Visits the Spots of Sacred History ers have small plants of their own.
While in there the party from the "Patria" found the days very warm and the evenings very cool and pleasant to sleep. Another of the peculiar conditions noticed there is the fact that there is no twilight, night coming instantly when the sun sets

In speaking of the country and Father Ferdinand Suesser of this the other places of the orient Father city, in living again his experiences Suesser says that the orient has changed litle since the time of Abholy land and the inspiration that raham and Jacob and in the counthis touch of the active early as- try districts the farmers still use sociations of the Christ has been a the crude implements that were used lasting one with the priest and he in old testament days and their cosvividly recounts the various inci- tumes are still the same allough ocdents that were most impressive to casionally one touches a little of him on the journeys through the modern day life and one of these spots that have occupied so large touches is the fact that the companies handling the tourists use the The journey to the old world was well known Ford cars in transporand have very good service for this

Since the close of the World War the English government has largely administered the government of gave a cleared appreciation of this Judea and have been starting a divine book and the times in which road building program that gives promise of making the country more The party reached the holy land pleasant for the traveler as conat Haifa, and Father Suesser states structing real roads instead of the heath and accordingly when at Jerubyways that have existed for years. salem he saw a tall and well built pecially Judea is very rocky.

The visit of Father Suesser orient but one of the greatest char- ever would be given him. ient is the constant demand for money, the begging instinct having come down from generations and high and low over all part of the country the traveler is beset with the demands for alms. The natives, too, especially the Mohammedan population ment like that of this country and have very little regard for the truth | that they live here under the folds and in fact lying is a part of their of the Stars and Stripes as it is the

The good priest having read a know as he was born in Europe and great deal of the sheik, and seen the has lived in the South American American dance hall sheik and the screen article as presented by Valentino, was anxious to meet one of these home wreckers in their native |



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The soil of the country and es- son of the desert standing in the ba- From Wednesday's Dallyzaar and accordingly struck up an It has been a number of year One of the features of the trip acquaintance and was told of the since the residents of the vicinity was withheld as the Franciscan greatness of the sheik and when the of Rock Bluffs has bonsted a commer-

> for Father Suesser but he says that business. one of the greatest lessons of the thank God that they have a govern- the residents of that locality. greatest and best country in the world, and the good priest should

ROCK BLUFF'S NEW STORE

fathers who were constructing a priest offered a cigarette to the cial institution, the last store there the scenes that had echoed to the monastery on Mt. Tabor in Gallilee shelk, the nighty-lord of the desert having been conducted by the Shera magic of His words in the years long were unable to have the dedication desired to take the whole package family some years ago, but at last ceremonies that the party had ex- and make away with it and also re- the community is to have a real pected to attend as the building was quested a little financial contribu-not in shape to be formally open- tion. While the acquaintance of midst and which will soon be ready the sheik was made with some diffi- to open its doors to the public. culty Father Suesser found that get- County Surveyor Fred Patterson, brought him in touch with many ting away from him even more of a who with his family recently moved the heart of the unchanged near strange characters and afforded him problem and the sheik secured a back to the farm in Rock Bluffs will east where costumes and customs the opportunity of studying the peohave little changed from that of ple and many interesting facts were to meet the priest and who also was ing had an addition built to accommo the old testament days. They march- brought out from the touch of the anxious to secure funds and what- date the store and is it now being trip was that every man, we man and Miss Toffa Paterson while her father child that lives in the United States is busy with his official duties and should get down on their knees and will prove quite an accomodation to

son, Sheldon Tefft of Weeping Water were here for a few hours attending to some matters in the district court in which Mr. Telft appeared.

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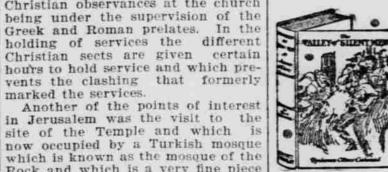




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